Measuring Accountability in Nonprofit Organizations: The impact of Nonprofit Governance on Accountability

Seminararbeit

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NPO   Nonprofit Organization

Abstract

As there is a rising interest in accountability issues and governance in nonprofit organizations, this work aims to give some notions on the context of these two topics. Hence, within this work, a theoretical framework is developed, whereby the correlation of accountability and governance in nonprofit organizations shall be measured. This framework suggests, that in nonprofit organizations, nonprofit governance, represented by board members and professionals, has an influence on compliance, as a component of accountability. In respect to the board members, it is supposed that, board competence, transparency, stakeholder relationship and (public) trust are positively related to compliance. Furthermore, it is assumed, referring to professionals, that the variables performance, training or development and satisfaction are positively and empowerment is negatively correlated with compliance. These assumptions are based on a thorough theoretical literature research. Furthermore, a questionnaire is designed to measure the correlations. This questionnaire will be amplified in a discussion following to the explanation of the research model. Concluding, some limitations on the research model are given, which should be taken into account by undertaking the questionnaire.

1 Introduction

1.1 Statement of the Problem

Today, nonprofit organizations (NPOs) are facing increasing pressure for organizational accountability.[1] Still, the idea to call NPOs as well as their leaders to account for their actions, has already long been in the centre of discussions in the nonprofit sector.[2] This public demand for nonprofit accountability is coupled with the steady growth of the nonprofit sector and the rapid progress in information technologies.[3]

Hence, it is indispensable, that everyone being involved in a NPO demands accountability, not only to donors and clients, but also to employees and the overall organizational community. Moreover, besides accountability, also transparency and trust are crucial issues in the nonprofit sector.[4] Thereby, a transition to another topic being intensively discussed in the literature, the governance in NPOs, is created. Likewise accountability, nonprofit governance concentrates amongst others on issues of public trust and transparency.[5]

Resulting, both topics, accountability and governance in NPOs, are closely connected and might have an influence on each other. In order to withstand public demands, it is necessary to further elucidate how these two topics are connected.

1.2 Purpose of Research

The aim of this work is to close part of the research gap related to accountability and governance. Therefore, the impact of various governance variables on compliance as a component of accountability, will be examined. Accordingly, the associated research questions are:

1. *How can a theoretical framework be developed, to measure the relationship between accountability and governance?*

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[1] Cf. Anheier/Salamon 2006.
[2] Cf. Saxton/Guo 2011, p. 270.
[3] Cf. Lee/Suh 2016, p. 2.
[4] Cf. Lawrence/Nezhad 2009, p. 81.
[5] Cf. Helmig/Boenigk 2013, p. 65.

    2. How can scales be combined with a theoretical framework, to describe and pre-
    dict accountability in NPOs?

    3. How can scales for the proposed theoretical framework be included in a survey
    for an empirical testing?

To answer these questions, first, a theoretical model is developed, showing the relationship between accountability and governance. Secondly, a questionnaire will be compiled. This questionnaire includes scales covering all variables, that will be introduced in the following chapters.

1.3 Approach

To answer the proposed research questions, in chapter two, we first define the term NPO. Within this context, we proceed by defining and explaining accountability and governance within NPOs. Thereby, accountability and governance are already brought into a common context. Afterwards, in chapter three, a research model is developed for this context. Here, compliance is determined as the dependent variable. On the other hand, we identify eight independent variables, which we argue have an influence on compliance. All of these variables are discussed and elaborated in detail. Aside, for each variable, we establish a hypothesis. In chapter four, we discuss the methodology we want to apply to test our hypotheses. Moreover, we developed a questionnaire, which will also be elaborated within this chapter. Finally, we will finish our work with a short conclusion, including some limitations of our research model.

2 Conceptual Foundation

2.1 Defining Nonprofit Organizations

Starting with the conceptual foundation, first the term NPO has to be defined. Research on the nonprofit sector reveals various alternative definitions about NPOs. Each definition emphasizes another basis to differentiate third sector organizations from other organizations, for which reason, no common definition of the term NPO can be found within the literature yet.[6] In addition, the term NPO is frequently compared with non-governmental organizations. In this respect, Helmig and Boenigk define NPOs as all the

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[6] Cf. Salamon/Anheier 1992, p. 132.

organizations that are neither commercial firms nor public authorities of direct state and local government.[7] In the following, the definition of NPO is based on the „Johns Hopkins Comparative Nonprofit Sector Project". Within this project, a team of international experts on the nonprofit sector identified five key features defining a NPO. According to this explanation, a NPO is institutionalized. A further feature indicates that a NPO is private. This means, that NPOs are institutionally separate from the government and private institutions in their basic structure. Another specific feature is, that the organization is non-profit-distributing and does not return profits generated to their owners or directors. The feature self-governing means, that a NPO has their own internal processes for governance and is not controlled by other entities. At last, a NPO is voluntary and involves some meaningful degree of voluntary participation.[8]

2.2   Accountability in Nonprofit Organizations

In the broadest sense, accountability is frequently used as a synonym for responsiveness, responsibility and effectiveness. Within the context of political discourse and policy documents, accountability is often associated with transparency and trustworthiness.[9] In the literature, many authors view accountability as „the means by which individuals and organizations report to a recognized authority (or authorities) and are held responsible for their actions".[10] Therefore, accountability is also seen as answerability.[11] Others focus more on a moral and ethical perspective of accountability.[12] This means, that accountability is „not only a reactive response to overseers, but also a proactive one linked to ensuring that the public trust is served".[13]

Referring to the variety of different meanings of accountability, Ebrahim and Weisband identified four core components of accountability: transparency, answerability or justification, compliance and enforcement or sanctions. First, transparency describes the collection of information, which is made available and accessible for public investigations. Second, answerability or justification calls for an accurate reasoning for all performed actions and decisions. Hence, if there is no accurate reasoning for some of the

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[7] Cf. Helmig/Boenigk 2013, p. 10-11.
[8] Cf. Salamon/Anheier 1992, p. 135.
[9] Cf. Bovens 2007, p. 448 ff.
[10] Edwards/Hulme 1996, p. 967.
[11] Cf. Kearns 1996.
[12] Cf. Kim/Lee 2010, p. 101.
[13] Ebrahim 2003, p. 194.

actions and decisions made in an organization, they might be questioned afterwards. The third component, compliance, intends to monitor and evaluate procedures and outcomes. Concerning the components transparency and compliance, all findings should be reported to the public. At last, the component enforcement or sanctions relates to sanctions or penalties that are necessary in case of a default in compliance, justification or transparency. According to Ebrahim and Weisband, each of the explained components are based on one another. Consequently, to define accountability, all four components must be taken into account.[14]

As shown before, Ebrahim and Weisband identified four core components of accountability, the literature further reveals, that accountability has a multidimensional nature and occurs in many different forms.[15] These forms include the directions of accountability (internal, external, downward, upward, inward, horizontal) and financial and performance accountability. In the following, these forms will be explained in detail.

Regarding the directions of accountability, Ebrahim differentiates the external and internal dimension.[16] Thereby, the external dimension represents external drivers of accountability, like prescribed standards, which are obligated for an organization to be met.[17] On the other hand, the internal dimension describes the motivation or felt responsibility to fulfill the mission of an organization.[18] Lawrance and Nezhad expand these directions into upward, downward, inward and horizontal accountability. Here, upward accountability refers to relationships with donors, governments and other financial sources. The downward accountability in contrast refers to relationships with clients and groups that are receiving services of the NPO. The inward accountability can be compared with the before explained internal accountability and focuses on the organization's responsibility for its staff and mission. Moreover, a NPO is horizontally accountable to other comparable NPOs.[19]

As another form to differentiate accountability, Saxton and Guo distinguish between accountability for finances and accountability for performance.[20] Considering accountability for finances, on the one hand, the sources and application of financial resources

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[14] Cf. Ebrahim/Weisband 2007, p. 5.
[15] Cf. Saxton/Guo 2011, p. 271.
[16] Cf. Ebrahim 2010, p. 3.
[17] Cf. Chisolm 1995, p. 141.
[18] Cf. Fry 1995.
[19] Cf. Lawrance/Nezhad 2009, p. 77 f.
[20] Cf. Saxton/Guo 2011, p. 273.

and on the other hand, the compliance with prescribed standards regarding financial control and management is implied.[21] The most common tools to evaluate the financial accountability are e.g., financial reports or disclosure statements.[22] On the contrary, accountability for performance focuses on meeting the performance targets within an organization. To assess the accountability for performance, performance evaluations as well as services, outputs and results are considered.[23]

Concluding, the literature survey shows that NPOs can be accountable on multiple levels and frequently face various types of accountability.[24] As every author considers another form or perspective of accountability, the term cannot clearly be defined yet. Hence, there are numerous different definitions of accountability within the literature and no existence of a general accepted one until now. However, in the following, the explanation of accountability is based on the definition given by Helmig and Boenigk. They define accountability as the sum of information about the activities of a NPO, by which the organization is responsible to direct or indirect addressees for its own, responsible behaviour, in order to create transparency.[25]

2.3   Governance in Nonprofit Organizations

There has been a fundamental growth in research about nonprofit governance within the past years. Thereby, the literature does not only offer insights into the field of boards, but also points out the role of other individuals, who are part of the governance process. With regard to the boards, research has examined the way boards are organized, practices they employ, or the impact of boards on the overall organizational performance. On the other hand, focusing on other individuals who are involved in nonprofit governance, the literature describes the motivations, how individuals are engaged, or the impact of their performance on an organization.[26]

In order to better understand nonprofit governance, it is useful to first relate to the term corporate governance. Anheier defines corporate governance as „the system by which

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[21] Cf. Brinkerhoff 2001, p. 10.
[22] Cf. Ebrahim 2010, p. 11 ff.
[23] Cf. Ebrahim 2010; Brinkerhoff 2001, p. 10.
[24] Cf. Ebrahim 2003, p. 194.
[25] Cf. Helmig/Boenigk 2013, p. 203.
[26] Cf. Renz/Andersson 2013, p. 17.

organizations are directed and controlled."[27] The governance structure therefore assigns both, rights and responsibilities among the members of an organization, including the board, managers, employees and shareholders. Beyond that, it is part of the governance structure to deploy rules and procedures for decision-making. Thus, the governance structure is also in charge to set the organizational objectives and the means to achieve them and to measure the organizational performance.[28]

Referring to this definition of corporate governance, Jegers assumes the relationships of stakeholders and members in an organization to be characterized as principal-agent-relationships. He explains, that within principal-agent-theory of NPOs, every stakeholder can act as a principal. For that reason he argues, that the principal-agent approach in NPOs implies a „multiple principals" framework.[29] While this theory remains popular in order to explain the relationship between actors of a NPO, some scholars still question the applicability of it in the context of nonprofit governance.[30] Accordingly, the role of principal and agent is no longer clearly defined between the stakeholders.

Besides principal-agent-theory, stewardship-, democratic- and stakeholder theory are also adjuvant to explain theses about organizations and their nature of work. Relating to these theories, Coule suggests, that there might be some influence by any type of relationship within an organization, or the nature of work on the form and processes of accountability.[31]

Although, as stated above, the topic of governance in NPOs has received enormous attention within the last years, there exists no general definition of the term „Nonprofit Governance" yet. Though, Helmig and Boenigk give one definition, which will serve as a basis in the following. They describe nonprofit governance as a superior catalogue of principles for the long-term management of a NPO. This catalogue records the basic tasks and prescribed behaviours of the board, with the aim to increase transparency, trust as well as efficiency and effectiveness.[32]

Concluding, the intersection of nonprofit governance and accountability is fluent. Amongst others, both areas concentrate on topics like transparency, reporting, trust

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[27] Anheier 2005, p. 230.
[28] Cf. Anheier 2005, p. 230; Jegers 2009, p. 144.
[29] Cf. Jegers 2009, p. 146.
[30] Cf. Coule 2015, p. 75 f.
[31] Cf. Coule 2015, p. 75 f.
[32] Cf. Helmig/Boenigk 2013, p. 62.

building within organizations and among public actors and improvement of the work of the board.[33]

To better understand the model, which is established within the next chapter, the relationship of the different actors, as part of the governance structure in NPOs, is shown in figure 1 and shall serve as a basis in the following. Therefore, board members, volunteers and professionals, who influence each other, constitute the governance of a NPO.
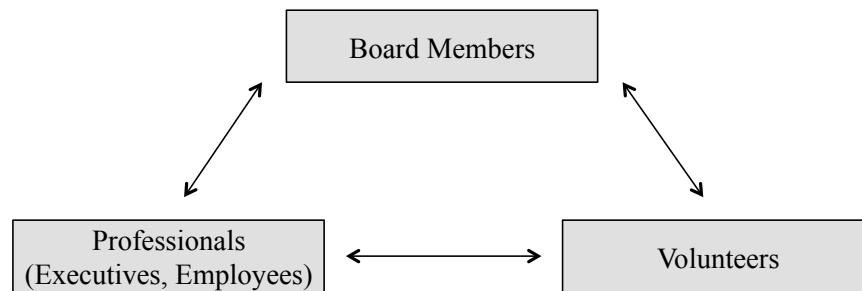

Fig. 1: Governance Structure in Nonprofit Organizations

(Source: Own figure, Cf. Helmig/Boenigk 2013, p. 61 ff.)

3   Theoretical Model and Research Hypotheses

3.1   Research Model Conceptualisation

We propose, that the accountability of a NPO derives from its governance, which is represented by volunteers, board members and professionals. As the scope of this seminar paper is limited, the perspective of the volunteers will be excluded from the theoretical model. Thus, in order to measure accountability in NPOs, the impact of nonprofit governance, represented by board members and professionals, on compliance, as a component of accountability,[34] will be analysed. We suggest, that board members are positively correlated with an organizations' compliance through the variables: board competence, (public) trust, transparency and stakeholder relationship. On the other hand, we assume, that performance, training or development and satisfaction of the professionals are positively, and empowerment is negatively correlated with the compliance of a NPO. Figure 2 illustrates the theoretical model and the research hypotheses, which will be explained in detail in the following.

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[33] Cf. Helmig/Boenigk 2013, p. 65.
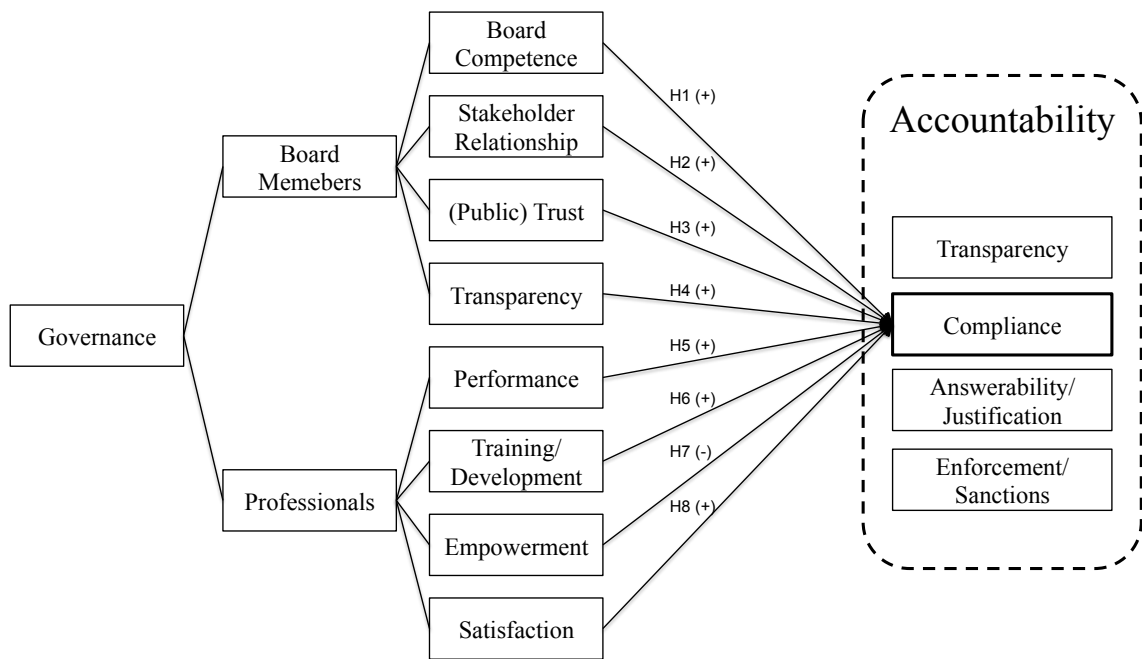[34] Cf. Ebrahim/Weisband 2007.

Fig. 2: Research Model

    (Source: Own figure)

3.2 Dependent Variable: Compliance

The theoretical model, which we developed, intends to measure the impact of nonprofit governance on compliance as one core component of accountability. In the broadest sense, compliance primarily refers to meet prescribed standards.[35] Regarding this aspect, compliance describes the duties of an organization in order to comply with the law.[36] On the other hand, compliance claims to meet certain expectations.[37] Regarding this approach, a NPO shares information about their performance, because their stakeholders demand it. The stakeholders of an organization want to ensure that their money is being well spend and serves to meet the organizational purpose. In respect to fulfil these expectations, a NPO must demonstrate, that donations attain the desired intent. In addition, by complying with the law and the expectations of the stakeholders, fraud or malfeasance within the organization could be prevented.[38] Therefore, given that a NPO takes responsibility and applies accountability mechanisms, also the staff of that organi-

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[35] Cf. Bovens 2010, p. 963.
[36] Cf. Ebrahim 2010, p. 24.
[37] Cf. Bovens 2010, p. 963.
[38] Cf. Ebrahim 2007, p. 24 ff.

zation will follow accountability guidelines.[39] As a consequence, public trust in the whole NPO can be ensured simultaneously.[40] Concluding, compliance is related to the informational disclosure of a NPO, not only to their stakeholders, but also to the community. In our theoretical model, we suggest, that a NPO is accountable through compliance as the dependent variable. Besides, we assume that compliance is influenced by different other independent variables, which are explained in the following.

3.3 Independent Variables: Board and Professionals behaviour

Starting with the governance of the board members, the independent variables, namely the board competence, stakeholder relationship, (public) trust and transparency shall be defined.

The board competence refers to the knowledge, skills and behavioural abilities of the board. This competence concerns both, the personal capabilities of each board member and the overall competence of the board. In detail, the competence is related to the performance of a job or a task and is not related to an individual. Furthermore, it focuses on the intentional behaviour of a person which means the capability to translate the own knowledge and skills into action.[41] Concerning the personal capabilities, in the literature, some personal qualities of board members are discussed. Lee and Phan identified the following twelve generic competencies for the individual board members: strategic perspective, business sense, planning and organizing, analysis and judgment, managing staff, persuasiveness, assertiveness and decisiveness, interpersonal sensitivity, communication, resilience and adaptability, energy and initiative, and achievement motivation. In order to perform a task effectively, board members must be able to combine their personal capabilities and knowledge of various functional areas and apply these skills to the organizations' specific issues.[42] In addition to the generic competencies of each individual board member, further studies indicated competencies regarding the overall board competence. The level of competence of the collective board could be differentiated in six areas and involves the contextual, educational, interpersonal, analytic, politi-

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[39] Cf. Bovens 2010, p. 963.
[40] Cf. Ebrahim 2010, p. 27.
[41] Cf. Center for Healthcare Governance 2009, p. 12-13.
[42] Cf. Lee/Phan 2000, p. 207.

cal and strategic dimensions.[43] In order to evaluate the collective board competence, the number of board meetings can serve as an indicator.[44] Respectively, that competence intends to perform a task effectively, board competence is closely linked with organizational effectiveness. In this concern, a high level of board competence leads to a higher performance of the board that results simultaneously in a higher individual board member performance.[45] In addition, Saxton and Guo confirmed in an empirical study a significant relationship between boards with a high performance and the level of accountability.[46] Hence, we suggest the board competence, including the individual capabilities of the board members and the collective board competence, will contribute to improve the compliance of a NPO.

Hypothesis 1: Greater competencies of board members in a nonprofit organization are positively correlated to the compliance of that organization.

Transparency refers to the availability of information for public investigation and involves the financial disclosure of a NPO. As already mentioned, transparency is one of the four core components of accountability and is assigned with a high importance regarding accountability in NPOs. Firstly, one important role of transparency refers to the overview of internal structures and controls within the organization. The board is legally and morally obligated to observe the internal procedures and to ensure compliance with the law.[47] In regard to these obligations, transparency procedures can disclose failures in the organizational process and reduce corruption within the whole organization. Although transparency procedures can be costly and time consuming for the NPO, they can help to improve their overall quality service.[48]

In addition to the internal controls, another even more important function of transparency in NPOs, is the transparency towards donors and stakeholders. The organization is responsible to reveal how the money is raised and spend. Especially concerning the donors, it is important to demonstrate that the donations are used for the organizations' purpose, follow the intent and reach the desired target groups.[49] In respect to raise further donations from existing donors and the acquisition of new donors, the organization

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[43] Cf. Center for Healthcare Governance 2009, p. 15.
[44] Cf. Vafeas 1999, p. 140.
[45] Cf. Center for Healthcare Governance 2009, p. 13.
[46] Cf. Saxton/Guo 2011, p. 285.
[47] Cf. Ebrahim 2010, p. 8.
[48] Cf. Lawrance/Nezhad 2009, p. 79.
[49] Cf. Lawrence/Nezhad 2009, p. 79.

has to be externally transparent to the whole community. Only if the transparency is given, donors are willing to spend their money to the organization. In addition to donors, further stakeholders like governments and others institutions also demand transparency and must be considered. Therefore, a NPO has to be transparent to multiple stakeholders that require multiple methods of creating transparency. Regarding transparency methods, the organization could execute e.g., internal evaluations, specific stakeholder surveys or complaints procedures.[50] In respect to creating transparency to multiple stakeholders, transparency is closely linked to stakeholder relationships. In case that the organization is transparent towards their stakeholders, it could be assumed, that the relationship with the stakeholders is influenced simultaneously. Stakeholder relationship refers to the relationship of the NPO with donors, foundations, governments and other institutions.[51] Compared to transparency, the stakeholder relationship is also correlated with the availability of information on the part of the NPO, in order to enhance trust and confidence of the stakeholders in the organization.[52] The objective of the factor stakeholder relationship from the perspective of the organization is, to maintain this relationship in the long term and ensure financial support.[53] Regarding the aspects about transparency and stakeholder relationship and the closely link between these two variables, the following hypotheses are formulated.

Hypothesis 2: Increased transparency created by the board members of a nonprofit organization is positively correlated to the compliance of that organization.

Hypothesis 3: Enhanced relationships between stakeholders and board members in a nonprofit organization are positively correlated to the compliance of that organization.

Among that, we argue, that (public) trust is connected to accountability. (Public) trust reflects the confidence of stakeholders and donors in the NPO. Trust of stakeholders and donors is given, if they know, that their money is being well spent and the organization serves a public purpose. In case a problem of trust arises and the employment of funds is questioned, donors will no longer donate their money to the organization. On the other hand, the organization accounts for the risk of losing their tax-exempt status, if

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[50] Cf. Lawrance/Nezhad 2009, p. 79.
[51] Cf. Wellens/Jegers 2014, p. 224.
[52] Cf. Sargeant/West/Jay 2007.
[53] Cf. Wellens/Jegers 2014, p. 228.

their public purpose is doubted.[54] Therefore, trust is not only about ensuring financial sources from donors, but also about demonstrating and fulfilling public purposes. In order to build trust among donors and stakeholders, different responsibilities within an NPO have to be considered. Whereas the employees are accountable to the board members, they are in turn accountable for the whole organization, to the community and especially to donors and stakeholders. As a consequence, board members act as trustees for the community. Hence, they are responsible for establishing the mission of the NPO as the leaders of the organization. Furthermore, they have to ensure that the organization's public purpose is carried out.[55] In the literature, accountability is seen as a reactive response to concerns about trust.[56] Consequently, board members must pay attention to trust and avoid, that problems of trust arise.

Hypothesis 4: Increased (public) trust created by the board members of a nonprofit organization is positively correlated to the compliance of that organization.

Next to the board, also executives and employees influence accountability through various variables. As the literature evaluates some of these variables only for employees or executives, we argue, that all of them can be applied for both. Hence, executives and employees can be seen as part of the group professionals in the following.

The importance of executives is underlined by Herman, who argues, that not just the board members, but also the executives of a NPO play a decisive role in strengthening the performance and accountability of an organization. Compared to the board, he even assumes a greater responsibility for the executives.[57] This is clarified by the fact, that leaders of NPOs face a constant stream of accountability demands, as elaborated beforehand. These demands center on the performance of an organization and thereby, on the performance of executives and employees.

For a long time, NPOs have recognized the importance of their employees, while the performance of them has long been neglected. Yet, the performance of the employees is essential for the mission and measures of an organization. To retain or enhance the performance, transparency within the organization is of high importance. Given that, employees can improve their performance and contribute to the goals and strategy of the

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[54] Cf. Ebrahim 2010, p. 1.
[55] Cf. Saxton/Guo 2011, p. 10.
[56] Cf. Ebrahim 2010, p. 24.
[57] Cf. Herman 2011, p. 167 ff.

organization. Accordingly, employees contribute to the accountability of an organization.[58]

As accountability is connected to performance, the question arises, how an organization can strengthen the performance of their employees and executives and thereby, strengthen the organizations' compliance. Typically, performance management focuses on feedback, given either to individual employees or a group of employees.[59] Shields presents four criteria to evaluate the performance: Competencies, behaviour, results and goals. Competencies refer to the job knowledge, teamwork, communication skills as well as planning and organizing skills of employees. Aside, behaviour describes the way employees fulfill their job, tasks or activities.[60] As an example, an organization can prompt their employees to discuss their performance, set a plan for the upcoming year or determine development areas.[61]

Moreover, Kim and Lee provide a framework, showing the impact of accountability on the perceived job tension and perceived workload of employees, which in turn influence the perceived work performance. They assume, that the rising pressure for accountability increases employees' workload. With the increased workload, employees also perceive increased job tension to complete the necessary work, which affects the performance.[62] Under the condition that relationships between variables are usually not only one-sided but mutual, our interest is to examine the relationship between these variables contrary to the framework of Kim and Lee.[63] Hence, we assume, that performance has an influence on compliance, which is in turn influenced by the perceived workload and job tension.

Facing the increasing pressure on professionals' performance and accountability, many NPOs started to invest into training and development of their employees and executives to a greater extent.[64] Many authors emphasize, that the qualification of executives is an important factor, influencing the outcomes of an organization. Thus, finding qualified

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[58] Cf. Becker/Antuar/Everett 2011, p. 255 ff.
[59] Cf. Becker/Antuar/Everett 2011, p. 256.
[60] Cf. Shields 2007.
[61] Cf.Becker/Antuar/Everett 2011, p. 267.
[62] Cf. Kim/Lee 2010, p. 5 f.
[63] Cf. Kim/Lee 2010, p. 5 f.
[64] Cf. Seidle/Fernandez/Perry 2016.

people is a critic step to enhance accountability.[65] Consequently, better training can lead to a better qualification and therefore to a good accountability.

Lee and Suh develop a research framework arguing, that the training of executives in a NPO contributes to the organizations' accountability. They verify this assumption, showing that development programs for executives in NPOs are linked to the accountability practices of NPOs. Moreover their findings suggest, that different training or development programs can have different effects on the accountability practices.[66]

Hypothesis 5: Higher performance of professionals in a nonprofit organization is positively correlated to the compliance of that organization.

Hypothesis 6: Greater training and development of professionals in a nonprofit organization is positively correlated to the compliance of that organization.

Ensuring performance in NPOs is especially important, because they deal with „the diversity of legitimate and occasionally conflicting expectations".[67] However, also other factors are crucial to ascertain accountability, such as empowerment of executives and employees.

Empowerment refers to the collective and autonomous decision-making of all actors in an organization, based on their expertise and professional assessment and the authority to control the implementation and outcome of their decisions.[68] It can be defined as the ability and the motivation of a person to develop and constructively use their experiences and skills.[69] Empowering employees induces the leading bodies to give up some of their control in matters of service delivery to their employees. Thereby, employees can get in quick contact with dissatisfied customers and provide respective responses.[70]

Thinking about empowerment, certain rules to determine a course of action are still inevitable. Yet, it can be more effective for members to make some decisions autonomously in order to best serve their clients needs and comply with the organizations' mission. Though, by enhancing the empowerment of members, the organization might

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[65] Cf. Andrews/Boyne/Enticott 2006.
[66] Cf. Lee/Suh 2016, p. 11 ff.
[67] Romzek/Dubnick 1987, p. 228; cf. Lee/Suh 2016, p. 4.
[68] Cf. Porter-O'Grady 1991.
[69] Cf. Bowen/Lawler 1992.
[70] Cf. Ashill/Krisjanous/Carruthers 2004, p. 60.

not be able to account for every action of them.[71] In contrast, Maas and Jacox state, that it is unreasonable to demand autonomous decision-making without expecting accountability.[72] Likewise, Christensen and Ebrahim explain, that accountability can be improved and mission achievement can be assured much better, if organizations empower their members. They add, that such collective organizational decision-making enables felt responsibility and allows members to do a good job, which includes the achievement of mission and the securing of funder requirements.[73]

Concerning these two contrary argumentations, we follow the view, that empowering organizational members impedes the organization to account for their actions. Thus, the following hypothesis is assumed:

Hypothesis 7: Increased empowerment of professionals in a nonprofit organization is negatively correlated to the compliance of that organization.

Boshoff and Allen developed a conceptual model showing, that empowerment as part of the work environment perception, indirectly influences job satisfaction.[74] Accordingly, given that empowerment has an influence on accountability, we argue, that also job satisfaction in NPOs, which is influenced by empowerment, has an impact on accountability as well.

Job satisfaction describes the evaluation of ones job, taking all essential aspects into account, like the pay, benefits, supervisor lifestyle, communication or discretion.[75] Hence, job satisfaction describes the extent to which employees enjoy and appreciate their job.[76] DeVaro and Brookshire support the idea, that compared to for-profit organizations, members in NPOs are motivated intrinsically by the organizations' mission. Thus, they do not need any benefits, rewards or particularly high payment to be satisfied with their job.[77] This assumption is also given by Benz. Likewise he explains, that people in NPOs are not only motivated by monetary incentives, but they rather value especially the working condition, resulting in higher job satisfaction.[78]

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[71] Cf. Scott 2003, p. 237.
[72] Cf. Maas/Jacox 1977.
[73] Cf. Christensen/Ebrahim 2006, p. 207.
[74] Cf. Boshoff/Allen 2000, p. 74.
[75] Cf. Burke 1989.
[76] Cf. McCloskey/McCain 1987.
[77] Cf. DeVaro/Brookshire 2007, p. 330.
[78] Cf. Benz 2005, p. 174.

For the case of nursing, Sorensen et al. already examined, whether nurse accountability is correlated to job satisfaction. They see both factors as vital to nursing, because they are linked to nurse retention and patient outcomes. However, their results cannot clearly determine a relationship between job satisfaction and accountability. Still, they argue, that even though job satisfaction was only moderate in their study, nurses felt accountable for their actions.[79] We suggest, that this study could also be applied to other nonprofit sectors. Moreover, we argue, that in other sectors, job satisfaction does have an influence on accountability. Consequently, we deploy the following hypothesis.

Hypothesis 8: Increased job satisfaction of professionals in a nonprofit organization is positively correlated to the compliance of that organization.

4 Methodology

In order to answer the research questions, how accountability can be measured in NPOs, we conceptualized a detailed questionnaire. This questionnaire is based on our findings in the literature and the hypotheses we developed. It covers the different topics, referring to the eight established hypotheses and dependent as well as independent variables of the theoretical model (compare Figure 2). The objective of the questionnaire is to disclose a correlation between the dependent variable compliance and the different independent variables. Thus, the questionnaire is supposed to answer our research questions.

The conceptualization of the questionnaire is based on scales related to the Handbook of Nonprofit Scales.[80] In this handbook, various scales covering the field of research on NPOs are listed. In order to extract the right scales out of the handbook, that refer to our theoretical model, key words were defined. These key words are accountability, responsibility and the components of accountability defined by Ebrahim and Weisband: transparency, answerability or justification, compliance, enforcement or sanctions.[81] On the other hand, we defined further key words in the context of governance. In respect to governance, we concentrated on variables we identified during our literature research. Therefore, we firstly searched for board, professionals, directors, executives and em-

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[79] Cf. Sorensen et al. 2009, p. 11 f.
[80] Cf. Helmig/Spraul 2016.
[81] Cf. Ebrahim/Weisband 2007, p. 5.

ployees, that represent the governance in a NPO. In a second step, we narrowed the research down to the independent variables from our theoretical model. Consequently, further keywords were board performance, stakeholder relationship, (public) trust, transparency, performance, training and development, empowerment and satisfaction.

By using the key words, we found a multitude of items within the Handbook of Non-profit Scales,[82] that suited our variables of the theoretical model. Regarding this aspect, it was necessary to select the items, that seemed to be most relevant and best fit our model. Therefore, we focused on extracting one dimension including various items for each variable. However, for some variables, we had to select two dimensions to reflect the theory in a sufficient extent. On this occasion, fortunately, we could always use all items of a dimension and did not have to exclude any items.

After selecting the appropriate items, we had to order the questions in a suitable way. Since the questions are not based on each other and all interviewees should be able to answer the entire questionnaire, we decided to structure the questionnaire similar to the theoretical model. Hence, the questionnaire starts with questions covering the topic of compliance. Thereby, we used the fourth dimension (Going beyond compliance) of the „Professional Moral Courage" scale.[83] As compliance represents the dependent variable in our model, we assigned this variable a special significance and added a second scale. At this juncture, we decided for the first dimension (Law and rules climate) of the „Ethical Climate in Agencies" scale,[84] to reflect the theory in a sufficient extent. We summarized these two scales as question one of the questionnaire.

Starting with question number two, all following questions cover the eight independent variables. We selected dimension one (Competent Board Members) of the scale „Board Development" to cover questions about the board competence.[85]

To measure transparency, we selected the scale „Openness as a Relationship Cultivation Strategy".[86] For a holistic perspective, not only covering transparency with regard to donors, we replaced the word *donors* by *stakeholders* in the items.

Moreover, the questions about the stakeholder relationships have been extracted on the

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[82] Cf. Helmig/Spraul 2016.
[83] Cf. Sekerka/Bagozzi/Charnigo 2009.
[84] Cf. Rothwell/Baldwin 2007.
[85] Cf. Brown 2007.
[86] Cf. Waters 2009.

one hand, out of the scale „Organizational Availability of Information"[87] and on the other hand, out of the scale „Nonprofit Brand Orientation", dimension three (Affect).[88] For a better fit with the context of governance and compliance, in the first mentioned scale, *sports organization* in the items one and four has been reduced to *organizations*. Also *groups* has been replaced by *stakeholders* in the items two and three. In addition, regarding the second scale that has been used, in both items, *brand* has been substituted by *organization*.

Moreover, question five refers to the independent variable (public) trust. For (public) trust, the items have been selected out of the scale „Trust in NPO".[89] Here, no further changes of the items were necessary.

To measure the performance in NPOs, first, we chose the scale „Work Role Performance", dimension one (Individual task proficiency).[90] For a broader perspective, it was necessary to add further questions concerning the performance feedback. Therefore, the items of the scale „Performance Feedback" and the scale „Organizational Skilled Workforce – Professional Support", dimension one (Professional Support), [91] have been summarized in question seven.

Concerning training and development, questions have been extracted out of the scale „Staff Training".[92] As this scale has been applied especially in the context of hospitals, it was necessary to adapt the individual items for a generalization. Hence, in each item, *hospital* was replaced by *organization*. Furthermore, from item two and four, the word *patients* has been substituted by *stakeholders*.

Question nine aims to gain insights about empowerment in a NPO. We chose the scale „Empowerment" and adapted it, exchanging patient by stakeholder.[93] To reflect the theory to the full extent, we further selected the sixth dimension (Independence) of the scale „Ethical Climate in Charitable Organizations".[94]

At last, to evaluate the impact of satisfaction on compliance, two scales both named

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[87] Cf. Shilbury/Moore 2006.
[88] Cf. Napoli 2006.
[89] Cf. MacMillan/Money/Downing 2005.
[90] Cf. Griffin/Neal/Parker 2007.
[91] Cf. Marinova/Ye/Singh 2008; cf. Shilbury/Moore 2006.
[92] Cf. Ashill/Krisjanous/Carruthers 2004.
[93] Cf. Ashill/Krisjanous/Carruthers 2004.
[94] Cf. Deshpande 1996.

„Job Satisfaction" suited the best and have been combined in the last question.[95] Only in item four of the last-mentioned scale, *volunteer work* has been generalized to *work*, in order to address all interviewees.

After determining the order of the questions, we further concentrated on specifying the design of the questionnaire, especially the response options. As the interviewees are supposed to rate their attitudes or subjective feelings on a scale, we decided for closed questions, to use the Likert scale option. In respect to this, we chose a five point Likert scale. By providing five optional points, interviewees will on the one hand, be able to distinguish between the meanings of the options, and on the other hand, have enough options to obtain a feeling of agreement with one of these. The labeling of the scale comprises: strongly agree, agree, neither agree nor disagree, disagree, strongly disagree. In addition, the questionnaire offers a sixth option. This option shall cover the possibility that a respondent does not have enough knowledge to answer a question, or simply does not want to respond to a question. Hence, not having this sixth option, interviewees are most likely to give a wrong answer to satisfy the interviewer. Consequently, we added the category „don't know" as the sixth point on the rating scale.[96] Appendix 1 shows the questionnaire that has been developed, based on the Handbook of Nonprofit Scales and the hypotheses linked to the theoretical model.

Concerning the application, the questionnaire has been created to be answered by medium-sized NPOs in Germany as we suggest that accountability is of high relevance for these organizations and the applicability is less complicated than in major organizations. Accordingly, organizations that have a minimum of 30 and a maximum of 50 employees will best suit the questionnaire. In addition, regarding the International Classification of Nonprofit Organizations, that classifies NPOs by primary area of activity, all contacted organization are supposed to be part of group 4 „Social services". This includes organizations, that concern e.g., family services, services for handicapped, refugees assistance and more.[97] The questionnaire should be completed by 200 interviewees, that are compartmentalized in 30 board members, 50 executives and 120 employees.

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[95] Cf. Ashill/Krisjanous/Carruthers 2004; cf. Karl/Peluchette/Hall 2008.
[96] Cf. Krosnick/Presser 2010, p. 268 ff.
[97] Cf. Statistics Canada 2015.

In addition to the interviews, already existing documents should be used for comparison purposes as data sources. These documents include financial statements as well as annual reports. Further indicators, that could be used, are the number of meetings concerning the board, employees or executives and further documents, that disclose information about training programs.

5 Discussion and Conclusion

As a matter of course, our research model has certain limitations. The proposed model is by no means complete.

First, many other variables can be attached to the model, both, on the board side and on the side of the professionals. By way of example, the composition of the board, as an additional independent variable, might be correlated to compliance. In this regard, board composition comprises the number of members and the presence of actively participating donors, managers or volunteers on the board.[98]

Second, volunteers also take an active role in NPOs. As they were excluded in our work, the proposed research model could be extended, by including variables indicating a relationship between the volunteers and accountability. Christensen and Ebrahim take up the importance of training and development, not only for employees, but also for the volunteers. Beyond that, they explain, that also volunteers stay in contact with the organizations' stakeholders.[99] Hence, empowerment of employees could also be correlated to the compliance of a NPO. Concluding, considering all hypotheses, that were proposed for the employees, namely the training and development, empowerment, satisfaction and performance, these could all be applied for the volunteers as well.

Moreover, besides the volunteers, some literature emphasizes the role of audit committees in NPOs. Thus, next to the board and professionals, audit committees could be included into the proposed model. Ostrower and Bobowick assert, that most NPOs do not have an audit committee yet.[100] Based on their argumentation, we identified some variables in connection to an audit committee, which could be correlated to compliance. These include the review of financial statements, independence, composition and rota-

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[98] Cf. Jegers 2009, p. 149 ff.
[99] Cf. Christensen/Ebrahim 2006, p. 199 ff.
[100] Cf. Ostrower/Bobowick 2006, p. 2 ff.

tion of the audit committee. In addition, literature relating to audit committees in NPOs is scarce. Hence, not only the influence of audit committees in NPOs on accountability, but also general research is needed within this field.

Besides the possible extension of our model, it would also be interesting to reverse the model. Accordingly, the influence of accountability on the proposed independent variables could be tested. For example, as already stated, empowerment might not only influence compliance, but also in turn be influenced by it. Additionally, empowerment might also be positively, instead of negatively, correlated with compliance. Apparently, the model can be modified in many ways.

Still, this work brings together some aspects of the relationship between accountability and governance. Thereby, it leads to some implications for research and practice. However, much more research is clearly needed to fully understand the connection of the two topics.

Appendix

Appendix 1: Questionnaire

1. How do you feel about the following aspects of compliance in your nonprofit organization?

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	Don't Know
My coworkers would say that when I do my job I do more than follow the regulations, I do everything I can to ensure actions are morally sound.	○	○	○	○	○	●
When I go about my daily tasks I make sure to comply with the rules, but also look to understand their intent, to ensure that this is being accomplished as well.	○	○	○	○	○	○
It is important that we go beyond the legal requirements but seek to accomplish our tasks with ethical action as well.	○	○	○	○	○	●
It is very important to follow strictly the agency's rules and procedures here.	○	○	○	○	○	○
The first consideration is whether a decision violates the law.	○	○	○	○	○	●
People are expected to comply with the law and professional standards over and above other considerations.	○	○	○	○	○	○
Everyone is expected to stick by agency rules and procedures.	○	○	○	○	○	●
In this agency, people are expected to strictly follow legal or professional standards.	○	○	○	○	○	○
In this agency, the law or ethical code of their profession is the major consideration.	○	○	○	○	○	●
It is expected that you will always do what is right for customer and public.	○	○	○	○	○	○
People in this agency have a strong sense of responsibility to the outside community.	○	○	○	○	○	●
People in this agency are actively concerned about the customer's and the public's interest.	○	○	○	○	○	○
The effect of decisions on the customer and the public are a primary concern in this agency.	○	○	○	○	○	●

2. Do you agree with the following statements. Competent board members…

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	Don't Know
have appropriate skills to understand complexities of credit unions.	○	○	○	○	○	●
understand and contribute constructively to issues being discussed.	○	○	○	○	○	○
contribute to making the board function effectively.	○	○	○	○	○	●
commit sufficient time to perform their responsibilities.	○	○	○	○	○	○
come to meetings prepared.	○	○	○	○	○	●
have needed experience and background to be effective.	○	○	○	○	○	○

3. Do you agree with the following statements concerning the aspect of transparency in your nonprofit organization?

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	Don't Know
The organization's annual report is a valuable source of information for stakeholders.	○	○	○	○	○	●
The organization does not provide stakeholders with enough information about what it does with donations.	○	○	○	○	○	○
The organization provides stakeholders with enough information to understand the issues it faces.	○	○	○	○	○	●
The organization shares enough information with stakeholders about the organization's governance.	○	○	○	○	○	○

4. Do you agree with the following statements concerning the aspect of stakeholder relationships in your nonprofit organization? The organization…

	Srongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	Don't Know
communicates well with affiliated state organizations.	○	○	○	○	○	●
is able to communicate with all constituent stakeholders.	○	○	○	○	○	○
is successful at gaining feedback information from constituent stakeholders.	○	○	○	○	○	●
communicates well with other organizations.	○	○	○	○	○	○
communicates well with government agencies.	○	○	○	○	○	●
develops detailed knowledge of what our stakeholders dislike about the organization.	○	○	○	○	○	○
develops detailed knowledge of what our stakeholders like about the organization.	○	○	○	○	○	●

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5. Do you agree with the following statements concerning the aspect of trust in your nonprofit organization?

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	Don't Know
The NPO is very unpredictable. I never know how it is going to act from one day to the next.	○	○	○	○	○	●
I can never be sure what the NPO is going to surprise me with next.	○	○	○	○	○	○
I am confident that the NPO will be thoroughly dependable, especially when it comes to things that are important to me.	○	○	○	○	○	●
In my opinion, the NPO will be reliable in the future.	○	○	○	○	○	○
Though times my change and the future is uncertain, I know that the NPO will always be willing to offer me the support I may need (e.g., even if I had not funded them recently).	○	○	○	○	○	●
The NPO would not let me down, even if they found themselves in an unforeseen situation (e.g., competition from other funders, changes in government policy).	○	○	○	○	○	○

6. Do you agree with the following statements? During my work time I…

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	Don't Know
carry out the core parts of my job well.	○	○	○	○	○	●
complete my core tasks well using the standard procedures.	○	○	○	○	○	○
ensure my tasks were completed properly.	○	○	○	○	○	●

7. Do you agree with the following statements concerning the aspect of performance in your nonprofit organization?

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	Don't Know
Managers provide useful feedback to individual employees.	☐	☐	☐	☐	☐	☑
Managers discuss methods for improving individual performance.	☐	☐	☐	☐	☐	☐
Managers provide data on individual performance.	☐	☐	☐	☐	☐	☑
The organization effectively utilizes a formal performance review for professional staff.	☐	☐	☐	☐	☐	☐
The organization appoints professional staff based on the basis of skills they can bring to the organization.	☐	☐	☐	☐	☐	☑
The organization encourages and supports further training for professional staff.	☐	☐	☐	☐	☐	☐
The organization appoints board members based on the basis of skills they can bring to the organization.	☐	☐	☐	☐	☐	☑

8. Do you agree with the following statements concerning the aspect of training and development in your nonprofit organization? Staff in this organization...

	Strongly Agree	Agree	Neither Agree Strongly Disagree nor Disagree	Disagree	Strongly Disagree	Don't Know
receive continued training to provide good service.	○	○	○	○	○	●
receive extensive stakeholder service training before they come into contact with stakeholders.	○	○	○	○	○	○
Receive training on how to serve stakeholders better.	○	○	○	○	○	●
receive training on dealing with stakeholder problems.	○	○	○	○	○	○
receive training on how to deal with complaining stakeholders.	○	○	○	○	○	●

9. How do you feel about the following aspects concerning your empowerment in your nonprofit organization?

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	Don't Know
I am encouraged to handle stakeholder problems by myself.	○	○	○	○	○	●
I do not have to get management's approval before I handle stakeholder problems.	○	○	○	○	○	○
I am allowed to do almost anything to solve stakeholder problems.	○	○	○	○	○	●
I have control over how I solve stakeholder problems.	○	○	○	○	○	○

10. Do you agree with the following statement regarding your nonprofit organization?

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	Don't Know
Each person in this organization decides for themselves what is right and what is wrong.	○	○	○	○	○	●

11. How satisfied are you with your job in your nonprofit organization? Please evaluate the following statements.

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	Don't Know
I am relatively well awarded financially for my work.	○	○	○	○	○	●
I am satisfied with the amount of pay I receive for the job I do.	○	○	○	○	○	○
I am satisfied with my working conditions.	○	○	○	○	○	●
Given the work I do, I feel I am fairly paid.	○	○	○	○	○	○
I feel fairly well satisfied with my present job.	○	○	○	○	○	●
Most days I am enthusiastic about my work.	○	○	○	○	○	○
Each day of work seems like it will never end.	○	○	○	○	○	●
I find real enjoyment in my work.	○	○	○	○	○	○
I consider my job rather unpleasant.	○	○	○	○	○	●

(Source: Own representation)

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