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Reconceptualizing the Accountability of INGOs: From Neo-institutional Economic Theory to an Institutional Logics Approach

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Abstract

International nongovernmental organizations (INGOs) face greater accountability demands from various stakeholders, and from their beneficiaries in particular. This has initiated an academic discourse on a more comprehensive approach to INGO accountability. However, the theoretical foundation to adequately conceptualize a comprehensive approach remains weak. This article takes the first step in establishing a theoretical foundation for researchers interested in further developing comprehensive INGO accountability. It does so by offering a systematic overview of the current academic discourse on INGO accountability. It then advances nine propositions on the implications of different theoretical approaches for the conceptualization of INGO accountability. In particular, it suggests that neo-institutional economic theories lead to a donor-focused and efficiency-oriented, and therefore narrow, conceptualization of INGO accountability. An institutional logics approach, on the other hand, allows conceptualizing INGO accountability relationships to a wider set of stakeholders, including to beneficiaries. It further allows developing an effectiveness-oriented conceptualization.

Keywords: INGO accountability, nonprofit research, systematic literature review, neo-institutional theory, institutional logics

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1 Introduction

In the context of social and environmental challenges that are increasingly transnational in reach, international nongovernmental organizations (INGOs) have come to play a critical societal role. On the local level, they act as providers of public goods and service in regions where government agencies lack the capacity to do so, and they represent the interests of minorities (Brown & Moore, 2001b; Crack, 2013). On the global level, INGOs are increasingly expected to take on a political role by partaking in global governance forums and shaping policy debates (Boyer & Kolpakov, 2018; Mitchell et al., 2020). With their important societal role, their accountability has come under closer public, and consequently academic, scrutiny.

INGO accountability is a complex concept. INGOs operate in a multiple stakeholder context that entails accountability demands of beneficiaries, donors, regulatory governmental authorities, peer organizations, staff, or volunteers. These accountability demands can potentially be opposing or conflicting (Coule, 2015). The international scope of activity subjects further INGOs to different jurisdictions (Thrandardottir & Keating, 2018), and consequently requires them to reconcile the different political, socio-economic, and cultural perspectives of their stakeholders. Leaders of INGOs are expected to adequately respond to those accountability demands for their organization to effectively achieve their societal mission (Liket, Rey-Garcia, & Maas, 2014), and ensure organizational legitimacy (Guterman, 2014).

However, critical scholarship argues that in the context of competitive funding markets and in the absence of international legal regulation INGOs give primacy to the accountability demands of powerful donors and regulatory authorities over those that hold less negotiation power – i.e. beneficiaries (Clerkin & Quinn, 2019; Cordery & Sim, 2018; Heiss & Kelley, 2017; Pallas et al., 2015). This donor-focused accountability approach is criticized for fostering the power-imbalances between different stakeholders and promoting a paternalistic attitude of INGOs (Crack, 2013b; Schmitz et al., 2012). It, further, implies an understanding of accountability that primarily focuses on financial efficiency (Coule, 2015; Jegers, 2008), but provides little accountability for other organizational performance measures, such as the effective achievement of the INGO's mission. This has initiated a discourse within nonprofit management research on how to reconceptualize INGO accountability and has yielded many valuable concepts of a more comprehensive approach to INGO accountability (Berghmans et al., 2017; Brown et al., 2004; Brown et al., 2012; Brown & Moore, 2001; Cavill & Sohail, 2007; Crack, 2013b; Ebrahim et al., 2017; Schmitz et al., 2012). However, these concepts often remain normative in nature, and the theoretical foundation to adequately conceptualize comprehensive INGO accountability remains weak.

To address this gap, this article takes the first step in establishing a theoretical foundation for researchers interested in further developing a comprehensive approach to INGO accountability. It does so by systematically reviewing 50 articles systematically retrieved from the general literature on nonprofit accountability, the specialized literature on INGO accountability, and recent research in the field to offer a systematic overview of the current discourse on INGO accountability. It then advances nine propositions on the implications of different theoretical approaches to the conceptualization of INGO accountability. In particular, these proposition highlight the short-comings of neo-institutional economic theories – including principal-agent theory, stakeholder theory, and property right theory – to adequately theorize comprehensive INGO accountability. Instead, an institutional logics approach is suggested as a viable theoretical venue to adequately theorize comprehensive INGO accountability. This will allow researchers to make more informed theoretical choices when further developing a comprehensive approach to INGO accountability.



2 Methodology and data collection

A systematic literature review requires a transparent and rigorous scientific process that can be replicated by other researchers (Tranfield et al., 2003). Despite the prominent public and, thus, academic discourse around the topic, there has been no systematic review on the changing approach to INGO accountability. For this review, in a first step, secondary data sourced from the *ISI Web of Science* database, a database recommended and applied by other researchers for their systematic review studies, was retrieved (see Bengtsson & Raza-Ullah, 2016; Liñán & Fayolle, 2015).

The identification of search terms represents a crucial step in the systematic review process (Tranfield et al., 2003). For this study, the first search term was *accountability*. The second was *international*. The third term dealt with the nonprofit organization dimension and correspondingly contained a set of 13 terms as listed in table I already identified and applied in earlier systematic review studies (Laurett & Ferreira, 2017; Maier et al., 2016). The combination of all search terms are listed in table I.

Table I. Search terms and Number of Publications

First term	Connector	Second term	Connector	Third term	Number of publications
accountability	AND	international	AND	Nonprofit	123
accountability	AND	international	AND	“Non profit”	48
accountability	AND	international	AND	Non-profit	49
accountability	AND	international	AND	NGO	163
accountability	AND	international	AND	„Non Governmental“	0
accountability	AND	international	AND	Non-Governmental	186
accountability	AND	international	AND	Not-for-profit	36
accountability	AND	international	AND	Nongovernmental	99
accountability	AND	international	AND	„Third sector“	0
accountability	AND	international	AND	NPO	10
accountability	AND	international	AND	„Not for profit“	0
accountability			AND	INGO	24
accountability			AND	INPO	0
Total articles					738

Source: Own elaboration

Following the stated search terms, a first search without any limitations or restrictions on publications was carried out, with the first database search phase held on 18.5.2021. The criteria for the research including or excluding articles from the *ISI Web of Science* database were as follows: inclusion: articles and reviews, all journals (on the researched areas); exclusion: proceedings, book reviews, editorials and articles in languages other than English (adapted from Laurett & Ferreira, 2017). This search resulted in a total of 738 articles as detailed in Table I.

Subsequently, the exclusion process was applied. In a first stage, 260 duplicates were removed. The remaining articles were then subject to a more profound analysis of title and abstract. This led to the exclusion of another 350 articles as they did not specifically focus on the topic of accountability in INGOs. Following this stage, the remaining 128 articles were fully analyzed with this process leading to the exclusion of another 78 articles as they did not specifically include specific research on the accountability of INGOs.



Finally, there were a total of 50 articles left that provided the basis for the overview on the current discourse on INGO accountability in the following sections.

3 Reconceptualizing INGO accountability: A synthesis of the current discourse

Accountability implies a relationship between two or more parties and involves the idea of a right to require an account; and a right to impose sanctions, if the account is inadequate (Leat, 1988). Scholars distinguish between *verification accounts*, i.e., providing information about what has been done, and *justification accounts*, i.e., providing information as to why things have been done a certain way (Benjamin, 2008). Accountability refers to the duty of responding to external claims (Cavill & Sohail, 2007). Consequently, one may ask whether a comprehensive approach entails *more* rights to require an account, *more* verification of accounts, *more* justification of INGO actions, and *more* responsiveness to external claims. To address this question, the following section provides an overview of how the concept of INGO accountability is changing in the nonprofit management literature from a narrow toward a more comprehensive conceptualization. Regardless of the definition of INGO accountability, all of the accountability literature starts by asking: accountable to *whom*, accountable *how*, and accountable for *what* (Cordery & Sim, 2018; Jeong & Kearns, 2015). In line with the literature, this article reviews the literature by focusing on the changes along the following defining properties of INGO accountability: the *primary recipients* (accountable to whom), the *content* (accountable how), and *aim* (accountable for what).

3.1 Primary recipients: Broadening the set of relevant stakeholders

INGOs engage with a broad variety of stakeholders (e.g., beneficiaries, private and public donors, state agencies, peers) that all have their respective accountability demands and logics. Yet, despite this diversity, some academic discussions portray INGO accountability as following a singular logic, characterized by a mere focus on accountability toward stakeholders with negotiation power. Those stakeholders generally include large public and private donors who provide financial as well as non-financial resources for the organization to pursue its mission (Brown et al., 2012; Goncharenko, 2019), and legal authorities that set the rules of the game (Coule, 2015; Jeong & Kearns, 2015). When these powerful stakeholders demand an account, it is in the interest of the INGO to respond to, and comply with, these accountability demands in order to secure the flow of resources or avoid legal sanctions. From this perspective, INGO accountability is primarily donor-focused and driven by requirements of the funding market and by legal regulation, and primarily serves a functional purpose of organizational financial survival (Ebrahim, 2003). This implies a narrow approach to INGO accountability, which has been referred to as *upward accountability* and *functional accountability* (Ebrahim, 2003), and *compliance accountability* (Crack, 2013a).

Being accountable to donors and legal authorities is one important aspect of INGO accountability. However, recent scholarship argues that comprehensive INGOs accountability must include a broader the set of primary stakeholders. In particular, it should not only include those that hold negotiation power, but to include those that are on the receiving end of INGO of services – i.e. beneficiaries (Crack, 2013; Schmitz et al., 2012). Paralleling the terminology of upward accountability, scholars have created the term *downward accountability* (Cordery & Sim, 2018; Crack, 2013). The reasoning for broadening the set of primary



stakeholders is normative as well as strategic. First, it is argued that INGOs have a moral obligation to be accountable to the people they work with and for, even if these people cannot demand an account through negotiation power (Elbers & Schulpen, 2013; Gutterman, 2014; Hielscher et al., 2017). Second, scholarship highlights the importance of democratizing organizations that provide public goods and services or engage in political activities (Crack, 2018; Pallas & Guidero, 2016). Third, it is argued that being accountable to beneficiaries has a positive strategic impact on organizational effectiveness (Cavill & Sohail, 2007; Ebrahim et al., 2017). It is found that engaging more closely with beneficiaries allows to better identify and address their needs and creates a sense of ownership, which can lead to more effective programs and collaborations (Cavill & Sohail, 2007). Comprehensive INGO accountability therefore addresses a broader set of stakeholders and is driven by a moral obligation, the need for democratization of these organizations, and a strategic interest for the organization. This, in turn, requires a more deliberate approach to accountability.

3.2 Content: From results-focused to process-oriented

Recognizing stakeholder with less negotiation power, including beneficiaries, as primary recipients requires revising what INGO accountability *contains*. In a narrow donor-focused approach, there is a strong focus on INGO accountability for *results*. This focus has fostered accountability mechanisms that include publishing disclosure statements and reports on organizational financial performance and program monitoring and evaluations (Breen et al., 2018; Ebrahim, 2003; Brown et al., 2012). These mechanisms are indeed valid for assessing program outcomes and reporting on the INGO's financial and non-financial performance in a way that it is measurable and comparable. However, while results may offer valuable information for donors and regulation authorities, they are criticized for providing little accountability to beneficiaries (Cordery & Sim, 2018). Focusing on results, further, conceptualizes INGO accountability as being primarily retrospective in its scope of interests.

With the aim of providing accountability to beneficiaries, scholarly attention has been drawn to INGO accountability as a *process* (Benjamin, 2008; Ebrahim, 2003a). Benjamin (2008), for example, describes nonprofit accountability as a process in which parties who engage with each other define, ex ante, shared goals and expectations. Ex post, accounts are given and evaluated as to whether these goals and expectations have been met. Parties then decide whether goals need to be adjusted, whether their collaboration should continue, or whether one party will exit the collaboration. Comprehensive INGO accountability, therefore, contains a process of engagement and interaction between the INGO and relevant stakeholder groups. Conceptualizing INGO accountability as a process, further, entails the idea of discourse between the INGO and its stakeholders. Building on the philosophical principle of *ideal discourse* (Habermas, 1993), it is argued that discursive interaction of all relevant stakeholders can lead to a mutual understanding of a given problem and the identification of an ethically justifiable strategy to deal with a given problem (Crack, 2013). Moreover, discourse allows negotiating and defining shared behavioral and performance standards that are more agile and adapted to a particular organizational context (Berghmans et al., 2017). Focusing on the process of accountability further conceptualizes INGO accountability as being future-oriented and constructive. This process-oriented approach has been referred to as *discursive* and *constructive* (Crack, 2013b), negotiated accountability or dialogic accountability (Berghmans et al., 2017), holistic accountability (O'Dwyer & Unerman, 2008), and deliberative accountability (Kennedy, 2019).

The process-orientation of comprehensive INGO accountability requires accountability mechanisms that allow promoting discourse between INGOs and their stakeholders. Different accountability mechanisms can foster discourse between the INGO and a wider set of stakeholders. Peer regulation, for example, refers to



the process in which INGO on the sector level join to establish their own accountability standards. Peer regulation therefore aims to foster exchange and learning among peer organizations (Crack, 2018; Crack, 2016; Gugerty, 2008). Another example includes public participation, which can take the form of information sharing, public meetings, or formal stakeholder dialogue (Ebrahim, 2003a; Kennedy, 2019). Yet, it needs to be mentioned that these process-oriented accountability mechanisms come with managerial costs. The INGO needs the managerial capacity and resources to engage in process of peer regulation or public participation. Scholars therefore stress that the benefits of process-oriented accountability needs to be weighted against its costs (Berghmans et al., 2017; Boyer & Kolpakov, 2018).

3.3 Aims: From demonstrating efficiency to creating effectiveness

Accountability is a means to an end. Accountability can be a means linked to organizational performance. In what way accountability is linked to an INGO's organizational performance, however, varies depending on the conceptualization of INGOs accountability. INGOs have multiple target systems that, among others, include the target of financial efficiency as well as the target of mission achievement (Christensen et al., 2009; Herman & Renz, 2008). Depending on the target system addressed, the aim of INGO accountability varies. The narrow approach that focuses on donors' demands and financial reporting is so deeply rooted in everyday language that accountability is often equated with *accounting* (Coule, 2015; Jegers, 2008). INGOs report on figures such as the ratio of administrative expenses to total expenses, the ratio of fundraising to total expenses, or the ratio of program expenses to total expenses (Prentice, 2016). Accordingly, an INGO can achieve good organizational performance by keeping administrative, fundraising, and program costs low, assuring donors that their resources have been used efficiently (Breen et al., 2018). Following this narrow approach, INGO accountability is aimed at demonstrating organizational performance in terms of financial efficiency.

A sole focus on financial efficiency, however, falls short of adequately representing the INGO's organizational performance. Financial efficiency measures do not allow to assess how well the INGO fulfills its mission and whether it is addressing the needs of its beneficiaries effectively, and therefore excludes their accountability demands (Prentice, 2016). Moreover, it has been shown that the pressure to report on good financial performance has encouraged organizations to focus on short-term results (Ebrahim, 2003), which bears the risks of organizational goal displacement and mission drift (Boyer & Kolpakov, 2018; Harris et al., 2009). Finally, focusing on financial performance limits the scope of analysis of INGO accountability to within organizational boundaries, but does not allow assessing effective change outside the organization.

In light of these shortcomings, the nonprofit management scholarship documents a shift in the aim of INGO accountability. The primary aim of an INGO entails making strategic decisions such that it effectively follows its organizational mission and serves its beneficiaries (Hume & Leonard, 2014). An INGO, therefore, is primarily expected to operate effectively rather than efficiently. This has two implications for defining the aim of INGO accountability. First, there is increasing academic consensus that comprehensive INGOs accountability should provide accountability for organizational effectiveness rather than efficiency (Sowa et al., 2004). Second, the process-orientation of comprehensive INGO accountability implies that accountability is not only to be understood as a means to demonstrate organizational effectiveness. Rather, accountability entails constructive process of engagement and discourse with a broader set of stakeholders where needs and goals are elaborated and negotiated (Berghmans et al., 2017; Angela M. Crack, 2018; O'Dwyer & Boomsma, 2015). This constructive and negotiation-based approach, suggests that comprehensive INGO accountability is not merely aimed at demonstrating results on financial efficiency.



Rather, it is aimed at creating effective outcomes based on a constructive process of mutual engagement between the INGO and its stakeholder. This further broadens the scope of analysis beyond organizational boundaries.

In the beginning of this section, the question of whether comprehensive INGO accountability entailed more rights to require an account, more verification by INGOs, more justification of INGO actions, and more responsiveness to external claims was raised. While these questions should certainly not be rejected, the reviewed literature allows arguing that comprehensive INGO accountability goes beyond simply increasing verification, justification, or responsiveness. To summarize, it entails addressing the accountability demands of a broader set of stakeholders, and of beneficiaries in particular. This requires more process-oriented accountability mechanisms that allow for exchange and discourse with different stakeholders. As a result, comprehensive INGO accountability entails a constructive process that is aimed at creating organizational effectiveness, rather than demonstrating efficiency. This allows for INGO accountability to be more future-oriented, to create more agile and negotiated accountability standards, and to widen the scope of interest for impact beyond organizational boundaries. Table II provides an overview of the shift from a narrow donor-focused INGO accountability approach towards a comprehensive approach.

Table II. Reconceptualizing INGO accountability

Defining properties	INGO accountability approach	
	Narrow	Comprehensive
<i>Primary recipients</i>	Stakeholders with negotiation power (i.e. powerful donors, regulatory authorities) ➤ Market pressure and avoidance of legal sanctions as primary drivers of accountability	All relevant stakeholders (including beneficiaries) ➤ Moral obligation, need for democratization, and strategic value as primary drivers of accountability
<i>Content</i>	Result-focused (reporting, and monitoring and evaluation) ➤ Retrospective in scope of interest ➤ Exogenously fixed and universal standards	Processes-oriented (peer regulation, participation and discourse) ➤ Future-oriented and constructive in scope of interest ➤ Negotiated and agile standards
<i>Aim</i>	Demonstration of efficiency ➤ Scope of analysis lies within the organization	Creation of effectiveness ➤ Scope of analysis goes across organizational boundaries

Source: Own elaboration



4 Theorizing INGO accountability: Nine propositions

As the foregoing literature review shows, INGO accountability is a concept that is subject to change, particularly regarding the aspects of primary recipients, contents, and aims of accountability. Given INGOs' important societal role, it is crucial for researchers to better understand what comprehensive INGO accountability entails. This, in turn, requires a sound theoretical foundation. In the following, nine propositions are advanced on how different theoretical approaches yield different INGO accountability conceptualizations. In particular, these proposition highlight how neo-institutional economic theories – including principal-agent theory, stakeholder theory, and property rights theory – fall short for adequately describing a comprehensive INGO accountability approach. In line with a wider trend in the nonprofit management literature, the propositions instead suggest that an institutional logics approach offers a viable theoretical venue for future research on comprehensive INGO accountability.

4.1 Theorizing the primary recipients of INGO accountability: Propositions 1, 2, and 3

The theoretical approach chosen to conceptualize INGO accountability has implications for the definition of primary recipients of accountability. Many scholars implicitly and naturally assume a principal-agent relationship between the INGO (agent) and its stakeholders (principals) (Boyer & Kolpakov, 2018; Coule, 2015; Alnoor Ebrahim, 2003b; Traxler et al., 2020). The principal delegates a given task to the agent, which in return is rewarded for performing this task. Information asymmetries between the principal and the agent entail the risk that opportunistic agents will maximize their own benefit at the cost of the principal. The assumption is that only by holding the agent accountable for their actions information asymmetries and the risk of diverging interests can be reduced (Shleifer & Vishny, 1997). From this theoretical perspective, accountability can be conceptualized as a means of control to ensure efficient transactions.

Translating the principal-agent approach to INGO accountability relationships requires defining the principal(s) of INGOs – i.e. the primary recipient(s) of INGOs accountability. In the for-profit context, principals are defined as the stakeholders that bear the financial risk and whose rights cannot be fully protected by contracts. As a result, shareholders are defined as the sole principals of for-profit organizations (Speckbacher, 2008). Applying this logic to nonprofit organizations, donors are the only stakeholders bearing a financial risk, defining them as the sole principals of INGOs. According to principal-agent theory, this defines donors as the primary recipients of INGO accountability and, consequently yields a narrow donor-focused conceptualization of accountability.

Scholars have called for a more generous definition of INGO principals. The suggestion is to extend the traditional principal-agent theory approach to include stakeholder-theory, which allows defining multiple principals (Van Puyvelde et al., 2012; Wellens & Jegers, 2014). This is a valuable theoretical extension that creates awareness for the interests of a broader set of stakeholders. However, stakeholder theory is still based on the assumption of an economic exchange relationship between the principal and the stakeholder (Shleifer & Vishny, 1997). In the case of diverging interests, stakeholder theory will suggest that INGOs are accountable to those principals with whom an economic exchange relationship exists. According to traditional nonprofit market models, transactions mainly occur between the donors and the INGO: The donors provide resources in exchange for the organization's services to their beneficiaries (Froelich, 1999). In these models, the relationship between the INGO and its beneficiaries is characterized by "giving" and hence by a one-sided transaction from the INGO to the beneficiaries. In the case of diverging accountability demands, stakeholder theory will therefore still suggest to be accountable to those principals where a market



transaction is involved – i.e. to their donors. As a result, even when broadening the set of INGO principals, stakeholder theory still defines donors as primary recipients of INGO accountability. This fosters the narrow donor-focused INGO accountability conceptualization. The following proposition results:

Proposition 1: Principal-agent theory and stakeholder theory conceptualize a donor-focused INGO accountability approach.

The lack of accountability toward stakeholders other than donors can be understood as market failure. In neo-institutional economics, a common remedy for market failure is to define and assign property rights. Property rights are assigned to goods and services to make transactions meaningful and to protect the stakeholders' interests. Management scholars have discussed the idea of property rights in the context of nonprofit organizations (Speckbacher, 2008; Valentinov, 2007). By assigning property rights to INGO goods and services, stakeholders such as beneficiaries would be able to hold INGOs accountable for the provision of such goods and services. This approach to accountability, however, is challenging, particularly given the international context in which INGOs operate.

A general – and very philosophical – question asks whether beneficiaries of a welfare society have an inherent right to obtain welfare support, to have their interests protected, and to request accountability from those who provide this support. Some scholars follow the premise that the sole fact of being a welfare beneficiary is sufficient for obtaining the right to such support (Lyons, 2018; Reich, 1964), while others argue that only those who bear financial risks have the right to property and control (Speckbacher, 2008). While this article clearly cannot provide the final answer to this debate, this shows that rights are not necessarily given naturally or objectively. Rather, property rights must be attributed, enforced, and protected by an external legal institution. From a property rights perspective, stakeholders like beneficiaries could be defined as primary recipients, yet INGO accountability would mainly be driven by external forces – i.e. the avoidance of legal sanctions – contributing to a narrow conceptualization. Granted beneficiaries could be assigned property rights, this requires a well-defined legal framework and established legal institutions that protect these rights. In the international context of INGOs, however, there is no over-arching legal framework to enforce and protect these rights (Thrandardottir & Keating, 2018). Instead, either individual legal systems are in place, or such legal institutions are absent altogether (Berghmans et al., 2017). Consequently, even if one assumes that beneficiaries have an inherent right to receive INGO support, there is no legal institution that defines and protects their rights and there are no legal mechanisms through which beneficiaries could enforce their accountability claims. The property rights approach, therefore, does not allow to protect the interests and accountability demands of stakeholders who have no negotiating power, including beneficiaries. In the absence of legal regulation, donors therefore remain the primary recipients of INGO accountability, which fosters the narrow INGO accountability conceptualization. This yields the following proposition:

Proposition 2: Property rights theory fosters a donor-focused INGO accountability approach.

In light of the shortcomings in neo-institutional economic theory, the institutional logics approach has become a popular theoretical venue for nonprofit management researchers to better understand the dynamics within different nonprofit-stakeholder relationships (Albrecht, 2019; Cordery et al., 2019). As part of a broader set of institutional theories, the institutional logics approach looks at organizational behavior within a particular institutional setting (Thornton & Ocasio, 2008). Institutional logics are defined by norms, rules, and values, and provide societal actors with a distinct logic on how things ought to be within an institutional environment (Meyer & Rowan, 1977). The underlying assumption is that organizational behavior is primarily driven by what is deemed legitimate behavior according to a given institutional logic (Thornton



& Ocasio, 1999). Organizational survival depends on the organization's ability to adequately manage and respond to those different institutional logics to maintain its legitimacy (Thornton & Ocasio, 2008). This contrasts the assumptions of neo-institutional economic theories where organizations are assumed to be primarily driven by rational choices, and where organizational survival depends on efficient transactions (Shleifer & Vishny, 1997). In nonprofit management research, the institutional logics approach allows theorizing stakeholder-relationships that cannot be explained by market-transactions or legal regulation (Berghmans et al., 2017; Herman & Renz, 2008; Mitchell, 2015; Ostrander & Schervish, 1990). In the following the institutional logics approach is applied to theorize the primary recipients of comprehensive INGO accountability.

INGOs are required to respond to a broad variety of stakeholder accountability demands. These accountability demands follow different accountability logics that are defined by the individual stakeholders' interests. Given the multi-stakeholder context and international scope of activity of INGOs, these interests and inherent logics may vary strongly. Different institutional logics can co-exist, but can also oppose or conflict (Thornton & Ocasio, 2008). When logics conflict, either the dominant logic takes over, the opposing logics co-exist, or a new shared logic emerges (Thornton et al., 2013). Neo-institutional economic theory can be considered as one institutional logic, where the market logic is the dominant logic. As presented in the previous propositions, this creates a donor-focused INGO accountability conceptualization. The institutional logics approach, however, suggests that social interaction is not solely defined by the exchange of financial resources, but that shared beliefs, norms and values further drive interaction between societal actors (Meyer & Rowan, 1977). Recent studies, indeed, show that an institutional logics approach can reveal alternative rationales for INGO accountability relationships, and suggest that different accountability logics can co-exist within an organization, or a new logic can develop between the organization and different stakeholders. Research on nonprofit-public partnerships, for example, shows that despite following different accountability logics, nonprofit organizations and public organizations can develop a shared accountability logic (Albrecht, 2019; Egels-Zandén et al., 2015). In particular, it shows that shared logics can be developed through exchange processes, which allow creating a mutual understanding and focusing on the shared goal of the nonprofit-public-partnership. Similarly, research on INGO networks reveals that the accountability logic between peers is based on values such as mutual learning to strengthen collective action (Crack, 2018; Crack, 2016; Gugerty, 2008). Other studies show that accountability relationships between INGOs and beneficiaries are strongly driven by the logics of moral obligation and relational reciprocity (Hielscher et al., 2017; O'Dwyer & Boomsma, 2015). Contrary to the rational choice perspective, these studies therefore indicate that there is a broad set of different INGO accountability logics. These logics, further, can occur despite market pressures and in the absence of legal regulation. Since an institutional logics approach allows conceptualizing stakeholder relationships that are not market-based or legally defined, it allows defining and analyzing multiple co-existing accountability logics. This allows broadening the set of primary recipients of INGO accountability and fosters a comprehensive approach to INGO accountability. This gives rise to the following proposition:

Proposition 3: The institutional logics approach allows conceptualizing multiple INGO accountability logics.

4.2 Theorizing the contents of INGO accountability: Propositions 4, 5, and 6

The theoretical approach chosen to conceptualize INGO accountability has implications for the definition of the content of accountability. Reviewing the implications of principal-agency theory for nonprofit governance



concepts, Jegers (2009) connects accountability to the notion of accounting. He claims that the organization's principals can use accounting information and financial statements to monitor financial performance. This claim, in turn, highlights how principal-agent theory leads to a conceptualization of accountability that primarily focuses on results. This is in line with other studies approaching nonprofit organizations' accountability based on principal-agent theory (Coule, 2015; Jegers, 2008). Consequently, principal-agent theory leads to a narrow INGO accountability conceptualization that focuses on results derived from auditing and monitoring processes. This leads to the following proposition:

Proposition 4: The principal-agent theory leads to a results-focused INGO accountability conceptualization.

Acknowledging the existence of multiple stakeholder logics and being accountable in a meaningful way demands for more process-oriented accountability mechanisms. Different accountability logics can lead to tension that need to be addressed through communication and negotiation processes (Berghmans et al., 2017; Crack, 2013). An institutional logics approach allows conceptualizing processes of negotiation that result from differing and potentially conflicting logics. Recent studies that acknowledge the plurality of INGO accountability logics, indeed, discern such negotiation processes between the INGO and its stakeholders. The findings are mixed. On the one hand, these negotiations can be the source of tensions and conflict, impeding accountability toward beneficiaries (Berghmans et al., 2017; Kennedy, 2019). On the other hand, they can facilitate defining and implementing accountability in complex multi-stakeholder environments (Williams & Taylor, 2013). Either way, these studies suggest that an institutional logics approach allows conceptualizing a process-oriented and hence comprehensive INGO accountability approach. This yields the following proposition:

Proposition 5: The institutional logics approach supports process-oriented INGO accountability.

In an international context it is challenging to define and validate best practices and universal regulatory standards (Knapp & Sheep, 2019; McConville & Cordery, 2018). Herman and Renz (2008) argue that it is unlikely that any universally applicable best practices and standards exist that can be prescribed and implemented for all nonprofit organizations. However, an institutional logics approach can help to define more widely accepted best practices and applicable standards. By including different accountability logics and engaging in processes of discourse and negotiation with different stakeholders, it is possible to arrive at a broadly accepted definition of best practices (Deloffre, 2016). Research on INGO peer regulation, for example, shows that behavioral standards defined through processes of discourse are more likely to be accepted by different stakeholders, and are consequently more likely to be implemented within the sector (Angela M. Crack, 2018; Gugerty, 2008). An institutional logics approach, therefore, allows for more agile and negotiated accountability standards. This is in line with a comprehensive approach to INGO accountability, and hence gives rise to the following proposition:

Proposition 6: The institutional logics approach supports the definition of widely accepted best practices and accountability standards.

4.3 Theorizing the aim of INGO accountability: Propositions 7, 8, and 9

Principal-agent theory is based on the idea of efficient market transactions (Shleifer & Vishny, 1997). Achieving financial efficiency is the primary interest of the principal (donor). Agents (INGOs), on the other hand, may have their own interests that differ from the interests of the principal. As a consequence, the



principals need to control the agents in order to align their interest with the ones of the agents. From a principal-agent theory perspective, accountability therefore can be understood as a means to ensure financial efficiency. Applying this idea to the context of INGOs implies that the principal (donor) employs accountability as means to create financial efficiency. Nonprofit management research that is based on principal-agent theory, indeed, implies a strong focus the organizations' financial efficiency (Coule, 2015; Prakash & Gugerty, 2010). Consequently, a principal-agent approach leads to a narrow conceptualization of INGO accountability that is aimed at ensuring financial efficiency. This yields the following proposition:

Proposition 7: Principal-agent theory conceptualizes an efficiency-aimed INGO accountability approach.

The discourse on INGO accountability documents a shift from assessing organizational performance in terms of financial efficiency toward describing it in terms of effectiveness. This shift raises the question as to what constitutes INGO effectiveness. Herman and Renz (2008) have suggested that organizational effectiveness is not objectively given, but that it is a socially constructed concept, defined by those assessing and judging it. Different stakeholders may have different assessments of what constitutes INGO effectiveness, and given INGOs' multi-stakeholder context, one can expect a broad variety of judgements (Mitchell, 2013). From a donor's perspective, for example, INGO effectiveness can be evaluated based on outcome indicators that assess program effectiveness; the use of prescriptive board and management practices as indicators of efforts to secure legitimacy; or the demonstration of organizational growth (Herman & Renz, 2008). For peer organizations, on the other hand, network effectiveness may be a more relevant measure of organizational effectiveness and is assessed based on the INGOs' contribution of resources to a peer-network (Sowa et al., 2004). For beneficiaries, effectiveness may be assessed based on how much change an INGO's actions have created in their community. These broad sets of effectiveness judgements, in turn, require multiple accountability logics that provide adequate accountability. As an institutional logics approach allows defining multiple accountability logics, it consequently allows addressing the plurality of judgements in INGO effectiveness. This is in line with a comprehensive approach to INGO accountability and yields the following proposition:

Proposition 8: The institutional logics approach allows conceptualizing an effectiveness-aimed INGO accountability approach that acknowledges multiple judgements of effectiveness.

Moreover, comprehensive INGO accountability focuses on the constructive negotiation processes that follow from the exchange between INGOs and their stakeholders. These negotiation processes allow constructing different judgments of organization effectiveness. An institutional logics approach allows conceptualizing these processes and hence allows for the construction of different measures of organizational effectiveness. These measures can be reevaluated, confirmed, or adapted through such processes. An institutional logics approach, therefore, allows building on Herman and Renz' (2008) suggestion, that organizational effectiveness is not objectively given, but becomes true, as multiple stakeholders have negotiated, confirmed, or adapted their judgement on what constitutes effectiveness. From this point of view, accountability is aimed at the creation of INGO effectiveness and yields the following proposition:

Proposition 9: The institutional logics approach acknowledges the socially constructed nature of INGO organizational effectiveness.

Table III provides an overview of the presented propositions on theorizing INGO accountability, and the resulting conceptualization.

Table III. Theorizing INGO accountability and associated propositions

Defining properties	Theoretical approach	
	Neo-institutional economic theories	Institutional logics approach
<i>Primary Recipients</i>	<ul style="list-style-type: none"> ➤ <u>Proposition 1</u>: Principal-agent theory and stakeholder theory conceptualize a donor-focused INGO accountability approach. ➤ <u>Proposition 2</u>: Property rights theory fosters a donor-focused INGO accountability approach. 	<ul style="list-style-type: none"> ➤ <u>Proposition 3</u>: The institutional logics approach allows conceptualizing multiple INGO accountability logics.
<i>Content</i>	<ul style="list-style-type: none"> ➤ <u>Proposition 4</u>: The principal-agent theory leads to a results-focused INGO accountability conceptualization. 	<ul style="list-style-type: none"> ➤ <u>Proposition 5</u>: The institutional logics approach supports process-oriented INGO accountability. ➤ <u>Proposition 6</u>: The institutional logics approach supports the definition of widely accepted best practices and accountability standards.
<i>Aim</i>	<ul style="list-style-type: none"> ➤ <u>Proposition 7</u>: Principal-agent theory conceptualizes an efficiency-aimed INGO accountability approach. 	<ul style="list-style-type: none"> ➤ <u>Proposition 8</u>: The institutional logics approach allows conceptualizing an effectiveness-aimed INGO accountability approach that acknowledges different judgements of effectiveness. ➤ <u>Proposition 9</u>: The institutional logics approach acknowledges the socially constructed nature of INGO organizational effectiveness.
<i>Resulting INGO accountability conceptualization</i>	Narrow conceptualization	Comprehensive conceptualization

Source: Own elaboration



5 Conclusion and implications

INGOs play an important societal role and their accountability has come under closer scrutiny. In this light, the nonprofit literature documents a shift from a narrow donor-focused INGO accountability conceptualization toward a more comprehensive approach that acknowledges the plurality in accountability logics. This shift requires an adaption of the theoretical basis on which an INGO accountability is conceptualized. This article took the first step in adapting this theoretical foundation by proposing that an institutional logics approach is a compelling theoretical direction for future research on comprehensive INGO accountability.

The natural implication of this article is to further elaborate on the nine propositions it advances. However, there are two implications for future research that deserve to be highlighted. First, this article argues that comprehensive INGO accountability creates organizational effectiveness. Future research could build on this link by empirically testing whether comprehensive INGO accountability strengthens organizational effectiveness. A case study on Amnesty International Ireland shows that donor-focused accountability practices can lead to organizational ineffectiveness in terms of mission drift (O'Dwyer & Boomsma, 2015). Similarly, a case study on eleven leading INGOs found peer regulation strengthens organizational effectiveness (Crack, 2018). However, such studies remain anecdotal. If comprehensive INGO accountability is to be more widely adopted, research needs to provide further evidence for the strategic relevance of this approach. Second, this article proposes an institutional logics approach as viable theoretical lens to further develop comprehensive INGO accountability. However, as mentioned, this article took the first step in establishing a theoretical foundation. Further, theory building is required to support researchers interested in further developing INGO accountability.

Even though this article addresses nonprofit management researchers, implications for practice can be derived. With the establishment of an international civil society and societal issues being transnational in nature, the role of INGOs changes. Traditionally, INGOs have been understood as providers of public goods and services, particularly in regions, where governmental agencies lack the capacity to do so. However, INGOs are now increasingly expected to challenge the political systems and social structures that are the root cause of many issues they work against (Mitchell et al., 2020). This shift in role from resources provision towards a more political role, in turn, makes a comprehensive approach to accountability even more relevant. When taking on a political role, it is not sufficient anymore to solely provide accountability to donors. Only when INGOs are accountable to all relevant stakeholders, their political actions can be considered democratic. Being accountable to a broad set of stakeholders on the basis of democratic discourse therefore becomes crucial for INGOs to adequately take on their role as political actors in an international civil society.



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