

Conceptualizing accountability as an integrated system of relationships, governance, and information

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Abstract

This article proposes a conceptual framework that integrates the salient dimensions of accountability. It is based on an extensive review of the literature and draws on systems theory to develop an accountability system that can be applied to a wide range of organizations and contexts. It shows, through the accountability system presented, that organizations manage their accountability through stakeholder relationships, governance mechanisms, and information strategies, which are based on underlying values and purposes. This conceptual framework contributes to accountability theory by bridging different yet related concepts and clarifying the terminology used in the literature. Practically, conceptualizing accountability as an interconnected system can help organizations operationalize their accountability management practices. A hospital case study is used to demonstrate the applicability of the accountability system.

KEYWORDS

accountability system, conceptual framework, governance mechanisms, information strategies, stakeholder relationships, hospital case study

1 | INTRODUCTION

Accountability, and especially nonprofit and public sector accountability, is a complex phenomenon because of the multiple stakeholder relationships that exist with the organization (Ebrahim, 2003b; Najam, 1996; Young, 2002) and the heterogeneity of information demands (Keating & Frumkin, 2003). Over the years, academic studies and press articles have shown that nonprofit and public sector organizations continue to struggle to manage the demands of their stakeholders, suggesting that hurdles remain. A better understanding of the dimensions of accountability is an important means of overcoming this challenge.

In recent years, there has been an abundance of research on accountability (Crawford et al., 2018; O'Leary, 2017; Oakes & Young, 2008). A review of the literature reveals that most studies focus on what accountability is and to whom it should be given. However, studies have not focused on how accountability is managed (Tacon et al., 2017) and what an accountability system might contain. Bovens (2010) and Crofts and Bisman (2010) have called for improvements in accountability management frameworks. Furthermore, the lack of a clear analytical framework (i.e., an accountability system) has hindered practitioners' ability to respond effectively to stakeholder demands and manage their accountability (Kearns, 1994). Although some accountability frameworks are provided in the literature, the constructs within the frameworks and the interrelations of these constructs remain unclear. The frameworks proposed in the literature also do not address accountability as a transformative strategic process (O'Leary, 2017), and a social practice that is managed rather than discharged (Bovens, 2007; Roberts, 2009). In addition, these conceptual frameworks do not explicitly have a feedback loop that reflects how accountability is managed. Therefore, none of the frameworks found in the literature are fully suitable for explaining how accountability is managed and how an accountability system can be conceptualized to help practitioners manage their stakeholder demands.

The framework for developing, operationalizing, and presenting what is known about accountability is based on the tenets of systems theory, which states that the components within a system interact with each other and are in constant flux. This theory is appropriate for addressing complexity from the environment and the interactions between the parts of a system (Kast & Rosenzweig, 1972); thus, it is particularly useful in theorizing about accountability.

In addition, ambiguity continues to exist in the way terminology and constructs are used within accountability literature (Williams & Taylor, 2013). The concept of accountability "resembles a dustbin filled with good intentions, loosely defined concepts and vague images of good governance" (Bovens, 2007, p. 449). Poor terminology and loosely defined concepts impede scholarly analysis; as such, defining vocabulary is important to advance a field of research because this facilitates a focused discussion (Bovens, 2010). Words that evoke dimensions of accountability, such as transparency, responsiveness, responsibility, trust, answerability, effectiveness, equity, and good governance are sometimes used interchangeably as synonyms (Bovens, 2007, 2010; Koppell, 2005; Mulgan, 2000). Because these terms are often used without nuance of their specific meanings and without clear distinction, there is a need for more research of a conceptual nature.

Because of these deficiencies, improvements in the way accountability is conceptualized and managed is important for the management field, and such is the focus of this article. Specifically, this article argues that a systematic approach to accountability may help scholars understand the intricacies of accountability and that accountability can be seen as incorporating many complex and interconnected concepts within a single system with related subsystems. The results of this research reveal six different dimensions of accountability: the system, values, purposes, relationships, mechanisms, and information. A visual schematic of the accountability system is also offered, which practitioners can use as a governance tool. By conceptualizing accountability as an interconnected system, this study offers practitioners a useful approach for operationalizing accountability management practices. Thus, this topic is both useful to management scholars and practitioners alike.

Given the research gaps described above, the research objectives are to gain a better understanding of salient accountability dimensions and to conceptualize an accountability system. As such, the research question is: what are the salient dimensions of accountability and how can they be conceptualized into an accountability system?

This article is organized as follows. The next section outlines the theoretical foundations of accountability, provides an overview of existing conceptual frameworks, and presents the concepts of systems theory. After that, the methods used to explore the salient dimensions of accountability are described. Then, the findings are explained and an accountability system is proposed with three subsystems: stakeholder relationships, governance mechanisms, and information strategies, and a fourth dimension encompassing underlying values and purposes. Fourth, a hospital case study is used to demonstrate the applicability of the accountability system. Finally, the article concludes by summarizing the findings, discussing contributions to theory and practice, addressing limitations, and providing avenues for future research.

2 | THEORETICAL FOUNDATIONS

Regarding the theoretical foundations of this research, the following describes accountability and existing conceptual frameworks, and presents systems theory.

2.1 | Accountability

Accountability is an abstract, elusive, and complex concept (Ebrahim, 2003b; Edwards & Hulme, 1996; Kearns, 1994; Sinclair, 1995). It is context dependent (Mulgan, 2000; Williams & Taylor, 2013; Young, 2002), subjectively constructed (Sinclair, 1995), and with little consensus on its definition (Dhanani & Connolly, 2012). The three core characteristics can be described as accountability *to whom*, *for what*, and *how* (Cordery & Sim, 2018; Fowler & Cordery, 2015; Romzek, 2000). As Drucker (1988, p. 74) put it: "So we must think through *what* management should be accountable for; and *how* and through *whom* its accountability can be discharged." (italics added).

Accountability is essentially a management issue, because "dilemmas of accountability [...] cannot be 'solved' – they have to be *managed*" (Edwards & Hulme, 1995, p. 223, italics original). Given the challenge of managing stakeholder demands, questions remain about how organizations, and their leaders, can improve their accountability management practices. An organizational practice is defined "as particular ways of conducting organizational functions" (Kostova, 1999, p. 309). This study focuses on accountability management practices encompassing stakeholder relationships, governance mechanisms, and information strategies, and these practices are based on underlying values and purposes.

In the accounting and management literature, governance and information constitute a vast body of research that cuts across many fields and are often researched independently from accountability. While research in each of these fields has grown, they have remained fairly siloed. In studying accountability and accountability systems, it is important to integrate governance and information concepts, as each of these topics has important implications for accountability. Particularly, governance mechanisms may be used as a means of managing accountability (Tacon et al., 2017; Tandon, 1995), while information strategies may be used as a means of demonstrating accountability (i.e., giving account) (Brinkerhoff, 2004; Chisolm, 1995).

2.2 | Conceptual frameworks in the literature

A conceptual framework is a "system of concepts, assumptions, expectations, beliefs, and theories that supports and informs [...] research" (Maxwell, 2013, p. 39). This section reviews existing accountability frameworks and explains why a new one is needed.

While some accountability frameworks are presented in the literature, the constructs within the frameworks and the interrelations of concepts remain unclear. Several frameworks are found in the nonprofit sector. The conceptual framework of Keating and Frumkin (2003) focuses on financial reporting. Costa et al. (2011) focus on the forces acting

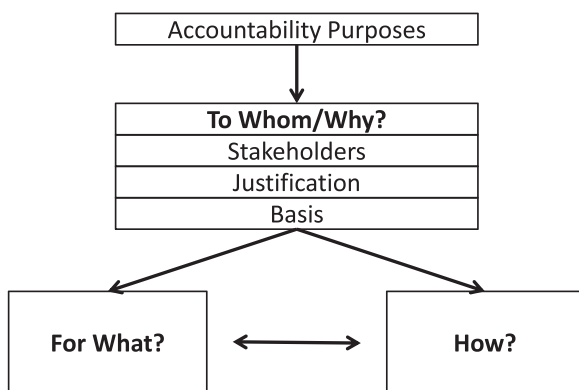


FIGURE 1 Summary of Murtaza's (2012) accountability framework

on stakeholder demands. Dainelli et al. (2013) view the accountability framework as a means of communicating with stakeholders. Kearns (1994) offers a framework that focuses on performance measurements and response practices. Williams and Taylor (2013) focus on the association between different stakeholders, accountability conceptions, and the corresponding values and purposes of accountability.

There are also a number of frameworks in the public sector. Gore et al. (2018) focus on the mechanisms that establish accountability relationships as either vertical, horizontal, or hybrid. Brandsma and Schillemans (2013) describe their view of an accountability framework as a three-phase process of information sharing, discussion, and consequences. Romzek and Dubnick's (1987) accountability framework covers the different types of relationships that may exist such as bureaucratic, legal, professional, and political.

From the literature, we find that an accountability framework is a tool used to meet the demands of stakeholders (Costa et al., 2011; Dainelli et al., 2013; Kearns, 1994; Keating & Frumkin, 2003; Murtaza, 2012; Romzek & Dubnick, 1987; Taylor et al., 2014; Williams & Taylor, 2013), to measure accountability deficits (Brandsma & Schillemans, 2013), to meet the organization's mission objectives (Costa et al., 2011), and to analyze accountability relationships (Gore et al., 2018). The frameworks that appear most complete are those of Murtaza (2012) and Taylor et al. (2014) because they encompass the three core accountability characteristics of *to whom*, *for what*, and *how*. These frameworks are summarized in Figures 1 and 2.

The concepts in each of the frameworks listed above are integrated into this study's accountability system. However, the frameworks proposed in the literature are not addressed as a transformative strategic process (O'Leary, 2017) or a social practice that is managed rather than discharged (Bovens, 2007; Roberts, 2009). To this point, Taylor et al. (2014, p. 650) wrote: "the motivation of management to discharge downward accountability through published voluntary organizational reports would be strongly over-ridden [...]."

The focus of the proposed conceptual framework is not on what "good" accountability means (e.g., Geer et al., 2008) or how it is "discharged," but on how accountability is managed through its processes. In this regard, accountability cannot be discharged if it is seen as an ethical dilemma that requires organizations to attempt a reconciliation of conflicting stakeholder demands (Messner, 2009) because meeting the needs of one stakeholder may be detrimental to the needs of another stakeholder. In addition, the existing conceptual frameworks do not explicitly have a feedback loop that reflects how accountability is managed. Therefore, none of the frameworks found in the literature are suitable for explaining how accountability is managed.

2.3 | Systems theory

In this study, the dimensions of accountability are integrated into a "system." Systems theory, or general systems theory, was used as the framework for developing, operationalizing, and presenting what is known about accountability. A

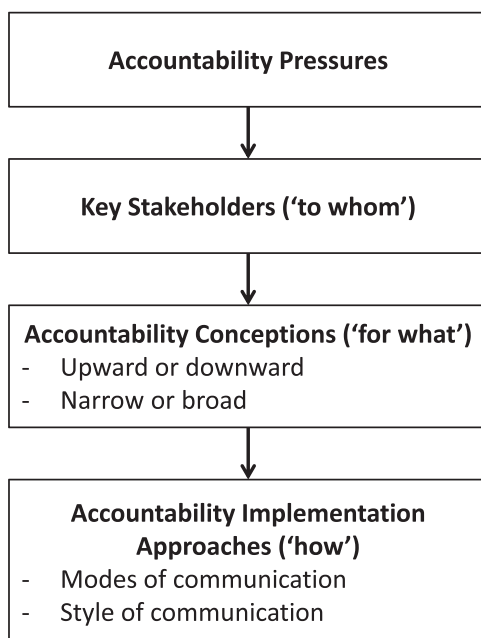


FIGURE 2 Summary of Taylor et al.'s (2014) accountability framework

system is defined as “a set of elements standing in interrelation among themselves and with the environment” (Bertalanffy, 1972, p. 417). A system is set within an environment that is composed of distinct parts interacting to form a complex whole (Emery & Trist, 1965; Kast & Rosenzweig, 1972). Systems theory argues that complex concepts are interdependent and can only be understood through “wholeness” (Bertalanffy, 1950), and that studying parts without the whole cannot provide a complete understanding of the respective phenomenon (Bertalanffy, 1972).

The systems theory perspective can be seen as a paradigm shift in viewing science or a different perspective of studying a phenomenon (Kuhn, 1996) because it differs from that of positive research approaches. Positive research can be understood through Descartes’ philosophy of understanding, of which his second tenet is “to divide each of the difficulties [...] into as many parts as possible, and as would be required to resolve it better” (Descartes, 2007, p. 25). In systems theory, knowledge is known as a result of the dynamic interaction among concepts (Bertalanffy, 1972). The accountability system developed in this study is based on the view that the components within the system interact with each other and are in constant flux.

The goal of systems theory is to integrate the various parts of the phenomenon under study into a systemic whole by showing the relationships, interdependencies, and hierarchies between the parts (Emery & Trist, 1965; Kast & Rosenzweig, 1972). This theory is useful in addressing complexity from the environment and from the interactions between the parts (Kast & Rosenzweig, 1972), which makes this theory particularly useful in theorizing about accountability. The theory provides a level of abstraction that helps clarify the complexities of an otherwise complex phenomenon and helps with problem solving (Kast & Rosenzweig, 1972). In addition, expressing a system pictorially may provide a clearer understanding of the phenomenon (Checkland, 1994).

A summary of key tenets under systems theory includes (Kast & Rosenzweig, 1972):

- systems have an input–throughput–output process, for which outputs are released into the environment;
- systems have boundaries which separate them from their environments, of which environments are everything that is external to the system under consideration;

- systems have feedback loops that provide information to the organization by connecting the outputs to the inputs to either confirm the system's functioning or signal that corrections are needed; and
- systems can be elaborated at various levels of detail, allowing for subsystems and suprasystems, and a hierarchy of parts.

It is fitting to associate or call the phenomenon under study an accountability "system" because the individual parts within the system are not a whole without considering the other interdependent parts. For example, accountability information strategies on their own are incomplete without some point of reference to an audience, a target, or a stakeholder to communicate with. These two parts are interrelated, which makes systems theory a useful framework for theorizing about accountability. Moreover, the boundaries of an accountability system need to be delineated from its environment. For this study's objectives, the boundaries of the accountability system are the parts that the organization can control and that relate to stakeholders' demands.

3 | METHODS

To conduct the research, we used the structured literature review method recommendations of Massaro et al. (2016), and adapted it to fit our data collection parameters. We set out to identify relevant articles manually, as it was challenging to filter articles quantitatively because of the broad reach of accountability (in all its forms). The common theme of the target articles was organizations that had multiple accountabilities to stakeholders with diverging interests. Furthermore, this study focuses on accountability at the organizational level. As such, although network (inter-organizational) accountability and individual (interpersonal) accountability are interesting research areas, they are outside the scope of this study (Romzek et al., 2012; Romzek et al., 2014).

In identifying relevant articles, we performed a retrospective search by scanning the reference lists of the obtained articles, and then conducted a prospective search by scanning the trail of cited works found on Google Scholar. While our methods may not have captured all possible journal articles, such an aim is likely unfeasible. Meanwhile, our data collection methods arguably cover a representative sample of articles on the topic.

In total, over 300 passages were extracted from 51 journal articles, dating from 1994 to 2019, a 25-year period. Each passage constituted a unit of analysis. Of these articles, 15 were conceptual or theoretical in nature, 28 were qualitative, and eight were at least partially quantitative. Literature reviews, while useful, were excluded from data collection as they originate from similar research. The 51 articles originate from four distinct disciplines. Twenty-four articles originate from journals from the Development Studies discipline (Nonprofit and Voluntary Sector Quarterly, *Voluntas*, *Word Development*), 14 articles originate from journals within the Accounting discipline (*Accounting and Finance*, *Accounting, Auditing and Accountability Journal*, *Accounting Forum*, *Accounting, Organizations and Society*, *British Accounting Review*, *Financial Accountability and Management*), eight from Public Administration (*American Review of Public Administration*, *Environmental Science and Policy*, *Public Administration*, *Public Administration and Development*, *Public Administration Review*), and five from Organizational Studies and Management (*European Management Journal*, *Nonprofit Management and Leadership*).

To conduct this study, a series of systematic steps consistent with the grounded method recommendations of Gioia et al. (2012) were used to gather the main accountability dimensions found in the literature. This series of steps is particularly useful for developing theory inductively. These steps allowed for the formation of a data structure, which is a visual representation of the inductive step-by-step process that flows from the raw data to the theoretical dimensions, compelling the researcher to think "about the data theoretically, not just methodologically" (Gioia et al., 2012, p. 21). This process enabled the stepping away from the data to identify the main theoretical dimensions of accountability. All passages were manually coded in Microsoft Office Excel and a data structure was used to compare and cluster codes.

The first task was to search for recurring words, key words, or topics in the collected articles to accumulate the preliminary codes, essentially the "raw data" that served as the basis for the first-order themes. Such codes included,

for example, the articles' objectives, theoretical findings, or other salient comments about accountability. Qualitative content analysis was deemed more appropriate than quantitative techniques because the frequency of words is less important than how the salient words were being interpreted and used by the individual scholars within this body of research.

As research progressed, it was possible to look for similarities and differences among the many codes (Gioia et al., 2012). This process enabled the grouping of codes into a set of first-order themes. First-order themes consisted of a summary of preliminary codes. Finally, through a recursive process that was refined progressively as the conceptual framework became clearer, second-order theoretical concepts were aggregated from the first-order themes into salient accountability dimensions.

Throughout the analysis, assessments were made as to whether the themes used remained appropriate, whether they should be modified, or whether new themes had emerged, and whether previous data required re-analysis in light of any changes to the themes. As data were gathered, it was continuously reviewed for accuracy and concordance with previous information and with the developing conceptual framework. Any discrepancies were examined to identify the source of the discrepancy, whether it was from the data, the interpretations of the researcher, or the applicability of the conceptual framework. This process of data collection continued concurrently with the qualitative content analysis "as codes emerge[d] progressively during data collection" (Miles et al., 2014, p. 81) until it was determined that a sufficient representative sample of articles had been achieved and when it was determined that theoretical saturation had been reached. Saturation in qualitative research may be used to various ends, such as theoretical, inductive thematic, and data saturation, and is "an ongoing, cumulative judgment that one makes, and perhaps never completes" (Saunders et al., 2018, p. 1901). It occurs when no new themes emerge and further investigation results in diminishing returns (Mason, 2010).

Through this process, salient dimensions of accountability were identified. For example, accountability values and accountability purposes were viewed as distinct concepts. While looking at the articles' objectives, similarities were found between scholarly works examining accountability demands and accountability pressures (Christensen & Ebrahim, 2006; Cordery & Baskerville, 2011; O'Dwyer & Boomsma, 2015; O'Dwyer & Unerman, 2008). This final level provided a basis for theorizing an accountability system.

4 | RESULTS—ACCOUNTABILITY DIMENSIONS

The results of this research reveal six different dimensions of accountability: the system, values, purposes, relationships, mechanisms, and information, which are explained in the following subsections. The two "orders" (from themes to concepts) are depicted in Table 1, along with exemplar data that provide representative passages from the articles reviewed. This data structure helps readers visualize how the authors obtained the theoretical dimensions from the raw data (Gioia et al., 2012) and provides the reader with a level of clarity regarding the authors' interpretation of the results. In Table 1, each dimension is examined.

4.1 | Accountability system

The accountability system is the overall framework that integrates the salient dimensions of accountability into a coherent whole. This system proposes a sequential order of stakeholder relationships, governance mechanisms, and information strategies, which are based on underlying values and purposes. The sequence proposed is what appears to be the more "natural" way for the study of the accountability process and the most widely accepted sequence within the accountability literature. The proposed accountability system is shown in Figure 3.

First, it is the stakeholder relationship that allows for dialogue and negotiations between the organization (the accountant) and its stakeholders (the accountees). Second, governance mechanisms support the accountability system.

TABLE 1 Data structure of accountability dimensions

Exemplar data	First-order themes	Second-order concepts
<ul style="list-style-type: none"> • "The aim of the research is to verify if the accountability system adopted by [the nonprofit] satisfies their need for multiple level information" (Costa et al., 2011, p. 470) 	System	Accountability system
<ul style="list-style-type: none"> • "Public discourse is characterized by transparency, a cornerstone of accountability" (Dhanani & Connolly, 2012, p. 1144) 	Transparency	Accountability values
<ul style="list-style-type: none"> • "Accountability is both about being held responsible [...] as well as about taking internal responsibility for actions" (Ebrahim, 2003a, p. 826) 	Responsibility	
<ul style="list-style-type: none"> • "Accountability is rooted in integrity, understood as adherence in a complete and unified way to the mission of the organization" (Lawry, 1995, p. 174) 	Integrity	
<ul style="list-style-type: none"> • "Accountability implies a willingness to endure public scrutiny, even an invitation for the public to scrutinize the behaviors of the organization's leadership" (Lawry, 1995, p. 175) 	Openness	
<ul style="list-style-type: none"> • "The end result of this kind of planning is a responsiveness to stakeholders" (Morrison & Salipante, 2007, p. 207) 	Responsiveness	
<ul style="list-style-type: none"> • "The essence of accountability is answerability, since being accountable means having the obligation to answer questions" (Dainelli et al., 2013, p. 653) 	Answerability	
<ul style="list-style-type: none"> • "The purposes of accountability also include [...] proactively avoiding poor performance, converting acceptable performance into excellence" (Murtaza, 2012, p. 113) 	Performance	Accountability purposes
<ul style="list-style-type: none"> • "Expressive, negotiable accountability to a broad range of stakeholders is often seen as central to organizational mission and legitimacy within society" (Coule, 2015, p. 93) 	Legitimacy	
<ul style="list-style-type: none"> • "[accountability is] not only a reactive response to overseers but a proactive one linked to ensuring that the public trust is served" (Ebrahim, 2003b, p. 194) 	Trust	

(Continues)

TABLE 1 (Continued)

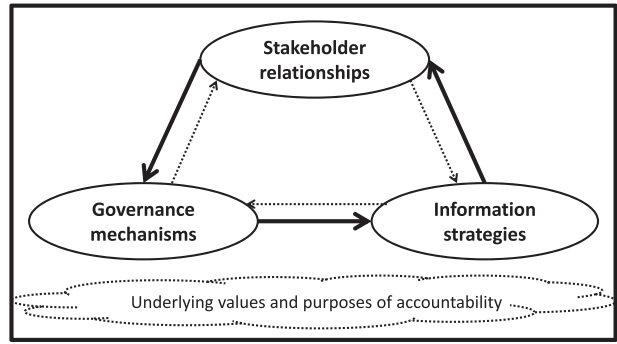
Exemplar data	First-order themes	Second-order concepts
<ul style="list-style-type: none"> • "The paper uses archival evidence collected from a variety of sources to investigate the accountability relationships" (Fowler & Cordery, 2015, p. 129) 	Relationships	Accountability relationships
<ul style="list-style-type: none"> • "The key to resolving accountability issues is to engage in deliberative dialogue with all stakeholders" (Williams & Taylor, 2013, p. 567) 	Dialogue	
<ul style="list-style-type: none"> • "To capture accountability negotiations, we identified arguments [...] used when assessing the perceived effectiveness of the partnership" (Hug & Jäger, 2014, p. 780) 	Negotiations	
<ul style="list-style-type: none"> • "This research explores the tactics employed by beneficiaries and the donating public to escalate their accountability demands on such charities" (Cordery & Baskerville, 2011, p. 197) 	Demands	
<ul style="list-style-type: none"> • "A key purpose of this article is to examine how these accountability pressures play out in day-to-day organisational life" (Christensen & Ebrahim, 2006, p. 196) 	Pressures	
<ul style="list-style-type: none"> • "We assume that the increasing managerialism-driven accountability obligations have a considerable influence on nonprofit-government relations" (Greiling & Stotzer, 2015, p. 1694) 	Obligations	
<ul style="list-style-type: none"> • "[This paper] focuses on how funder accountability requirements are shaped by both parties" (O'Dwyer & Boomsma, 2015, p. 37) 	Requirements	
<ul style="list-style-type: none"> • "this study examines reasons why Amnesty's historical reliance on internal forms of accountability has been augmented with a range of ad hoc external accountability mechanisms" (O'Dwyer & Unerman, 2008, p. 801) 	Mechanisms	Accountability mechanisms
<ul style="list-style-type: none"> • "The main NGO accountability process managed by NGO coordination or watchdog bodies are self-regulated accreditation mechanisms" (Murtaza, 2012, p. 118) 	Processes	
<ul style="list-style-type: none"> • "Beneficiaries are frequently identified as important constituents; however, accountability practices rarely include mechanisms to make such voices heard" (Schmitz et al., 2012, p. 1189) 	Practices	

(Continues)

TABLE 1 (Continued)

Exemplar data	First-order themes	Second-order concepts
<ul style="list-style-type: none"> • "Accountability for finances and accountability for performance essentially amount to demonstrating accountability through the voluntary disclosure of key organizational information" (Saxton & Guo, 2011, p. 273) 	Information	Accountability information
<ul style="list-style-type: none"> • "This, in turn, draws our attention to the way in which accountability can be discharged and the way in which those who might wish for such discharge may be satisfied" (Gray et al., 2006, p. 336) 	Discharge	
<ul style="list-style-type: none"> • "Through its reporting, a charity projects an image of its ability to achieve its mission and be accountable" (Cordery & Baskerville, 2011, p. 201) 	Reporting	
<ul style="list-style-type: none"> • "Communication mechanisms are important tools to negotiate the accountability environment" (Ospina et al., 2002, p. 17–18) 	Communication	
<ul style="list-style-type: none"> • "Website disclosures constitute one-way flows of accountability information" (Tremblay-Boire & Prakash, 2015, p. 712) 	Disclosure	

FIGURE 3 Proposed accountability system



The implementation of governance mechanisms affects the way in which information is collected and communicated to stakeholders and how stakeholder relationships are managed. This makes the connection between the stakeholder relationships, governance mechanisms, and information strategies a dynamic process, as each construct may affect the other. Third, once governance mechanisms are implemented, information strategies are selected. These stakeholder relationships, governance mechanisms, and information strategies are based on underlying values and purposes of accountability.

Of note is the notion that accountability has both *ex ante* and *ex post* components (Uddin & Belal, 2019), recognizing that accountability has temporal properties (which is rarely acknowledged in the literature). Temporality refers to the fluidity of activities owing to environments, contexts, and actors that can change and evolve over time and have an impact on the phenomenon under study (Langley et al., 2013). In this sense, accountability management practices are in a mutually interacting flux and can depend on past activities.

By integrating the identified dimensions of accountability, a definition of an accountability system is proposed, as no such integrated definition has been found in the literature. An accountability system is defined as:

A relational process—based on underlying values and purposes— for implementing governance mechanisms and information strategies to manage the demands of the organization’s stakeholders.

Beyond the accountability system, and in the logic of suprasystems found in systems theory, the accountability system sits within the context of an internal and external environment. The internal environment is separated from the external environment by the boundaries of the organization.

The internal environment may include strategy, structure, culture, process, resources, and competence (Liu, 1998). The external environment may include contextual factors such as demographics; competition; economic, technological, cultural, social, political, legal, ecological, and physical factors (Albrecht, 2000); and stakeholders. The external environment also influences an organization’s resources, demands, constraints, and information (Liu, 1998).

It should be noted that the internal and external environments are mutually influential through actions and information flows (Emery & Trist, 1965; Liu, 1998) and therefore act upon the accountability system. In addition, different organizations are not confronted with the same environments; they are affected by different factors at varying degrees (Emery & Trist, 1965). Figure 4 situates the accountability system within its environment.

After examining the accountability system’s environment, the next four subsections examine the components of the accountability system presented in Figure 3.

4.2 | Accountability values and purposes

Accountability values and purposes serve as foundations of the accountability system, as they influence the other core concepts within the accountability system. Accountability values are attributes that contribute to accountability

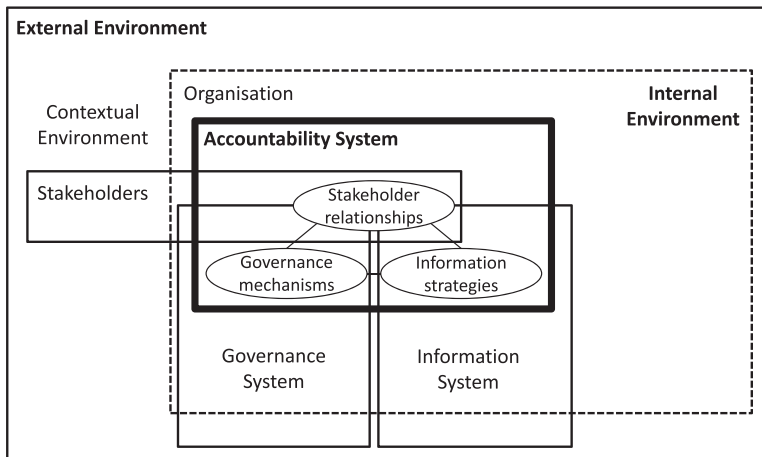


FIGURE 4 Environment of the accountability system

purposes (Williams & Taylor, 2013). Another way to distinguish between the two concepts is to view accountability values as ingredients (Wyatt, 2018) that are internal to the organization, while accountability purposes are what the organization attempts to project outward as external objectives.

As identified in Table 1, accountability values include six themes: transparency, responsibility, integrity, openness, responsiveness, and answerability (Christensen & Ebrahim, 2006; Dhanani & Connolly, 2012; Edwards & Hulme, 1996; Gray et al., 2006; Lawry, 1995; Ospina et al., 2002).

Stakeholders may place more emphasis on some values than others (Romzek, 2000), but this list appears to include the most salient values in the literature. The values adopted by organizations help shape the way accountability is perceived and managed (Kilby, 2006). Without these guiding values, decision making and account giving may be misguided or misconstrued for self-serving purposes, which may ultimately compromise the organization's mission (Young, 2002). Such self-serving purposes include, for example, not taking responsibility when things go wrong, not performing certain responsibilities, and not explaining the efficiency and effectiveness of deployed resources.

By contrast, accountability purposes have been defined as “the intended outcome or impact of establishing accountability for a particular actor” (Williams & Taylor, 2013, p. 571). Accountability purposes are the organization's ultimate accountability goals; it is what the organization hopes to achieve by implementing accountability. Based on the analysis, accountability purposes may include performance, legitimacy, and trust.

First, organizations are accountable for their performance (Dainelli et al., 2013; Ebrahim, 2003b; Murtaza, 2012). Performance is the degree of achievement of a goal, the implementation of a strategy, or the accomplishment of a task or activity (Ménard, 2014). Performance is not fixed or clear; rather, different measures, both quantitative and qualitative, can be used for evaluating “performance” and can be oriented towards inputs, processes, outputs, outcomes, and impacts (Fowler, 1995; Romzek, 2000).

To be accountable for performance, organizations attempt to perform in a specified way and account for their performance achievements (Costa et al., 2011; Fowler & Cordery, 2015; O'Dwyer & Unerman, 2008). It is through performance information that stakeholders can evaluate the success of an organization (Morrison & Salipante, 2007). Non-profit and public sector performance is not measured solely in terms of economic or financial activity (like it could be in for-profit organizations) but is linked to an organization's mission (Costa et al., 2011; Dainelli et al., 2013; Ebrahim, 2003b) and determined in relation to stakeholder relationships (Gray et al., 2006; Murtaza, 2012).

Second, organizations implement accountability to maintain or gain legitimacy (Coule, 2015; Jepson, 2005; Morrison & Salipante, 2007; Ossewaarde et al., 2008; Williams & Taylor, 2013). Legitimacy is defined as “a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions” (Suchman, 1995, p. 574). Legitimacy theory considers the

needs of organizations to seek societal approval by acting in desirable and appropriate ways (Suchman, 1995). Under legitimacy theory, organizations are concerned with being accountable to those that legitimize them and require their support (Dhanani & Connolly, 2012). As such, legitimacy is conferred by acting legitimately, being perceived legitimately, and demonstrating legitimacy (Ossewaarde et al., 2008).

A third accountability purpose is trust. Trust is “the willingness of a party to be vulnerable to the actions of another party based on the expectation that the other will perform a particular action important to the trustor, irrespective of the ability to monitor or control the other party” (Mayer et al., 1995, p. 712). Organizations must earn the trust of others because achieving an organization’s goals often requires interdependence with another party and a willingness of the other party to be vulnerable (Mayer et al., 1995).

When trust is eroded, the “assets upon which [the organization] builds the capacity to deliver on its mission risk being weakened or destroyed” (Jepson, 2005, p. 521). Trust is therefore built and maintained by demonstrating accountability (Hyndman & McConville, 2018; Jepson, 2005; Yang & Northcott, 2019). As a result, when trust is low or broken, organizations are forced to demonstrate greater accountability to rebuild trust (Dainelli et al., 2013; Hyndman & McConville, 2018; O’Dwyer & Unerman, 2007).

Other purposes of accountability, such as liability and controllability (Koppell, 2005; Williams & Taylor, 2013), are also found in the literature. However, these are only sparsely documented. Because here, it is only necessary to demonstrate that the concept of accountability purposes exists within the proposed accountability system, these other purposes were excluded.

4.3 | Accountability stakeholder relationships subsystem

Based on the analysis in Table 1, the accountability dimension of relationships includes dialogue, negotiations, demands, pressures, obligations, and requirements. By taking note of accountability demands from stakeholders ex ante and giving account ex post, a relationship is created between an organization and its stakeholders.

One of the main roles of this relationship is to respond to stakeholder accountability demands (Unerman & O’Dwyer, 2006). Accountability demands include the pressures, obligations, and requirements exerted on an organization by its stakeholder environment. As examples of stakeholder demands, organizations may be asked to demonstrate that funded projects are successful (Greiling & Stötzer, 2015), prevent fraud, ensure efficient use of resources, ensure resources are adequate to fulfil a mission, meet specified expectations, adopt certain mechanisms, perform specific tasks, deploy resources to particular areas, and communicate in certain ways.

Within stakeholder relationships, the concept of negotiating competing stakeholder demands, called the “subject” of accountability (Goodin, 2003), is well documented in the literature. Recent examples of studies include recipients going public by creating a movement to have more say over projects (Andrews, 2014), organizations declining funding as a way of rejecting donor demands (Abouassi & Trent, 2016), and organizations building coalitions of less powerful stakeholders to resist upward demands (Schwabenland & Hirst, 2020).

Thus, managing accountability involves a negotiation with and among stakeholders (Anheier et al., 2013; Coule, 2015; Hug & Jäger, 2014; Ospina et al., 2002; Shah & Shah, 1995) in order to find a balance between the many and often conflicting demands. Edwards and Hulme (1996, p. 968) wrote, “equal accountability to all at all times is an impossibility.” This impossibility of satisfying all stakeholders requires organizations and their stakeholders to negotiate (and attempt to establish an accountability balance). A diverse group of stakeholders makes it difficult to reach a consensus. Efforts to appeal to one stakeholder group can alienate others. Compromises may result in watered down plans that miss crucial objectives (Salm, 1999). The difficulty in measuring or evaluating performance further compounds this issue (Fowler, 1995).

The pressure to balance these demands obliges organizations to maintain an open, continuous, and proactive dialogue with their stakeholders (Fowler & Cordery, 2015; Oakes & Young, 2008; Saxton & Guo, 2011; Williams & Taylor, 2013). This dialogue may be internal or external to the organization. Dialogues may be sustained by seeking

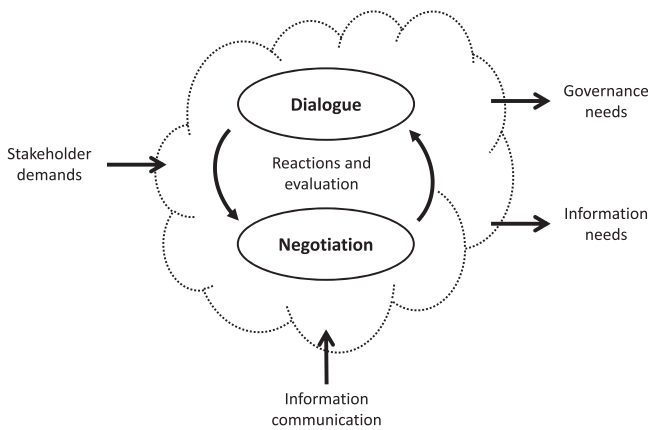


FIGURE 5 Accountability stakeholder relationships subsystem

community input (Ospina et al., 2002; Saxton & Guo, 2011), giving beneficiaries a greater voice (Hug & Jäger, 2014; Schmitz et al., 2012), encouraging stakeholders to participate in the evaluation process (Costa et al., 2011), remaining in close proximity to stakeholders (Gray et al., 2006), treating the relationship as a partnership (O'Dwyer & Unerman, 2007), or by entering into negotiations with stakeholders and providing them with adequate information to weigh the options (Ospina et al., 2002). These dialogue activities help organizations better understand the demands of stakeholders.

Previous research on stakeholder relationships demonstrates the complexity of accountability demands that must be managed. Some studies have examined how different stakeholders have attempted to escalate their accountability demands (Cordery & Baskerville, 2011; Greiling & Stötzer, 2015; O'Dwyer & Unerman, 2008). Other studies have looked into how organizations can potentially influence the accountability demands exerted upon them (O'Dwyer & Boomsma, 2015). The research findings in this area have been rather revealing. Notably, there is empirical support for the idea that certain types of stakeholder demands impede mission achievement (Christensen & Ebrahim, 2006; Cordery & Baskerville, 2011; O'Dwyer & Unerman, 2008; Young, 2002), while other stakeholder demands may facilitate beneficiary dialogue (Uddin & Belal, 2019). Other studies have also noted that the complexity of accountability demands depends on the nature of the types of stakeholders (Christensen & Ebrahim, 2006; Greiling & Stötzer, 2015), such that some stakeholders may require, among other things, more formal forms of account giving than others.

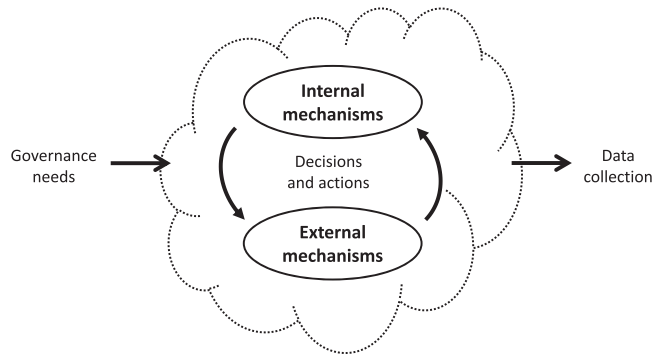
Figure 5 shows the subsystem of accountability stakeholder relationships. Within an accountability system, dialogue and negotiation processes are triggered by stakeholder demands, during which an organization and its stakeholders continuously react to and evaluate the accountability system. Thereafter, governance and information needs are formed. Information is also communicated back into the stakeholder relationship and serves as a feedback loop.

4.4 | Accountability governance mechanisms subsystem

Governance can be defined as the “leadership systems, managerial control protocols, property rights, decision rights, and other practices that give organizations their authority and mandates for action” (Tihanyi et al., 2014, p. 1535). Governance mechanisms are the ways in which governance is executed (Tihanyi et al., 2014). Effective governance mechanisms are required to sustain relationships amidst stakeholder demands (Ospina et al., 2002). These mechanisms are likely to vary by organization (Christensen & Ebrahim, 2006; Gray et al., 2006) given the heterogeneity in stakeholder demands (Dainelli et al., 2013).

A combination of internal and external governance mechanisms may be integrated into a governance system (Brouard & Pilon, 2020). For this study's purposes, a governance system is defined as a series of governance mechanisms imposed or chosen by a set of governance actors. Governance actors are organizations or individuals that make

FIGURE 6 Accountability governance mechanisms subsystem



decisions and take action regarding governance. Governance mechanisms are constructed from the pressures faced by the organization from its environment (Ostrower & Stone, 2010) and enabled by the governance system in place. Evidence suggests that governance systems play a crucial role in accountability (Cavalluzzo & Ittner, 2004). For instance, cases of fraud have shown that poor governance systems do not hold senior managers and the board of directors accountable for their actions (Melis, 2005).

Research on governance mechanisms has evolved and expanded, looking at many variables of what could be called “good governance.” For example, research on nonprofit governance has examined the characteristics of the board of directors (such as board independence, diversity, size, level of professionalization, members’ roles, etc.) (Aggarwal et al., 2012; Cumberland et al., 2015; Ostrower & Stone, 2010), stakeholder participatory mechanisms (Christensen & Ebrahim, 2006; Cordery & Baskerville, 2011; Costa et al., 2011; O’Dwyer & Unerman, 2008; Ospina et al., 2002; Unerman & O’Dwyer, 2006), and employee training on governance issues (Duncan & Schoor, 2015; Gibelman & Gelman, 2001). This list is not exhaustive, and the focus of governance research is not limited to these examples.

Figure 6 shows the subsystem of accountability governance mechanisms. Within this system, governance needs are determined by stakeholder relationships. Governance mechanisms are then put in place, within the confines of the governance system, to meet these needs. The governance system also serves as a valuable tool for collecting meaningful data (Speklé & Verbeeten, 2014), which enables organizations to communicate more effectively with stakeholders (Sundin et al., 2010; Townley et al., 2003).

4.5 | Accountability information strategies subsystem

Communicating accountability information to stakeholders is a crucial part of the accountability process (Mulgan, 2000). While stakeholders may pass judgment on organizations at any time, the dissemination of such information arguably helps the organization meet stakeholder demands. Therefore, accountability is not fulfilled (assuming such is possible) without the communication of information (i.e., giving account). The multitude of information choices that are required to communicate and their importance to stakeholder relationships make the transfer of accountability information a strategic process. Information strategies refer to whom, for what, how, and when information is communicated.

An information system is an “organized combination of people, hardware, software, communications networks and data resources that collects, transforms and disseminates information in an organization” (O’Brien, 1999, p. 9). Information systems perform input, processing, output, and storage functions, transforming data into information products (O’Brien, 2004). Information systems have several roles; notably, they serve a strategic role by helping organizations line up and explicate their objectives (Premkumar & King, 1992).

Research on accountability information strategies has looked into the strategic decisions made as to whom, for what, how, and when information is communicated. For example, organizations may communicate information about



FIGURE 7 Accountability information strategies subsystem

their financial situation, performance results (Dainelli et al., 2013), program outcomes (Schmitz et al., 2012), how well the organization achieves its mission (Ospina et al., 2002), and the decision-making process and rationale (Oakes & Young, 2008). Modes of communication may include such means as web disclosures (Dainelli et al., 2013; Saxton & Guo, 2011; Tremblay-Boire & Prakash, 2015), annual reviews, annual reports (Dhanani & Connolly, 2012), and annual general meetings, along with other public oral presentations (Fowler & Cordery, 2015).

Organizations have various motivations for communicating with stakeholders. Examples of such motivations are to reduce legal liability, maintain or enhance reputation (Skinner, 1994), and demonstrate accountability (Palmer, 2013). This study focuses on the latter motivation—to demonstrating accountability through communication with organizational stakeholders.

One challenge with organizational motivations to communicate is that they can be manipulated (or misconstrued) by organizational actors for personal or selfish reasons, thereby reducing information quality. Some techniques to persuade readers may include obfuscation (Courtis, 1998), impression management (Brennan et al., 2009), and hegemonic discourse (Spence, 2007). For example, in the case of voluntary corporate environmental disclosures, reporting manipulations may be used to mitigate poor environmental performance and manage corporate reputation (Cho et al., 2012). In the case of nonprofits, reporting manipulations may also serve to misallocate indirect expenses (such as fundraising or administrative costs to program expenditures; Froelich et al., 2000). To counter such motivations, governance mechanisms may be used to increase the quality of information communicated (Yetman & Yetman, 2012).

Figure 7 depicts the subsystem of accountability information strategies. First, information needs and collected data flow into the information system, where it is gathered and stored (Davenport & Prusak, 1998; Kahn et al., 2002). Information is then processed and analyzed, specifically, to whom, for what, how, and when, before being communicated or used for organizational action and decision making. Therefore, information is the output of an information system (Nelson et al., 2005). Managing the information system is a key determinant of the quality (Nelson et al., 2005) and quantity of the information produced.

4.6 | Critique of existing terminology—accountability mechanisms

As a final note of the results section, this review provides a critique of existing terminology within the accountability literature, specifically regarding accountability mechanisms and its related terms, accountability practices and accountability processes. Accountability mechanisms have been described as tools and processes (Ebrahim, 2003a) that refer to “how” organizations implement their accountability. From the literature, one can observe various ways the term is used; yet, it is rarely clearly defined in the literature. An exception is Christensen and Ebrahim (2006, p. 196), who define “a mechanism as a process or technique employed to achieve a result. Accountability mechanisms are distinct

activities or processes designed to ensure particular kinds of results.” Goodin (2003, p. 365) defines accountability mechanisms as “the devices that serve to secure whatever it is (actions, results or intentions) for which people are accountable.” These definitions explain accountability mechanisms as actions to achieve results.

From the existing literature, a terminology problem is identified and a means of distinguishing different concepts is offered through three distinct categories of accountability mechanisms. The first category is a mechanism to engage, *ex ante*, in dialogue with stakeholders to manage accountability demands. Examples include mechanisms to hear the voices of beneficiaries (Hug & Jäger, 2014; Schmitz et al., 2012), stakeholder input through community surveys (Ospina et al., 2002; Saxton & Guo, 2011), inclusion in the performance evaluation process (Costa et al., 2011), and informal visits and conversations (Ospina et al., 2002). The second view is that of a governance mechanism. Examples include appropriate oversight such as regular audits and competent boards (Gibelman & Gelman, 2001), employee training (Duncan & Schoor, 2015), and performance measurement tools to assess the effectiveness and efficiency of actions for decision making (Keating & Frumkin, 2003; O’Dwyer & Boomsma, 2015). The third view is the mechanism of communication of information, *ex post*, to stakeholders. Examples include the dissemination of financial reporting (Fowler & Cordery, 2015; Schmitz et al., 2012), stakeholder impact assessments (Mir & Bala, 2015), and annual reports (Dhanani & Connolly, 2012).

Therefore, accountability mechanisms can be grouped into three distinct categories of what is termed in this article as accountability management practices. This research argues that accountability management practices can be part of each of the three subsystems of the accountability system and distinguished for their (1) dialogue mechanisms (part of the stakeholder relationships subsystem), (2) governance mechanisms (part of the governance mechanisms subsystem), and (3) communication mechanisms (part of the information strategies subsystem). This more precise terminology can help advance the field of accountability research by facilitating a more focused discussion.

5 | A CASE STUDY

To appreciate better the accountability system’s applicability, we present a case study of a nonprofit hospital located in Ontario, Canada. Hospitals have largely diverse stakeholders, and incongruences among their demands are common (Eeckloo et al., 2004). This case study focuses on stakeholder dynamics in instances of funding shortfalls between a hospital, the community within the hospital’s geographic region, and its prominent funder—a government funding agency called Ontario Health (OH).

For the community, a predominant accountability demand is ensuring that the hospital provides equity in access and quality of care for residents within the community. For OH, a predominant accountability demand is for the hospital to provide a certain scope of service delivery and be fiscally responsible for working within the funding provided. In this stakeholder relationship, although OH, as a funder, “holds the purse,” negotiations around competing accountability demands still occur among the parties. Specifically, negotiations between the hospital and OH center on attempts to balance the financial constraints of the hospital while maintaining equity in service levels for the community. In managing the accountability demands of different stakeholders, the hospital is caught in the middle—between their upward stakeholder, OH, and their downward stakeholder, the community. Achieving alignment between the hospital, OH, and the community can be difficult and challenging. Difficult decisions must be made by the hospital and OH as to where, when, and how they fund clinical programs. These decisions require constant reconciliation between priorities, which has an impact on the community, and ultimately a direct impact on the patients interacting with the health care system in the region.

While attempting to reconcile this conflict between needs and abilities, or expectations and resources, hospitals struggle with the diverging demands of its community in determining what programs to keep and what programs to cut. Therefore, dialogue is important to establish priorities, address program viability, and help align priorities given the parameters imposed by each party.

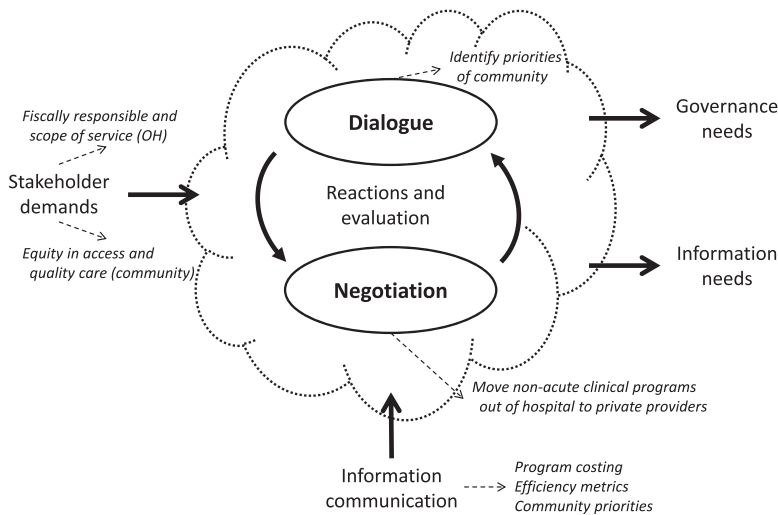


FIGURE 8 Accountability stakeholder relationships subsystem with case study

For resource allocation and funding, negotiations between the hospital and OH occur around clinical programs that are not funded or underfunded. Generally, when a hospital is in a deficit position, difficult decisions must be made to cut programs or obtain increases in funding. The hospital negotiates with OH by sharing the community's priorities and by providing supporting data to demonstrate that the hospital is efficient in providing services and that any funding shortfall is due to an inequity in revenue sharing. However, when budget constraints are required, the hospital may inform OH of their intentions to cut an underfunded program to meet the hospital's accountability demand for operating within a balanced budget. OH then decides to either provide additional funding in support of the program or allow the program to be terminated.

Another way the hospital was able to reconcile the accountability demands of the community and those of OH was by moving a non-acute clinical program—that was costing money—out of the hospital and into the community, to a private provider through a public–private partnership. While this arrangement transferred costs to the patient user, it also helped hospital finances (an OH accountability demand) while maintaining services within the community (a community accountability demand), thereby aligning the priorities of the stakeholders. Figure 8 depicts the stakeholder relationships subsystem with the specific elements from this case study.

In the governance subsystem, two prominent governance needs of a hospital include decision support and alignment of performance indicators. Decision support is important because data are used to support the decision-making process regarding program viability and the dialogue that occurs between stakeholders. The alignment of performance indicators with the strategic plan ensures that what is important to the community is measured. Otherwise, resources may be invested in programs that have less impact on the hospital's objective of ensuring equity in access to the community.

The governance needs of decision support and alignment of performance indicators are often necessary for governance mechanisms to work effectively. Once governance mechanisms are in place, data are collected from it and used within the information strategies subsystem.

Examples of internal governance mechanisms used by the hospital to manage its accountability to OH and the community include budget and variance analysis, cash flow projections, education and training, finance committee oversight, risk analysis, and a management philosophy of “tone at the top.” Examples of external governance mechanisms include benchmarking, performance reviews, disclosure requirements, audits, adoption of best practices, and government laws and regulations. These governance mechanisms were used to meet the governance needs. Figure 9 depicts the governance mechanisms subsystem with the specific elements from this case study.

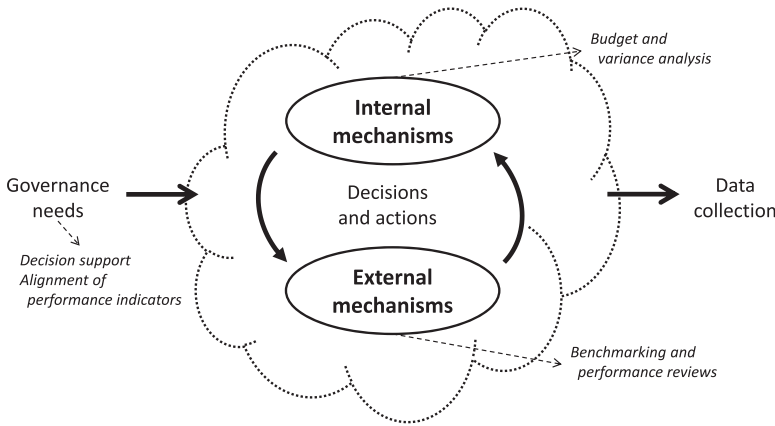


FIGURE 9 Accountability governance mechanisms subsystem with case study

In the information strategies subsystem, data flow into the system, based on which organizational actions and decisions can be made on where to allocate and where to remove funding for various clinical programs. To accomplish this and secure funding, OH needed information that reports accurately the financial and performance results of clinical programs. The documents to achieve this were prescriptive, and formal, and must be provided at regular intervals. Such formal documents included financial statements, funding reports, board and committee minutes, quality improvement plans, performance results, program outcomes, budgets, forecasts, and operational plans. These communications materials appear to be driven by the underlying accountability purposes of needing to demonstrate performance and build trust with OH.

At the community level, there was also an information need to demonstrate transparency, which was driven by the underlying accountability purpose of maintaining hospital and OH legitimacy with the public. To demonstrate transparency, many reports were provided to the public, namely, corporate-level reports such as board minutes, business plans, expense reports, performance results, and audited financial statements. Other reports were humanized through nontextual information, such as images, pictures, and graphs, and by telling patient stories and providing basic statistics such as the number of people helped, the number of babies born, or the number of volunteer hours. Other information included new collaborative programs, quality performance in terms of wait times, infection rates, and awards won. Much of the communication occurred to recap the relevant year. Storytelling and success stories were particularly prevalent. Generally, photographs and storytelling through beneficiary testimonies are seen as a particularly effective way of communicating outcome performance to the public (Yang & Northcott, 2019).

Methods of communication with community members were accomplished through annual general meetings, annual reports, newsletters, newspapers, public presentations, blogs, social media, and organizations' websites. Websites were the main medium of communication with the community and seemed particularly useful because of the dispersion of community members and their wide-ranging information needs occurring sporadically throughout the year. Figure 10 depicts the information strategies subsystem with the specific elements from this case study.

Finally, through the accountability subsystems presented, equity was an accountability value that underpinned much of the decision making surrounding accountability demands. Equity was part of a community's accountability to the hospital to ensure fairness in access and quality of care for residents. When determining what clinical programs to cut, the hospital and OH tried to identify core services and meet the equity demands of a community. Equity was also used by hospitals as an argument when applying for additional funding. The hospital negotiated with OH by providing supporting data to demonstrate that any funding shortfall was due to inequity in revenue sharing. Therefore, equity was a guiding accountability value in the decision-making process within the health care system.

This case study demonstrates that hospitals' accountability systems can be divided into distinct yet related concepts of stakeholder relationships, governance mechanisms, and information strategies, which are based on

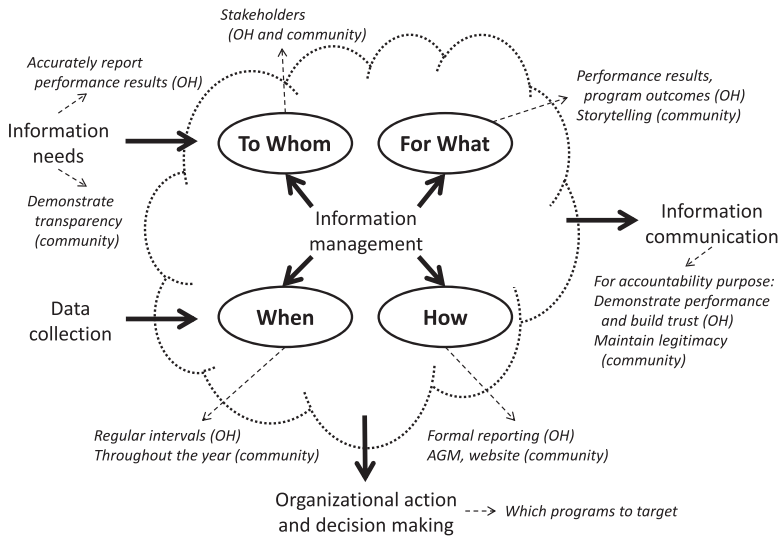


FIGURE 10 Accountability information strategies subsystem with case study

underlying values and purposes of accountability. All components were necessary to manage the hospital's accountability demands to its community and to its prominent funder, OH.

6 | CONCLUSION

This study is based on an extensive review of the literature and develops a conceptual framework that can be applied to a wide range of organizations and contexts. A series of systematic steps consistent with the method recommendations of Gioia et al. (2012) were used to gather the main accountability dimensions found in the literature. This process made data evaluation possible to identify the main theoretical accountability dimensions. Systems theory (Bertalanffy, 1950, 1972) was used as the basis for developing, operationalizing, and presenting what is known about accountability. By creating an accountability system that is in line with the tenets of systems theory, it was possible to put together a framework that is adaptable to various contexts, has feedback loops for the integration of new information and changes to the environment, and recognizes that the components within the system and subsystems interact with each other and are in constant flux.

Accountability is a complex phenomenon, and confusion in the literature endures. Through the modeling of an accountability system, this conceptual article helps clarify how the dimensions of accountability are understood and interact with each other. It is argued that an accountability system is managed through stakeholder relationships, governance mechanisms, and information strategies, which are based on underlying values and purposes of accountability.

This study makes both theoretical and practical contributions by advancing our understanding of accountability theory in several ways.

6.1 | Contributions to theory

Theoretically, accountability can be seen as incorporating many complex and interconnected concepts into a single system with related subsystems. In integrating the salient dimensions of stakeholder relationships, governance mechanisms, information strategies, values, and purposes into an accountability system, this study contributes to

accountability theory by building on prior foundations and providing an opportunity to reconcile diverging research streams, specifically accountability, governance, and reporting.

An analytical framework for examining accountability helps in identifying new developments and can propel accountability research towards greater coherence (Bovens, 2010; Crofts & Bisman, 2010). To advance coherence in this field and beyond, the concept of study within the accountability system should be clearly distinguished, as each concept addresses different issues and focuses on different parts of the accountability system. Thus, this research is beneficial for scholars looking to conduct research on accountability. Scholars can also test the validity and applicability of the developed conceptual framework to different contexts.

This study further contributes to the literature by offering a critique of existing terminology and proposing a means to clarify it. Throughout the literature, there are countless examples of accountability mechanisms and their variants, accountability practices, and accountability processes. It is proposed that accountability mechanisms should be clarified and divided into three distinct categories: dialogue, governance, and communication mechanisms.

6.2 | Contributions to practice

The lack of a clear analytical framework (i.e., an accountability system) has hindered practitioners' ability to respond effectively to stakeholder demands and manage their accountability (Kearns, 1994). As organizations continue to face challenges in managing competing stakeholder demands, a better understanding of the dimensions of accountability is of critical importance to practitioners.

In this article, a visual schematic of the accountability system is offered, which can be used as a governance tool for practitioners. By conceptualizing accountability as an interconnected system, this study offers practitioners a useful approach to operationalize accountability management practices through stakeholder relationships, governance mechanisms, and information strategies, guided by underlying values and purposes.

By deconstructing accountability into its concepts, the framework can help practitioners identify which parts of their accountability system are well resourced, and which parts need to be addressed. Enabling practitioners to isolate weaknesses and improve them can allow nonprofit and public sector organizations to become more resilient in difficult times, use available resources more efficiently and effectively, and compete more effectively for scarce resources.

6.3 | Limitations

Although this study has many methodological strengths, it contains certain inherent limitations associated with a qualitative research, which must be considered when interpreting the results. Researcher bias is always a possibility, which may affect the reproducibility of the findings. Researcher bias was reduced through theoretical saturation of the identified concepts and through the use of a data structure that provides the reader with an opportunity to verify assertions made.

Furthermore, while the data collected are robust, the review conducted was mostly limited to nonprofit and public sector literature. As such, the inclusion of different or additional studies may modify the results. Additionally, some literature may potentially offer contrasting views, and it is conceivable that not all contributions within the current literature fit into a unique framework as the one put forth in this article. Despite these limitations, the results merit consideration within the body of academic literature on accountability and as a tool for practitioners.

6.4 | Suggestions for future research

Future research should continue to examine the potential challenges in each accountability dimension. For example, new or different forms of reporting and methods of assessment may help promote and internalize broad

accountability by demonstrating to upward stakeholders that changes at the strategic level, rather than the functional level, can have positive social impacts and be effective at advancing an organization's mission. Specifically, new forms of social media and how organizations engage with their stakeholders through new technological platforms are interesting and potential fruitful avenues of accountability.

The conceptual framework developed here may also be useful in the corporate governance field with regard to corporate social responsibility (CSR) because stakeholder relationships, governance, reporting, as well as underlying values and purposes of accountability are all critical components of any adequate CSR strategy.

Finally, while the proposed accountability system is ideally suited for application to a wide range of organizational contexts, it is recognized that there are different types of organizations. Therefore, the proposed system may or may not be applicable to all types of organization, and scholars should continue to clarify accountability constructs and terminology. Examples of different contexts may include unions, churches, hybrid organizations, and social enterprises. Continued narrative and empirical studies are necessary to determine the extent of the conceptual framework's fit to different organizational and environmental contexts to shed light on and contribute further to accountability theory.

CONFLICT OF INTEREST

The authors declare that they have no conflict of interest.

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