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Nonprofit Management Researchers' Reconceptualization of Comprehensive INGO Accountability: Toward an Institutional Logics Approach

Alice Hengevoss – University of Basel

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 to maintain their legitimacy. This article addresses two research questions: What is the current understanding of accountability of INGOs? And what are theoretical venues to strengthen future research on comprehensive INGO accountability? It does so by offering a systematic literature review of the current academic discourse on INGO accountability, and advances four propositions on what comprehensive INGO accountability entails. The review further highlights that INGO accountability is dynamic and complex. The article therefore suggests a theoretical foundation that accounts for these aspects to support researchers interested in further developing comprehensive INGO accountability. It demonstrates how an institutional logics approach allows conceptualizing INGO accountability relationships to a wider set of stakeholders, including to beneficiaries. It further allows advancing an effectiveness-oriented conceptualization.

Keywords: INGO Accountability, Nonprofit Research, Systematic Literature Review, Neo-Institutional Theory, Institutional Logics

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 services 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.

A sound accountability practice is crucial for INGOs to maintain their legitimacy as private societal actors, that provide public goods and services. However, INGO accountability is a

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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). For INGOs, given their international scope of activity, the context becomes particularly complex. They operate in multiple jurisdictions (Thrandardottir & Keating, 2018), across wide geographical distances, and within different cultural settings that shape the local perception of INGO activity (Stecker et al., 2016). Consequently, INGOs need to reconcile the different regulatory, 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 et al., 2014), and ensure organizational legitimacy (Gutterman, 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 (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 conventional conceptualization of accountability results from applying economic theories, such as principal-agent theory (PA), to INGO management (Deloffre, 2016; Ebrahim, 2003b; Hielscher et al., 2017). While the logics of PA allows conceptualizing some important aspects of INGO accountability, it oversees other relevant dimensions. 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; Cavill & Sohail, 2007; Ebrahim et al., 2017; Schmitz et al., 2012). However, these concepts often remain normative in nature. Finding a theoretical foundation to adequately conceptualize comprehensive INGO accountability remains challenging as INGO accountability proves to be dynamic and complex. This article asks the two research questions:

1) What is the current understanding of INGO accountability in the academic literature?
2) What are theoretical venues to strengthen future research on comprehensive INGO accountability?

To address these questions, we systematically review 56 articles 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. We observe a broadening from a conventional conceptualization of INGO accountability, where accountability serves primarily as a *control* mechanism to *demonstrate* good performance, towards a comprehensive approach where additionally accountability-relationships serve as a means to *create* good performance. We formulate four propositions on what comprehensive INGO accountability entails. This is in line with prior discussions on the relationship between accountability and performance in new public management literature (Christensen & Lægreid, 2015). However, we further find that the theoretical foundation to adequately conceptualize comprehensive accountability is weak. We then advance a theoretical foundation for researchers interested in further developing comprehensive INGO accountability. We elaborate on how an institutional logics approach is a viable theoretical venue to adequately theorize comprehensive INGO accountability. The institutional logics approach does not contradict the conventional PA approach to accountability. Instead, it conceptualizes PA as one possible—and relevant—logics to comprehensive accountability, while also allowing for a wider set of accountability logics. This

Table 1. Search Terms and Number of Publications

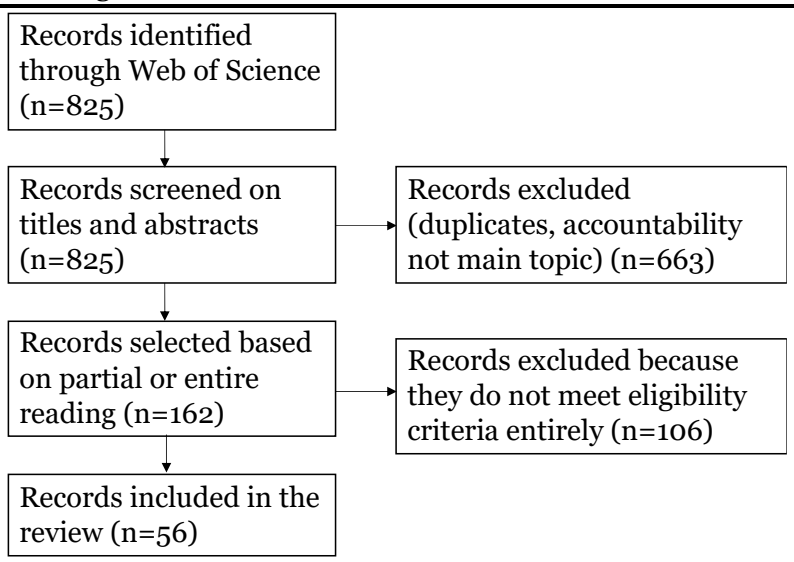
First term	Connector	Second term	Connector	Third term	Number of publications
accountability	AND	international	AND	Nonprofit	123
accountability	AND	international	AND	"Non profit"	48
accountability	AND	international	AND	Non-profit	49
accountability	AND	international	AND	NGO	163
accountability	AND	international	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
accountability	AND	transnational	AND	Nonprofit	10
accountability	AND	transnational	AND	"Non profit"	1
accountability	AND	transnational	AND	Non-profit	1
accountability	AND	transnational	AND	NGO	20
accountability	AND	transnational	AND	„Non Governmental"	19
accountability	AND	transnational	AND	Non-Governmental	20
accountability	AND	transnational	AND	Not-for-profit	0
accountability	AND	transnational	AND	Nongovernmental	14
accountability	AND	transnational	AND	„Third sector"	2
accountability	AND	transnational	AND	NPO	0
accountability	AND	transnational	AND	„Not for profit"	0
Total Articles					825

will allow researchers to make more informed theoretical choices when further developing a comprehensive approach to INGO accountability to strengthen their legitimacy.

Methodology and Data Collection

A systematic literature review is a modest, yet effective vehicle to create common intellectual ground and knowledge consensus on a research topic (Gazley, 2022). It requires a rules-driven, inclusive and transparent approach to the synthesis, in a manner that could be replicated by other researchers (Gazley, 2022; Tranfield et al., 2003). Despite the prominent public and, thus, academic discourse around the topic, there has been no systematic review on the evolving approach to INGO accountability. For this review, 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* and/or *transnational.* The third term dealt with the nonprofit organization dimension and correspondingly contained a set of 13 terms as listed in Table 1 already identified and applied in earlier systematic review studies[1] (Laurett & Ferreira, 2017; Maier et al., 2016). The combination of all search terms is listed in Table 1.

Figure 1. PRISMA Diagram



Following Gazley's (2022) and Snyder's (2019) recommendation, we have taken the following steps for our systematic review: (1) We established the research questions and determined the parameters for a literature search (see introduction); then (2) conducted the search using keyword searches and eligibility criteria (see Table 1, Appendix Table A.11), which has helped us find articles to screen and produce the 'content' to be analyzed (see Table 3); then (3) we analyze and synthesize the content (see Figure 1), and (4) report and discuss the results (Tables 3, 4 and 5).

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 May 18, 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). Even though this review focuses on academic articles, it is important to note that there is a vast amount of grey literature on the topic which merits a separate analysis.[2] The search resulted in a total of 825 articles as detailed in Table 1.

Subsequently, the exclusion process was applied. In the first stage, 302 duplicates were removed. The remaining articles were then subject to a more in-depth analysis of title and abstract. Following Bustos' (2021) approach this review included articles for which the title and abstract met the criteria documented in the Appendix Table A.2. This led to the exclusion of another 361 articles as they did not specifically focus on the topic of accountability in INGOs. Following this stage, the remaining 162 articles were fully analyzed with this process leading to the exclusion of another 106 articles as they did not specifically include specific research on the accountability of INGOs. Finally, there were a total of 56 articles left that provided the basis for the overview on the current discourse on INGO accountability in the following sections. Figure 1 summarizes this process.

Reconceptualizing INGO Accountability: Four Propositions

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 conventional 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). Based on this review, it advances four propositions on the shift from conventional to comprehensive INGO accountability. Table 2 summarizes the identified concepts underlying INGO accountability and the associated sources.

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, 2003a). This implies a conventional approach to INGO accountability, which has been referred to as *upward accountability* and *functional accountability* (Ebrahim, 2003b), and *compliance accountability* (Crack, 2013), and is associated with the notion of control from powerful stakeholders (including donors and regulatory institutions) over the INGO's activity.

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 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

Table 2. Summary of Existing Concepts For INGO Accountability

Concept	Sources
Mechanism of control for dominant stakeholders (donors and regulatory governmental institutions) over INGO activities	Andrews, 2014; Boyer & Kolpakov, 2018; Breen et al., 2018; Brown et al., 2012; Cordery & Sim, 2018; Ebrahim, 2003a; Elbers & Schulpen, 2013; Gugerty, 2008b; Jegers, 2008; Jeong & Kearns, 2015; McConville & Cordery, 2018, 2022; O'Dwyer & Unerman, 2008; Pallas & Guidero, 2016; Sofronova et al., 2014; Thrandardottir & Keating, 2018; Townsend & Townsend, 2004
Tool to gain trust of donors to ensure future funding, and ensure regulatory freedom	Goncharenko, 2019; Gutterman, 2014; Hielscher et al., 2017; Prakash & Gugerty, 2010; Van Puyvelde et al., 2012
Tool to demonstrate organizational performance (financial, and non-financial)	Cordery et al., 2019; Crack, 2016; Liket & Maas, 2015; McConville & Cordery, 2018; Mitchell, 2013; Schmitz et al., 2012; Traxler et al., 2020
Tool to assess organizational performance (financial, and non-financial)	Liket et al., 2014; Prentice, 2016; Sowa et al., 2004
Strategic tool to create organizational effectiveness	Brown et al., 2012; Cavill & Sohail, 2007; Crack, 2018; Ebrahim et al., 2017; Ebrahim, 2003b; Harris et al., 2009; Hengevoss, 2023; Hume & Leonard, 2014; Mitchell, 2015
Process of dialogue and negotiation to understand different stakeholders' interests	Albrecht, 2019; Benjamin, 2008; Berghmans et al., 2017; Christensen et al., 2009; Coule, 2015; Crack, 2013; Deloffre, 2016; Egels-Zandén et al., 2015; Footitt, 2017; Hengevoss, 2021; Herman & Renz, 2008; Jordan & Van Tuijl, 2000; Kennedy, 2019a, 2019b; Knapp & Sheep, 2019; Pallas et al., 2015; Williams & Taylor, 2013
Means to ensure organizational legitimacy	Beagles, 2022; Hengevoss, 2021; Pallas et al. 2015; Thrandardottir & Keating, 2018

democratization of these organizations, and a strategic interest for the organization. This, in turn, requires a more deliberate approach to accountability.

> Proposition 1: Comprehensive INGO accountability comprises the interests of multiple stakeholders, including those historically underrepresented in accountability structures such as beneficiaries.

Content: From Financial-Results-Focused to Process-Oriented

Recognizing stakeholders with less negotiation power, including beneficiaries, as primary recipients requires revising what INGO accountability *contains*. In a conventional donor-focused approach, there is a strong focus on INGO accountability for financial *results*. This focus has fostered accountability mechanisms that include publishing disclosure statements and reports on organizational financial performance (Breen et al., 2018; Brown et al., 2012; Ebrahim, 2003a). These mechanisms are indeed valid for *assessing* (Liket & Maas, 2015; Prentice, 2016) and *demonstrating* (Cordery et al., 2019; McConville & Cordery, 2018) a program's social return on investment (SROI) in financial terms and reporting on the INGO's overall financial performance in a way that it is measurable and comparable. However, while financial results may offer valuable information for donors and regulation authorities, they are criticized for providing little accountability to beneficiaries (Cordery & Sim, 2018). Focusing on financial 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; Mitchell & Calabrese, 2020). 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. The Core Humanitarian Standards (CHS) is one of the earlier initiatives that promotes process-oriented accountability. Founded in 2014, its principles state that INGOs, for instance, must have processes in place that allow handling external complaints as well as engaging in learning processes (CHS Alliance, 2018).

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). For example, shared standards for impact measurement can be created. Focusing on the process of accountability therefore further conceptualizes INGO accountability as being future-oriented and constructive. This process-oriented approach has been referred to as *discursive* and *constructive* (Crack, 2013; Herman & Renz, 2008), negotiated accountability or dialogic accountability (Berghmans et al., 2017), holistic accountability (O'Dwyer & Unerman, 2008), and deliberative accountability (Kennedy, 2019a).

> Proposition 2: Comprehensive INGO accountability is not only results-focused, but further includes the dimension of process-orientation.
> Proposition 3: Comprehensive INGO accountability entails discourse and negotiation to understand different stakeholders' interests.

The process-orientation of comprehensive INGO accountability requires accountability mechanisms that allow for 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 INGOs on the sector level join to establish their own accountability standards. Peer regulation therefore aims to foster exchange and learning among peer organizations (Crack, 2016; Crack, 2018; Gugerty, 2008a; Hengevoss & von Schnurbein, 2023). Another example includes public participation, which can take the form of information sharing, public meetings, or formal stakeholder dialogue (Ebrahim, 2003a; Kennedy, 2019a, 2019b). 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 the process of peer regulation or public participation. Scholars therefore stress that the benefits of process-oriented accountability needs to weighted against its costs (Berghmans et al., 2017; Boyer & Kolpakov, 2018).

Aims: From Demonstrating Efficiency to Additionally 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 conventional 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 overhead costs low, assuring donors that their resources have been used efficiently (Breen et al., 2018). Following this conventional approach, INGO accountability is aimed at demonstrating organizational performance in terms of financial performance.

A sole focus on financial efficiency, however, falls short of adequately representing the INGO's organizational performance. Financial efficiency measures do not allow assessing how well the INGO fulfills its mission and whether it is addressing the needs of its beneficiaries effectively, and therefore excludes their accountability demands (Coupet & Broussard, 2021; Prentice, 2016). Moreover, it has been shown that the pressure to report on good financial performance has encouraged organizations to focus on short-term financial results (Ebrahim, 2003b), 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 not only for organizational efficiency, but even more importantly for its effectiveness as well (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 a constructive process of engagement and discourse with a broader set of stakeholders where needs and goals are elaborated and negotiated (Berghmans et al., 2017; Crack, 2018; O'Dwyer & Boomsma, 2015). This constructive and negotiation-based approach suggests that demonstrating results for financial performance is only one dimension of comprehensive accountability. Comprehensive accountability further includes the dimension which focuses more on the processes that lead to the creation of effective outcomes. Comprehensive accountability therefore includes the constructive process of mutual engagement between the INGO and its stakeholder. This further broadens the scope of analysis beyond organizational boundaries.

> Proposition 4: Comprehensive INGO accountability not only serves to demonstrate financial performance, but further includes the dimension of creating effective outcomes.

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 adding more process-oriented accountability mechanisms that promote the exchange and discourse with different stakeholders. As a result, comprehensive INGO accountability entails the additional dimension of a constructive process that is aimed at creating organizational effectiveness. This allows for INGO accountability to be more future-oriented, to create more agile and negotiated

Table 3. Reconceptualizing INGO Accountability

Defining Properties	INGO Accountability Approach	
	Conventional	Comprehensive
Primary Recipients	Stakeholders with negotiation power only (i.e., powerful donors, regulatory authorities) ➢ Tool to gain trust of donors and avoid of legal sanctions	Proposition 1: All relevant stakeholders (including beneficiaries) ➢ Moral obligation, need for democratization, and strategic value as primary drivers of accountability
Content	Result-focused only (financial reporting) ➢ Retrospective in scope of interest ➢ Exogenously fixed and universal standards	Proposition 2 & 3: Additionally, processes-oriented (peer regulation, participation, and discourse) ➢ Based on discourse and negotiation ➢ Future-oriented and constructive in scope of interest ➢ Negotiated and agile standards
Aim	Demonstration of financial performance only ➢ Scope of analysis lies within the organization	Proposition 4: Additionally, creation of effectiveness ➢ Scope of analysis goes across organizational boundaries

accountability standards, and to widen the scope of interest for impact beyond organizational boundaries. Table 3 provides an overview of the broadening from a conventional single-dimensional INGO accountability approach towards a multi-dimensional comprehensive approach.

Theorizing Comprehensive INGO Accountability: The Institutional Logics Approach

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. The conventional concept of accountability is argued to be the result of researchers focusing too heavily on a PA theory when analyzing accountability relationships in INGOs (Deloffre, 2016; Ebrahim, 2003b; Hielscher et al., 2017). In line with a wider trend in the nonprofit management literature (Beagles, 2022; Goncharenko, 2019; Mitchell, 2018), the following section elaborates on how an institutional logics approach offers a viable theoretical venue for future research on comprehensive INGO accountability. This theoretical approach offers a way of organizing and elaboration upon accountabilities contingent on different stakeholder groups. We build on propositions 1 to 4 derived in the first part of the paper and elaborate on how institutional logics allows theorizing them.

Integrating Institutional Logics with INGO Accountability

Comprehensive INGO accountability addresses the multi-stakeholder context, and the different and potentially conflicting accountability demands. To conceptualize these requirements, recent nonprofit management research builds on the institutional logics

approach (Albrecht, 2019; Beagles, 2022; Cordery et al., 2019; Goncharenko, 2019). 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). These logics define the material practices through, and reasons for, which organizations and their stakeholders interact (Thornton et al., 2013). The assumption is that organizational decisions are mainly guided by what is deemed legitimate according to their individual institutional logics (Thornton & Ocasio, 2008). This contrasts the assumptions of more traditional economic theories where organizations are assumed to be primarily driven by market pressures and legal regulation. In nonprofit management research, the institutional logics approach allows theorizing stakeholder-relationships that cannot solely be explained by market-transactions or legal regulation (Berghmans et al., 2017; Herman & Renz, 2008; Mitchell, 2015; Ostrander & Schervish, 1990).

Institutional logics scholars label the seven ideal type institutional orders as *family*, *religion*, *state*, *corporation*, *market*, *profession*, and *community* (Beagles, 2022). The logic of family is omitted due to informality. These logics are described as varying in the sources from which actors gain authority and legitimacy as well as in the basis of norms, strategies, and control mechanisms orienting their social interactions (Thornton et al., 2013). Nonprofit management scholars have built on these ideal logic-types and have adopted these logics to individual stakeholders (Beagles, 2022; Goncharenko, 2019; Gugerty et al., 2021; Hengevoss, 2023; Wahlén, 2014; Weinryb, 2020). This has allowed deriving different accountability logics. With each institutional logic a specific accountability logic derives—that is, a logic that defines whom, what for, and how the INGO is expected to practice accountability. Further, the source of authority and legitimacy of different stakeholder groups has implications for their accountability expectations towards the INGOs as well as for how the INGO responds to these expectations.

The following accountability logics by stakeholder can be described. The accountability logic of founders and trustees expect accountability for (what) the adherence to and achievement of the INGO's mission. This gives them their legitimacy. The board of directors has the authority to judge the degree to which the INGO operates in line with its mission achievement. To this end (how), INGOs implement monitoring, evaluation and learning processes that allow them tracking the degree to which their programs contribute to the overall mission achievement. The accountability logic of recipients deserve accountability for the INGO's effective provision of designated goods and services. They deserve accountability by being given agency when interacting with INGO representatives. This requires a sense of reciprocity (legitimacy) and trust in the INGO. To this end, the INGOs implement processes that allow for dialogue between the INGO and representatives of the recipient community. The recipient community holds the authority to judge whether the INGO's actions are in line with their values and norms. The donor accountability logic demands proof for the efficient and effective use of donated resources. The INGO will provide financial accountability through the means of financial reporting. The effectiveness of donated resources is again proven by the means of monitoring and evaluation of program outcomes. Their legitimacy is derived by the donations they make. They have the authority by voting through their donations on whether they approve or disapprove of the INGO's activities. The State, as a regulatory institution, requires accountability for the INGO's legal compliance. This is practiced, for instance, by means of legal registration and reporting. According to the State's logic, legitimacy is derived through democratic participation. Authority is derived through bureaucratic domination.

Peer-organizations demand accountability for the adherence to shared standards, exchange of best practice, and fair collaboration. The INGO, for instance, adheres to these standards by engaging in formal and informal knowledge exchange and participation in network meetings. Legitimacy is both derived from a sense of reciprocity when collaborating, and the market position when competing for funding. Similarly, authority is derived from both a commitment to shared values and norms, and received donations in case of competition. Finally, employees

demand accountability for compensation at a market rate, for job security. The INGO provides accountability through the means of formal contracting. Legitimacy is derived through professional expertise that is offered, and authority lies with professional associations that judge the adherence to professional standards. These logics showcase the relevant contents (how) and aims (what for) of each stakeholder's (whom) accountability logic. They don't claim to be comprehensive, but can be further extended. The accountability logics are summarized in Table 4.

On this foundation, the following sections elaborate in more detail on how the institutional logics approach is a viable theoretical venue to theorize comprehensive INGO accountability. To this end, it refers to the propositions 1 to 4 derived in the first part of the paper, and elaborates on how institutional logics allows theorizing them.

An Institutional Logics Approach Toward Primary Recipients of Accountability: Ad Proposition 1

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). One dominant logic is the one of donors and regulatory institutions which have power via their resources and legal sanctioning mechanisms. The institutional logics approach, however, suggests that social interaction is not solely defined by the exchange of financial resources or legal regulation, 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, 2016; Crack, 2018).

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. Addressing proposition 1, the institutional logics approach allows conceptualizing multiple INGO accountability logics, including those of beneficiaries.

An Institutional Logics Approach Toward the Contents of Accountability: Ad Propositions 2 & 3

The theoretical approach chosen to conceptualize INGO accountability has implications for the definition of the content of accountability. Acknowledging the existence of multiple

Table 4. Overview Individual Stakeholder Accountability Logics

Group of Stakeholders (Whom)	Ideal Institutional Logic	Source of Legitimacy	Source of Authority	Accountability Logic For What and How	Exemplifying Sources
Founder or Trustees	Nonprofit Organization (adapted from Corporation)	Mission achievement	Board of directors, executive directors	**For what:** Adherence and achievement of mission **How:** Needs assessment (process), Monitoring, Evaluation, and Learning processes (results)	Block & Rosenberg, 2002; Carman & Nesbit, 2013
Recipients (e.g., beneficiaries, members, clients)	Community	Unity of will, believe in trust and reciprocity	Commitment to community values and ideology	**For what:** Effective provision of designated goods and services, participation and agency **How:** Needs assessment (process), Monitoring, Evaluation, and Learning processes (results), process of dialogue (process)	Berghmans et al., 2017; Hengevoss, 2023
Donors (e.g., public and private funders, founders, creditors)	Market; Efficient Transaction	Donation (adapted from share price)	Donor activism (adapted from shareholder activism)	**For what**: Efficient use of donations, Effective provision of designated goods and services **How:** Financial reporting (results), Monitoring, Evaluation, and Learning processes (results), process of dialogue (process)	Goncharenko, 2019; Schervish, 2005
State Institutions (e.g., local and host governments, regulatory institutions)	State	Democratic participation; Provision of public good (added)	Bureaucratic domination	**For what:** Provision of public goods and services, legal compliance **How:** financial reporting, legal registration and reporting	Albrecht, 2019; Heiss & Kelley, 2017
Peer Organizations (e.g., peer network, peer regulation	Market; Community	Market position; Unity of will, believe in trust and reciprocity	Donor activism (adapted from shareholder activism); Commitment to	**For What:** Definition and adherence to shared standards, exchange of best practice, collaboration **How:** Knowledge exchange, participation in network meetings, financial reporting,	Gugerty et al., 2021; Hengevoss & von Schnurbein,

initiatives)			community values and ideology	activity reports	2023
Employees (e.g., managers, staff, volunteers)	Profession	Personal expertise	Professional association	**For what:** Compensation at market rate, job security, recognition **How:** Contracting	Ebrahim et al., 2014

stakeholder logics and being accountable in a meaningful way demands more process-oriented accountability mechanisms in addition the results-focused ones. 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, 2019a, 2019b). On the other hand, they can facilitate defining and implementing accountability in complex multi-stakeholder environments (Williams & Taylor, 2013). Koppel's (2005) case study illustrates the risks of overstraining organizational capacities when addressing 'too many' accountability demands and applying accountability tools and processes that are too complex. This is definitely a risk when implementing a multiple logics accountability approach. Leadership is therefore advised to implement comprehensive accountability in a meaningful way to avoid overstraining organizational capacities. Either way, these studies suggest that an institutional logics approach allows conceptualizing a process-oriented and hence comprehensive INGO accountability approach. Building on proposition 2, the institutional logics approach supports process-oriented INGO accountability.

An Institutional Logics Approach Toward the Aim of Accountability: Ad Proposition 4

The discourse on INGO accountability documents a shift from assessing organizational performance in terms of financial performance 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

Table 5. Theorizing INGO accountability and associated propositions

Defining Properties	Institutional Logics Approach
Primary Recipients	➢ Proposition 1: The institutional logics approach allows conceptualizing multiple INGO accountability logics.
Content	➢ Proposition 2: The institutional logics approach supports process-oriented INGO accountability. ➢ Proposition 3: The institutional logics approach supports dialogic and negotiation based nature of comprehensive accountability.
Aim	➢ Proposition 4: The institutional logics approach allows conceptualizing an effectiveness-aimed INGO accountability approach that acknowledges different judgements of effectiveness.
Resulting INGO Accountability Conceptualization	Comprehensive conceptualization

the plurality of judgements in INGO effectiveness. Addressing proposition 4, the institutional logics approach allows conceptualizing an effectiveness-aimed INGO accountability approach that acknowledges multiple judgements of effectiveness. Table 5 summarizes the theorization and associated propositions.

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 conventional 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 suggested that an institutional logics approach is a compelling theoretical direction for future research on comprehensive INGO accountability. Institutional logics does not contradict the conventional PA approach to INGO accountability. Instead, it shows that PA is but one logic, of a wider set of accountability logics that describe the relationships and dynamics of INGO accountability.

The natural implication of this article is to further elaborate on the four 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 the perceived and felt organizational legitimacy. 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 inconclusive. 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 a viable theoretical lens to further

develop comprehensive INGO accountability. However, as mentioned, this article contributed to establishing a theoretical foundation. Given that concepts such as 'warm glow', 'social status', or 'ego' are important driving forces of international philanthropic giving, theoretical venues that incorporate these concepts into INGOs' accountability practice should be explored. Finally, Koppell's (2005) study on public service organization suggests that 'transparency' and 'responsiveness' are other terms typically associated with the concept of accountability. This implies that the literature review could be further extended with Koppell's terms.

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.

Notes

1. In a second round, we have searched for the combinations "accountability AND international AND charity" as well as "accountability AND transnational AND charity." Each search has yielded 58, and 4 articles, respectively. However, these articles were already retrieved with the prior search term combinations.
2. This review focuses on journal articles. For a further academic deep dive on that topic, the following books can be consulted: Balboa (2015); Edwards & Hulme (1995); Jordan & Van Tuijl (2006); Mitchell et al. (2020); Park & Kramarz (2019); and Stroup & Wong (2017).

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Author Biography

Alice Hengevoss is Head of Applied Research at the Center for Philanthropy Studies (CEPS) at the University of Basel. She studied economics at the University of Zurich and Université Laval in Québec, Canada. In 2021, she completed her doctoral studies in nonprofit management at the CEPS. She researches and publishes on topics related to governance, accountability, and self-regulation of international nonprofit organizations, as well as on organizational closure.

Appendix

Table A.1. Literature Eligibility Criteria

Type of studies and participants: Records are related to the study of INGO accountability in the nonprofit management sector. Participants must be the subject of accountability practice: INGOs and audiences (e.g., beneficiaries, donors, governmental institutions, peer organizations, media, employees).
Topic: Records must contain the terms shown in table 1 in the titles and/or abstracts and within the document. All records were read in their title, abstract, or entirely to make sure that the research focus laid on accountability, and that the term was not simply used on a side note.
Study design: Empirical and theoretical studies are included. Since one of the objectives of this review is to know the current state of INGO accountability, it is necessary to analyze the evidence obtained in all types of studies.
Field of study: Records should refer to the study of accountability in the nonprofits in general or INGOs specifically. This review did include all definitions for accountability, as its understanding is the topic of study. It only included records where INGOs met the following definitions: INGOs are defined as nonprofit organizations that are headquartered in one country, have programs and mandates outside the home country (Boyer and Kolpakov, 2018), and are typically engaged in development matters and humanitarian aid (Salamon and Sokolowski, 2004). This review excluded records related to the study of public organizations or universities, and hospitals because they did not fit the used definition of an INGO.
Year of publication: There is no limit to the year of publication.
Language: The study considers records written in English exclusively (given the search terms no articles in other languages were found).
Publication status: The review considered only articles and books published in journals with peer review and by publishers or university stamps consolidated in the field of public administration and nonprofit management.