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Accountability Theory in Nonprofit Research: Using Governance Theories to Categorize Dichotomies

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Abstract Nonprofit accountability research has garnered much attention in recent years, greatly expanding our understanding of the field. Yet, this focus has resulted in a complex and oftentimes fragmented body of research, which has made it difficult to navigate and effectively study nonprofit accountability. To address this concern, this article uses characteristics of accountability and articulates the dynamic interaction between the various accountability dichotomies found in the literature through a theory-based typology. In summary, this article argues that a narrow conception of accountability, focused on resource dependence, public interest and agency theories, can be seen as a functional process ("how") to meet the imposed requirements ("for what") of upward principals ("to whom"). In contrast, a broad conception of accountability, focused on stewardship, democratic, and stakeholder theories, can be seen as a strategic process ("how") to provide information that is based on felt responsibility ("for what") to downward stakeholders ("to whom").

Keywords Accountability theory · Broad accountability · Governance theories

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Introduction

Research on nonprofit accountability has expanded greatly over the last 25 years. However, the breadth of research on this topic has made it difficult to navigate and effectively study accountability. While the key characteristics of accountability *to whom*, *for what*, and *how* have been somewhat established in the literature, articulating this accountability is fraught with challenges. Many scholars have highlighted the accountability challenges that nonprofits face when managing the demands of divergent stakeholders with competing interests (e.g., Kennedy, 2019; O'Dwyer & Boomsma, 2015; Yang & Northcott, 2018). Two prominent accountability conceptions have helped to describe these competing interests, which are termed as *narrow* and *broad* (Coule, 2015; O'Dwyer & Unerman, 2008; Ospina et al., 2002; Tacon et al., 2017). To describe the tensions between narrow and broad conceptions, scholars have used various dichotomies, which are contrasting views, of equal parts, in relation to the different means accountability is enacted *to whom*, *for what,* and *how*. These accountability dichotomies are useful in explaining directional pushes and pulls. A few examples include upward and downward, external and internal, hierarchical and holistic, functional and strategic, etc.

This article is motivated by the proliferation of dichotomies used to study nonprofit accountability and the extent of the confusion found in the literature in describing accountability, and specifically, the way accountability dichotomies are used. At the same time, we recognize along with other scholars that in practice, accountability should not be viewed as dichotomic (O'Dwyer & Boomsma, 2015) as the different perspectives are often complementary. While the literature often views accountability as dichotomous, practitioners understand intuitively

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that this view is simplistic, and they must regularly find a balance between the competing interests of stakeholders. In addition, organizations often say they do one thing, but actually do something else (Tacon et al., 2017). As such, this article provides a summary of accountability dichotomies and offers a theory-based typology that contributes to a deeper understanding of the different facets of accountability. Governance theories were used to categorize dichotomies and were chosen for their utility in explaining partial realities of organizational accountability phenomena in the nonprofit context. This article contributes to accountability theory through the use of dichotomies as a state of differentiation, and Llewelyn's (2003) level two conceptual framing of categorization in which meaning is given through paired terms that are interlocked and "in contradiction to each other" (p. 670). The research question addressed in this article is: "How could governance theories and characteristics of *to whom*, *for what*, and *how* be organized to explain accountability dichotomies found in nonprofit and NGO research?"

This article is presented as follows: in the literature review, we review the main definitions of accountability within the nonprofit literature and extract salient characteristics of accountability. We then provide an overview of governance theories relevant to the study of nonprofit accountability and how they could be related to the characteristics of accountability. In the following section, the research methods used to explore accountability dichotomies are described. We then conduct our analysis of accountability dichotomies found in the literature. The characteristics of accountability and governance theories are then used to develop a novel theory-based typology. The final section concludes with a discussion of the findings, their implications, possible limitations, and future research.

Theoretical Foundations

Characteristics of Nonprofit Accountability

This section reviews key characteristics of nonprofit accountability. Relevant governance theories will then be used to explain these characteristics and categorize accountability dichotomies. Accountability is a social construction that will always be contested (Kennedy, 2019). It is an abstract, elusive, and complex concept (Ebrahim, 2003b). It is context-dependent (Williams & Taylor, 2013; Young, 2002), subjectively constructed with little consensus on its definition (Dhanani & Connolly, 2012). Ebrahim (2003b, p. 193) notes that "it is an irony of accountability that the term itself has often evaded clear definition."

Since Ebrahim's (2003b) observations, almost two decades have passed and many definitions of accountability have been provided in the literature. Over this period of time, many scholars have moved to a broader conceptualization of accountability, acknowledging financial and moral obligations, which necessarily requires a more complex definition of accountability. If one begins to specify the constructs under study, one can attempt to describe accountability within a specific context. In this case, the focus of accountability is at the organizational level in the nonprofit context. Definitions from the literature were gathered to identify common themes and extract characteristics of accountability. This article intends to use these characteristics to help categorize dichotomies. In chronological order, "Appendix" presents a list of accountability definitions found within the nonprofit literature. Three themes of accountability can be identified in the majority of the definitions in "Appendix". These themes can be described as accountability *to whom?*, accountability *for what?*, and accountability *how?* (Cordery & Sim, 2018; Fowler & Cordery, 2015).

First, accountability *to whom* emerges from the relationship created between the *accountor* (the organization) and the *accountee* (the other) (Andrews, 2014). Second, accountability *for what* is about accepting responsibility for the actions and inactions of the organization (Chisolm, 1995). Third, accountability *how* is about the means of giving an account (Costa et al., 2011; Ebrahim, 2003a), by providing information (Chisolm, 1995) to explain or justify their actions (Deloffre, 2016; Dhanani & Connolly, 2012; Tacon et al., 2017; Lawry, 1995).

Relevant Governance Theories

This section reviews a series of relevant governance theories applicable to the study of nonprofit accountability. Rather than viewing accountability as "a crucial element of governance" (Tacon et al., 2017, p. 685), this article views governance (and governance theories) as means of enacting organizational accountability. In fact, Coule (2015) argued that governance theories "have significant implications for forms and processes of accountability" (p. 76). The goal here is to demonstrate how different governance theories can illuminate our understanding of organizational accountability phenomena. The theories examined have a common unit of explaining some form of governance function, and include agency, stakeholder, resource dependence, stewardship, public interest, and democratic. While such an exercise can be controversial, as scholars have multiple perspectives in understanding and applying the theories, we believe that these six theories help clarify *to whom*, *for what*, and *how* nonprofits might be accountable.

A theory's value lies in its ability to explain a phenomenon. The broader an idea is when explaining something, the more it deserves to be called a theory (Weick, 1989). As a result, it is important to understand theory because it helps make sense of organizational activity (Weick, 1989).

While theories cannot always provide an exhaustive representation of a particular phenomenon, criticism seems to revolve around this apparent weakness. Given that good theories tend to be parsimonious (Eisenhardt, 1989b), such an aspiration to comprehensiveness seems unreasonable. Therefore, on their own, individual theories cannot readily be expected to explain and predict all phenomena; they can only be expected to explain partial realities. For instance, agency theory is not sufficient to capture all the organizational complexities that exist, hence needing to be coupled with other complementary, but often conflicting, theories (Eisenhardt, 1989a). As each theory may offer partial explanations or predictions, particularly in situations of complex phenomena, multiple theories may be required to more completely explain phenomena (Watts & Zimmerman, 1990). Therefore, the following six theories have been chosen for their utility in explaining partial realities of organizational accountability phenomena in the nonprofit context.

Kreutzer's (2009) study on nonprofit board roles proposes the following theories to explain board roles: agency, stakeholder, resource dependence, stewardship, democratic, and managerial hegemony. Cumberland et al. (2015) put forward the governance theories of agency, stakeholder, resource dependence, and stewardship that align with and explain the four key nonprofit board governance roles of monitoring, supporting, partnering, and representing. Cumberland et al.'s (2015) assessment of relevant governance theories supports the first four of Kreutzer's (2009) theories, while the last two theories help explain the boards' representativeness of multiple constituencies (i.e., democratic theory) and the board's symbolic rubber-stamping roles (i.e., managerial hegemony theory). Even though this last theory is mentioned in the literature, it is less relevant in explaining nonprofit accountability because it focuses on the board's failure of oversight, and for that reason, it is less relevant to the study of accountability. Cornforth and Edwards (1999) put forward similar theories to explain board roles, including agency, democratic (describing it as a need to reconcile the interests of different stakeholders), resource dependence, and stewardship. While the theories put forward by these authors are related to board governance, it is argued that these same theories also help explain facets of nonprofit accountability (see Coule, 2015; Tacon et al., 2017). In fact, there is a link between theoretical perspectives and the way accountability is enacted through governance and information (Tacon et al., 2017). Another theory discussed in the literature and used to explain imposed accountability is public interest theory (Baker, 2005; Cordery, 2013), which we believe can explain facets of accountability not addressed by other theories. Therefore, the six theories—agency, stakeholder, resource dependence, stewardship, democratic, and public interest—have been retained to help explain different facets of nonprofit accountability. Table 1 lists the relevant governance theories by their proposed authors.

The following subsections discuss each of these theories and their relevance to nonprofit accountability and concludes with a table summarizing the theories in relation to accountability *to whom*, *for what*, and *how*.

Agency Theory

Having its roots in economics, agency theory focuses on how parties can control agency problems by aligning the interests of agents with the interests of principals. The theory is based on the underlying concept of principals holding agents to account for their actions (Eisenhardt, 1989a). The agents themselves are assumed to be a priori individualistic, opportunistic, and self-serving (Davis et al., 1997).

From a nonprofit perspective, the organization, as an agent, is controlled by its principals and is thus only concerned with being answerable to them (Christensen & Ebrahim, 2006). Those in control of the organization are the salient accountees to which the organization is accountable (Munro & Hatherly, 1993). Therefore, under an agency theory perspective, the accountability objective is to satisfy the needs of the principal. Examples of principals in a nonprofit context include donors, funders, and regulators (Knutsen & Brower, 2010; Ospina et al., 2002).

From an agency theory perspective, the primary governance objective is to create governance structures that control agents by aligning their interests with those of the organization's principals. Examples of governance mechanisms include budgets and target incentives. In addition, information strategies are used to control managerial opportunism by reducing information asymmetry between the agents and the principals (Watts & Zimmerman, 1990). As such, the organization demonstrates accountability by reducing information asymmetry in order to respond to internal and external monitoring and control mechanisms.

Stakeholder Theory

Stakeholder theory is rooted in business ethics and focuses on the organization's concerns beyond that of principals (Freeman, 1994). As such, organizations have a moral

Table 1 List of relevant governance theories

Author(s)	Agency	Stakeholder	Resource dependence	Stewardship	Democratic	Public interest
Kreutzer (2009)	✔	✔	✔	✔	✔	
Cumberland et al. (2015)	✔	✔	✔	✔		
Cornforth and Edwards (1999)	✔		✔	✔	✔	
Coule (2015)	✔	✔		✔	✔	
Baker (2005)						✔
Cordery (2013)						✔

obligation to those affected by their actions beyond a purely legal perspective.

From a stakeholder perspective, the answer to the question "to whom should accountability be given," would include all those affected by the actions of the organization (Fowler & Cordery, 2015; Unerman & O'Dwyer, 2006), although these stakeholders can be operationalized and bounded with the theory of stakeholder identification and salience (Mitchell et al., 1997). Therefore, nonprofit accountability is concerned with being accountable to a wide range of groups (Ebrahim, 2003a; Fowler & Cordery, 2015). From this viewpoint, the primary accountability objective is for organizations to honor their stakeholders' needs ethically and equally (Dainelli et al., 2013). It is therefore "concerned with how the power of stakeholders and their competing interests are managed by the organization in terms of broader accountability" (Dainelli et al., 2013, p. 651). As such, governance mechanisms are created to ensure fairness among the groups concerned (Dhanani & Connolly, 2012). These stakeholders are commonly identified as donors, funders, and regulators, as well as members, employees, clients, beneficiaries, the board of directors, management, volunteers, partner organizations, communities, and the public at large (Knutsen & Brower, 2010; Ospina et al., 2002).

From this perspective, the primary governance objective is to balance the competing interests of the various stakeholders (Kochan & Rubinstein, 2000). This helps to explain the organization's activities of engaging stakeholders in dialogue and information gathering that is related to their demands in order to balance competing interests (Cordery & Baskerville, 2011; Cornforth, 2004; Maier & Meyer, 2011). Information strategies are used to provide the necessary information that meets the demands of stakeholders (Lai & Fu, 2021).

Resource Dependence Theory

Resource dependence theory focuses on the behavioral pressures an organization faces when securing external resources to ensure its continued stability (Pfeffer & Salancik, 1978). The organization is therefore focused on securing resources rather than specifically trying to achieve its mission. From this perspective, the goal of the organization is "to maintain good relations with external stakeholders in order to ensure the flow of resources into and from the organization" (Cornforth & Edwards, 1999, p. 350).

From a resource dependence perspective, the organization is concerned with being accountable to resource providers (Hug & Jäger, 2014). This can help explain the control pressures that nonprofits face to maintain good relations with resource providers (Kreutzer, 2009). As such, the accountability objective is to acquire and maintain the necessary resources to ensure the organization's continued stability (Hug & Jäger, 2014). Examples of resource providers include donors and funders (Hug & Jäger, 2014).

Resource dependence theory helps to explain an organization's boundary-spanning activities to secure external resources (Cornforth, 2004; Maier & Meyer, 2011). For example, Amans et al. (2015) found that nonprofits with limited resources were forced to develop budgets with heterogeneous uses. Specifically, budgets in a performing arts organization were used as an *implicative* tool for resource allocation and also to negotiate with large external funders. As such, the organization demonstrates accountability by communicating information that allows it to maintain good relations with resource providers and enables its boundary-spanning activities.

Stewardship Theory

Stewardship theory, having its roots in sociology and psychology, challenges the economic assumptions that underlie agency theory (Davis et al., 1997). Contrary to agency theory, subordinates are seen as being a priori collectivist, pro-organizational, and trustworthy (Davis et al., 1997). Given these personal traits, stewardship theory assumes that subordinates are not self-interested, but rather share the same interests as principals (Davis et al., 1997).

Under stewardship theory, the board and management, as internal actors, are accountable to each other. In this way, internal actors are motivated to act in the interest of the organization in ensuring that its assets are protected and performance is improved (Coule, 2015).

Under a stewardship perspective, the primary governance objective is to enable individuals to achieve their full potential in order to protect the organization's resources and improve performance in the long term (Davis et al., 1997). The theory helps to explain the organization's role in supporting management and developing strategy (Cornforth, 2004; Maier & Meyer, 2011). Examples of governance mechanisms include activities that build trust between principals and subordinates, support management in its endeavors, and develop a cohesive strategic plan (Davis et al., 1997). In addition, information strategies are designed to help inform strategic priorities and are used to facilitate the self-actualizing behavior of individuals working for the organization (Davis et al., 1997). As such, the organization demonstrates accountability by informing others of strategic priorities in order to build trust and support management.

Public Interest Theory

Public interest theory is developed within the field of public policy and originates from economics. It states that government intervention is a response to public demand for regulation and posits that regulation is in the public interest (Posner, 1974). Under this theory, regulation is demanded by governments, agencies, and other regulatory bodies that have the power to compel it, in order to protect the public at large (Stigler, 1971).

In a nonprofit context, public interest theory focuses on the regulatory requirements that are forced upon organizations due to inefficient or inequitable practices (Baker, 2005). Under this theory, the organization is accountable to its regulators and demonstrates accountability by producing and disseminating the non-voluntary information that is demanded by the regulators in order to reduce information asymmetries with the public (Cordery, 2013). The primary governance objective is to collect and disseminate information to meet regulatory requirements. Governance mechanisms such as performance measurement tools are thus created to produce any required information.

Democratic Theory

Democratic theory is also developed within the field of public policy. Under democratic theory, governing decisions are made within a system of popular control. Decisions are made by "the people," and those that govern are democratically elected by them (Dahl, 1999). Furthermore, the fundamental rights of individuals within such a system are protected by democratic institutions (Dahl, 1999). Therefore, decisions are made by "the majority," all while protecting the fundamental rights of the individuals within the system. As such, the goal is to obtain consensus.

In corporate governance, the premise of this theory states that organizations are bestowed the right to act and direct their operations by the societies in which they are embedded (Gomez & Korine, 2008). It is society that legitimizes the activities of an organization, but only as long as the activities are compatible with the norms of society (Gomez & Korine, 2008), and governing through democracy helps ensure the organization's legitimacy.

In a nonprofit context, democratic theory may help explain the organization's policies in board representation (Cornforth, 2004). Under this theory, the organization is accountable to organizational and societal members, by implementing democratic structures and governing itself through board members who represent the membership or public interest (Coule, 2015). As such, governance mechanisms are made to ensure that the organization is governed by those voted as elected representatives of the people. Reporting information is produced to demonstrate that the organization is being governed democratically.

Comparison of Theories

The comparative review conducted reveals several insights. First, the review shows that each theory explains a partial view of accountability. This helps to demonstrate the complexities of nonprofit accountability and why organizations have difficulty managing their stakeholder demands. Organizations often need to make conflicting choices between alternatives that are not always obvious to outsiders.

Second, understanding various theories is also important for understanding governance mechanisms and information strategies in the context of accountability. As such, it can help explain to whom, for what, and how nonprofits might be accountable. Table 2 summarizes the key theoretical distinctions relating to nonprofit accountability. For instance, we can see that—*for what*—the organization is accountable is multifaceted and can include: satisfying the needs of principals (Eisenhardt, 1989a), meeting the demands of stakeholders (Freeman, 1994), ensuring the organization's stability (Pfeffer & Salanick, 1978), protecting assets and improving performance (Davis et al., 1997), reducing information asymmetry with the public (Stigler, 1971), and demonstrating that the organization is being governed democratically (Dahl, 1999).

Table 2 Summary of relevant governance theories in relation to accountability characteristics

Accountability characteristics	Theory					
	Agency	Stakeholder	Resource dependence	Stewardship	Public interest	Democratic
Accountability to Whom	Those in control	All those affected by the actions of the organization	Resource providers	Internal actors	Regulators	"The People"
	……………	……………	……………	……………	……………	……………
	donors	*donors*	*donors*			
	funders	*funders*	*funders*			
	regulators	*regulators*			*regulators*	
		members				*members*
		employees				
		clients				
		beneficiaries				
		board management		*board management*		
		volunteers				
		partner organizations				
		communities				*communities*
		public at large				*public at large*
Accountability for What	Satisfy needs of principals	Honor stakeholder needs ethically and equally	Acquire and maintain the resources necessary to ensure the organization's continued stability	Act in the interest of the organization to protect assets, improve performance	Reduce information asymmetry with the public	Govern the organization democratically
Accountability How	Reduce information asymmetry to monitor and control	Engage in stakeholder dialogue to balance competing interests	Maintain good relations to enable boundary-spanning activities	Inform strategic priorities to build trust and support management	Produce and disseminate information to meet regulatory requirements	Implement democratic structures for societal or membership representation

Research Methods

To conduct our study, we used the structured literature review method recommendations of Massaro et al. (2016) and adapted it to fit our data collection parameters as a means of collecting and presenting available research on the topic in order to conduct an exhaustive and comprehensive review of the literature. The focus of this study is at the organizational level. Therefore, outside the scope of study, while interesting research, areas are network (interorganizational) accountability and individual (interpersonal) accountability (e.g., Romzek et al., 2012, 2014). Literature reviews, while useful, were also excluded from the data collection (e.g., van Zyl & Claeyé, 2019) as they originate from similar research. To make the project manageable, we further limited the data collection to studies that actively and specifically engaged with dichotomy terms throughout the article.

Our analysis was conducted by collecting journal articles from the nonprofit and non-governmental organization (NGO) literature that addressed accountability dichotomies. We set out to identify relevant articles manually as it was challenging to filter articles quantitatively because the dichotomies were not always found in the general places one would filter for article suitability, such as within the title, abstract, or key words. As we are proposing accountability dichotomies as an emerging theme within the nonprofit literature, using commonly known dichotomies as search terms would have resulted in a deductive approach, which would have excluded any new dichotomies unknown to the authors.

To identify the full range of dichotomies that were addressed by scholars within this body of literature and given the broad reach of accountability (in all its forms), we started our data collection by searching all articles within specific journals starting in 1995. We started by searching the journals of Accounting, Auditing and Accountability Journal, Nonprofit and Voluntary Sector Quarterly, Nonprofit Management and Leadership, Voluntas, and World Development because these appeared to be the most likely to publish research on nonprofit accountability. The articles were screened manually for eligibility. To capture any other relevant articles not in the target journals, we also did a retrospective search by scanning the reference lists of the articles obtained and did 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. Our methods of data collection do arguably cover a broad range and capture seminal articles on the topic.

In total, 29 articles containing at least one dichotomy set were analyzed between the years 1996 and 2020, a 25-year period. These articles are marked with an asterisk in the reference list. Out of the 29 articles identified, 14 used the term non-governmental organization (NGO), while the remaining 15 articles used variations of the term nonprofit, including nonprofit organization (NPO), not-for-profit organization (NFP), charity, and service club. The common theme being that all organizations were non-governmental, non-profit and had multiple accountabilities to stakeholders with diverging interests. Five articles were conceptual in nature, 22 were qualitative and only 2 were quantitative.

To identify the range of accountability dichotomies described in the literature, we set out to categorize them following a series of systematic steps consistent with the grounded method recommendations of Gioia et al. (2012), as they are particularly useful for developing theory inductively. These steps allowed for the formation of a data structure that visually represents the inductive step-by-step process flowing from the raw data to the theoretical dimensions. This process made it possible to step away from the data in order to identify theoretical dimensions within the accountability dichotomies.

The first task was to accumulate the accountability dichotomies specifically addressed within the nonprofit literature. Within each article collected, the accountability dichotomies were treated as a single unit of analysis to be analyzed. This helped us collect the first-order codes. Once the dichotomy sets were identified, the authors' explanations were documented and reviewed, and similar dichotomies were grouped together. All dichotomies were manually coded in Microsoft Office Excel, and a data structure was used to compare and cluster codes. We grouped the codes into similar second-order themes through a recursive process that was progressively refined as the conceptual framework became clearer.

Analysis of Accountability Dichotomies

Accountability Conceptions

While addressing nonprofit accountability, two prominent accountability conceptions emerge from the literature. These conceptions can be described as *narrow* and *broad* accountability. Narrow accountability can be described as accountability with a short-term focus (Najam, 1996) to the organization's principals only (Knutsen & Brower, 2010). These principals may include donors, funders, and regulators (Knutsen & Brower, 2010; Ospina et al., 2002).

Broad accountability extends past the short-term focus and to less direct stakeholders. It can be described as the responsibility the organization has toward all those affected by its actions (Unerman & O'Dwyer, 2006) and pertains to the negotiation between the organization and its stakeholders (Ospina et al., 2002). In addition to donors, funders, and regulators, these stakeholders may also include members, employees, clients, beneficiaries, the board of directors, management, volunteers, partner organizations, communities, and the public at large (Ospina et al., 2002). Broad accountability can also be framed as a larger concept, which also encompasses narrow forms of accountability (O'Dwyer & Unerman, 2008).

Within the narrow/broad conception, broad accountability has been the clear focus in much of the nonprofit accountability literature, and authors have used various dichotomies to explain this conception. These conceptions were used as umbrella terms to categorize the various dichotomies found in the literature. For example, the term "upward" was more suitable within the conception of narrow accountability, while "downward" was more suitable within the conception of broad accountability. The emergence of broad accountability in the field of nonprofit accountability has arguably spawned the proliferation of the dichotomies found. The proliferation of dichotomies is surprising since they all tend to have a similar meaning and tend to explain a certain form of tension between narrow and broad accountabilities. To shed some light on this, we attempt to categorize exiting dichotomies.

Table 3 is the data structure resulting from the analysis and is presented for transparency purposes so that the reader may better understand the inductive approach taken. The count in the two center columns depicts the number of times the dichotomy was found in the literature. We identified a total of 11 different codes of narrow accountability and 11 different codes of broad accountability.

As one can see from the first-order codes extracted from the literature, all these terms make it difficult to grasp their meaning. To clarify their meaning, the following subsections compare the three main accountability dichotomies

Table 3 Data structure of accountability dichotomies

<table>
<tr><th colspan="3">Narrow accountability</th><th colspan="3">Broad accountability</th></tr>
<tr><th>Second-order themes</th><th colspan="4">← First-order codes →</th><th>Second-order themes</th></tr>
<tr><td rowspan="5">Upward</td><td rowspan="3">Upward</td><td rowspan="3">14</td><td>12</td><td>Downward</td><td rowspan="5">Downward</td></tr>
<tr><td>1</td><td>Identity</td></tr>
<tr><td>1</td><td>Felt</td></tr>
<tr><td rowspan="2">Hierarchical</td><td rowspan="2">5</td><td>4</td><td>Holistic</td></tr>
<tr><td>1</td><td>Social</td></tr>
<tr><td rowspan="6">Functional</td><td rowspan="3">Functional</td><td rowspan="3">3</td><td>1</td><td>Strategic</td><td rowspan="6">Strategic</td></tr>
<tr><td>1</td><td>Social</td></tr>
<tr><td>1</td><td>Holistic</td></tr>
<tr><td>Instrumental</td><td>3</td><td>3</td><td>Expressive</td></tr>
<tr><td>Practical</td><td>1</td><td>1</td><td>Strategic</td></tr>
<tr><td>Resource-based</td><td>1</td><td>1</td><td>Impact-based</td></tr>
<tr><td rowspan="5">Imposed</td><td>Imposed</td><td>2</td><td rowspan="2">3</td><td rowspan="2">Felt</td><td rowspan="5">Felt</td></tr>
<tr><td>Legal</td><td>1</td></tr>
<tr><td>External</td><td>2</td><td>2</td><td>Internal</td></tr>
<tr><td>Rule-based</td><td>1</td><td>1</td><td>Negotiable</td></tr>
<tr><td>Contractual</td><td>1</td><td>1</td><td>Charity</td></tr>
</table>

and provide a theory-based classification that is based on salient characteristics of accountability *to whom*, *for what*, and *how*.

Excluded from analysis were polychotomies, where some authors, rather than comparing dichotomies, have conceptualized accountability as three or more parts between upward, downward, and some form of identity, sideways, inward, or lateral accountability, resulting in additional forms of broad accountability. In regard to these polychotomies, identity accountability is about being accountable to the mission of the organization (Taylor et al., 2014), while sideways accountability comes from "within the organization's identity group" (Ospina et al., 2002, p. 23) and therefore refers back to identity accountability. Inward accountability is about being accountable to the organization's values (Andrews, 2014), while lateral accountability is based on a felt responsibility (Christensen & Ebrahim, 2006). We argue that these concepts either refer back to felt accountability, which we explore under the imposed/felt grouping, or fall outside the scope of analysis because the organization is the subject of study, and the focus is outward.

Upward and Downward

Table 3 shows that *upward* and *downward* is by far the most common dichotomy (see also Kaba, 2021). In the first part of the table, hierarchical was grouped with upward, while identity, felt, holistic and social were grouped with downward. Upward and downward accountability refer to a relational power position between stakeholder groups. Linking back to the salient characteristics of accountability, this grouping focuses on accountability *to whom*.

The axis of upward and downward accountability is conceptually salient because it evokes the principal–agent relationship found in agency theory (Fowler & Cordery, 2015). Evidently, a narrow perspective of accountability conjures an agency approach (Ebrahim, 2003a; Fowler & Cordery, 2015). Upward accountability is based on the pressure that is exerted by upward forces to control agents (Cordery et al., 2010; Munro & Hatherly, 1993). Nonprofits are pressured to meet the needs of upward principals as a result of their ability to "punish" nonprofits for not meeting their demands (Najam, 1996; Yates et al., 2019). Punishment can come from ceasing funding or by imposing penalties and sanctions for noncompliance, such as withdrawing a charity status. Upward accountability requirements may be to the detriment of broader downward accountability demands (Mir & Bala, 2015).

By contrast, a broad downward perspective of accountability evokes a stakeholder theory approach (Ebrahim, 2003a; Fowler & Cordery, 2015). Under this approach, organizations are motivated to balance the competing interest of divergent stakeholders. In contrast to upward stakeholders, downward stakeholders are characterized by limited inducements (Ebrahim, 2003a; Najam, 1996). This can be interpreted as meaning that there is a pervasive imbalance of accountability within the nonprofit sector, which organizations continually need to tackle (O'Dwyer & Unerman, 2008). Tackling this issue is important to meeting the needs of downward stakeholders. Downward accountability is about accepting the discomfort that may occur when building more equal relationships (Andrews, 2014). To balance stakeholder relationships and broaden accountability, it is suggested that organizations move away from an over-emphasis on "control" (Munro & Hatherly, 1993) and create feedback mechanisms that engage with downward stakeholders (O'Dwyer & Unerman, 2008; Schmitz et al., 2012; Tacon et al., 2017) through dialogue, conversations, and community engagement (Agyemang et al., 2017; Cordery et al., 2010) to build social relationships (Yates et al., 2019). Organizations may also be accountable to beneficiaries through their actions of supporting them in times of need (Taylor et al., 2014).

Functional and Strategic

The second grouping is along the *functional* and *strategic* axis. In the narrow grouping, instrumental, practical, and resource-based were grouped with functional, while in the broad grouping, social, holistic, expressive, and impact-based were grouped with strategic. This grouping focuses on the characteristic of *how* an organization demonstrates its accountability through its processes.

Functional accountability is technical in nature (Cavill & Sohail, 2007), focusing on the organization's short-term objectives (Ebrahim, 2003a), on gaining resources (Hug & Jäger, 2014), and prioritizes funders (Chen et al., 2020; O'Dwyer & Unerman, 2007). Disclosures are driven by formal reporting and financial performance assessments (Chen et al., 2020; Cooley, 2020). Such a view aligns with the principles of resource dependence theory, which can help explain the importance that organizations place on narrow forms of accountability, and the difficulty they face in implementing broader forms of accountability (Hug & Jäger, 2014).

Strategic accountability, on the other hand, focuses on the organization's long-term objectives (Ebrahim, 2003a), is value-driven (Knutsen & Brower, 2010), and prioritizes the mission of the organization (Cavill & Sohail, 2007; Coule, 2015). Strategic accountability augments short-term objectives by de-emphasizing functional and financially fixed accountability forms by embracing the broader social aspects of its actions (O'Dwyer & Unerman, 2007) and requires ongoing effort to sustain it against narrow accountability pressures (Tacon et al., 2017) through participatory mechanisms with beneficiaries (Chen et al., 2020; Cooley, 2020). This perspective aligns with the principles of stewardship theory, which focuses on improving the strategic priorities of the organization (Davis et al., 1997). Under a stewardship theory perspective, the nonprofit is concerned with being accountable for the performance of the organization (Coule, 2015) and can help organizations move away from narrow forms of accountability.

Imposed and Felt

Finally, the third grouping is along the *imposed* and *felt* axis. Under a narrow accountability perspective, legal, external, rule-based, and contractual were grouped with imposed, while in the broad grouping, internal, negotiable, and charity were grouped with felt. As evidenced by the confusion in the literature, three authors compared felt with either imposed or legal accountability, while one other author compared felt with upward. This final grouping refers to the characteristic of *for what* an organization is accountable. It focuses on the ways an organization is held accountable.

Imposed accountability prioritizes formal, coercive, and compliance-based forms using mainly quantitative measures (O'Dwyer & Boomsma, 2015). It is based on explicit rules (Morrison & Salipante, 2007), often external legal requirements to achieve at specified and regular intervals (Ebrahim, 2003a). Such a view seems to align with the principles of public interest theory, which puts pressure on organizations to focus on narrow forms of accountability by imposing disclosure requirements. This narrow focus is potentially detrimental to broader forms of accountability.

In contrast, felt accountability favors the nonprofit's sense of its own moral (i.e., felt) responsibility, regardless of whether it is imposed or not (Cordery & Baskerville, 2011; O'Dwyer & Boomsma, 2015). This felt responsibility may be based on ethical, religious, or other internal values in line with the mission of the organization (Ebrahim, 2003a; Yasmin et al., 2018). It is concerned with the negotiations that exist among all stakeholders, regardless of their relative power to impose requirements upon the organization (Morrison & Salipante, 2007). Such accountability may best be explained by democratic theory, or even by stakeholder theory. Under democratic theory, the organization is concerned with being accountable to its members or constituents, whether that constituency is a religion (Yasmin et al., 2018), and decisions are made by a majority. While under stakeholder theory the organization is accountable to all those affected by its actions (Coule, 2015), wherein that stakeholder may even be God (Yasmin et al., 2018).

Summary of Accountability Dichotomies

In summary, a narrow conception of accountability can be seen as a functional process (*how*) to meet imposed requirements (*for what*) of upward principals (*to whom*), while a broad conception of accountability (which also recognizes narrow accountability forms) can be seen as a strategic process (*how*) to provide information that is based on felt responsibility (*for what*) to downward stakeholders (*to whom*).

Figure 1 provides a typology categorizing the accountability dichotomies in relation to governance theories. This typology contributes to our understanding of accountability theory by providing a theory-based classification of the different means accountability is enacted *to whom*, *for what*, and *how*. The arrows in the figure are useful in explaining directional pushes and pulls along the narrow and broad divide.

We argue that the characteristics of accountability along the narrow and broad divide are not mutually exclusive, such that only narrow forms of accountability must occur together. It is possible to have a mix of narrow and broad forms of accountability depending on the organizational accountability reaction *to whom*, *for what*, and *how*. For example, an organization may be accountable to an upward stakeholder (agency), but choose to adopt a strategic process (stewardship) to answer to stakeholder demands. The stakeholder response from this "mismatch" would inevitability be different than if the organization had adopted a more functional process (resource dependence).

Discussion and Conclusion

This article is motivated by the proliferation of dichotomies used to study nonprofit accountability. The article goes beyond a descriptive review of current knowledge within the literature and proposes a novel theoretical categorization of accountability dichotomies. By using narrow and broad conceptions of accountability and applying the characteristics of accountability *to whom*, *for what*, and *how*, it was possible to associate the main accountability dichotomies to underlying governance theories and to develop a theory-based typology. Typologies of accountability are useful "because they can help us to understand the nature of accountability challenges that nonprofit organizations face" (Tacon et al., 2017, p. 687). In this regard, the article contributes to accountability theory through the use of dichotomies as a state of differentiation, and Llewelyn's (2003) level two conceptual framing of categorization.

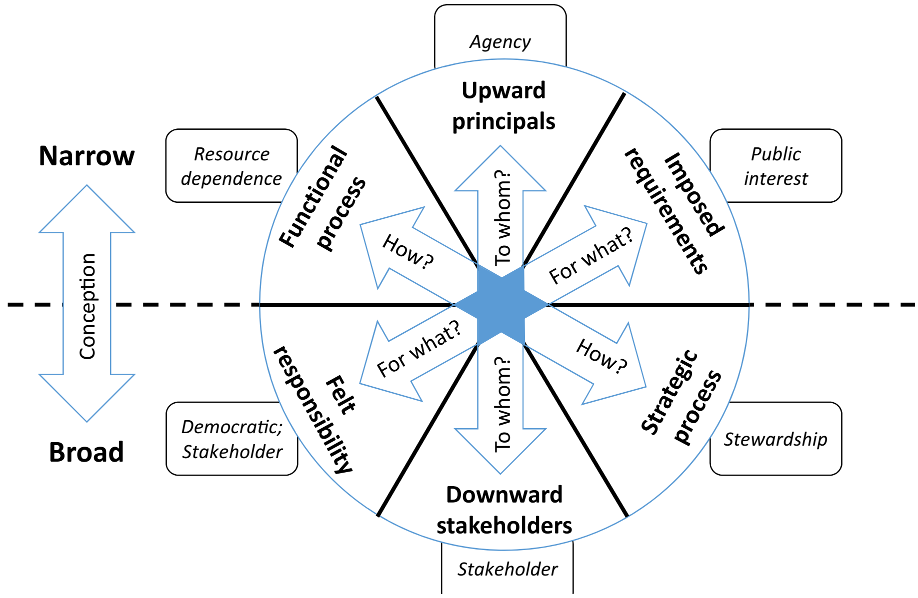
In summary, this article argues that a narrow conception of accountability can be seen as a functional process (*how*) to meet the imposed requirements (*for what*) of upward principals (*to whom*). Narrow accountability can be defined as accountability with a short-term focus (Najam, 1996) to the organization's principals only (Knutsen & Brower, 2010). These principals may include donors, funders, and regulators (Knutsen & Brower, 2010; Ospina et al., 2002). Narrow accountability can also be framed as a subset of a larger broad accountability (O'Dwyer & Unerman, 2008).

In contrast to narrow conceptions of accountability, a broad conception of accountability can be seen as a strategic process (*how*) to provide information that is based on felt responsibility (*for what*) to downward stakeholders (*to whom*). Broad accountability extends past the short-term focus and to less direct stakeholders. It can be described as the responsibility an organization has to all those affected by its actions (Unerman & O'Dwyer, 2006) and pertains to the negotiation between the organization and its stakeholders (Ospina et al., 2002). These stakeholders may include beneficiaries, employees, members, clients, partner organizations, and communities, in addition to donors, funders, and regulators (Ospina et al., 2002).

The findings are partially consistent with those found in Cordery and Sim (2018). They argue that accountability *to whom* can be classified between upward and downward, that accountability *for what* can be classified between functional and strategic, and that accountability *how* can be classified between retrospective and prospective, which captures a temporal dimension. The dimension of upward and downward converges with the findings of this article. However, we find that accountability *for what* to be aligned with imposed and felt accountability because it focuses on the ways an organization is held accountable, and that accountability *how* to be aligned with functional and strategic accountability because it focuses on the processes used to demonstrate accountability. We believe this better captures the essence of these dimensions of accountability and that temporality is captured through narrow and broad conceptions. In addition, the categorization does not tie back to governance theories, which were developed here.

At the same time, we recognize along with other scholars that in practice, accountability should not be viewed as dichotomic (O'Dwyer & Boomsma, 2015), as the different perspectives are often complementary as organizations shift to and from the priorities of different stakeholders. For instance, if the focus of accountability is on beneficiaries' terms, upward and downward accountability may not be in competition but mutually supportive (Kingston et al., 2020). In this sense, the characteristics of accountability along the narrow and broad divide are not mutually exclusive, such that only narrow forms of accountability must occur together. It is possible to have a

Fig. 1 Accountability dichotomies in relation to governance theories



mix of narrow and broad forms of accountability depending on the organizational accountability reaction *to whom*, *for what*, and *how*. Therefore, the typology presented is of value because it contributes to accountability theory by providing a theory-based classification of the different means accountability is enacted *to whom*, *for what*, and *how*, which can help both the organization and the user of accountability.

Specifically, the diagram developed is useful as it positions an organization's accountability management practices in relation to *to whom*, *for what*, and *how*, and conceptualizes them within narrow and broad forms. Such a typology can help explain what Tacon et al. (2017) argued as "the differences between constructing and enacting accountability," where a nonprofit had a felt responsibility to the organization's mission to construct accountability to a broader range of downward stakeholders, while in reality, accountability was enacted narrowly as a functional (instrumental) process due to imposed requirements. Therefore, the typology presented may be used to help identify differences between what organizations say they do, and what organizations actually do.

The findings help to articulate the dynamic interaction between the various characteristics of accountability by highlighting their similarities and differences through a theory-based typology. By linking accountability to underlying governance theories, it helps to show that the lens through which accountability is conceptualized affects the way it is viewed in relation to *to whom*, *for what*, and *how* accountability can be operationalized. This helps to demonstrate the complexities of nonprofit accountability and why organizations have difficulty managing their stakeholder demands.

This review also provides a summary of the literature for other scholars and a certain critique of the current structure of existing knowledge found in the literature of organizational-level nonprofit accountability. While research on nonprofit accountability may not yet be a mature research field, this article provides a shortcut to a field of research that has grown significantly and is arguably beyond the emerging phase, providing a base on which scholars could build new research. We argue that governance theories can represent one side of a dichotomy and that researchers could use this typology to clarify terminology used in future research in order to facilitate a more focused discussion. Therefore, this article concludes that organizational accountability could benefit from better conceptual clarity and proposes a typology that clarifies terminology used and contributes to a deeper theoretically based understanding of the different facets of accountability, which should help bring this body of research towards more cohesion.

While this study contains many methodological strengths, it also contains certain limitations that are inherent to qualitative research and that must be taken into consideration when interpreting the results. Researcher bias is always a possibility that may affect the reproducibility of the findings. Researcher bias was reduced through a thorough review of the literature of the identified concepts on nonprofit organizational accountability, by using a data structure and by identifying with an asterisk in the reference list the articles used in the data collection.

Furthermore, while the data collected were robust, and the review was limited to the nonprofit literature, the article does not proclaim to investigate the full diversity of everything that might be meant by nonprofit accountability.

As such, the inclusion of different or more literature may have modified certain results. Another limitation is the multiple perspectives in understanding and applying the governance theories. Relatedly, different governance theories not included in this analysis may also modify the findings.

A further limitation comes from the implication of having few studies supporting some of the dichotomy categories. However, this may allude to a lack of buy-in from scholars in adopting these terms as they have not found much traction within the literature. For instance, Kaba**[Error huFEFF]**'s (2021) literature review found that over a similar 20-year period, 90 accountability-related terms out of 113 terms appeared in less than 5% of the articles analyzed.

Finally, we focused our analysis on the three characteristics of accountability to whom, for what and how, and excluded other constructs from our analysis. For instance, the extension of our analysis to other accountability themes such as "why" may modify the results. Alternatively, the element of control might be missing; however, we believe the element of control is reflected in the governance theories of narrow conceptions: control from principals (agency theory), control for resources (resource dependence theory), and control over requirements (public interest theory). Despite these limitations, the results merit consideration within the body of academic literature on accountability theory.

As for future research, this study was conducted within the nonprofit literature and can be expanded to political science, public administration, management, and other related interdisciplinary fields. This study also does not address forms of internal (sideways, inward) accountability, as they fell outside the scope of this research. Future research could be conducted to investigate how the current model could be expanded to include these constructs.

Appendix

Accountability definitions

Author (year)	Accountability definitions
Mason (1992)	"willingness to accept responsibility for decisions and their consequences" (p. 24)
Chisolm (1995)	"an obligation to meet prescribed standards of behavior or an obligation to disclose information about one's actions even in the absence of a prescribed standard of behavior" (p. 141) (definition in reference to "legal accountability")
Lawry (1995)	"is 'answerability', the giving of a justification or explanation" (p. 175)
Edwards and Hulme (1996)	"the means by which individuals and organizations report to a recognized authority (or authorities) and are held responsible for their actions" (p. 967)
Gray et al. (1997)	"the duty to provide an account of the actions for which one is held responsible" (p. 334)
Fox and Brown (1998)	"the process of holding actors responsible for actions" (p. 12)
Young (2002)	"the process of holding an organization responsible for its behavior and performance" (p. 3)
Ebrahim (2003a)	"it may be defined not only as a means through which individuals and organizations are held responsible for their actions (e.g., through legal obligations and explicit reporting and disclosure requirements), but also as a means by which organizations and individuals take internal responsibility for shaping their organizational mission and values, for opening themselves to public or external scrutiny, and for assessing performance in relation to goals" (p. 815)
Ebrahim (2003b)	"the means through which individuals and organizations are held externally to account for their actions and as the means by which they take internal responsibility for continuously shaping and scrutinizing organizational mission, goals, and performance" (p. 194)
Flack and Ryan (2005)	"being responsible to stakeholders who are external to the organisation for the results of the organisation" (p. 71)
Christensen and Ebrahim (2006)	"being answerable to stakeholders for the actions of the organization, whether by internal or external initiation" (p. 196)
Gray et al. (2006)	"accountability is, definitionally, about the rights of society (or groups/stakeholders within society) and relates to the rights that emerge from the relationship between the accountable organisation (the accountor) and the accountee" (p. 334)
Unerman and O'Dwyer (2006)	"accountability can be broadly conceived of as a relational issue — being answerable to and held responsible by others, or as an identity issue — being answerable to ideals or missions and one's own sense of responsibility" (p. 353)
Costa et al. (2011)	"a promise to perform and a moral or legal responsibility to provide an account of it" (p. 475)
Dhanani and Connolly (2012)	"holding one (an organization or individual) to account for their actions; giving (voluntarily) an account of one's actions; and taking responsibility for one's actions" (p. 1142)
Murtaza (2012)	"the right to be involved in all phases and levels of the performance management cycle of an entity" (p. 112)
Andrews (2014)	

Author (year)	Accountability definitions
	"the measure of who can call whom to account and who owes a duty of explanation and rectification" (p. 100)
O'Dwyer and Boomsma (2015)	"the means through which organisations and individuals voluntarily take responsibility for shaping organisational mission and values and for opening themselves up to scrutiny" (p. 41)
Deloffre (2016)	"a process by which individuals or institutions answer for their actions and the consequences that follow from them" (p. 726)
Tacon et al. (2017)	"the way in which an organization is held to account for its actions" (p. 687)
Connolly et al. (2018)	"the requirement to be answerable for one's conduct and responsibilities" (p. 129)

Declarations

Conflict of interest The authors declare that they have no conflict of interest.

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