Taking a Good Look in the Mirror:
Exploring Accountability within Nonprofit Organizations

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Taking a Good Look in the Mirror: Exploring Accountability within Nonprofit Organizations

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I certify that I have read this manuscript and that, in my judgment, it is fully adequate in scope and quality as a dissertation for the degree of Doctor of Philosophy.

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Dedication

I dedicate this study to all of those who have supported, inspired, and educated me in the power and importance of serving others. Positively changing the condition of others has allowed me to become my most impactful self for those in need.
Acknowledgments

I would like to acknowledge all of those who have supported me along my educational journey, my career path, and especially the writing and studying of this work. I would like to thank my husband, Anthony Hughes for his continued support during the many hours of reading and writing throughout this process. I have a much gratitude for Gonzaga University and my experience while living in Spokane. This educational and personal experience was truly Jesuit, having grown and educated in mind, body, and spirit.

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Finally, I would like to acknowledge the late Chantay Leonard. Having worked alongside Chantay as a young adult and at the beginning of my nonprofit career, Chantay taught me what it is to break down barriers and look through prejudices and care for
others just because they are people in need, and for no other reason, but to serve others.

Thank you, Chantay.
Abstract

Over the ages, millions of people have utilized nonprofit organizations because of shortcomings in government agency. Today, many folks still utilize the services of nonprofit organizations because of basic human need that they cannot provide themselves. Because these organizations have such an important role to fill, it is important that these organizations are reflecting on the work they do to ensure the folks that require their service are being fulfilled. The purpose of this hermeneutical phenomenological study is to explore how nonprofit organizations develop policies and practices to hold themselves accountable to their vision/mission and those they serve. Though there is research regarding nonprofit organizations and accountability, there is a gap that exists because the accountability does not speak to the organizations mission statement. Researching nonprofit organizations missions and the accountability processes enacted by their mission statements could shed light onto the current state of accountability and how this accountability is rendered throughout the organization, and where potential shortfalls lie. The method utilized to study this research was in a qualitative phenomenological manner.

The findings of this study included four emergent themes. Those themes were “Offerings”, “Life Happens”, “Bridge the Gap”, and “What’s Next”. These emergent themes discuss how local nonprofit organization in Metro-Detroit work to stay accountable through their mission/vision statements. This research study concludes by stating how organizations are working to be accountable to those they serve and implications for further research are discussed.
Keywords: nonprofit organization, accountability, mission, leadership, service
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CHAPTER ONE

INTRODUCTION AND RESEARCH DESIGN

Nonprofit organizations work to fill gaps in public service that most commonly appear when government and community provision falls short. According to the National Center for Charitable Statistics (2016), there are 1,571,056 tax-exempt organizations in the United States. These organizations not only contribute to social needs by providing essential services, but also to the economic well-being of our nation. In 2010 alone, nonprofits accounted for 9.2% of all wages and salaries paid in the United States (The Nonprofit Almanac, 2012). Nonprofits also continually add to the United States Gross Domestic Product, and in 2014, this amounted to 5.3% (US Census Bureau, 2014). In 2013, public charities reported over $1.74 trillion in total revenue and $1.63 trillion in total expenses.

Nonprofit organizations include everything from neighborhood associations that meet a couple of times a year, to large universities and foundations with billions of dollars (Statistics, 2016). They also are comprised of soup kitchens and traditional charities that serve the poor, as well as local churches, the Chamber of Commerce, the Sierra Club, the United Steel Workers Labor Union, and the Metropolitan Opera (Statistics, 2016). There is an array of nonprofits in the United States that serve the public both domestically and globally. Due to the usual nature of a nonprofit, these organizations are charged with serving those who, for the most part, are in need of help or in a vicious cycle of oppression and represent the under resourced segments of society. Because these organizations often work with marginalized groups, having accountability
to their clients and stakeholders are paramount to ensure these organizations carry out their missions and serve those whom they have promised to assist in an ethical way.

**Accountability**

The topic of accountability and its relationship to nonprofit organizations is often linked. According to Pollak and Lampkin (2001), this occurs for several reasons. Nonprofit organizations are accountable to members of the public, and they enjoy the benefits of tax-exempt status as they receive tax-deductible donations from individuals and organizations. As tax-exempt organizations, the U.S. government keeps a close watch on ensuring these organizations are not abusing this status (Pollak & Lampkin, 2001). Bowman (2012) reported, “Arguably, the public holds nonprofits to higher ethical standards than government or businesses” (p. 3). The author found that over 25 percent of Americans report having “a lot” of confidence in charitable organizations compared to nine percent for government and seven percent for major corporations. However, Bowman (2012) is unsure whether nonprofits deserve that confidence. For instance, *Nonprofit Quarterly* (2012) reported stakeholder rebellions in response to nonprofits ignoring their responsibilities to stakeholders. These responsibilities can extend well beyond checks and balances in the financial system or misreporting performance statistics, into governance and other areas of organizational management and ethics.

Accountability, according to Levasseur and Phillips (2005), involves being “answerable” and “responsible” (p. 1). However, answerability describes a family of relationships between a nonprofit organization and external entities, implying sanctions or other forms of redress (Levasseur & Phillips, 2005). Responsibility is a “felt sense of
“obligation,” and responsible organizations respond to stakeholders’ needs and views by “revising practices and enhancing performance as necessary” (p. 1). Nonprofit constituents often cannot vote a nonprofit leader out of office, nor can they necessarily stop using the service (Bowman, 2012). Nonprofit organizations are formed for a public purpose and benefit; therefore, they have no private owners (Levine, 2017). They are legally accountable to the states in which they are incorporated, as well as to the federal government, but morally accountable to a wider group of stakeholders that comprise the public in public purpose (Levine, 2017). Thus, nonprofits have a greater power advantage relative to the people they serve than either for-profit businesses, relative to their customers, or politicians, who arguably have a lesser power advantage vis-à-vis constituents (O’Neill, 1992). Currently, however, and perhaps aided by social media, stakeholders are realizing that they can protest perceived acts of unaccountability (Bowman, 2012).

Accountability describes the action of taking responsibility (Business Dictionary, 2016). Throughout the history of nonprofit organizations, accountability has been an aspect often called into question (Shiras, 2003). The question of accountability, specifically for nonprofits, has involved either some external factor (such as dominant paradigms and social norms), and is a by-product of the success or failure of nonprofit and philanthropic organizations (Shiras, 2003). Of the many facets of nonprofit organizations, there are at least three critical areas where the sector itself has fallen short in terms of accountability to their stakeholders.
The first aspect of accountability is the abuse of trust and privileges. Shiras (2003) stated, “In a limited number of cases (even a small number is too many), Nonprofit organizations have suffered the self-inflicted wounds of a small group who have abused the trust and privileges of charitable organizations” (p. 1). In many cases, these are not illegal acts, nor are they perpetrated by those who set out to abuse the system. Rather they are the result of hubris, sloppy ethical practices, or simply inattention to being responsible stewards of resources (Shiras, 2003). Because the general public holds leaders of nonprofit organizations to a higher ethical standard than business or government leaders, even a hint of abuse at a nonprofit organization is newsworthy. Issues that have become public have included high levels of executive and board member compensation, apparent conflicts of interest involving board members, and high administrative costs compared to program costs (Shiras, 2003).

The second area of accountability often discussed is the lack of self-regulation. The nonprofit sector has been slow to develop an effective system of self-regulation (Shiras, 2003). In more recent times, nonprofits have been increasingly engaged in efforts to develop collective self-regulation systems (Gugerty, Sidel, & Bies, 2010). These efforts stem in part from growing pressure on nonprofits to demonstrate accountability and transparency. Examples of self-regulation could potentially include responsible organizations that are true to their mission, act as though outcomes matter, communicate with candor by openly taking responsibility rather than waiting for others to reveal suspected misbehavior, and police themselves (Bowman, 2012). While a number of organizations serve as watchdogs, such as the Internal Revenue Service and state and
federal court systems, such watchdogs are generally limited in coverage as well as the extent to which the public is aware of their activities (Shiras, 2003). Without the credible threat of public exposure, watchdogs such as these do not constitute effective deterrents for abuse, nor can they effectively promote good practices. In some cases, regulator organizations might disagree about what practices nonprofit organizations should promote, leaving the public befuddled and the entire system ineffectual.

Finally, according to Shiras (2003), the sector is suffering from a crisis of governance. Nonprofit boards are systematically failing to provide adequate oversight of the finances, practices, policies and CEO conduct of the organizations for which they are responsible. In a lead editorial, The Washington Post recently described for-profit boards as follows: “As the recent corporate scandals demonstrated vividly, boards of directors too often have been inattentive, even somnolent, pocketing their fees and complacently doing management’s bidding” (as cited in Shiras, 2003, p. 5). This description could all too easily be made of nonprofit boards, unless they turn their attention to practicing the fundamentals of good governance.

Because accountability and its practices look and act different for every institution, accountability is defined briefly here through a nonprofit lens. According to Ebrahim (2003), accountability is relational in nature and constructed through inter- and intra-organizational relationships. Accountability is complicated by the dual role of nonprofits as both principals and agents in their relationships with others. This dual role consists of the observation that some individuals—principals—attempt to have their agendas carried out by other individuals—agents (Ebrahim, 2003). Characteristics of
accountability vary due to the type of nonprofit organization, because accountability operates through external as well as internal processes, such that an emphasis on external oversight and control may miss other dimensions of accountability essential to nonprofit organizations (Ebrahim, 2003). For example, governance is more complex in charitable nonprofits for a number of reasons (Friedman & Rosenthal, 2012). Public 501(c)(3) charities are intended to serve a public purpose, and the board must bear in mind that broad interest. Depending on its mission, history, and geographic reach, a nonprofit may also have specific or different groups of stakeholders, some or all of whom may be represented by categories of board members under the organization’s by-laws.

**Mission Statements**

One distinguishing aspect between nonprofits and their for-profit counterparts lies in the use of mission statements. For nonprofits, mission statements tend to be their guiding light and what they base decision making from, whereas in for-profit organizations, owners or shareholders provide greater guidance for the organization than the mission statement (Friedman & Rosenthal, 2012). While the prime directive for board members of for-profit organizations is to ensure healthy return on investment, by contrast, nonprofit board members’ prime directive is mission fulfillment.

One example of an entity that created a mission statement for themselves was the American Education Research Association (AERA). Their mission statement includes the organization’s passion, and a description of how they will achieve that mission. An excerpt from the mission states, “AERA commits itself to promote diversity and inclusiveness; that is; that all members and participants in its activities have open access
and opportunity; to promote social justice principles and policies in the conduct of research” (Cochran-Smith & Zeichmer, 2007, p. 48).

Creating a mission statement is crucial to organizational success because “it’s all about your brand – who you are, what you do and how you will serve your clients” (Dennis, 2014, p. 21). For a majority of nonprofit organizations, their mission statements speak to providing a service or lifting a burden for a particular group of constituencies. Due to the nature of mission statements as previously defined, connecting not for profit mission statements to social justice is quite fitting (Bowman, 2012). Social justice works to level the playing field in terms of the distribution of wealth, opportunities, and privileges within society (Rawls, 2003). Nonprofits, for the most part, exist to fill a gap somewhere in society almost identical to social justice.

Due to the confusion of to whom and how nonprofit organizations are accountable, as well as the limited exploration of research in this area, further understanding is needed. These challenges create a number of inquiries, such as examining how nonprofit organizations hold themselves accountable to their mission, how they serve their intended constituents, their employees, and how they are answerable to nongovernmental external entities.

In the present study the discussion will revolve around organizational mission statements, how accountable organizations are to those statements, and how shaping the conversation through social justice may reveal potential pitfalls. Nonprofits have been working to create betterment throughout communities for years, and as such, a deeper
understanding of how they operate, their responsibilities to their stakeholders, and the means in which they answer to these individuals were discussed.

**Background of Nonprofit Organizations**

American nonprofit organizations first developed in the nineteenth century as the organizational instruments through which Americans put their First Amendment freedoms of religion and political belief into practice (Hammack, 1995). For 100 years, American nonprofits were held accountable by relatively small, compact communities of people who shared religious or other highly defined beliefs and values (Hammack, 1995). Small contributions by large numbers of poor people built many religious enterprises in America, similar to how nonprofit organizations are funded today.

In the twentieth century, many nonprofit organizations grew large and adopted a scientific, general-service-to-the-community ethos (Hammack, 1995). The spirit of the new culture included private, nongovernmental, nonprofit corporations that provided Americans with political advantages that have been highly valued. Nonprofit organizations have provided a means through which Americans have been able to access many social, educational, cultural, and health services while limiting their tax burdens and restricting the role of government, especially the role of the federal government. Through a nonprofit organization, it is possible in the United States to teach a wide variety of political or scientific doctrines (Hammack, 1995).

The legal, institutional, and cultural ideas and practices through which traditional nonprofits were and are still held accountable no longer seem to work equally well for larger, more universal nonprofits of the late twentieth century (Hammack, 1995). The
pitfall of a current, larger nonprofit is that there may exist an abuse of tax-exempt status and poor use of funding. Governance of 501(c)(3) entities allows for the creation of a sense of accountability because there are guidelines instituted for the organization. This governance stems from the organization’s board of trustees, mission statement and employee handbook.

**Nonprofit Successes**

Despite the challenges with accountability several nonprofit organizations face, many also make a positive impact among the communities they serve. In fact, most nonprofits have notable success with limited resources. While this study is focused around the accountability of nonprofits, it is prudent to mention some key attributes and abilities the nonprofit sector does well. For example, Crutchfield and Grant (2007) spent three years studying 12 of the most successful nonprofits in recent U.S. history. As a result, these researchers have provided innovative solutions to pressing social problems and have shared these ideas nationally and internationally. In the for-profit business world, these nonprofit organizations would be akin to companies like Google or eBay. What was learned from their research was astonishing and intrigued others who had had extensive experience in the field. Crutchfield and Grant (2007) proposed that the framework they discovered offers a new lens for understanding the social sector and what it takes to create extraordinary levels of social change.

Of all the aspects identified, Crutchfield and Grant’s (2007) study revealed attributes with which nonprofit organizations excel. The first quality is that nonprofit’s main purpose is to advocate and serve. Literally, thousands of organizations exist
primarily to serve groups and communities (Dillon, 2005). Nonprofits are not established with the goal of making money but rather to provide advocacy and to serve their members (Dillon, 2005). An organization’s goal, whether it is to strengthen a social or civic group, raise and distribute money, or advocate interests of businesses, workers, or political parties, greatly affects its work (Dillon, 2005).

A second aspect is that high-impact organizations are not merely focused on doing one thing well. A nonprofit organization may start out providing service programs, but eventually they may realize that the organization cannot achieve systemic change through service delivery alone. These nonprofits may add policy advocacy to access government resources or change legislation, thus expanding their impact. Another attribute found is in regard to the organization’s ability to work within any market. Tapping into the power of self-interest and the laws of economics is a far more effective tactic than appealing to pure altruism (Holtzhausen, 2013). No longer content to rely on traditional notions of charity or to see the private sector as the enemy, great nonprofits find ways to work with markets and help business “do well while doing good” (Crutchfield & Grant, 2007, p. 3).

Additionally, effective nonprofits see volunteers as much more than a source of free labor or membership dues (Crutchfield & Grant, 2007). They create meaningful ways to engage individuals in emotional experiences that help volunteers connect to the group’s mission and core values (Little, 2003). Although most organizations say they promote collaboration, many see other nonprofits as competition for scarce resources. However, high-impact nonprofit organizations help the competition succeed by building
networks of allies and devoting remarkable time and energy to advancing the larger field.

Continually, of the nonprofit organizations researched in Crutchfield and Grant’s (2007) study, those organizations who were exceptionally adaptive had modified their tactics as needed to increase their success. Thus, these organizations had responded to changing circumstances with one innovation after another. Finally, according to Crutchfield and Grant (2017), the leaders of high-impact nonprofits exuded significant charisma, but that does not mean they have oversized egos. These leaders were exceptionally strategic and gifted entrepreneurs, as well as having an understanding that they must share power to be a stronger force for making an impact for society.

Within the nonprofit sector there are a few forms of governance that are set in place to ensure accountability of the organization, its staff, and those they serve. As stated previously, some of that guidance is provided by the federal government in the form of the Internal Revenue Service, which more closely manages the leaders of those organizations. However, the guiding lights and foundational premises that most nonprofit organizations use to drive the organization are the mission and vision statements.

**Governance**

The lack of effectiveness in holding nonprofit organizations accountable may be attributed to the size of the organizations, with the sector having switched from being composed primarily small nonprofits to larger organizations that have to report to boards and abide by set rules and regulations (Hammack, 1995). In some cases, nonprofit organizations seek guidance through a board of directors. These boards are usually comprised of individuals who volunteer their time (Hammack, 1995). The individuals
who serve on boards of directors as volunteers work more efficiently because they are
serving out of kindness of their heart and to better the organization and move the mission
forward. In contrast, for paid board members, the initiative to serve may have been for
capital gain (Hammack, 1995). Again, this relates back to accountability within the
organization, and in some cases repercussions may occur.

Additionally, nonprofit organizations play a role in the creation of a society that is
civil, and it is an important role that neither the state nor for-profit organizations
undertake (Greller, 2015). This raises the question of governance and accountability,
which is often addressed by looking to agency-based models from the private sector. The
acknowledged problem is that the agency’s notion of owners does not translate well to
nonprofits.

Adapting the concept of “leasehold” (wherein the managers and organizations
operate with broad autonomy, using resources supplied by supporters in exchange for the
promise that specific societal value is created, and are accountable for doing so) allows
for a more flexible and responsive arrangement (Greller, 2015, p. 170). It also suggests a
mechanism whereby many independent nonprofits taking multiple approaches help civil
society evolve.

Hilton (2008) offered information on nonprofit governance in the light of the
refurbished U.S. Internal Revenue Service (IRS) form 990 related to income tax return.
This form became a requirement starting in 2008. To characterize the IRS’s 2008 changes
to Form 990 as “enhancements” probably understates the point because previous
iterations of Form 990 left governance-related questions largely unasked. Form 990
needed sweeping changes. To this end, the IRS added a category of “key employees” whose identity and compensation must be reported by not for profits. Further, Part VI of Form 990 was amended to ask a series of questions meant to incentivize boards to adopt good governance best practices. For example, the form now requires management to disclose the number of voting members on the governing body and how many are independent.

While the changes made to Form 990 were extensive, the extent to which those changes have actually impacted nonprofit governance by reducing self-dealing and other abuses has been debated. On one hand, it seems clear that the additional disclosures the form requires probably incentivizes better behavior. This recent development has argued that shrinking the public’s practical and actual information gaps will reduce instances of poor nonprofit governance by “shedding light” on previously obscured or nonexistent data (Hilton, 2016). The practical information gap is most effectively addressed via the IRS’s creation of a searchable Form 990 database. The actual information gap is most properly addressed via state requirements of additional annual reports for relatively large nonprofits.

**Nonprofit Accountability**

Ebrahim and Weisband (2007) stated that accountability is made up of four components. The first component is transparency, which involves collecting information and making it available and accessible for public scrutiny. The second component is answerability or justification, which requires providing clear reasoning for actions and decisions, including those not adopted, so that they may reasonably be questioned. The
third component according to Ebrahim and Weisband (2007) entails compliance through the monitoring and evaluation of procedures and outcomes, combined with transparency in reporting those findings. Finally, the authors state that the fourth component is enforcement or sanctions for shortfalls in compliance, justification, or transparency. Ebrahim and Weisband (2007) defined these shortfalls as “the means by which individuals and organizations report to a recognized authority (or authorities) and are held responsible for their actions” (p. 5), to check and balance nonprofits fiscally (Hammack, 1995).

Another study examined accountability processes in a nonprofit organization serving immigrants and refugees, with special attention to their impacts on mission-based activities (Christensen & Abraham, 2006). The research found that upward accountability requirements of donors do not necessarily yield improved mission achievement. Thus, practitioners have to navigate a complex environment of pressures (Christensen & Abraham, 2006).

Christensen and Abraham’s (2006) study identified a series of strategies that nonprofit executives and staff use to manage the tensions between upward accountability and mission: a prioritization of lateral accountability, staff empowerment through organizational slack, and a tight coupling of evaluation with job tasks (Christensen & Abraham, 2006, p. 2). The findings suggested that those funding the nonprofit themselves might gain more from “investing in internal grantee capacities for lateral communication and coordination than by soliciting more detailed reporting” (Christensen & Abraham,
Thus, working together in a collaborative way rather than a manager/employee scenario can be more effective in the not for profit workplace.

Throughout history, questions of accountability in nonprofits has arose. Although record amounts of money and other resources are being donated to American charities, few discussions focus on the issue of accountability (Milofsky & Blades, 1991). Milofsky and Blades (1991) attempted to lay the framework for such a discussion by examining charitable health organizations as a case study. Such issues as fiscal responsibility, fund-raising, organizational structure, and political lobbying were explored in an effort to define the problems that surround the concept of accountability in the nonprofit sector (Milofsky & Blades, 1991).

The conversations surrounding accountability were designed to gain an understanding of the use and changes to accountability in charities over time, including learning how results are measured (Kirsch, 2016). Smaller charities tend to use fewer accountability mechanisms than larger ones, whereas the variation in their use between small and medium-sized charities is greater than the variation between medium-sized and large charities (Kirsch, 2016). It was concluded that although accountability has changed over time, charities believe that they are providing the correct amount of accountability, that is, enough to satisfy the perceived demands of their stakeholders, but not so much that it detracts from the mission or incurs costs in excess of benefits (Kirsch, 2016). However, the tools to determine effectiveness and impact are lacking.

More recently, one example of nonprofit work and accountability came from when the U.S. had its first woman presidential candidate from a major political party.
During the 2016 presidential election, there was significant media coverage regarding the Clinton Foundation. In mainstream media, Fred Lucas, journalist for Fox News, reported on the scandal that was allegedly happening with Hillary Clinton and her family’s foundation (Lucas, 2016). Part of Hillary Clinton’s presidential campaign promise to the people of the United States was to continue to work on equal rights for the LGBTQ community (Lucas, 2016). This became a problem for the Clintons because a large part of their foundation’s donations came from countries and governments that not only do not support the LGBTQ community, but the lifestyle is either banned or a person can be fined and imprisoned for participating in a “gay act” (Lucas, 2016). The “About Us” statement from the Clinton Foundation (2016) is as follows:

The Clinton Foundation builds partnerships of great purpose between businesses, governments, NGOs, and individuals to work faster, better, and leaner; to find solutions that last; and to transform lives and communities from what they are today to what they can be, tomorrow. (p. 1)

As the statement that speaks to what the Clinton Foundation works to achieve, the scrutiny that the foundation was experiencing could be interpreted differently as the statement does not speak to LGBTQ rights, specifically.

**Statement of Problem and Purpose**

Research exists regarding nonprofit accountability throughout the workplace including implementation and maintenance (e.g. Carmen, 2009; Hoefer, 2003; Renz, 2010). However, much of this research is not directly focused on accountability and mission alignment. In addition, understanding how nonprofit organizations who serve
marginalized groups and individuals hold themselves accountable to these stakeholders is limited. Researching nonprofit organizational missions and accountability processes could shed light onto the current state of accountability, how this accountability is rendered throughout the organization, and where potential shortfalls lie.

To address these current shortfalls in understanding, the purpose of this hermeneutical phenomenological study is to explore how nonprofit organizations develop policies and practices to hold themselves accountable to their mission and those they serve. To further understand this unique relationship between nonprofit accountability practices and their mission statements, this study was conducted through a social justice lens.

Due to the lack of literature regarding nonprofit accountability, and the gap in research regarding how nonprofits align their accountability methods to their mission statements, it is my intent to discover how nonprofit organizational mission and vision statements relate to accountability regarding the marginalized groups they serve. The goal is to learn about how organizations understand accountability and how they are living and working toward completing their mission. Additionally, this study aims to understand how organizations ensure they are serving their constituents and stakeholders in the most effective way and avoiding “mission creep”. As Rawls (2003) suggests, social justice is about assuring the protection of equal access to liberties, rights, and opportunities, as well as taking care of the least advantaged members of society. Social justice was utilized as a foundation for understanding how leadership of nonprofit organizations are and could be more accountable to the stakeholders they are serving. Therefore, this understanding was
created through analyzing the data through the lens of social justice defined by Rawls (2003).

Ultimately, data from directors through semi-structured interviews may uncover a deepened understanding of nonprofit accountability and the influence of the mission and those served. Potential opportunities will be suggested as to how nonprofit organizations might shift their accountability practices to be more effective. To explore this phenomena, the follow research and guiding questions was employed in this study:

**Guiding Research Questions**

1. What is the mission/vision statement of this nonprofit organization and who is the organization currently serving?
2. What is the underlying intent of the mission/vision statements and how were they created?
3. How do mission/vision statements influence accountability within nonprofit organizations and what are their protocols for self accountability?

The information obtained from exploring these particular questions is helpful because this may create a deeper understanding of where and how accountability is embodied within nonprofit organizations. This understanding is examined through how nonprofit organizations hold themselves accountable to their mission, how they serve their intended constituents, how do they gain the trust of their community, and how the organizations working with governance bodies to stay accountable. While this does not cover all nonprofit organizations, it will provide insights into nonprofit accountability through a unique lens. Moreover, this information may contribute to the body of literature
it concerns, the nonprofit sector itself, and for any who are looking for accountability research that have a social justice emphasis.

**Rationale**

Raised in the suburbs of Detroit and being a white middle class male, the effects of poverty and people different from me was not much of a part of my reality. However, after having obtained my first job with the United Way in Southeastern Michigan, I was exposed to a world filled with poverty, discrimination, and segregation. I loved the dynamic and diverse culture of which I was now a part because it was new and exciting, and I enjoyed interacting with my new colleagues. What I soon learned was that was not the case for all people. Some people expressed emotions of discontent and claimed that work would be easier or better if everyone was like-minded. It seemed that despite the color of a person’s skin or socioeconomic level, there was stereotyping, bitterness, and a sense of resentment. After having experienced this, I knew I wanted to be a force of change and work for others in my life.

I have enjoyed my time in the nonprofit sector ever since beginning my career in 2008. The joy I feel from working with others, including co-workers and those we serve comes from the ability to make a positive difference in the community. The understanding of making lasting change for others gives me the encouragement to keep working toward a better tomorrow.

With a deep passion for helping others and the community, especially through the work of nonprofit entities and their missions, I have a desire to research accountability within nonprofit organizations. This topic speaks to me because through my work with
the nonprofit sector, I want to ensure that the populations desperately needing help are receiving what they have been promised from the organizations that serve them. Ensuring that the organization is lead appropriately helps ensure the longevity of the change throughout the community.

Additionally, the rationale that drives this study to inquire about accountability in the workplace is due to my curiosity of how organizations interact, produce outcomes, and essentially work alongside one another, while staying true to their passions. Continually exploring how organizations are being held accountable by themselves and their constituents is also intriguing. What I hope to do is get an insider’s perspective of what the employees actually think regarding accountability, and if nonprofit organizations are accomplishing their mission to ensure quality and ethical work is being completed.

**Social Justice**

Social scientists’ study social mobility in order to ascertain the relative openness or fluidity of a social structure (Ornstein, 2017). They are interested in the difficulties different people or groups experience in acquiring the goods and services that are valued in the culture and may be acquired through unequal contributions (Ornstein, 2017). The emphasis on vertical social mobility in the American social structure is one of the most striking features of our class system and is the basis for what we often call the “American dream” (Ornstein, 2017). Because social justice is directly concerned with the distribution of welfare among society, it carries an ethical belief. For this specific research, social justice was paired with a utilitarianism ethical understanding.
Utilitarianism is one of the most powerful and persuasive approaches to normative ethics in the history of philosophy. Though not fully articulated until the 19th century, proto-utilitarian positions can be discerned throughout the history of ethical theory. Though there are many varieties of the utilitarian view, utilitarianists generally believe that the morally right action is the action that produces the most good (Hoddler, 1892). There are many examples to illustrate this claim in the nonprofit sector, such as creating soup kitchens for the hungry, shelters for the homeless, and education for the less fortunate. One thing to note is that the utilitarianism theory is a form of consequentialism: the right action is understood entirely in terms of consequences produced (Hoddler, 1892). In the utilitarian view one ought to maximize the overall good that is and consider the good of others as well as one's own good (Hoddler, 1892).

The classical utilitarians, Jeremy Bentham and John Stuart Mill, identified the good with pleasure (Harel & Segal, 2014). They also held that individuals ought to maximize the good, that is, bring about “the greatest amount of good for the greatest number” (Harel & Segal, 2014, p. 374). Utilitarianism is also distinguished by impartiality and agent-neutrality (Hoddler, 1892). As such, everyone's happiness counts the same. When one maximizes the good, it is the good impartially considered. One person’s good counts for no more than anyone else's good. Good can come in many different forms, ideas, a person, nature, or good action. Further, the foundational reason a person has to promote the overall good is the same reason anyone else has to promote the good. It is not peculiar to any one person. In other words, utilitarianism is a doctrine that states actions are right if they are useful or for the benefit of a majority.
Deontology, on the other hand, is the study of the nature of duty and obligation. Deontology became prominent during the Enlightenment, when thinkers such as Immanuel Kant tried to develop moral systems independent of religion (Kant, 1998). These thinkers had witnessed centuries of religious violence and intolerance in Europe, and many believed that it was time to develop a new approach to morality (Philosophy, 2019). They were not necessarily anti-Christian, but they all agreed that Christianity needed to be supplemented with ethical rules based on reason rather than faith and tradition. John Rawls (theorist) was a Kantian who argued for an Americanized version of German deontology (Philosophy, 2019). As a result of Rawls’s work, secular deontology has become highly influential in American philosophy departments. In this sense, deontology is concerned with finding the right actions that one should perform to produce the good (Rawls, 2003).

Deontology and utilitarianism overlap in understanding because utilitarianism suggest that good is related to the feeling of pleasure whereas deontology suggests that individuals should decide to take actions for good. While both of these theories speak to good in a general sense, they differ in the aspect that deontology keeps with natural moral law and utilitarianism does not. For example, in utilitarianism ethics, moral duty is instrumental, not intrinsic. In deontology ethics, the rightness or wrongness of an act is intrinsic.

Due to the nature of this study and the inquiry as to whether organizations are accountable to their missions, deontology seems fitting as a guide to what should be happening within these organizations. Utilizing utilitarianism which deals with
positive/moral action in concert with deontology which speaks to our obligation as humans, the combination helps create a guide to how nonprofit organizations might serve their clients and stakeholders.

**Significance of the Study**

The significance of researching accountability and marginalized clients within nonprofits is to explore accountability to the organization and their constituents, and to discover how nonprofit accountability practices are being/have been implemented is understood within their work settings (Lehn, 2010). This discovery may shed light onto the significance of how and why accountability systems are necessary gaps between mission and practice. In addition, this discovery may depict how organizations could be structured and how they are policed when using only internal systems.

Shiras (2003) gives three examples of nonprofit organizational accountability issues. Those three issues are abuse of trust and privilege, lack of self-regulation, and a crisis in governance (Shiras, 2003). Throughout this study, while all three of Shiras’ (2003) problem areas of accountability for nonprofit organizations will be discussed, this study focuses on the lack of self-regulation in the form of adhering to the mission statements that have been put forth for that organization. An example of mission misalignment is when the Clinton Foundation received campaign funding from donors who outwardly did not align with the foundation’s mission (Lucas, 2016). Additionally, a recent survey of nearly 1,200 nonprofit leaders showed that only 20% were very confident that they had the leadership abilities to enable their team to achieve its goals and fulfill mission (Willis, 2018).
The significance of this study addresses a gap in scholarly research, as well as the nonprofit community. Furthermore, this study has implications those nonprofits serve because it asks nonprofit organization leaders to discuss the question of how the organizations they work for live up to their full potential, serving others regardless of race, ethnicity, gender, sexuality, or other “isms” that makes us different from one another. The driving force behind this study is the aim to add to the professional and educational realm of organization accountability.

Not having an understanding of how, what, and when organizations follow, or do not follow standards in accountability is opportunity for failure (Trautman, 2003). People within the workplace are the most vital resource (human capital). Having a better understanding of how these organizations work to be true to the groups they serve and the employees within lends itself directly to employee longevity, happier consumers, less turnover, and more productive and successful organizations (Trautman, 2003).

In addition to the advantages of human capital, Chisolm (1995) looked to understand legal accountability. This is understood by Chisolm (1995) as either 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. These practices are imposed on nonprofit organizations and those who manage them by state law and by federal tax-exemption law (Chisolm, 1995). Chisolm (1995) writes, A perception that charities are exempt from both the electoral control that holds government accountable and the market forces that discipline business encourages a tendency to look to law to ensure accountability in the charitable sector, to
perceive that shortcomings in the law are responsible for shortcomings in the sector, and to conclude that repair or reconstruction of the legal framework is the appropriate corrective. (p. 145)

However, Chisolm (1995) also posits, “although the legal framework is far from perfect, sweeping change will not likely solve the problems and may well undermine the most positive characteristics of the sector” (p. 155). Chisolm (2006) posits that some aspects of accountability cannot and should not be the subject of legal rules. Efforts to make charities accountable by redrawing legal standards of behavior in accord with popularly recognized standards of propriety, or even “excellence,” are likely to be counterproductive (Chisolm, 1995). Instead, adjustment of the legal framework in the hope of improving accountability should be incremental and should be evaluated in the context of organizing principles and core values that reflect our best understanding of the unique strengths of the sector and the functions it serves in our society (Chisolm, 1995).

While a majority if not all nonprofits exist to serve society with the welfare of the community in mind, it is vital that there is some understanding as to how these organizations are being held accountable. Chisolm’s (1995) work, as an example, spoke to accountability within nonprofit organizations and came up with two very different results. The first study suggested more communication within the organization rather than strict reporting to board/stakeholders to drive accountability through conversation rather than directive (Chisolm, 1995). The second sought to measure accountability per the mission and work each organization was completing, rather than blanketing the whole gamut of nonprofit organizations with regulatory laws (Chisolm, 1995). The present
study draws on Chisolm (1995) because she speaks to an open line of communication as well as measuring each organization differently based on that organization’s mission.

Finally, this study is significant because it adds to a body of knowledge that encourages and allows nonprofit organizations to influence communities in a direction that is often better than the current state by delivering services that are often lacking. Accountability is a foundational piece to any organization. Nonprofits that exist to help others need to be held accountable if they are to promote the overall good of the people they serve.

Definitions

Below is a list of definitions utilized to create a starting point in which this research is grounded. Having specific definitions for the terms aids in understanding what it is the research is looking to discover. These terms are defined because throughout this dissertation their meanings will remain constant. For the purpose of this research:

- **Accountability** - a noun that describes accepting responsibility; it can be personal or public. A government/organization has accountability for decisions and rules affecting its citizens/employees; an individual has accountability for acts and behaviors. Sometimes, though, taking accountability means admitting mistakes. Consequences and punishment may result, but accountability shows ownership and a willingness to admit mistakes (Fry, 1995)

- **Marginalize** - to put or keep (someone) in a powerless or unimportant position within a society or group (Adelman, 2003).
Marginalized Groups - Different groups of people within a given culture, context and history at risk of being subjected to multiple discrimination due to the interplay of different personal characteristics or grounds, such as sex, gender, age, ethnicity, religion or belief, health status, disability, sexual orientation, gender identity, education or income, or living in various geographic localities as an underserved population (Hindman, 2011).

Nonprofit Organization – (nonprofit, not for profit, NPO) a type of organization that does not earn profit for its owners. All of the money earned by or donated to a not for profit organization is used in pursuing the organization's objectives. Typically, not for profit organizations are charities or other types of public service organizations (Pollak & Lampkin, 2001).

Social Justice – associated with the idea that all individuals and groups must be treated with fairness and respect and that all are entitled to the resources and benefits as the majority (North, 2006; & Rawls, 2003).

Mission/Vision Statement – a brief description of an organization’s fundamentals purpose. A vision statement, while similar to a mission statement incorporates the future and the inspiration of the organization (Obrien, 2005).

Having defined a number of terms that are used throughout the study, the focus of the narrative will shift to the methodology and framework. The methodology of this study will be driven through a hermeneutic phenomenological understanding because this theory speaks to the way individuals experience and make meaning of the world around them. Moreover, 6 leaders of nonprofit organizations within the Metro-Detroit region will
be interviewed in semi-structured interviews. Continually, a transactional epistemology will be utilized as this epistemology assumes that we cannot fully separate ourselves from others and their understanding of the world. Conceptually and theoretically, the following framework is the foundation in which the study was formed, shaped and built upon.

**Conceptual Framework (See Figure 1)**

Social Justice was the theoretical framework driving this study. Rawls (2003) suggested that social justice is about assuring the protection of equal access to liberties, rights, and opportunities, as well as taking care of the least advantaged members of society. Thus, whether something is just or unjust depends on whether it promotes or hinders equality of access to civil liberties, human rights, opportunities for healthy and fulfilling lives, as well as whether it allocates a fair share of benefits to the least advantaged members of society (Rawls, 2003). One might argue that advocating for structural changes to promote social justice and equity are liberal/progressive/radical goals that if incorporated more, would contribute to bias in the current climate of nonprofit leadership (Rosenthal, 2016). Working to promote social justice and equity, however, is about being responsible scientists, teachers, and practitioners (Rosenthal, 2016). Given that leaders guide organizations, the elements that prepare a leader through social justice are mentioned here. According to Phillips et al., (2016) accountability and marginalization intersect through social justice because there is a responsibility to the population through the ethical framework of social responsibility. The theory of social responsibility is built on a system of ethics, in which decisions and actions must be validated before proceeding (Freeman & Dmytriiev, 2017). Thus, according to Freeman
and Dmytriyev (2017), if the action or decision causes harm to society or the
environment then it would be considered to be socially irresponsible.

This philosophical outlook, or axiology, is utilized to shed light on how
organizations that serve a particular group of people could strive to fulfill their missions
better. Axiology studies mainly two kinds of values: ethics and aesthetics. Ethics
investigates the concepts of "right" and "good" in individual and social conduct.
Aesthetics studies the concepts of "beauty" and "harmony" (Phillips, Palazzo, &
Schrempf-Sterling, 2016). Throughout this research it is believed that social justice
paired with deontology creates a guideline for inquiry about the nature of human action
within nonprofit organizations, as both right and good and harmonious. Nonprofits often
exist to aid a population that is under served and social justice works to distribute
opportunity, resources evenly throughout society (Phillips, Palazzo, & Schrempf-Sterling,
2016).

Through social justice, the discussion of accountability grounds nonprofit
organizations into accountability because the organization is ethically doing the right
thing by ensuring an equal distribution of resources. Deontological standards evaluate
each system on the basis of the intrinsic character of the procedures themselves, on the
causes they permit to determine social outcomes, and on whether they discriminate
between individuals on grounds that are unfair. Such standards also evaluate systems on
whether they fail to treat people as they deserve, and on whether they penalize people for
things that are not their fault. Essentially, Deontological standards promote procedural
justice (Nagel, 1997). Continually, social justice refers to when a policy or state of affairs
is socially unjust, in which a person or group or people enjoys fewer advantages than another group, given how other members of society are faring (Miller, 2001). This study is connected with social justice and accountability because the conversation speaks to equality and opportunity, a vital component of accountability within nonprofit organizations.
Figure 1. Dissertation Conceptual Framework.

**Conceptual Framework**

**Statement of Problem**
There is limited understanding how nonprofit organizations exhibit accountability to those they serve, especially in regard to how their accountability practices align with their mission statements.

**Significance of Study**
To understand nonprofit organizations’ struggles, such as governance, lack of self-regulation, and abuse of trust and privilege.

**Purpose**
The purpose of this hermeneutical phenomenological study is to explore how nonprofit organizations develop policies and practices to hold themselves accountable to their vision/mission and those they serve.

**Guiding Questions**
What is the mission/vision statement of this nonprofit organization and who is the organization currently serving?

What is the underlying intent of the mission/vision statements and how was it created?

How do mission/vision statements influence accountability within nonprofit organizations and what are their protocols for this?

**Literature Review**
- Marginalized groups
- Nonprofit organizations
- Accountability
- Policy and procedures
- Social Justice

**Methodology**
Phenomenological Study
Interpretivist Approach

**Methods**
Interview employees from nonprofit organizations
Every study has assumptions that emerge from the research, and limitations and delimitations based on time and geographical space. Leedy (2010) describes assumptions as things that are accepted as true or certain to happen, without proof. One assumption that exists for this study is that with awareness, nonprofit organizations may become more accountable. Additionally, other assumptions that exist include the belief that not all nonprofits have the same accountability standards, nor do they have the same issues, thus, understanding of this phenomena may differ between organizations. It is also assumed that the nonprofit leaders interviewed will have some knowledge of the accountability procedures and challenges within that organization.

Limitations are rules or circumstances that restrict access and are also known as weaknesses (Leedy, 2010). Limitations of the research initially stem from the period of the study. Due to the nature of a dissertation, there is a time period placed on the research, thus, the period alone is a limitation. Another limitation is the size of the study, because this study was conducted in a qualitative format, only a small number of leaders from six nonprofit organizations were interviewed. Thus, the generalizability of this study is limited. Furthermore, the location of the study was conducted in a larger upper mid-western city, therefore geographic locale is a limitation. Therefore, findings may not be generalizable to other areas in the nation. The listed limitations are simply those that existed at the time the study was conducted and are restrictions of the study that cannot be reasonably dismissed.

Leedy (2010) describes delimitations as the boundaries, on the outer limit of a study. The delimitations set for this dissertation are specifically nonprofit organizations
that serve marginalized groups. Additionally, the way in which this study is researching accountability is a delimitation because this study is looking only at nonprofit organization accountability. A final delimitation is the theoretical framework of social justice that was used instead of other possibilities.

**Overview of Study**

This study looks to discover how nonprofit organizations demonstrate their accountability to the people they serve. In Chapter Two, a literature review is provided to illustrate what past and current literature states regarding the major topics of this research. These topics include accountability, nonprofit organizations, mission/vision statements, and social justice aspects such as, distribution of resources and access to service. In Chapter Three, the methodology and technique of the study is discussed. This portion of the study provides a framework as to how a phenomenological methodology is employed, and how interviews of stakeholders and constituents of the chosen organizations are conducted. Chapter Four discusses the data analysis findings, and Chapter Five discusses the application of the findings, implications, and makes recommendations.
CHAPTER TWO  
LITERATURE REVIEW  

For many Americans, the services nonprofit organizations provide are called upon regularly; from children in boy scouts or girl scouts, assistance for sick family members, to those working to make a community better. Because nonprofits provide such important services to citizens, ensuring their accountability to constituents and the community in which they reside is paramount. While there are a number of nonprofits that are extremely conscientious and ethical in their dealings with clients and communities, research has shown that these organizations are often behind the times regarding their policy and practices around accountability measures and implementation (Herman, 2009). Not only is it necessity for these organizations to be ethically responsible for their actions, both in finance and behavior, but it is also a socially just need as well. To understand these dynamics and their relationship, this literature review discusses accountability, social justice, nonprofit organizations, mission and vision statements, and leadership. Understanding accountability of nonprofits requires historical understanding. Through the literature review, an understanding of best practices is gained, as well as how these concepts are defined and have been researched.  

Nonprofit Organizations  

A nonprofit organization is a type of organization that does not earn profits for its owners (Valentinov, 2011). All of the money earned by or donated to a nonprofit organization is used in pursuing the organization's objectives. Dollars raised by nonprofit organizations are usually divided into two sums of money. One of the sums of money
funds the service they provide. The other sum of money pays administrative costs. Depending on the organization, the funding breakdown may be more complex, but for most nonprofit organizations, the funds raise are allocated to either service or administrative salaries. Typically, nonprofit organizations are charities or other types of public service organizations (Valentinov, 2011).

Generally, nonprofit organizations can apply for a tax-exempt status so that the organization is not subject to most forms of taxation (Valentinov, 2011). Donations made to a tax exempt nonprofit organization may also be tax-deductible for the donor (Valentinov, 2011). The difference between nonprofit and for-profit organizations is that nonprofits use their profits to advance their programs, while for-profits distribute their profits to their owners or stockholders (Cowan, 2010).

Nonprofit organizations fall into five main categories. The first of these categories are trade associations, organized to advance a group of people who have a profession in common. For example, the Association of Research Librarians, or the International Association of Meeting Planners are nonprofit trade associations (Crutchfield, 2012). This group also includes organizations such as chambers of commerce and unions. The second category is charitable organizations, which must generally demonstrate a benevolent component (Crutchfield, 2012). This is a diverse category including religious groups, museums, environmental and educational organizations, libraries, and the many helping groups referred to as "charities." These nonprofits are also referred to as 501 (c)(3) organizations, because that is the number of the IRS Code under which they are described. According to Crutchfield (2012) the third and fourth categories are social
clubs, such as country clubs and fraternal organizations and governmental groups, including city, county, state, and federal agencies. The fifth and final category is political groups, generally organized to promote certain policies, issues, or candidates for political office (Crutchfield, 2012). An example of this type of nonprofit is the Humans Rights Campaign (HRC). The Human Rights Campaign plays a lead role in placing LGBTQ-related issues in the mainstream of American politics.

Additionally, nonprofit organizations are a “public benefit” and are described by the IRS as:

A section 501(c)(3) organization must not be organized or operated for the benefit of private interests, such as the creator or the creator's family, shareholders of the organization, other designated individuals, or persons controlled directly or indirectly by such private interests. No part of the net earnings of a section 501(c)(3) organization may inure to the benefit of any private shareholder or individual. A private shareholder or individual is a person having a personal and private interest in the activities of the organization. (IRS, 2016)

These charitable nonprofits in the U.S. rely on the public trust to do their work (Nonprofits, 2016). That is why it is so important that charitable nonprofits continuously earn the public’s trust through their commitment to ethical principles. If one donor loses confidence in a charitable nonprofit because the nonprofit behaves unethically, the foundation of the organization is weakened through public belief (Nonprofits, 2016). The National Council of Nonprofits is an organization that works to highlight the resources charitable nonprofits can use to demonstrate the core values of accountability and
transparency. As a part of this, organizations must be led in a way that propels the group in an ethical way. The significance of ethical leadership is not limited to the charitable nonprofit sector, but nonprofit leaders have a special obligation to demonstrate their commitment to values such as accountability (Nonprofits, 2016). Thus, leadership is an important way for charitable nonprofits to maintain the public’s trust.

Governments rely heavily on nonprofits to deliver a range of critical services, from homeless shelters to childcare to job training (Boris, Leon, Roeger, & Nikolova, 2010). Goodwill, Boys & Girls Clubs of America, the American Red Cross, homeless shelters, food banks, and childcare centers are just a few examples of human service organizations that Americans count on every day (Boris et al., 2010). Of these human service organizations, they are faced with many challenges. The largest challenge of any nonprofit organization, but for human service organizations is funding. Many of these organizations partner with the federal government to receive funding in the form of a grant or direct funding. Other challenges that human service organizations face is accessibility. Often times these organizations exist to bridge a gap and for those in need. Sometimes simply getting to the organization to receive the service is problematic due to poor public transit or lack of personal mobility. Of many, funding and accessibility are just two examples of the challenges nonprofit organizations face.

Of the many facets of nonprofit organizations. One of the most important are the organization stakeholders. With the primary reason for existence being to fill a gap that the government cannot, stakeholders play a large role in the interest of the organization and what the organization’s plan of action is to bridge the existing gap.
Stakeholders

One major group that is consistently engaged in the trust of nonprofit organizations are its stakeholders. A stakeholder is an individual or group which has an interest that the nonprofit organization fulfills its mission. Anyone who is interested or affected by the nonprofit organization and its services is a stakeholder. Stakeholders in the nonprofit sector include the beneficiaries, the people and parties who actually use the services and goods created, distributed, or allocated by the nonprofit organization (Saxton, 2005). Other stakeholders include donors and funding sources, those who help in funding the operations of the organization (Saxton, 2005). The surrounding community as a whole also has a stake in how well the organization completes its mission and objectives. Last, the organization’s employees and volunteers are deeply impacted by a nonprofit organization’s success and wellbeing. As Saxton (2005) reflects, the staff and volunteers provide vital services to keep the nonprofit running and are important stakeholders for nonprofit organizations. In return, the nonprofit organization seeks emoluments or recognition of its services. It also seeks protection from personal liabilities. Due to the nature of nonprofit work, many man hours and volunteers are required to fulfill promises made by the organization. To this end, employees require a salary for services rendered. Additionally, because the organization works to fill a gap that the government cannot, the liability of providing this service is mitigated because the service would otherwise not exist.

The last stakeholder is the government. Government agencies at all levels (Federal, State, and Local) are important stakeholders for nonprofit organizations. These
government entities require the organization to furnish periodic reports of various kinds and in return provides the organization with benefits like tax exemptions, tax deduction, government grants and several other benefits (Saxton, 2005). The reports exists to ensure that the grant funding from the governments is being utilized to forward the mission promised. Additionally, these financial reports ensure that the organizations are not compromising the tax-exempt status granted to them by the IRS. Due to the nature of the Internal Revenue Service being the watchful government entity ensuring nonprofit guidance and ruling, such as financial practices and nonprofit financial best practices, it is up to the nonprofit organizations to have checks and balance within the organization to ensure accountability to those stakeholders and rules.

**Accountability**

The long-term performance of nonprofit organizations is based on their ability to link and maximize social value as defined in their mission (Costa, Ramus, & Andreaus, 2011). This involves legitimacy obtained from stakeholders that is influenced by nonprofit organization activities and their operational capacity or economic efficiency. Thus, nonprofit organizations have to utilize level accountability systems that should be compatible with their objectives and stakeholders’ claims (Costa et al., 2011). According to Costa et al., (2011) the accountability system of a nonprofit organization should focus on its operational capacity, because in order to maximize its efficiency, a nonprofit organization has to measure its resource use, cost structure, and financial structure.

Accountability as an important part of nonprofit long-term performance is a much-studied subject in the social sciences and is known for its complexity, context
dependence, and ambiguity (Williams & Taylor, 2003). Williams and Taylor’s (2003) study identified the causes of ambiguities present in many accountability frameworks and described the trend toward understanding accountability as a constructed concept combining both instrumental and interpretive elements. For example, the relationship between legitimacy and accountability is considered (Williams & Taylor, 2003). Legitimacy dealing with conforming to rules and regulations and accountability speaking to being held responsible for something. This is a duet of ensuring an organization is adhering to protocol but also having checks and balances to answer to. The authors developed a holistic accountability framework that facilitates defining and implementing accountability in complex, multi-stakeholder environments by providing a means to operationalize commonly encountered but ambiguous accountability goals through a social process of deliberative dialogue (Williams & Taylor, 2003).

The holistic framework Williams and Taylor (2003) mention includes a constructed concept that combines both instrumental, objective elements, and socially constructed negotiated elements using the complex combination of accountability requirements to each stakeholder. The objective and socially constructed elements include the nature of people and how they understand the world through their lenses as well as a type of punch list of identifying things that individuals need. As such, nonprofit organizational leaders are forced to understand the system relationships through this constructed concept. This is paramount as accountability cannot be understood as a series of binary principal–agent relationships, but as a network (Slaughter, 2004). Furthermore, specifying the package of mechanisms relevant to each stakeholder will compel a
nonprofit organization’s leadership and stakeholders to consider the various tensions between accountability requirements (Williams & Taylor, 2003).

Legitimacy obtained from stakeholders is also integral to this system. If an organization’s services are considered a social contract between multiple stakeholders, it has to consider the social economic effects of its activities as well as the duty to account for them. However, since the mission of a nonprofit organization is to create and distribute social value to specific groups, its social value creation (the benefit to society) is the most important role. Therefore, according to Costa et al., (2011) the nonprofit organization should measure the social value it has created.

**Ethics of Accountability.**

One-way nonprofits stay accountable is through leadership in the community. It is one thing to exist for the benefit of the public; it is another to earn the public’s trust, which requires ethical leadership and responsible and responsive practices. Donors give to organizations they trust. Earning trust requires using contributions wisely, but also demonstrating a commitment to ethical conduct (Mitzen, 1998). Volunteers will invest their time in causes when they trust that the nonprofit is acting in a virtuous manner. Clients and consumers will return to a nonprofit for services and recommend that nonprofit to others when the nonprofit has shown it is accountable for its actions, transparent in its financial dealings, and responsive when concerns come to the nonprofit's attention (Mitzen, 1998).

Demonstrating gratitude is portrayed through acknowledging donors and contributions in a timely fashion (Ramanath, 2016). While there are legal requirements
governing what, when, and how a nonprofit should thank donors, the “substantiation rules” still leave a great deal of discretion in the nonprofit’s hands (Ramanath, 2016). Thanking donors in a timely fashion and providing them with the substantiation needed to satisfy their own tax filing requirements is not only legally mandated, but ethically appropriate.

Defining the organizations values, posting them on the website, and discussing them at a new employee orientation or team meeting works to ensure that the values are being communicated and discussed frequently (Vveinhardt & Gulbovaite, 2017). Additionally, adopting a code of ethics/code of conduct is helpful. Many state associations of nonprofits promote ethical principles through practices and standards for excellence tailored for nonprofits that any organization can adopt to ensure that its fundraising practices are ethical and legal in the state(s) where the nonprofit operates (Vveinhardt & Gulbovaite, 2017). Adopting a conflict of interest policy and conducting an ethics audit are some other steps toward ethical business planning. Continually conducting a legal audit to make sure that the organization’s house is in order from a nonprofit corporation law perspective, and to be aware of and follow special state or federal legal requirements that affect the nonprofit’s unique programs and services are other helpful practices. Furthermore, adopting the Association for Fundraising Professionals' "Donor Bill of Rights" to raise awareness and define guidelines for staff and volunteers so that donors are treated respectfully are other ways of nonprofit ways of ethical conduct (Nonprofits, 2016).
Some of the important aspects of a Bill of Rights practice include acknowledgement when using material/intellectual property created by others and asking for permission before using them. The Bill of Rights also discusses establishing internal complaint procedures such as through a "whistleblower" policy, that encourages individuals to come forward with concerns, and prohibits retaliation (Nonprofits, 2016). There are also other practices when using photographs, use of them responsibly, and only use photos of people with their permission. Other aspects of this bill are to respect confidentiality, as nonprofits often engage with clients and consumers in ways that touch on confidential matters (Nonprofits, 2016). Furthermore, all nonprofits should consider whether adopting a confidentiality policy is appropriate. Additional aspects of these donor guidelines include following environmentally sustainable practices to demonstrate respect for the planet, and in times of crisis be transparent and respond in a timely manner (Nonprofits, 2016). Last, being transparent in all financial operations and charitable solicitations are all good practices.

**Outcomes.**

Continually, across the human service field, funders, executive directors, and program managers are faced with pressures to demonstrate effectiveness through measurable outcomes (Lynch-Cerullo & Cooney, 2011). Although performance measurement is often seen as an administrative burden imposed by funders to the detriment of direct service, it is increasingly perceived as crucial to achieving impact for groups the organization serve (Lynch-Cerullo & Cooney, 2011). Lynch-Cerullo and Cooney (2011), using a conceptual framework combining institutional theory and
resource dependency theory, examined the field-level pressures facing human service organizations and reviewed the research on nonprofit-level responses to these pressures. After an examination of key innovations in social measurement, including the theory of change logic model, outcome standardization projects, and trends in calculating social value, as well as lessons learned from data-driven social innovation efforts, future directions in research and practice were proposed (Lynch-Cerullo & Cooney, 2011).

Lynch-Cerullo and Cooney (2011) found that for a growing number of funders and practitioners, performance measurement was their avenue to making a real, measurable difference. This performance measurement was based on social value and how likely individuals are to donate to an organization based on the demographic being served. As the performance measurement movement continues to unfold, administrators have ample opportunities to work at the individual level in funder relationships and in the field level to co-construct meaningful approaches to measuring effectiveness. In addition, as the purpose of performance measurement continues to evolve from simply “proving” to “improving,” the relationship between accountability and performance illuminates a certain aspect of serving others (Behrens & Kelly, 2008). This aspect of serving others that is illuminated is the passion and drive the organization has behind the cause. There is a shared sense of responsibility to the mission and when performing at a high level in an accountable way, positive change is made. In short, if organizations are meeting benchmarks, those organizations must be striving to be accountable.

Part of the challenge with merging accountability and performance objectives is who should have the responsibility to set the objectives of nonprofit organizations, and
have general control of these organizations (Ben-Ner & Hoomissen, 2006). Because leaders and managers are charged with ensuring organizational accountability, picking those people to lead the mission is paramount. Current law and public policy do not provide answers to these questions. Often, “nonprofit organizations are controlled by managers and members of the boards of directors or trustees (many of whom are appointed by management)” (Ben-Ner & Hoomissen, 2006, p. 5). Unfortunately, the goals of these leading and appointed individuals may not serve the interests of those who support the operation of nonprofit organizations.

Ben-Ner and Hoomissen (2006) research suggests a formal status of membership, enhanced by direct information dissemination by nonprofit organizations, and empowers state-sponsored agencies to support and oversee nonprofit organizations. Ben-Ner and Hoomissen (2006) are proponents of using the government as a tool for checking and balancing due to the specific regulations in place by the Internal Revenue Service in which nonprofit organization must abide.

Another exploratory study proposed a framework for nonprofit leaders to promote accountability in their organizations, an important goal for both management and performance in the nonprofit sector (Maher, Geer, & Cole, 2008). Maher’s et al., (2008) study “relies on Brody's four-part construct of organizational accountability (fiscal responsibility, good governance, adherence to mission, and program effectiveness) to examine the issue of promoting accountability in nonprofit organizations” (p. 62). Fiscal responsibility speaks to being finically responsible, governance is term that indicates how an organization manages public affairs. Additionally, adherence to mission is ensuring
the organization is doing what they said they stated they were going to do and program
effectiveness are measures that organizations use to measure benchmarks. In their work,
Maher et al. (2008) hypothesized that increased levels of nonprofit accountability are
related to higher levels of an organization's commitment to operating standards and to
higher levels of transformational leadership as exhibited by the organization's leader. The
results indicated that both predictor variables, commitment to operating standards and
transformational leadership are positively and significantly related to nonprofit
accountability, with transformational leadership being the stronger indicator of

Maher’s et al., (2008) scale measuring predictor variables of commitment to
operating standards was adapted from one previously developed by Cavusgil and Zou
(1994) for use in the for-profit sector. Cavusgil and Zou’s (1994) scale measured
commitment by the degree of careful planning and management and resource
commitment to programs as cited in Maher et al., 2008. The survey included scale items
measuring the components of transformational leadership: idealized influence
(attributed), idealized influence (behavior), inspirational motivation, intellectual
stimulation, and individualized consideration. The survey contains four questions related
to each of these components of transformational leadership.

Maher et al., (2008) study has significant implications for nonprofit managers and
for nonprofit organizational performance. These implications include that the level of
transformational leadership exhibited by CEOs of the responding nonprofit organizations
has a strong, positive relationship with the level of accountability within their
organizations (Maher et al., 2008). As such, the authors suggested that providing professional development opportunities for staff leaders to strengthen their transformational leadership skills would be an appropriate strategy for increasing organizational accountability and for increasing organizational performance (Maher et al., 2008). Additionally, commitment to operating standards codes is also significantly related to the level of nonprofit accountability within the organizations surveyed. Based on the survey results, the authors argued that nonprofit organizations need to adopt the relevant industry codes of conduct and invest the necessary resources to meet or exceed the prescribed accountability standards and maintain commitment levels (Maher et al., 2008).

**Accountability practices in organizations.**

Carmen (2008) examined the extent to which different types of funders are asking nonprofit organizations for evaluation and performance measurement data and described the many ways in which nonprofit organizations are responding to these requests. The picture that emerged was one that is decidedly mixed, illustrating a range of behaviors that challenges the current perception that most, if not all, funders are asking nonprofit organizations for more evaluation and performance measurement data (Carman, 2008).

The data collected during Carman’s (2008) study showed that only those nonprofit organizations that receive considerable funding from the federal government and the United Way are engaging in program evaluation and performance measurement, compared to nonprofit organizations that receive more funding from state and local governments, foundations, and other sources. Moreover, the extent to which nonprofit
organizations are subjected to external monitoring and descriptive reporting requirements also varied according to the type and amount of funding (Carman, 2008).

According to Benjamin (2009), improving nonprofit accountability is one of the most important issues facing the sector. Improving nonprofit accountability in ways that are attentive, unique and valuable to the needs regarding how nonprofits address societal problems is the challenge (Benjamin, 2008). In the article, Benjamin (2008) presented a framework for examining the consequences of accountability systems for nonprofit practice. Drawing on empirical findings from three case studies and early sociological work on accounts, the framework considered four questions: When do organizations give accounts? What is the purpose of the account? When are those accounts accepted or rejected by important stakeholders? And with what consequence (Benjamin, 2008)? However, Benjamin (2008) makes a distinction between a verification and explanatory accountability process. The distinction between the two accountability processes are that the verification process is comparing goals to outcomes, and explanatory is that opportunity for those who are held accountable a chance for explanation if required. By making this distinction and clarifying the relationship between the two accountability processes, the framework can be used to identify conflicts between accountability systems and nonprofit practice and to understand how efforts to ensure accountability can spur a change in nonprofit practice, change stakeholder expectations for nonprofits, or leave both intact (Benjamin, 2008).

Similar to Benjamin’s (2008) work, Ebrahim (2003) examined how accountability is practiced by nongovernmental organizations (NGOs). Ebrahim (2003) reviewed five
broad mechanisms, including reports and disclosure statements, performance assessments and evaluations, participation, self-regulation, and social audits. Each mechanism, distinguished as either a “tool” or a “process,” was analyzed along three dimensions of accountability: upward–downward, internal–external, and functional–strategic (Ebrahim, 2003). Downward accountability refers to when an organization is accountable to the people they aim to help. When organizations work closely with beneficiaries, this is considered upward accountability. Internal accountability can be described as being accountable to oneself or to the organization. External accountability is when an organization is accountable to the public. Functional accountability refers to the practices in place to affirm accountability, whereas strategic accountability is how those practices evolve with an organization into the future. From this study, it was observed that accountability in practice has emphasized “upward” and “external” accountability to donors while “downward” and “internal” mechanisms remain comparatively underdeveloped (Ebrahim, 2003). Ebrahim (2003) found that NGOs and funders focused primarily on short-term “functional” accountability responses at the expense of longer-term “strategic” processes necessary for lasting social and political change (Ebrahim, 2003). What this research implies is that in some cases organizations create accountability measures to create a Band-Aid effect, to fix the problem and move on. The implications of this are that to appease a board of directors or the general public to have an appearance of being accountable rather than making meaningful accountable practices.

Other researchers try to prescribe possible avenues to encourage accountability among people in organizations. For example, Ronald Fry (1995) discussed the notion of
accountability as an intrinsic experience, such as feeling good about doing for the sake of good in daily organizational life and contrasts it with the more traditional construct of accountability, doing the right thing because someone tell you to, as an external control or monitoring device. The concept of felt responsibility, a psychological construct reflecting the extent to which individuals feel capable of and compelled to take useful action toward a desired result, which the author described as an opportunity to enhance the effectiveness of nonprofit organizations (Fry, 1995). Campbell (2017) described the felt responsibility hypothesis as the theory that empathy may promote altruism by causing one to reflect on altruistic norms and thus to feel some obligation to help others who are distressed.

Nonprofit leaders and managers can use felt responsibility to help individuals act with accountability to themselves and to others (Fry, 1995). The concept of “conversation for accountability” posed a pragmatic opportunity for nonprofits in particular to turn the current environment of finger pointing and aggressive monitoring into an enabling organizational practice that benefits both nonprofit members and their clients or constituencies (Fry, 1995).

While tactics for internal betterment are used to influence accountability, it seems that in some other instances, geography is called into question. This analysis drew from the experiences of both Northern and Southern nonprofits organizations based in wealthy industrialized regions of the world, for example the global North and those in economically poorer areas, the South (Ebrahim, 2003). Ebrahim’s (2003) research viewed the concept of accountability from various disciplinary lenses in order to develop
an integrated understanding of the term. From this work an integrated framework was developed based on four central observations. These four observations included that accountability is relational in nature and is constructed through inter- and intra-organizational relationships (Ebrahim, 2003). This means that accountability is somewhat based on the individuals leading the organization, their understanding of accountability, and that this involves the “who, what, when, where, and why” they are being accountable to. Secondly, for Ebrahim (2003), accountability is complicated by the dual role of nonprofits as both principals and agents in their relationships with other actors. Third, characteristics of accountability necessarily vary with the type of nonprofit organization being examined. Last, Ebrahim (2003) posits that accountability operates through external as well as internal processes, such that an emphasis on external oversight and control may miss other dimensions of accountability essential to nonprofit organizations (Ebrahim, 2003).

**Nonprofit Organization Boards.**

Another mechanism for nonprofit organization accountability is their advisory and governing boards. Nonprofit boards are increasingly a focus of those interested in greater accountability and transparency, including policymakers, media, and the public (Ostrower, 2007). To help inform current policy debates and initiatives to strengthen nonprofit governance, in 2005 the Urban Institute conducted the first ever national representative survey of nonprofit governance, with 100 participants (Ostrower, 2007). The report presented survey findings discussing things such as, relationships between public policy and governance, factors that promote or impede boards’ performance of
basic stewardship responsibilities, board composition and factors associated with board diversity, and recruitment processes, including the difficulty experienced by many nonprofits in finding members (Ostrower, 2007).

Ostrower (2007) found that those proposing policy initiatives and good governance guidelines to strengthen nonprofits must assess the differential impacts on various types of nonprofits and weigh these carefully beforehand. These findings further implied that even as accountability dominates the agenda, attention must be focused on performance (achieving tasks) (Ostrower, 2007). Finally, the author indicated that as important as they may be, best practice guidelines or adopting new policies will not be sufficient to strengthen board performance and ultimately, accountability (Ostrower, 2007). Therefore, in some cases, knowing how to measure accountability ensures effective accountability policy.

Accountability measures.

Charity Navigator is the largest and most-utilized charity evaluator in America. The organization helps guide intelligent giving by evaluating the Financial Health, Accountability and Transparency of over 9,000 charities and provides basic data on the rest of the 1.8 million U.S. nonprofits. This organization defined accountability and transparency in assessing charities as accountability being an obligation and willingness by a charity to explain its actions to its stakeholders, as well as transparency by a charity to publish and make available critical data about the organization. Charity Navigator (2016) proposes charities that are accountable and transparent are more likely to act with integrity and learn from their mistakes because they want donors to know that they are
trustworthy. Wagner (2015) posits that charities that follow best practices in governance, donor relations and related areas are less likely to engage in unethical or irresponsible activities. Therefore, the risk that charities would misuse donations should be lower than for charities that do not adopt such practices.

To elaborate, List (2011) considered two data sources when examining accountability and transparency. The additional information is from the IRS Form 990, and a review of the organization's website. The goal was to inform the donor that the charity was providing important information such as expenses, assets and financial statements (List, 2011). The data collected from each source was culled from the Form 990. As a result of this new information, the IRS expanded the Form 990 in 2008 to collect additional information from charities that can accept tax-deductible donations. These changes were designed to inform the public about potential conflicts of interest, board oversight, executive compensation, and record keeping. The IRS stated that, "by making full and accurate information about its mission, activities, finance, and governance publicly available, a charity encourages transparency and accountability to its constituents” (IRS, 2016). List’s (2011) study found that ensuring nonprofit compliance to government policy is just one step in ensuring accountability throughout the sector.

It was also suggested that the presence of an independent governing body is helpful to keep nonprofits accountable (Kennelly, 2013). Those governing bodies are strongly recommended by many industry professionals to allow for full deliberation and diversity of thinking on governance and other organizational matters (Kennelly, 2013). Further, Kennelly (2013) suggests keeping an official record of the events that take place
during a board meeting ensures that a contemporaneous document exists for future reference. However, charities are not required to make their board meeting minutes available to the public (Kennelly, 2013). As such, there is an inability to review and critique their minutes, which help with both transparency as well as accountability. Employing a practice of transparency when conducting meetings helps to ensure accountability through being tied to the decision the board and leaders make for the organization.

Moreover, when creating policies and practices, some organizations create conflict of interest policies. These conflict of interest policies protect the organization, and by extension, those it serves, when it is considering entering into a transaction that may benefit the private interest of various officers or directors of the organization (Harris, Petrovits, & Yetman, 2015). However, charities are not required to share their conflict of interest policies with the public. Similar to the conflict of interest policy, the whistle blower policy outlines procedures for handling employee complaints, as well as a confidential way for employees to report any financial mismanagement (Harris et al., 2015). These guidelines foster good record keeping procedures that promotes data integrity. This data integrity works to keep the organization transparent and accountable, at least financially, to ensure the dollars raised are being utilized to further the mission (Harris et al., 2015).

Additionally, charities are required to list their executive director’s name and compensation on the IRS Form 990, an issue of concern for many donors (IRS, 2016). The IRS requires that any compensation paid to members of the charity's governing body
be listed on the Form 990 (IRS, 2016). Furthermore, all members of the governing body need to be listed whether or not they are compensated (Rey-Garcia, Martin-Cavanna, & Alvarez-Gonzalez, 2012). As such, it is not unusual for some members of the board to have compensation listed. The executive director of the organization frequently has a seat on the board, for instance, and is compensated for being a full-time staff member. However, it is rare for a charity to compensate individuals only for serving on its board of directors. Although this sort of board compensation is not illegal, it is not considered a best practice (Rey-Garcia et al., 2012). In addition, the charity should list its board members on its website. Publishing this information enables donors and other stakeholders to ascertain the make-up of the charity's governing body. This enables stakeholders to report concerns to the board.

Another practice of transparency includes the charity publishing its audited financial statements for the fiscal year represented by the most recently filed IRS Form 990. This is one way for donors to have easy access to this financial report to help determine if the organization is managing its financial resources well (Benson, Glazer, & Jaenicke, 1998). To do this, the charities websites can publish its most recently filed IRS Form 990. As with the audited financial statement, it is important for donors to have easy access to this financial report to help determine if the organization is managing its financial resources well and is another way nonprofit organizations are held accountable, through measurable numbers (Benson, Glazer, & Jaenicke, 1998).

According to Spital and Taylor (2008), donors have expressed extreme concern about the use of their personal information by charities and the desire to have this
information kept confidential. The exchanging and sale of lists for telemarketing and the mass distribution of "junk mail," among other things, can be minimized if the charity assures the privacy of its donors. As such, the privacy policy must be specific to donor information (Spital & Taylor, 2008). A general website policy which references "visitor" or "user" personal information will not suffice. Spital and Taylor (2008) comment that policy that refers to donor information collected on the website is also not sufficient as the policy must be comprehensive and applicable to both online and offline donors (Spital & Taylor, 2008).

**Employees.**

The United States Office of Personnel Management website states:

“Accountability means being held answerable for accomplishing a goal or assignment” (Management, 2016). Unfortunately, the word "accountability" often connotes punishment or negative consequences (Management, 2016), and this is even more true in regard to employee relationships with their organizations. Certainly, management should not tolerate poor performance from its employees, and needs to take action when it occurs. However, Filipeanu and Cananau (2015) comment that when organizations use accountability as a way of punishing employees, fear and anxiety permeate the work environment. As a result, employees are afraid to try new methods or propose new ideas for fear of failure (Filipeanu & Cananau, 2015). On the other hand, if approached correctly, accountability can produce positive, valuable results (Filipeanu & Cananau, 2015).
The positive results of practicing a constructive approach to measures of accountability include things such as improved performance, employee participation and involvement, increased feelings of competency, increased employee commitment to the work, more creativity and innovation, and higher employee morale and satisfaction (Hall, Frink, & Buckley, 2017). This all comes from the high-quality work by employees being reassured that though the methods are new, everyone within the organization is all learning how to implement the new measures together (Hall et al., 2017). These positive results occur when employees view accountability programs as helpful and progressive methods of assigning and completing work (Hall et al, 2017). Positive results also occur when employees do not associate accountability only with negative consequences (Hall et al, 2017). If employees do not fear failure, if managers recognize employees for their accomplishments, and if managers support their employees when goals become difficult, employees are more likely to be creative, innovative, and committed to their work all encouraging accountability (Hall et al, 2017).

Alagaraja and Shuck (2015) explored existing perspectives of organizational alignment and employee engagement to better understand the alignment-engagement linkages to individual performance. This is an underexplored area of inquiry in human resource development (HRD). Their analysis of the alignment and engagement literature resulted in the development of an exploratory conceptual model. The conceptual model elaborated on the organizational alignment and employee engagement linkages and their impact on individual performance (Alagaraja & Shuck, 2015). These interconnections emphasize the importance of developing internally consistent HRD interventions or
programs that align individual skills and knowledge with job characteristics and organizational systems and routines (Alagaraja & Shuck, 2015). With this alignment, it was found that employees tend to enjoy their work more and stay longer in a position if organizational and personal alignment exists.

Employee engagement is referred to as a “positive, fulfilling work-related state of mind characterized by vigor, dedication, and absorption” (Schaufeli, Salanova, GonzalezRoma, & Bakker, 2002, p. 74). It is also described as employee involvement and enthusiasm for their work (Buckingham & Coffman, 1999). Employee engagement has been related to high performance (Schaufeli and Salanova, 2007), high student performance (Schaufeli et al., 2002), and high morale (Britt, Dickinson, Moore, Castro, & Adler, 2007). Employees who are highly engaged often have a positive emotional attachment to their work. Rather than a momentary and specific mindset, engagement is more extensive, not focused on any particular object, event, individual, or behavior (Schaufeli & Bakker, 2003). Because engagement has been linked to positive organizational outcomes, managers would benefit from increasing engagement among their direct reports. By understanding how leadership impacts employee engagement, managers and human resources directors may more effectively train nonprofit leaders to maximize engagement (Freeborough & Patterson, 2015).

**Management.**

As mid-level leaders of an organization, managers can practice accountability by following good performance management principles (Roberts, 1991). They can use their agencies' performance appraisal programs to establish expectations in employee
performance plans and use formal awards programs to recognize employees (Roberts, 1991). However, merely following the minimum requirements of formal programs is not enough to create the positive environment necessary for constructive accountability (Roberts, 1991).

To ensure accountability, managers can involve employees in setting clear, challenging yet attainable goals and objectives, and give them the authority to accomplish those goals (Meoqui & Pedraza, 2011). Moreover, coaching employees when they request help, and support employees in all aspects of the job are also helpful (Meoqui & Pedraza, 2011). Managers can also keep a watchful eye to monitor employee progress towards goals, and provide feedback that includes credible, useful performance measures and offer the training and resources employees need to do the work (Meoqui & Pedraza, 2011). Of course, recognizing employees for good performance, both formally and informally, furthers an employee’s buy in for transparency and accountability measures (Meoqui & Pedraza, 2011).

Unfortunately, a recent study indicates that some agencies are not building the types of cultures where constructive accountability thrives (Management, 2016). The General Accounting Office (GAO) recently surveyed 3,816 full-time mid and upper-level managers on their perceptions about performance and management issues (Management, 2016). In their report, GAO found that while 63 percent of managers said they were held accountable for the results of their programs, only 36 percent of them said they had the authority they needed to accomplish strategic goals (Management, 2016).

The General Accounting Office observed that in these environments, "such an
imbalance can inhibit the development of an environment conducive to achieving results” (Management, 2016, p. 2). GAO also reported that only 31 percent of managers said that employees received positive recognition for helping to achieve organizational goals (Management, 2016). According to (find someone else to use here!), if managers are going to hold employees accountable for results, they also need to recognize employees for their efforts. Overall, shifting to constructive accountability may require a culture change, but managers will find the results well worth the effort (Management, 2016).

Both academic scholarship and nonprofit organization practice are increasingly re-considering the structure and functions of governance and management within nonprofit organizations (McClusky, 2007). While it can be argued that the governance portion of the institutional level of functioning should be located with the volunteer board of directors, McClusky (2007) suggested that the following factors affect the appropriate division of roles and responsibilities among board, executive, and other staff and volunteers within an organization: the size of the nonprofits budget, staff, and board. Secondly, the number of active volunteers and the breadth of roles they perform and the stage of the organization’s life cycle the level of trust/confidence between the chief executive and the board (McClusky, 2007). Additionally, executive transition plays a role in the dividing of roles, the presence of organizational crisis and, environmental factors, including fundamental change in funding sources and pressure toward merger or intense collaboration (McClusky, 2007). All of these factors influence how leaders of nonprofit organizations assign jobs and duties to their employees.
Ospina, Diaz, and O’Sullivan (2002) explored the emerging conceptualization of accountability in nonprofit organizations. Their study looked at how the top-level managers of four nonprofit organizations faced accountability and responsiveness challenges to accomplish their mission. The organization-community link was the core relationship in their accountability environment, helping the managers achieve what the literature calls “negotiated accountability” (Ospina, Diaz, & O'Sullivan, 2002). The managers favored organizational mechanisms to sustain this relationship in the midst of the accountability demands they experienced daily (Ospina, Diaz, & O'Sullivan, 2002). Communication with the primary constituency tended to drive the organization’s priorities and programs, helped managers find legitimate negotiation tools with other stakeholders, and helped develop a broader notion of accountability (Ospina, Diaz, & O'Sullivan, 2002). Driving organization priorities is very important in nonprofit organizations, although sometimes leadership cannot fix all of the organization accountability problems.

**Accountability Failure**

Adoption of new public-sector management (NPM) practices are commonplace in both developed and emerging economies (Lodhia & Burritt, 2004). One premise of NPM is that an effective accountability mechanism is in place such as greater transparency and disclosure, performance assessment, industry self-regulation, and adaptive learning (Lodhia & Burritt, 2004). Lodhia and Burritt (2004) found that where bad management and corruption are present, fundamental accountability mechanisms may fail.

The demise of the National Bank of Fiji (1995) provides an example of a country
where NPM (new public-sector management) was introduced, where poor management and corruption were entrenched and where accountability did not work because parties did not provide a proper account of their actions (Lodhia & Burritt, 2004). This problem of accountability led to the National Bank of Fiji running bad and doubtful debts of at least $90 million. By 1996, the National Bank of Fiji’s bad and doubtful debts were estimated at over $220 million. Since then, new accountability practices have emerged toward public accountability based on horizontal structures and result-based controls. This scandal illustrated the need for proponents of NPM to consider the context into which the system was going to be implemented, which in this case, there were many problems. The problems consisted of poor management, corruption and presence of political favors. All of these problems are considered when considering the net benefits likely to arise from the program’s introduction (Lodhia & Burritt, 2004). With the new public sector management practices in place, organizations can mend the broken aspects of the organization and begin work toward a more accountable platform.

Another model of accountability taken into question is the federal accountability system. For example, in the United States, in 2002, the No Child Left Behind Act implemented a system driven by quotas and sanctions, stipulating the progression of underperforming schools through agreements based on meeting performance quotas for specific demographic groups (Mintrop & Sunderman, 2009). The No Child Left Behind Act (NCLB) is a federal law that provides money for extra educational assistance for poor children in return for improvements in their academic progress (McGuinn, 2016). NCLB is the most recent version of the 1965 Elementary and Secondary Education Act.
(McGuinn, 2016). To explore the current federal accountability system, Mintrop and Sunderman (2009) examined whether it is likely to succeed or fail by asking questions such as: Does the sanctions-driven accountability system work? Is it practical? And is it legitimate among those who must implement it? The federal accountability system, made universal through the No Child Left Behind Act of 2002, is a system driven by quotas and sanctions, stipulating the progression of underperforming schools through sanctions based on meeting performance quotas for specific demographic groups (Mintrop & Sunderman, 2009).

Mintrop and Sunderman (2009) argued that even though sanctions-driven accountability may fail on practical outcomes, it may be retained for secondary benefits and because there is a sense that credible policy alternatives are lacking (Mintrop & Sunderman, 2009). Secondary benefits are those that are ideologically or politically vested in the organization, those who benefit from the way the organization stands without improvement. Mintrop and Sunderman (2009) conclude by proposing alternative policies and approaches to the current system. The alternative approaches the authors suggest are to create relationships between stakeholder, organization, and government to empower them to work together to find a balance that suits everyone and works to support the mission. These relationships were cultivated through the creation of meeting on level playing field to partner with each other to discuss the complex issues they were facing.

While the United States has its own organizational challenges in regard to accountability, so do other countries. For example, the Australians have been struggling
with accountability in their health care system. Despite 42 years since the 1967 referendum, enabling laws were made covering Aboriginal Australians, poor health systems remain and are extensively documented (Westwood & Westwood, 2010). Westwood and Westwood’s (2010) research presented results of a study into cultural awareness training in New South Wales and specifically South West Sydney Area Health Service (SWSAHS) with the aim of improving long-term health gains.

The evidence demonstrated poor definition and coordination of cultural awareness training with a lack of clear policy direction and accountability for improving cultural awareness at government level (Westwood & Westwood, 2010). For example, Westwood and Westwood, (2010) found that in SWSAHS staff attendance was poor and training was fragmented across the area. The authors proposed actions to improve Aboriginal cultural awareness for health professionals including incorporating Aboriginal cultural awareness training into broader based Cross-Cultural Training (CCT) (Westwood & Westwood, 2010).

As these examples show, it is clear that organizations and society struggle with accountability. Throughout this study, not only is accountability within organizations being studied through literature, but through a lens that may help shape suggestions as an avenue to better the accountability practices that are so imperative to a successful organization.

**Accountability & Leadership**

The words responsibility and accountability emerge when organizations start focusing on results, especially when the desired outcomes and goals are not achieved
As the pioneers of Accountability Training, Skousen’s organization often gets questions around the differences between these two words, responsibility and accountability, and how they tie to the achievement of results. In fact, many professionals they work with initially do not think they have accountability issues but, rather, believe that they have responsibility issues instead. “It is not until we demonstrate the way accountability is addressed that they begin to see that accountability, not responsibility, plays a major role in overcoming almost every challenge they face” (Skousen, 2016, p. 2). To do this, an understanding of the terms must be realized.

As Caldwell et al., (2008) posit, great leaders are ethical stewards who generate high levels of commitment from followers. Caldwell, Hayes, Bernal, and Karri (2008) propose that perceptions about the trustworthiness of leader behaviors enable those leaders to be perceived as ethical stewards. They define ethical stewardship as the honoring of duties owed to employees, stakeholders, and society in the pursuit of long-term wealth creation (Caldwell et al., 2008). Their model of relationship between leadership behaviors, perceptions of trustworthiness, and the nature of ethical stewardship reinforces the importance of ethical governance in dealing with employees and in creating organizational systems that are congruent with espoused organizational values (Caldwell et al., 2008).

Pucic (2015) expanded on what is currently understood about the causes, consequences, and unique role of ethical leadership in the workplace. In two different studies and two independent samples of approximately 1,500 workers, each in field settings, ethical leadership was positioned as an antecedent, mediator and outcome of
variables of pragmatic importance to the workplace. In addressing the ethical imperative of the employment relationship, these studies contributed to ethical leadership research in two ways. First, findings indicated that a follower’s rank was positively associated with perceptions of ethical leadership which speaks to the understanding that people who have superiors or leaders enjoy someone who acts in an ethical way. Secondly, the study found that ethical leadership functioned as a partial mediator between rank/status and desirable workplace outcomes such as organizational fairness climate, career satisfaction, and follower affective commitment, thus stating that ethical leadership manages the leader/follower relationship in a way that is positively perceived (Pucic, 2015). Overall, the study found that if ethical leadership equates to better work outcomes, then accountability, if practiced by an ethical leader should carry throughout the organization (Pucic, 2015). While many scholars study ethical leadership in the workplace, this review indicates that ethical leadership remains largely unexplored, offering researchers opportunities for new discoveries and leaders opportunities to improve their effectiveness.

Continually, the Oxford dictionary defines accountability to be subject to the obligation to report, explain, or justify something; responsible; answerable and responsible as, answerable or accountable, as for something within one’s power, control, or management. Similarly, the reviewed literature also describes accountable and responsible in a similar light. For example, Buckley, Frink, and Hall (2017) stated that an accountable being, as the word expresses, is an individual that must give an account of his/her actions to some other, and that consequently must regulate them according to the
good-liking of this other (Hall, Frink, & Buckley, 2017). Continually, responsibility is defined in the literature as the extent to which a person dependably fulfills duties and obligations to themselves and others (Raffaelli, Simpkins, Tran, & Larson, 2018). Accountability and responsibility are traits that leaders can choose to embody or set aside. For an organization to be affective and fulfill its mission, conducting business and leading the group in both an accountable and responsible fashion makes for positive outcomes.

While the words responsibility and accountability are often used interchangeably, (Allen and Dennis (1994) believe that an important and fundamental difference exists between the two, and that currently adopted definitions for accountability are wrong. The definitions are appreciated and respect the notion of being responsible and the need for it, but according to Allen and Dennis (1994) accountability is something truly empowering, not something consequential. When these two words are used synonymously, this misapplication can unintentionally create tendencies to blame, add unnecessary confusion, cause disengagement, and lead to poor performance.

Organizations often try to solve these problems by redefining responsibilities, reorganizing what people do and restructuring the way work is done, only to find that changing where people sit in the organization will not necessarily change the outcomes of the organization, or how individuals think and perform (Nelkin, 2016). What these decision makers lack is personal accountability, involving a choice to move closer to the success that an individual or an organization wants. Then one steps up to greater personal accountability (Nelkin, 2016).
Clearly defining responsibility is certainly essential but encouraging people to go a step further to get personally involved will secure better results (Smith & Sharma, 2002). This is where taking accountability comes into play. The notion of “taking accountability” naturally sounds more significant than “having responsibility”, because taking accountability represents an individual who is making the choice to go beyond what they are responsible for, carrying with it an idea of ownership, involvement, and engagement (Smith & Noble, 2014). Taking a look at an accountable team or organization within a workplace culture where positive and empowering version of accountability is embraced, Smith and Noble (2014) believed that one would find people at all levels take ownership for the strategic results of the organization. In this culture, projects do not slip through the cracks. People think differently about the job that needs to get done and people break down barriers and collaborate to achieve the right results (Smith & Noble, 2014).

Accountability is also perceived as a broader concept than responsibility- it is something one does to themselves, not something that someone does to someone else (Smith & Noble, 2014). As such, organizations embracing positive accountability have a culture of people that hold themselves accountable for the ultimate results of the organization (Smith & Sharma, 2002).

Drawing on the experience of Shell U.K. Exploration and Production, research by Bryden (2002) set a model specifying the four elements required to deliver breakthrough safety performance, focusing on accountability for safety and strong leadership, (although this needs to be applied in conjunction with workforce involvement and management
commitment). Bryden (2002) highlights the role accountability and leadership have played in improving the company's safety performance. For instance, Bryden (2002) found the motivation to change behavior was achieved by making explicit the link between actions and their consequences, in terms of linking safety to reward and career progression. The provision of skills for people to make a behavioral change was done through training all staff on Shell Expro locations in how to intervene if someone is acting in an unsafe way and how to respond to an intervention (Bryden, 2002). The other key skill identified as essential to delivering this message in a constructive non-threatening way was leadership style (Bryden, 2002). In this setting, Bryden (2002) found that a transformational leadership style is the most effective way for senior managers to communicate their commitment in a believable form. In addition, Jansen, George, Bosch, & Volderba’s (2008) study shows that an executive director's transformational leadership increases the effectiveness of senior team attributes in ambidextrous organizations and moderates the effectiveness of senior team social integration and contingency rewards. Transformational leadership provides the proper focus by helping staff members develop and maintain a collaborative, professional culture, fostering development, and helping staff solve problems more effectively (Leithwood, 1992).

Mission/Vision of Organizations

One-way organizations (especially nonprofit) attempt to set their intention, and as a result their outcomes, is through the mission and vision statements. As such, mission statements have been adopted nearly universally in nonprofit organizations (Kirk & Nolan, 2010). “A well-designed mission statement link has been found to better
organizational performance because it provides a framework for decision making, influence over staff and volunteer motivation, and a mechanism for signaling organizational legitimacy to stakeholders” (Kirk & Nolan, 2010, p. 473). Despite collective confidence in mission statement utility, the relationship between mission statements and performance, however, has received minimal attention, while there is research surrounding mission statements and organizational performance, much of the research studied for-profit organizations (Kirk & Nolan, 2010). Raynor (1998) forwards this sentiment by writing, “‘Vision’ and ‘mission’ are words whose power is overshadowed only by the confusion which surrounds them” (p. 4). While many executives are convinced of the importance of vision and mission statements, it seems they remain frustrated in their attempts to realize the full value of these concepts (Raynor, 1998). As a result, the terms vision and mission statements were placed within a broader context of market forces, organizational core competencies, strategies and goals (Raynor, 1998).

In addition to Raynor’s work, Kirk and Nolan’s (2010) study looked at several attributes of mission statements in women's rights nonprofit organizations, paying particular attention to the degree to which the statement focused on organizational purpose and the relationship between the goals and several measures of organizational financial performance (Kirk & Nolan, 2010). Their findings indicate that mission statements with a more focused geographic scope were associated with lower overhead ratios as this created a natural control of the functional area (Kirk & Nolan, 2010). What this means is that organizations who have a more directed and pointed mission based on
those they serve and the area they serve are able to fulfill their mission more directly and cost effectively than those with broader scope missions. Kirk and Nolan (2010) report that, “Mission statements that identified more target client groups were associated with larger one-year increases in contribution” (p. 481). The authors found strong statistical significance for locally focused nonprofit organizations in community buy in and constituent satisfaction. However, the relationships between the organization and their donor pool were weak, which called into question common assumptions about the importance of the mission statement to a nonprofit organization (Kirk & Nolan, 2010).

What this could mean is that even though locally driven nonprofits are connected closely to their missions, the donor base for this particular study was not as connected to the mission as the organization might have expected or hoped.

The Kirk and Nolan (2010) and Sawhill and Williamson (2003) studies both show the difficulty of measuring performance in the nonprofit sector. Sawhill and Williamson (2003) detailed how one organization, The Nature Conservancy, tackled the challenge of moving beyond measuring activity to measuring mission impact. After several false starts, the Conservancy developed a model for measuring success that they divided into three broad areas: impact which is the act of having a strong influence or someone or something, activity which speaks to the actions that are happening or being done, and capacity which speaks to productivity. Sawhill and Williamson (2003) presented data from interviews with leaders of thirty other leading nonprofits, who reveal how their organizations measure performance in those three areas. Lessons learned from this study include that not all nonprofits measure similarly, the impact, activity and capacity of each
not profit is unique, though generalizations could be made. For example, one
generalization suggested that nonprofits could borrow some practices from their for-profit
neighbor and act a bit more like them. For instance, McDonald (2007) observed that
“Nonprofit organizations are experiencing increasing pressures to be more business-like
and to focus on financial outcomes for sustainability and growth” (p. 261). There have
also been questions whether this attention on performance might come at the cost of
serving an organization's mission. McDonald’s (2007) research indicated that a
“nonprofit organization's mission can facilitate innovation, which has been shown to be a
key mediating step in achieving superior organizational performance” (p. 263).

McDonald (2007) conducted a study of nonprofit hospitals in the United States to
investigate the role of the nonprofit organization's mission in the innovation process.
Findings suggested “that a clear, motivating organizational mission helps an organization
to focus its attention on those innovations that will most likely support the
accomplishment of that mission” (McDonald, 2007, p. 264). According to McDonald
(2007), mission statements create a climate in which innovations are given a fair chance
to succeed. “As a result, firms with clear, motivating missions tend to be more
innovative” (McDonald, 2007, p. 263).

Additionally, nonprofit organizations rely on the mission to attract resources and
guide decision-making (Brown & Yoshioka, 2003). “Increasingly, mission statements are
recognized as a strong management tool that can motivate employees and keep them
focused on the organization’s purpose” (Brown & Yoshioka, 2003, p. 235). In Brown and
Yoshioka’s (2003) research, the authors explored employee attitudes toward the mission
in a youth and recreation service organization. In general, the findings showed that employees expressed positive attitudes toward the organization’s mission, and those attitudes were related to employee satisfaction and intentions to remain with the organization (Brown & Yoshioka, 2003). However, the authors also found that “dissatisfaction with pay tended to override employee’s mission attachment as explanation of why they may leave the organization” (Brown & Yoshioka, 2003, p. 244). Conclusively, the researchers determined that it was implied that mission might be “salient in attracting employees but less effective in retaining them” (Brown & Yoshioka, 2003, p. 240).

**Accountability & Mission/Vision**

The word “mission” is usually used in relation to an organization, agency, program, initiative, or effort as well as the intent or direction the organization is deliberately choosing. It is, therefore, mostly used in connection with agency or program performance accountability (Bale, 2016). Mission statements are usually concise statements of the purpose of an organization and explain why and how the organization does what it does (Bale, 2016). Mission statements can also be useful tools in communicating with internal and external stakeholders (Bale, 2016).

One mistake, however, that is often made is that organizations spend months and sometimes years trying to craft the perfect mission statement before any other work can proceed (Seong-Yuen & Vui-Yee, 2017). In some cases, mission statements are set aside, allowing the work of identifying and using performance measures to proceed quickly. Then on a parallel track, a small group can use the work of the performance measurement
to craft a workable mission statement (Seong-Yuen & Vui-Yee, 2017). The results of this are that a sensible mission statement is created, however, some of the richness may be lost to ensure the ability to fulfill the missions promise.

Frequently, the word “vision” is often used to convey a picture of a desired future, often one that is hard but possible to attain (Hira, 1999). This is a powerful idea and in fact one can think of the set of desired results as one way of articulating such a vision. It is possible to craft such a statement before or after the development of results (Hira, 1999). In contrast to a vision statement a mission statement is a formal summary of the aims and values of an organization. The way a mission and vision statement differ is that a mission speaks to the values in which the company hold close and the organizations reason for existance whereas the vision statement looks to the future of the organization in regard to potential growth and achievement.

Cavill and Sohail (2007) study presented a conceptual framework for exploring accountability. It is based on information collected through a literature review and semi-structured interviews with representatives from 20 UK-based international nonprofit organizations. The research found that those organizations tend to use a number of quality-assurance mechanisms to achieve ‘practical’ accountability such as feedback forms and consumer satisfaction surveys (Cavill & Sohail, 2007). However, it is suggested that this kind of accountability will not necessarily enable these organizations to achieve their missions to alleviate poverty and eliminate injustice. Cavill and Sohail (2007) posit that, like the term ‘participation’ before it, accountability has been co-opted for its instrumental benefits to these nonprofit organizations project performance and
management plans. It is argued that if these organizations are to achieve their missions, this will require more ‘strategic’ forms of accountability, geared towards fundamentally changing those social, economic, and political structures that promote poverty (Cavill & Sohail, 2007). Strategic forms of missions and visions are ones that look sat long-term and systematic change rather than a quick fix.

Ebrahim, Battilanaa and Mairb (2014) examined the challenges of governance facing organizations that pursue a social mission through the use of market mechanisms. These hybrid organizations, often referred to as social enterprises, combine aspects of both charity and business at their core (Ebrahim et al., 2014). Throughout Ebrahim et al.’s. (2014) research, two ideal types of such hybrids, differentiated and integrated were distinguished. The authors conceptualized the hybrids by two key challenges of governance these methods face: accountability for dual performance objectives, which are the objectives put forth by the organizations to ensure responsibility, and accountability to multiple principal stakeholders which was enacted to ensure transparency to board members and constituents (Ebrahim et al., 2014). The potential limitations of recently introduced legal forms to address these challenges were also studied by the authors. Ebrahim et al. (2014) theorized the importance of organizational governance and the role of governing boards in particular, in prioritizing and aligning potentially conflicting objectives and interests in order to avoid mission drift and to maintain organizational hybridity in social enterprises. This study solidifies to some extent the importance in the relationship between mission and accountability and how it can affect the organization if not tended to.
Stakeholders

Since social networking sites such as MySpace and Facebook began allowing organizations to create profiles and become active members online, organizations have started incorporating these strategies into their public relations programming (Waters, Burnett, Lamm, & Lucas, 2009). For profit organizations have used these sites to “help launch products and strengthen their existing brands; however, little is known about how nonprofit organizations are taking advantage of the social networking popularity” (Waters et al., 2009, pg.2).

Through a content analysis of 275 nonprofit organization profiles on Facebook, Waters and colleagues researched how these new social networking sites are being used by the organizations to advance their organization's mission and programs (Waters et al., 2009). The authors found that “Solely having a profile will not in itself increase awareness or trigger an influx of participation” (Waters et al., 2009, pg. 4). Instead, careful planning and research seemed to greatly benefit nonprofits as they attempted to develop social networking relationships with their stakeholders (Waters et al., 2009).

Luthra and Dahiya (2015) posit that the leaders and other senior professionals of this business era; put more emphasis on the business details. While hiring a leader with good communication skills are considered to be the most imperative skills a manager must have (Luthra & Dahiya, 2015). For an effective leader it is obligatory to ensure persuasion, responsibility, premeditated association, creating and managing value system and to provide support and motivation to his teams (Luthra & Dahiya, 2015). A leader is
capable to accomplish all this by effective leading, sound planning, monitoring and communicating. Among these mentioned factors perfect and precise communication is of utmost importance. It is a leader’s communication skills which motivate and inspire teammates to work hard and achieve team targets and organizational goals as well (Luthra & Dahiya, 2015).

Another study conducted by Anheier and Ben-Ner (2003) examined and organized the economic literature dealing with nonprofit institutions using the concept of “stakeholders”. In general, the literature Anheier and Ben-Ner (2003) identified conflicts between various groups of stakeholders. The first conflict identified was supportive of the nonprofit sector, suggesting that nonprofit organizations resolve those conflicts more effectively than other types of institutions (Anheier & Ben-Ner, 2003). This provided a positive theory of the nonprofit sector, explaining that nonprofit institutions evolve when they are more effective in providing a particular good or service than other possible institutional arrangements (Anheier & Ben-Ner, 2003). The second direction was more critical of the nonprofit sector, “suggesting that those conflicts will persist in nonprofit institutions and will require some kind of resolution, including perhaps government intervention” (Anheier & Ben-Ner, 2003, p. 105). Put the authors here, stated that “a stakeholder approach to nonprofit theory focuses on conflict and ignores some other views of the sector” (Anheier & Ben-Ner, 2003, p. 246).

The example that Anheier and Ben-Ner (2003) give is helpful in understanding stakeholders and how they play a role in nonprofit accountability and leadership because it can be seen that different scenarios call for a different type of direction from leadership.
In the case of the study, those organizations that provide a clear service can resolve issues with their stakeholder easier than those organizations that do not clearly state their intent.

**Marginalized Groups**

Marginalized groups and individuals are those who have been excluded or placed on the margins of society. Kagan, Burton, and Burns (2002) posit that “Marginalization is a slippery and multi-layered concept” (p. 17). Whole societies can be marginalized at the global level while classes and communities can be marginalized from the dominant social order (Kagan et al., 2002). Similarly, ethnic groups, families or individuals can be marginalized within localities. The World Health Organization (2016) found:

Social exclusion consists of dynamic, multi-dimensional processes driven by unequal power relationships interacting across four main dimensions - economic, political, social and cultural - and at different levels including individual, household, group, community, country and global levels. It results in a continuum of inclusion/exclusion characterized by unequal access to resources, capabilities and rights which leads to health inequalities. (p. 1)

Thus, the experience of marginality can arise in a number of ways. For some people, for instance those severely impaired from birth (ableism), or those born into a particularly marginalized group, for example, members of ethnic groups that suffer discrimination - the Roma in Europe, Indigenous people in Australia, Asia and the American continent, African Caribbean people in Britain, can and are typically life-long and greatly determines their lived experience (Nelson & Prilleltensky, 2010). For others, marginality is acquired, by things such as later disablement or by changes in the social
and economic (classism) system (Nelson & Prilleltensky, 2010). As global capitalism extends its reach, bringing more and more people into its system, more communities are dispossessed of lands, livelihoods, or systems of social support (Chomsky, 2000; Petras & Veltmeyer, 2001; Pilger 2002; Potter, 2000).

According to Jackson, Williams and Vanderweele (2016), marginalization is at the core of exclusion from fulfilling and full social lives at individual, interpersonal and societal levels. People who are marginalized have relatively little control over their lives and the resources available to them; they may become stigmatized and are often at the receiving end of negative public attitudes (Jackson et. al., 2016). Furthermore, their opportunities to make social contributions may be limited and they may develop low self-confidence and self-esteem.

In recent news, Erica Hilton, from the Center of Community Change Action reported that many people from marginalized groups have heard them saying, “America is the land of the free except if you’re fill in the blank” (Hilton, 2017 p. 1). This “fill in the blank” could include a number of “isms” such as being a person of color, a person living in low-income housing, an immigrant, a person who identifies as LGBTQ, and many others. Hilton also observed that “it seems as though political attacks against marginalized groups have increased within the last few months” (Hilton, 2017 p. 2).

One such system increasing marginalization includes racial, ethnic, cultural, and language diversity is increasing in nation-states throughout the world because of worldwide immigration (Banks, 2008). The deepening ethnic diversity within nation-states and the quest by different groups for cultural recognition and rights are challenging
assimilationist notions of citizenship and forcing nation-states to construct new conceptions of citizenship and citizenship education (Banks, 2008). A delicate balance of unity and diversity should be an essential goal of citizenship education in multicultural nation-states (Banks, 2008). Citizenship education should help develop thoughtful and clarified identifications with cultural communities, nation-states, and the global community (Banks, 2008). It also should enable acquire the knowledge, attitudes, and skills needed to act to make the nation and the world more democratic and just (Banks, 2008).

**Working Toward Less Marginalization**

Human beings are social animals (Charter for Compassion, 2016). As society, people live, work, and socialize together in communities that exist in diverse cultures and climates throughout the Earth. Within each of these communities from Mongolia to Mogadishu to Managua to Minnesota, human beings experience compassion for others, relieving pain and suffering for their families, for their neighbors, for their communities. But the structure of modern society of nation states and mega cities and a world population that has grown to over seven billion often thwarts and distorts this natural desire to be compassionate (Charter for Compassion, 2016). The sense of disconnection is so pervasive that unkindness, indifference, and selfishness appear as the norm; compassion, kindness and caring are the outliers.

In a compassionate community, the needs of all the inhabitants of that community are recognized and met, the well-being of the entire community is a priority, and all people and living things are treated with respect (Saltmarsh, 1997). More simply, in a
compassionate community, people are motivated by compassion to take responsibility for and care for each other (Saltmarsh, 1997). A community where compassion is fully alive is a thriving, resilient community whose members are moved by empathy to take compassionate action, are able to confront crises with innovative solutions, are confident in navigating changes in the economy and the environment, and are resilient enough to bounce back readily from natural and man-made disasters (Saltmarsh, 1997).

Each community can work to create a path to establishing compassion as a driving and motivating force, and each will conduct its own evaluation of what is “uncomfortable” in that community’s unique culture, that is, those issues that cause pain and suffering and marginalized members of the community (Nelson, Prilleltensky, & Macgillivary, 2001). For one community, that discomfort may be youth violence or an epidemic of teen suicide, while another community may discover that a portion of their community, immigrants, the homeless, or an LGBTQ group, has been marginalized, harassed, or even physically threatened (Nelson et. al., 2001).

Engaging communities invites an open perspective to life in practical, specific ways through compassion-driven actions in neighborhoods, businesses, schools and colleges, healthcare, the arts, local government, peace groups, environmental advocacy groups, and faith congregations (Yasmeen, Bracken, & Thomas, 2004). Cities, communities, and organizations that work to become more engaged in an accountable manner have often begun their work by identifying the issues that are troubling the community and need to be addressed is the place to start (Yasmeen et. al., 2004).
As a compassionate community works to understand and be accepting of one another’s differences, social justice lessens the divide in socio-economic and everyday culture. These two are similar in nature and creation because it is making space for everyone to meet a more level playing field.

**Social Justice**

Social justice is defined as promoting a just society by challenging injustice and valuing diversity (Vasquez, 2012). It exists when all people share a common humanity and, therefore, have a right to equitable treatment, support for their human rights, and a fair allocation of community resources (Vasquez, 2012). In conditions of social justice, people are not to be discriminated against, nor their welfare and well-being constrained or prejudiced on the basis of gender, sexuality, religion, political affiliations, age, race, belief, disability, location, social class, socioeconomic circumstances, or other characteristic of background or group membership (Vasquez, 2012).

Two of the most prominent theorists of social justice in the United States are John Rawls (2003), and David Miller (2003). Each offers a complex theory of social justice that illustrates its broad meaning. Both theories are similar, so there is significant overlap between the main ideas of these theorists.

**Rawls: Social Justice**

Rawls (2003) suggests that social justice is about assuring the protection of equal access to liberties, rights, and opportunities, as well as taking care of the least advantaged members of society. Thus, something is just or unjust depends on whether it promotes or hinders equality of access to civil liberties, human rights, opportunities for healthy and
fulfilling lives, as well as whether it allocates a fair share of benefits to the least advantaged members of society (Rawls, 2003).

Rawls' conception of social justice is developed around the idea of a social contract, whereby people freely enter into an agreement to follow certain rules for the betterment of everyone, without considering the implications of these rules for their own selfish gain (Rawls, 2003). Rawls posits that rational free people will agree to play by the rules under fair conditions and that this agreement is necessary to assure social justice because public support is critical to the acceptance of the rules of the game (Rawls, 2003). These rules or principles provide clarity around how to strengthen social cooperation with a clear and concise structure of any institution through the regulation of basic human rights and duties. Rawls (2003) specifies the basic rights and duties to be assigned by the main political and social institutions, and how they regulate the division of benefits arising from social cooperation and allot the burdens necessary to sustain it.

Rawls does not suggest that everyone will agree with what justice requires in given situations, but rather that his conception of fairness can fit into varying points of view and beliefs based on an overlapping consensus of "conflicting doctrines" because of what he calls "overlapping consensus" (Rawls, 2003, p. 32). That is, people agree enough about the basic principles of justice that even when they disagree about larger moral, religious or philosophical issues they can still agree about issues of social justice (Rawls, 2003). It is important to make mention that Rawls' theory is one of domestic justice, and that the principles apply to the basic structures of society. Moreover, the principles of social justice that relate to the structures of society help determine what is just within
society's institutions and associations (Rawls, 2003).

Rawls' principles of social justice include Equal Liberties, Equal Opportunity, and the Difference Principle. Continually, each person has the same indefensible claim to a fully adequate scheme of equal basic liberties, which scheme is compatible with the same scheme of liberties for all (Rawls, 2003). According to Rawls, these principles are ordered, meaning the first principle, the equal liberties principle, should be achieved before efforts to achieve the second principle are attempted. The first part of the second principle, the equal opportunity principle, precedes the second part, the difference principle. The ordering of the principles suggests that for Rawls, equality is the most important element of social justice.

Equality in this case means a fair distribution of each of the capacities when determining a societal norm that can be attained by all members to be normal and fully cooperating members of society over a complete life (Rawls, 2003). Rawls explains that after initially meeting the requirements of his first principle there is a major focus and priority of achieving the second principle through equality priority of equality means that the second principle is always to be applied within a setting of background institutions that satisfies the requirements of the first principle (Rawls, 2003). Background institutions refer to basic structures of society, family, school, religion, and economy, which, when just, can be referred to as "background justice" (Rawls, 2003, p. 10).

Rawls' (2003) theory of fairness can be implemented to determine if any process or outcome is consistent with social justice. When a process or outcome does not comply with any of Rawls' principles, we can conclude that it is not consistent with social justice.
That is, something is not consistent with Rawls’ theory of social justice if it combats any person's claims to equal basic liberties or if inequalities in society are not arranged to the greatest benefit of the least-advantaged members of society. This theory can be used to assess any government policy or social condition to determine if it is consistent or inconsistent with this theory of social justice. Conclusively, any government policy or social condition can be measured and vetted as consistent or inconsistent with social justice based on its consistency with Rawls' principles of social justice.

**Miller: Social Justice**

Miller (2001) argued that his theory is pluralistic and a circumstantial theory of social justice that is built around those principles of justice that people actually hold. Miller’s theory is considered pluralistic or circumstantial because different parts of his conception of social justice are more or less relevant depending on the circumstances (Miller, 2001). In short, for Miller, social justice depends on the context of given situations in contrast to Rawls who has a more right or wrong approach.

Miller (2003) looked to discover principles people actually use when judging whether parts of society are just or unjust. From that, his theory was formed from public opinion polls and studies of public opinion with regard to different elements of justice (Miller, 2001). Miller stated that society cannot be perfect but in an attempt to move toward overall fairness, social justice should be highly considered while still being "critical" in nature so that changes toward more fairness in society can be achieved (Miller, 2001, p. 15). That is it must not be utopian, but rather it must be supported by citizens and can realistically be achieved.
Miller found that people's views of justice are actually pluralistic in that they are determined by the context of a situation (Miller, 2001). This notion lends itself to the idea that whether something is judged as just or unjust depends not only on the principles that people hold but also in part on the nature of the situation (Miller, 2001). An example of this idea can be found in the workplace. Individuals are usually motivated by recognition of their own work and in a group setting they work together to achieve group recognition, the difference is merit and equality (Miller, 2001). What Miller is speaking to is whether employees are being recognized because of their merit and good work they do or because whether the person is male or female.

Miller’s (2001) idea of social justice deals with the distribution of acceptable and unacceptable in society, and more specifically, with how these things should be distributed within society. Social justice is concerned with the ways that resources are allocated to people by social institutions (Miller, 2001). Some of the advantages relevant for social justice include money, property, jobs, education, medical care, child care, care for the elderly, honors and prizes, personal security, housing, transportation, and opportunities for leisure (Miller, 2001). Some of the disadvantages include military service, dangerous work, and other hardships. For example, because someone is born into poverty, that person should not have to work strenuous hours and keep many jobs to provide for their family whereas a person born into advantage does not.

According to Miller (2001) whether something is just or unjust thus depends on whether advantages and disadvantages are distributed appropriately in society. Miller (2001) stated that when:
we attack some policy or some state of affairs as socially unjust, we are claiming that a person, or more usually a category of persons, enjoys fewer advantages than that person or group of persons ought to enjoy (or bears more of the burdens than they ought to bear), given how other members of the society in question are faring. (p. 3)

Additionally, Miller (2001) said that knowing what is expected before making a decision can be determined as justice, but at the least, we should treat everyone as equals because justice fundamentally requires us to treat people as equals; or we should understand justice as what people would agree to in advance of knowing their own stake in the decision to be reached.

Miller's theory focus on the concepts of need, desert, and equality. Need defined here as a trait that one is lacking in basic necessities, is being harmed, or is in danger of being harmed and/or that one's capacity to function is being impeded (Miller, 2001, p. 207). Desert is a trait that one has earned based on performance and, that superior performance should attract superior recognition. Thirdly, equality refers to the social ideal in that society regards and treats its citizens as equals, and that benefits such as certain rights should be distributed equally (Miller, 2001).

Miller's (2003) theory specifies that whether need, desert, or equality takes precedence depends on which "mode of human relationship" is being considered (Miller, 2001). This is because depending on the relationship that we have with a person, this can help us better determine the justice that someone displays toward (to) us, thus, we can best understand which demands of justice by looking first at the particular nature of that relationship (Miller, 2001).
Miller’s theory specifies three basic modes of human relationships which include, solidaristic community, instrumental associations, and citizenship. A solidaristic community is made up of individuals that share common values and expectations and exists when people share a common identity as members of a relatively stable group with a common ethos (Miller, 2001). In this human relationship mode, the principle of distribution according to need is most relevant. Under this premise, every individual in the community is expected to pull their own weight and contribute to the group based on their own abilities. Each member is expected to contribute to relieving the needs of others in proportion to ability, the extent of liability depends upon how close the ties of community are in each case (Miller, 2001). In addition, there is a set of rules and guidelines that each community will live by, that each individual must meet, and in doing so the community is able to gauge its own needs for justice. Thus, each community embodies, implicitly or explicitly, a sense of standards that an adequate human life must meet, and it is in terms of this benchmark that the much-contested distinction between needs, which are matters of justice, and mere wants is drawn (Miller, 2001).

For Miller (2001), instrumental associations exist when people work together in a practical state to get things done. People relate to one another in a utilitarian manner; each has aims and purposes that can best be realized by collaboration with others (Miller, 2001). In this relationship mode, according to desert the principle of distribution is most relevant. Individuals arrive with different skill sets allow them to be placed in the best roles possible in order to meet goals, based on their strengths and weaknesses as every person comes to the association as a free agent with a set of skills and talents that s/he
deployed to advance their goals (Miller, 2001). According to Miller (2001), “A person's deserts are fixed by the aims and purposes of the association to which she belongs, these provide the measuring rod in terms of which relative contributions can be judged”.

Last, citizenship refers to "members of a political society" in "modern liberal democracies" who are related not just through their communities and their instrumental associations but also as fellow citizens (Miller, 2001). In order to become a member of society, everyone understands what the expectations are to remain in such a status, anyone who is a full member of such a society is understood to be the bearer of a set of rights and obligations that together define the status of citizen (Miller, 2001). In this relationship mode, according to equality, the principle of distribution is most relevant because everyone in the society is deemed equal in terms of certain rights (Miller, 2001). Thus, every citizen deserves certain equal rights (Miller, 2001).

Because of the citizenship mode, human rights play a significant role in Miller's theory of social justice. Miller (2003) explains that there are basic freedoms that the citizens can expect, such as the freedom of movement or the freedom of speech (Miller, 2001). Miller's pluralistic theory of social justice works to determine if any process or outcome is consistent with social justice. When a process or outcome does not comply with any of Miller’s principles, it is not consistent with social justice. These inconsistencies include things such as when a process interferes with one's necessities or hurts one's capacity to function, if it interferes with claims based on desert, or if it impedes equal opportunity or treatment.

Similar to Rawls theory, Miller’s theory can be used to assess any government
policy or social condition to determine if it is consistent or inconsistent with social justice. Thus, any government policy or social condition can be judged as consistent or inconsistent with social justice based on whether it is consistent or inconsistent with Miller's three principles of social justice.

Miller (2003) developed his theory for a democratic system of government, and it assumes that society is a living organism comprised of individuals, groups, and so forth who believe in social justice because it specifies the institutional arrangements that allow for full contributions by and well-being of members of the society (Miller, 2001). Miller’s theory assumed a bounded society with members, in which there are specific institutions to which the principles of social justice apply, and that the state is the agency capable of changing structures when necessary (Miller, 2001).

Throughout the present study, Rawls’ (2003) theory of social justice was utilized. Rawls’ theory was chosen over Miller’s theory because the question of the present study asks how different nonprofit organizations are working to fulfill their mission and vision by providing a service to others through the distribution of wealth and services among those in need. While Miller’s theory still applies to this, his theory is based on individual situations. This study looks to uncover if and how they are fulfilling their mission but filling a gap, regardless of the situation in which those in need should be getting help.

Social Justice & Marginalized Groups

Social justice is aimed at creating equality in an unequal society. Some of these inequalities could be access to education, income based on gender, age or race, access to health care and many others. Marginalized individuals represent those individuals who
tend to be on the fringe of society or groups that are commonly discriminated against because of their differences to the “norm”. The intent of this study is to combine social justice with organizational leaders who serve marginalized groups in a way that will shed some light on to how those individuals are served. As such, a focus on not just how nonprofit organizations are working to be accountable, but also on what social justice perspectives are best utilized.

As we strive to be advocates for social justice, there is a specific call to recognize and address issues of marginalization and resilience as part of the process and how it affects everyone differently (Burns & Ross, 2010). Not only do issues of oppression play out in interactions and relationships between and among group members and leaders but issues of advantage and privilege do as well (Burns & Ross, 2010). Limitations of those relationships may depend on the makeup of the individual and those involved in the discussion (Burns & Ross, 2010).

Throughout history there has been a need for people to speak up and speak out against acts of violence and hate rhetoric. There is and remains a need for voices to be raised, which includes not only marginalized groups but allies. Allies lift up the voices of social justice advocates who have marginalized identities (Harper & Romero, 2016). In this way, allies serve as a support system alongside marginalized population, without overshadowing current movements. By speaking up and standing firm in their support of social justice in the presence of those who are perpetuating oppression/discrimination, social justice allies can help create change (Harper & Romero, 2016).

**Social Justice & Leadership Traits**
Furman’s (2012) research proposed a conceptual framework for social justice leadership as praxis and to explore the implications for leadership preparation programs (Furman, 2012). The conceptual framework for social justice leadership was grounded in a review of literature and organized around three central concepts (Furman, 2012). First, leadership for social justice is conceived as a praxis, in the Freireian sense, involving both reflection and action (Furman, 2012). Second, leadership for social justice spans several dimensions, which serve as arenas for this praxis (Furman, 2012). These dimensions include the personal, interpersonal, communal, systemic, and the ecological (Furman, 2012). Third, each dimension within the framework requires the development of capacities on the part of the leader, capacities for both reflection and action (Furman, 2012).

Furman (2012) argued that the central purpose of leadership preparation programs is to develop these capacities in aspiring school leaders. At present, the literature on social justice leadership and most preparation programs address some of the capacities for social justice leadership well (e.g., critical consciousness about social justice issues), but others poorly or not at all (e.g., the actual skills needed for leadership praxis) (Furman, 2012). The practice framework proposed facilitates a more detailed and comprehensive analysis of the capacities needed by contemporary school leaders working for social justice and, therefore, how preparation programs might be designed and delivered (Furman, 2012).

In a different research model, an investigation into the identities and leadership traits of seven urban school principals committed to social justice across elementary,
middle, and high school levels was conducted (Theoharis, 2008). Those administrators believed that enacting social justice for marginalized students was instrumental in their desire to become school leaders and central to their practice (Theoharis, 2008).

A qualitative approach combined with principles of auto-ethnography guided Theoharis's (2008) research methods. The author’s findings included varied personal experiences that sound the principles call to leadership and three common leadership traits (Theoharis, 2008). These traits are arrogant humility, passionate leadership, and a tenacious commitment to social justice (Theoharis, 2008).

Another empirical research study by Jayavant (2016) sought out strengths-based leadership practices that seek to explore leadership for social justice and equity in New Zealand’s culturally and linguistically diverse educational and social landscape. Similar to the diversity in other countries where leaders demonstrate culturally responsive leadership practices in their quest to educate diverse democracies, this inquiry examined the characteristics and behaviors of effective leadership for social justice and equity for student academic achievement in urban Auckland primary schools.

Jayavant’s (2016) qualitative, comparative case study, combined with the theoretical framework of applied critical leadership from theories of transformational leadership, critical pedagogy and critical race theory (perspective lens) guided the research methods. The research findings presented several applied critical leadership characteristics that highlighted the complexities of leading for social justice in urban Auckland primary schools (Jayavant, 2016).
A distinct phenomenon was leaders’ axiological philosophy (values, beliefs and morals) underpinning their leadership that was culturally responsive to the diversity in their educational contexts. These findings suggested the need for research and scholarship yet to be done in this largely unexplored educational leadership academic space (Jayavant, 2016).

Chapter Overview

Throughout this chapter the literature review has given insight as to what has been previously researched on this topic and the sub topics. Accountability has been discussed as well as the literature surrounding nonprofit entities. Additionally, the literature that studied social justice and marginalization of people in society. The chapter concludes with a portion of the discussion making connections between accountability and leadership/mission statement in nonprofit organizations. The following chapter is the methodology and methods portion of the discussion. There, the way the study will actually be researched is discussed in detail.
CHAPTER THREE

METHODOLOGY AND METHODS

The purpose of this hermeneutical phenomenological study was to explore how nonprofit organizations develop policies and practices to hold themselves accountable to their vision/mission and those they serve. This chapter will discuss the methodology and methods that help format how the research question will be answered. The discussion of identifying accountability within nonprofit organizations as it deals directly with marginalized groups is an important story to be told because it helps ensure those that nonprofit organizations are serving are actually being attended to. Using organizations mission/vision statements to begin the conversation as to how they hold themselves accountable is where this research began. Throughout this next portion of the text the research methods, participants, data collection, analysis, limitations and ethical considerations will be discussed.

For this study an interpretivist, ontological approach will be utilized. Ontology deals with the nature of being (Taylor, 1959). Continually, ontology is a set of concepts and categories in a subject area or domain that shows their properties and the relations between them (Taylor, 1959). An interpretivist ontological approach assumes that reality as we know it is constructed inter-subjectively through the meanings and understandings developed socially and experientially (Johnson, 2016). Interpretivism rejects the objectivist view that meaning resides within the world independently, nature includes many elements and utilizing an interpretivist ontological approaches marries the nature of things with the social construction of the world. Because this study looks to uncover
accountability practices through nonprofits, an approach that demonstrates how understanding through meaning created by society was used. Interpretations that relate social justice to consider societal understanding are mediated by differences in cultural traditions. According to Zhang, Xia and Li (2007), some of these traditions, which emphasize the individual responsibility toward society focus on the equilibrium between access to power and its responsible use (Zhang, Xia, & Li, 2007). Interviewing leaders of organizations helps show responsibility because these meetings shed light onto how people in a position of power are influencing those who may not be. Additionally, these interviews speak directly to the equilibrium because for this study, nonprofit organizational leaders will be the respondents, so not only are they people in power but are working to make positive change with their power in community.

An ontological approach lends itself to a transactional epistemology. This type of epistemology assumes that we cannot separate ourselves from what we know (Johnson, 2016). According to Johnson (2016), the investigator and the object of investigation are linked such that who we are and how we understand the world is a central part of how we understand ourselves, others, and the world around us. This linkage is essentially a relationship that is socially constructed. We, as humans, are able to understand others and the world because we are conditioned similarly, thus, we have some inkling as to how others may be experiencing the world. A transactional epistemology was chosen for this study because as interviews are conducted exploring participants understanding of the world, as well as the experiences of those individuals can shed light onto their understanding of the world. This is important to this specific research because as the
employees are asked the interview questions, not only will they tell their answers, but an understanding of how they make sense of these experiences can be explored. As a researcher, I will uncover this meaning making by listening to what they have to say to the questions I ask them and work to find common phenomena that emerges. Moreover, as Dharamsi and Scott (2009) propose, we cannot separate ourselves from “what” we know. Therefore recollections told by those interviewed are rich in data because it is not only what they “know”, but more importantly, “how” they know it can be explored. As Dharamsi and Scott (2009) posit, data collected from interviews, or qualitative research makes for a richer and more grounded study. The other aspect of this study’s framework, Interpretivism, also known as interpretivist, involves researchers to deduce elements of the study. Thus, interpretivism integrates human interest into a study by integrating and describing the experiences and emotions of other people (Blooberg & Volpe, 2012). The position of interpretivism is an ontological approach where interpretivists believe that reality is multiple and relative, meaning that there are many ways to see and understand reality but that it is all connected because people are fundamentally constructed (Ozanne & Hudson, 1988). Accordingly, interpretive researchers assume that access to reality (given or socially constructed) is only through social constructions such as language, consciousness, shared meanings, and instruments (Blooberg & Volpe, 2012). Development of interpretivist philosophy is based on the critique of positivism in social sciences (Blooberg & Volpe, 2012). This critique of positivism into interpretivism is the more direct understanding human action through empathic understanding whereas positivism looks for a correlation between variables (Blooberg & Volpe, 2012).
Interpretivism is associated with the philosophical position of idealism, and is used to group together diverse approaches, including social constructivism, phenomenology and hermeneutics, approaches that reject the objectivist view that meaning resides within the world independently of consciousness (Creswell, 2013). According to interpretivist approach, it is important for the researcher as a social actor to appreciate differences between people (Creswell, 2013). Moreover, interpretivism studies usually focus on meaning and may employ multiple methods in order to reflect different aspects of the issue (Creswell, 2013).

Interpretivism fits well in this research because not only does it help understand the phenomenon that occurs between organizations and people, but also because the people the organizations serve are usually a diverse set of individuals. As such, interpretivism lends itself to the many perspectives to the same topic. Interpretive approach relies heavily on naturalist methods. Naturalistic methods that exist within the interpretive approach are semi-structured interviews and observations of interviewed subject. Utilizing an interpretive method also incorporates a human-interest dynamic. As this study is grounded in accountability to those being served, it concerns human interest greatly due to the focus of non-profits and their service to communities.

Interpretive research is a research paradigm that is based on the assumption that social reality is not singular or objective but is rather shaped by human experiences and social contexts. Therefore, it is best studied within its socio-historic context by reconciling the subjective interpretations of its various participants (Yanow & Schwartz-Shea, 2012). Because interpretive researchers view social reality as being embedded
within and impossible to abstract from their social settings, they “interpret” the reality through a “sense-making” process rather than a hypothesis testing process (Yanow & Schwartz-Shea, 2012). This type of study is human interest because it deals with the welfare of other humans. This particular study carries an emotional tone from the voices of the interviewees and their perspectives regarding accountability, and how people treat other people.

I believe that a better understanding of how accountability is achieved for both the organization and the individuals being served by the organization using an Interpretivism lens and transactional epistemology will shed light on a few dynamics. One of these aspects may include the perspective of the size of impact the organization believes it is having around the surrounding community. Another aspect is the effectiveness of work being completed. This includes not only the immediate programing the organization does, but also the influences it may be having in the larger system. Most nonprofit organizations exist to fill a gap in society’s services. Continually, while keeping effectiveness and impact in mind, discovering how these organizations are employing social justice practices, both short term and long term by fulfilling their mission helps uncover the meaning making of them. These aspects will be explored based on the research question through the interviews. Only then will we have an understanding of how these organizations are accountable to those served.

**Methods**

As Creswell and Plano Clark (2007) comment; “unlike positivist or experimental research that utilizes a linear and one-directional sequence of design steps, there is
considerable variation in how a qualitative research study is organized” (p. 2). Typically, qualitative researchers attempt to describe and interpret human behavior based primarily on the words of selected individuals and/or through the interpretation of their material culture or occupied space (Ivey, 2012). Thus, as Creswell (2013) comments, “qualitative research is aimed at gaining a deep understanding of a specific organization or event, rather than surface description of a large sample of a population” (p. 35). A qualitative method looks to provide an explicit rendering of the structure, order, and broad patterns found among a group of participants, ultimately generating data about human groups in social settings (Blooberg & Volpe, 2012). That said, this study looks to find the rich, in-depth meaning of the mission to employees within the organizations and whether there is a sense of accountability attached to it.

In addition to working to gain a deeper understanding of a phenomena, “qualitative research does not introduce treatments or manipulate variables or impose the researcher's operational definitions of variables on the participants” (California State University, 2016, p. 5). Instead, in qualitative research the meaning emerges from the participants and tends to be more flexible in that it can adjust to the situation and setting (Blooberg & Volpe, 2012).

For this study, a qualitative approach was chosen because this research aims to get a better understanding through the firsthand experience and understanding of the participants. Therefore, in this method, truthful reporting and quotations of actual conversations can be obtained (Creswell & Plano Clark, 2007). Furthermore, this research aims to understand how the participants derive meaning from their surroundings,
and how these meanings and understanding influences their behavior (Creswell & Plano Clark, 2007). Finally, this methodology was chosen because utilizing a qualitative approach looks to interview a few people with rich in-depth responses. The narrower phenomenological approach allows for an understanding specific to the nature of several organizations, focuses on the phenomena itself, and works to uncover its definition and expression.

**Phenomenological Research**

As Polkinghorne (1990) states, “research methods are plans used in the pursuit of knowledge” (p. 13). Polkinghorne (1990) believes these methods are outlines of investigative journeys, laying out previously developed paths, which, if followed by researchers, are supposed to lead to valid knowledge. The paths are “drawn on maps based on assumptions about the nature of reality and the processes of human understanding” (Polkinghorne, 1990, p. 12). These maps were developed for Western science during the past three centuries and are based on the notion that reality consists of natural objects and that knowledge is a description of these objects as they exist in themselves (Polkinghorne, 1990).

The purpose of the phenomenological approach is to “illuminate the specific, to identify phenomena through how they are perceived by the actors in a situation” (Lester, 1999, p. 1). In the human sphere, this normally translates into gathering “deep” information and perceptions through inductive, qualitative methods such as interviews, discussions, and participant observation, and represents the information from the perspective of the research participants (Agaraad, 2017). Furthermore, phenomenology is
“concerned with the study of experience from the perspective of the individual, ‘bracketing’ taken for granted assumptions and usual ways of perceiving” (Lester, 1999, p. 1).

Epistemologically, phenomenological approaches are based on a paradigm of personal knowledge and subjectivity and emphasize the importance of personal perspective and interpretation (Agaraad, 2017). As such these methods “are powerful for understanding subjective experience, gaining insights into people’s motivations and actions, and cutting through the clutter of taken for granted assumptions and conventional wisdom” (Lester, 1999, p. 2). Pure phenomenological research “seeks essentially to describe rather than explain, and to start from a perspective free from hypotheses or preconceptions” (p. 2). Moreover, recent humanist and feminist researchers:

Refute the possibility of starting without preconceptions or bias, and emphasize the importance of making clear how interpretations and meanings have been placed on findings, as well as making the researcher visible in the ‘frame’ of the research as an interested and subjective actor rather than a detached and impartial observer. (p. 3)

As such, phenomenological methods are particularly effective at bringing to the fore the experiences and perceptions of individuals from their own perspectives, and therefore, challenging structural or normative assumptions (Agaraad, 2017). Adding an interpretive dimension to phenomenological research, “enabling it to be used as the basis for practical theory, allows it to inform, support or challenge policy and action” (Lester, 1999).

**Hermeneutic Phenomenology**
More specifically, hermeneutic phenomenology is a qualitative research methodology that arose out of and remains closely tied to phenomenological philosophy, a strand of continental philosophy. Although phenomenology’s roots can be traced back centuries, it became a distinct philosophical project in the mid-1890s with the work of Edmund Husserl. Husserl (1970) argued that we are always already in the world and that our only certainty is our experience of our world, thus, to understand the structure of consciousness can serve as the foundation for all knowledge. Husserl’s (1970) project has been extended, contested, and modified by countless philosophers, including Martin Heidegger, Maurice Merleau-Ponty, Jean-Paul Sartre, Emmanuel Lévinas, Jean-Luc Nancy, and Jean-Luc Marion, creating a vibrant and eclectic philosophical tradition.

**Husserl Hermeneutic Phenomenology**

The main focus for Husserl (1970) was the study of phenomena as they appeared through consciousness. He purported that minds and objects both occur within experience, thus eliminating mind body dualism. Valle et al. (1989) reported that Husserl viewed consciousness as a united dialogue between a person and the world. Moreover, Husserl saw access to the structures of consciousness not as a matter of induction or generalization, but as a result of direct grasping of a phenomena. This grasping was seen as an intentional process, actively guided by human intention, not mechanistic causation (Polkinghorne, 1990). Koch (1995) identified that Husserl viewed intentionality and essences as key to our understanding of this phenomenology. Husserl saw intentionality as a process where the mind is directed toward objects of study. Conscious awareness was the starting point in building one’s knowledge of reality. By intentionally directing
one’s focus, Husserl (1970) proposed one could develop a description of particular realities. This process is one of coming face to face with the ultimate structures of consciousness. These structures were described as essences that made the object identifiable as a particular type of object or experience, unique from others (Edie, 1987).

**Heidegger Hermeneutic Phenomenology**

The way this exploration of lived experience proceeds is where Husserl and Heidegger disagreed. While Husserl focused on understanding beings or phenomena, Heidegger focused on “Dasein”, that is translated as “the mode of being human” or “the situated meaning of a human in the world” (Annells, 1996, p. 710). Husserl was interested in acts of attending, perceiving, recalling, and thinking about the world, and understood human beings primarily as “knowers”. Heidegger, in contrast to Husserl, viewed humans as being primarily concerned with an emphasis on their fate in an alien world (as cited in Annells, 1996).

Consciousness is not separate from the world, in Heidegger’s (1927/1962) view, but is a formation of historically lived experience. He believed that understanding is a basic form of human existence in that understanding is not a way we know the world, but rather the way we are (Polkinghorne, 1983). Koch (1995) outlined Heidegger’s emphasis on the “historicality” of understanding as one’s background or situatedness in the world. Historicality, a person’s history or background, includes what a culture gives a person from birth and is handed down, presenting ways of understanding the world. Through this understanding, one determines what is “real”, yet Heidegger also believed that one’s background cannot be made completely explicit. Munhall (1989) described Heidegger as
having a view of people and the world as indissolubly related in cultural, social and historical contexts.

**Gadamer Phenomenology**

Gadamer believed that understanding and interpretation are bound together with interpretation always an evolving process, thus a definitive interpretation is likely never possible (Annells, 1996). While Gadamer (1960/1998) was not opposed to the use of methods to increase our level of understanding and to overcome limited perspectives, he was emphatic in his stand that methods are not totally objective, separate or value free from the user (Laverty, 2003). Koch (1996) described Gadamer’s position as one of supporting prejudice as the condition of knowledge that determines what we find intelligible in any situation. These understandings are based on our historicity of being and all understanding will involve some prejudice and Gadamer did not support the notion that a knower can leave his/her immediate situation in the present merely by adopting an attitude (Laverty, 2003). This view acknowledged the unquestionable presence of historicity of understanding and he worked to extend the perspective that these positions play a positive role in the search for meaning (Gadamer, 1976).

The basic tenet of hermeneutic phenomenology is that our most fundamental and basic experience of the world is already full of meaning (VanManen, 2014). As such, we are enmeshed in our world and immediately experience our world as meaningful because it is with other people. This includes the histories, cultures, and events that precede any attempt on our part to understand or explain it (VanManen, 2014). Thus, the purpose of hermeneutic phenomenological research is to bring to light and reflect upon the lived
meaning of this basic experience. Researchers attempt to describe phenomena as they appear in everyday life before the phenomenon has been theorized, interpreted, explained, and otherwise abstracted, while knowing that any attempt to do this is always tentative, contingent, and never complete (VanManen, 2014). Furthermore, according to VanManen (2014) phenomenology as a methodology is open to nearly any human experience.

While having a relatively simple objective, doing hermeneutic phenomenological research poses many challenges. First, the object of our interest is experience before it is put into language, and yet that experience cannot be accessed other than through a descriptive account (VanManen, 2014). We are always “too late”, unable to directly access the object of our interest. Second, what do we do with the accounts once we have them (VanManen, 2014)? Unlike some other qualitative methodologies, hermeneutic phenomenology has no set method (VanManen, 2014). While there are a range of activities that may be used, including line-by-line reading, thematic analysis, and existential analysis, none of these are guaranteed to result in a phenomenological reflection. The “how” must be found anew with each study, making phenomenological researchers “perpetual beginners” (Merleau-Ponty, 2006, p. 83). This is not to say, however, that phenomenology is not a rigorous or specific approach. Instead, it acknowledges that no one approach is suitable to all phenomena. What is common to all phenomenological research, however, is its sensibility and a very specific kind of engagement with the world (Merleau-Ponty, 2006). For any study to be successful, researchers must develop a “phenomenological eye” through which they can see the
uniqueness of the phenomenon in all of its complexity and strangeness, as well as a strong “phenomenological pen” through which they can re-evolve and illuminate the phenomenon in their text (Merleau-Ponty, 2006).

Learning phenomenology, then, becomes an issue not of “how” to do it but of developing a particular orientation to the world. The Chinese philosopher Confucius famously wrote: “I hear and I forget. I see and I remember. I do and I understand” (Vaillancourt, 2009). This is an apt adage for learning hermeneutic phenomenology. As much as we might read about and study texts, we cannot truly begin to understand hermeneutic phenomenology until we practically engage in its activities. This involves formulating phenomenological questions, identifying and collecting experiential material, and reflecting on concrete experiences. Through grappling with the challenges of doing phenomenology, we begin to develop a sense of what movements bring us closer to the phenomenon as it is lived through and which lead us astray into theory or explanation. For this reason, the most effective phenomenological workshop and courses are laden with activities that challenge its participants to move beyond thinking about the methodology and towards embodying it.

**Philosophical Foundation**

Since phenomenology is a broad discipline and method of inquiry based on the premise that reality consists of objects and events as "phenomena" as they are perceived or understood in the human consciousness (Herrmann, 2013). This method speaks best to exploring “how” leaders of nonprofit organizations understand their role in the greater community, and how they are accountable to both internal and external stakeholders.
Additionally, phenomenological philosophy tends to be more descriptive than prescriptive. Given that this study is centered on asking employees *how* they perceive their organization to being accountable and how this relates to the mission the nature of this methodology has to do with the way the employees experience, perceive and ultimately make meaning around this phenomena.

A significant aspect of any research process that contributes to this research is the lived experience of getting to know oneself and knowing others (Schmidt, 2005). With phenomenology embedded in encouraging researchers to let down their shields and engage with research that is personally relevant, it can be revealed that research can be more than finding out, it can also include an embracing of not knowing (Schmidt, 2005). In such ways it is suggested that research is not just a process of data collection but a potential forum for becoming more whole as people as we actively reflect, know ourselves and see the world through others’ eyes (Schmidt, 2005).

Phenomenology is the study of experience and how we encounter life (Moustakas, 1994). It studies structures of conscious occurrence as lived from a subjective or first-person point of view, along with its "intentionality" or the way an experience is directed toward a certain object in the world. It then leads to analysis of conditions in the possibility of intentionality, conditions involving motor skills and habits, background social practices and, often, language (Herrmann, 2013). “Experience, in a phenomenological sense, includes not only the relatively passive experiences of sensory perception, but also imagination, thought, emotion, desire, volition and action”
It includes everything that we live through or perform, thus, we may observe and engage with other things in the world.

In the case of this study, hermeneutic phenomenology will be utilized by interviewing, observing, and gaining a deeper understanding of the lived experience of the respondents within the nonprofits organizations that they are a part. Additionally, listening to the respondents and working to understand how their lives and the work of serving those less fortunate has become a passion for them will help uncover how they are serving the greater good and fulfilling the mission of that particular organization.

**Methods of Data Collection**

In phenomenological human science, the interview serves the very specific purpose of exploring and gathering experiential narrative material, stories or anecdotes that may serve as a resource for developing a richer and deeper understanding of a human phenomenon (Heneman, Schwabb, Huett, & Ford, 1975). To explore the phenomenon of accountability in nonprofit organizations, the research question for this study is: How do nonprofit organizations hold themselves accountable to their vision/mission (reason for existence) and those they serve? To try and answer this research question, semi-structured interviews are used. A semi-structured interview is a qualitative method of inquiry that combines a pre-determined set of open questions (questions that prompt discussion) with the opportunity for the interviewer to explore particular themes or responses further (Moustakas, 1994). This type of interview is best for this setting because it gathers information for the study while allowing the chance for the interviewee
to expand on topics as they like and give the interviewer an opportunity to pick up on points that may have importance to the study.

The guiding questions listed below help inform the interview protocol utilized in the interviews conducted. See full interview protocol in Appendix A.

1. Guiding Questions:

   What is the mission/vision statement of this nonprofit organization and who is the organization currently serving?

2. What is the underlying intent of the mission/vision statements and how was it created?

3. How are mission/vision statements influencing accountability within nonprofit organizations and who is charged with ensuring the check and balance protocol is being performed?

**Sample/Population**

Thus, the idea here is to interview individuals from nonprofit organization to solicit organizations regarding accountability within their organizations and the groups they serve. Individuals solicited were managers, directors, and chief executive officers. The leaders of organizations were recruited for these interviews because in most cases, managers and leaders of an organization are charged with ensuring the accountability of an organization is achieved. The criteria for choosing these individuals to interview assumes that they have a solid understanding of accountability within that organization, as only leaders with at least five years within the nonprofit sector were chosen.
The leaders were chosen based on organizational mission and size. These criteria included whether it serves more than 2000 people, and if it is a national organization that serves the basic needs of society (food, housing, health). In addition, the organizations were of similar in size and scope of work. Gaining entry to these organizations and individuals are by way of sending and making introductory phone calls and emails. From there, scheduling preliminary meetings asking whether they would like to participate in the study was done. While I would like to interview respondents of all the same level, I understand that as long as they are leaders of their organization, they should be able to answer the questions appropriately.

Tuckett (2004) stated there are a number of purposeful/theoretical sampling techniques when selecting research participants according to criteria determined by the research purpose, but also as guided by the unfolding of the study itself (Tuckett, 2004). In reality, a number of issues have the potential to arise that could essentially undermine the essence of purposeful/theoretical sampling, namely, “gatekeeper bias”, “sample frame bias”, and practicality and logistics (Mayberry & Groger, 1999).

Due to the nature of the research, gatekeepers, who in this case are assistants, upper level managers, directors and CEO’s have the ability to accept or deny entry to communicate and ultimately interview staff within their organizations. It could be the case that a particular organizational leader wishes not to be put through the gamut of questions regarding their accountability practices. To avoid a declined invitation to participate, assurances of the benefits of participating in the research which included a chance to discuss their work toward mission completion was mentioned. Additionally, to
avoid barring from a certain organization, protection can be offered through confidentiality and thus demonstrating the benefits of sharing the company’s workings which would highlight the opportunity to fix what may be broken or continue the good work if no change is necessary and to help their own processes better. The outcomes may be positive or negative and an organization may not want to have that put in writing. The gate keeper is the first barrier/hurdle to overcome and can be crippling to the study if not handled with care and tenderness.

The organizations that were chosen to participate in the study will be those similar in size and in reason for existence: human basic needs nonprofit organizations. Basic needs nonprofits were chosen to be researched because it seems to be the largest divide in society; such as, housing, food, and opportunity to move beyond poverty. While this is not a comparative study, utilizing similar nonprofits may make for a more revealing conversation of findings. Having spent some time in the nonprofit sector, I have working relationships with some nonprofits and their leaders in the Metro Detroit area already. These relationships have been cultivated through my 10 years in the sector working with the United Way, Be The Match Bone Marrow Registry, and the Muscular Dystrophy Association. Additionally, I have volunteered many hours throughout my life in Metro-Detroit which has also opened doors and fostered relationships with many other nonprofit organizations throughout the community.

Data Collection and Analysis
For the purpose of this study, interviews are conducted at the location of the participants convenience. Ensuring the atmosphere of the setting is somewhere quiet and comfortable is crucial for a face to face interview. Using an interview protocol format, and semi-structured interviews are followed- all while being recording the dialogue using a digital media recorder. To capture the data, the interviews are recorded with a digital voice recorder. Upon completion of the interviews, they then are transcribed by a third party and coded for common themes.

Coding in qualitative analysis involves aggregating the text or visual data into small categories of information, and then assigning a label to the code in open coding to axial and then onto a table (Creswell, 2013). This type of coding is used because it looks for similar categories and concepts thus explaining the phenomena that the participants have discussed. In open coding, the researcher reads through the data several times and then begins to create tentative labels for chunks of data that summarize what they see happening based on the meaning that emerges from the data (Creswell, Hanson, Plano, & Morales, 2007). While reading, recording examples of participants’ words and establish properties of each code is done. From there, the researcher moves to axial coding. Axial coding consists of identifying relationships among the open codes (connection codes) by breaking down the open codes (Creswell et al., 2007). These categories and concepts that emerge help the researcher more deeply grasp the leaders understanding of accountability and how it is lived within their respective organizations. From the codes, themes emerge which represent a larger, broader idea (Corbin & Strauss, 1990). Themes are separated into a category which describes a group of codes (Corbin & Strauss, 2008). From the
categories, researchers combine codes which represent one single idea (Corbin & Strauss, 1990). Because interviews are being utilized to gather research, this type of coding works well with this study to explore the phenomena of accountability.

Thus, the themes become the categories for analysis (Braun & Clarke, 2006). Thematic analysis is performed through the process of coding in six phases to create established, meaningful patterns (Daly, Kellehear, & Gliksman, 1997). These phases are: familiarization with data, generating initial codes, searching for themes among codes, reviewing themes, defining and naming themes, and producing the final report (Daly, Kellehear, & Gliksman, 1997).

From there, axial coding confirms the text and then sorted into a table as a visual for commonalities and differences. Axial coding is the process of relating codes (categories and concepts) to each other, via a combination of inductive and deductive thinking (Corbin & Strauss, 2008). This model or theoretical framework underlines the importance of analyzing and modeling action and interaction strategies of the actors (Kelle, 2005).

After the coding process, I will then look for commonalities among responses from the participants interviewed. These larger commonalities and categories are called themes (Creswell, 2013). Themes in qualitative research are broad units of information that consist of several codes aggregated to form a common idea (Creswell, 2013, p. 185). This thematic analysis is one of the most common forms of analysis in qualitative research (Guest, 2012). It emphasizes examining, and recording patterns (or "themes") within data (Braun & Clarke, 2006). These patterns or themes across data sets are
important to the description of a phenomenon and are associated to a specific research question.

Thematic analysis is a way of seeing, as well as a process for coding qualitative information; an analogy of thematic analysis is like sorting a box of buttons (Byrne, 2001). One can determine different strategies or categories to describe the buttons. They could be grouped according to size, number of holes, color, or type. In the same manner, the researcher must make many decisions about the process of identifying themes, and he or she must inform others why specific categories were chosen. In many cases there is help for a researcher to ease the burden of clarifying how the data will be analyzed.

With the analysis completed, the findings and interpretations/recommendations will be made. Based on the findings the research can report the outcomes of accountability among organizations. These finding will be validated by having them reviewed by peer audit. Peer audit or (peer review) is the evaluation of work by one or more people of similar competence to the producers of the work (peers) (Lumb, 2016). This constitutes a form of self-regulation by qualified members of a profession within the relevant field (Lumb, 2016). Peer review methods are employed to maintain standards of quality, improve performance, and provide credibility (Lumb, 2016). This will be completed by a peer within my community of study. Many of my peers have published works and have a similar understanding of what is expected of scholarly research, and more specifically, phenomenological methodology. This individual will be chosen base on work history and familiarity to the topic of research.
Validation of themes and findings is a crucial part of the process. To do this a researcher works to make their research transparent. Creating this transparency is done in a few steps. A researcher should state the characteristics of the respondents (social position, age, gender, and other), how the respondents were chosen, why this population and not some other, the location where the interview took place, and how the data was analyzed (Burnard, 1991).

Another point to validating findings is contextualizing the research into existing discourse. Qualitative research results in large amounts of contextually laden, subjective, and richly detailed data (Byrne, 2001). This data usually originates from interview transcripts or observation notes and must be pared down to represent major themes or categories that describe the phenomenon being studied. Data reduction facilitates communicating findings simply and efficiently. This paring and sieving of data often is termed thematic analysis.

Above all, the researcher must keep in mind that qualitative research does not produce "truth" that can be verified, but one possible understanding of the issue. Qualitative research is based on the social constructivist approach, as such there will never be the complete understanding of the issue or know the truth about the issue (Burnard, 1991).

All qualitative research studies are unique and thus demand unique strategies for analysis. Qualitative data analysis consists of identifying, coding, and categorizing patterns found in the data (Byrne, 2001). The clarity and applicability of the findings, however, depend on the analytic intellect of the researcher. This dependence on the
human factor can be the greatest strength or the greatest weakness of a qualitative research study. It is incumbent on the researcher to report and document his or her analytic processes and procedures fully and truthfully so others may evaluate the credibility of the researcher and his or her findings. Continually, validation of the data is completed by the review of literature and research gathered by other scholars or experts in the field, or what is termed “triangulation” (Byrne, 2001).

For example, there are many types of software programs can assist the researcher with data coding, management, and analysis; however, it is important to remember that the researcher remains responsible for the interpretive process of analysis. One type of computer software is NVivo coding. NVivo uses names that are the exact words used by participants. This unique type of software is utilized in this research as a coding method.

Currently, there are two types of qualitative data management software programs available. When exploring software options, it is important to determine the methodological origins of each program. Software has been developed specifically for ethnography, phenomenology, and grounded theory and may reflect assumptions of these perspectives. Because there have been such advances with qualitative software, for my study, NVivo was utilized for coding to find emergent themes. NVivo is the most used qualitative and mixed-methods data analysis software tool by academics and professional researchers globally and is ideal for complex research projects.

The way of reporting findings for this research was through much interpretation of the data, and in qualitative research, this involves abstracting out beyond the codes and themes to the larger meaning of the data (Creswell, 2013, p. 186). To interpret findings a
researcher should relate information about chronology, key events, various settings, people, and processes or issues to the study. Perhaps more than with any other form of qualitative research, phenomenological writing needs to describe, and describe well such as where the interview took place, what the setting was like and who was in attendance (Applebaum, 2012). According to Applebaum (2012), when using a phenomenological approach, the research is required to attend scrupulously to how we express our findings. Using a schematic drawing or developing a conceptual framework is another strategy that may be used to facilitate reporting the findings (Moustakas, 1994). The findings in this research will include time, setting, length of meeting, and the conversation had during that interview.

Qualitative research frequently results in a large amount of data that is derived from observing or interviewing research participants. After completing data analysis, the researcher must disseminate information about his or her findings (Creswell, 2013). The researcher must choose a dissemination method that is congruent with his or her research study to assist others in understanding the credibility of his or her conclusions (Creswell, 2013). The researcher must analyze this data thoroughly but keeping in mind of his/her own bias. Being aware that the researcher brings their own beliefs to the study is paramount in legitimizing finding’s (Creswell, 2013).

**Biases.**

Biases I bring to the research are that of having a work history within nonprofits and have seen and experienced how they are led. Additionally, because we all perceive things differently, my perception of what I hear and understand throughout the study is
biased. And overall, I have a bias for the people that are being served by the organization and must be conscious of that as well. The way that I perceive my biases is that I am passionate about this research and gaining a better understanding of nonprofit mission benchmarking and overall organization achievement. Because I feel very strongly about serving those in need this feeling may impact my analysis because throughout my nonprofit career, I have seen the positive impact nonprofit organizations can have on individuals and if for some reason the person who is representing the organization does not share my same concern, this could be potentially bias. As such, I am ardent about the need for these types of organizations to be intentional regarding how they do the kind of work they do, as well as responsible community stewards. Since everyone measures success differently, my personal belief of success I this context may be a bias.

To address these biases, I tried to keep an open mind and listen to what the respondent is saying without having internal dialogue with myself about that response, or whether I agree with it or not. A piece of this listening is to seek to understand rather than to respond and try to remove my ideas of right and wrong and listening intently to what was said. Another way I will work to remove my bias is to have the conversation recorded. This helps alleviate bias because when comparing dictation to my notes I will be able to see where I may have strayed in my thought process. Finally, the use of peer checking, and triangulation will help mitigate many of the biases I may have in analyzing and reporting the information. This was conducted by having colleagues go through the data and code and compare their findings to mine to ensure accurate coding.
Some biases that occur in qualitative studies are confirmation bias, culture bias, question-order bias and wording bias (Smith & Noble, 2014). Confirmation bias is the tendency to search for, interpret, favor, and recall information in a way that confirms one's preexisting beliefs or hypotheses. Culture bias is the interpreting and judging phenomena by standards inherent to one's own culture. Question-order bias is a type of response bias where a respondent may react differently to questions based on the order in which questions appear in a survey or interview. Leading questions and wording bias are questions that can be misinterpreted based on the wording which leads a respondent to answer a certain way. These biases are challenging for a researcher and can be minimized by reevaluating impression of respondents and challenging preexisting assumptions. According to Smith and Noble (2014), showing the respondent unconditional positive regard and being aware of our own cultural assumptions helps mitigate these biases. Working to ask specific questions before general questions and making certain to remove one’s self from feeling and behavior helps to create a neutral space for the respondent to answer in their most authentic way (Smith & Noble, 2014).

However, because we are humans researching phenomena about other humans there exists a gray area and this is what research calls bias. In all research, there is potential bias. Any such trend or deviation from the truth in data collection, analysis, interpretation and publication is called bias. Bias in research can occur either intentionally or unintentionally (Simundic, 2013). Ultimately, the researcher works to curb their bias as much as possible.
Limitations/Delimitations of the Study

Limitations are matters and occurrences that arise in a study which are out of the researcher's control (Simon & Goes, 2013). Limitations limit the extensity to which a study can go, and sometimes affect the end result and conclusions that can be drawn. Every study, no matter how well it is conducted and constructed, has limitations. Due to this, words such as “prove" and "disprove" are not used in qualitative research with respect to research findings (Simon & Goes, 2013). A study might have access to only certain people in an organization, certain documents, and certain data. These are limitations. Subsequent studies may overcome these limitations.

The sample will be framed based on those I have access to and those that fit the criteria of the study. Consequently, those to be sampled in this study are organizational leaders and managers. The biases these individuals carry are that I potentially am invasive and could hurt theirs and the organizations reputation. Additionally, they may feel that they do not have to be completely honest for sake of making the organization look “better”. In a sense, the sample frames bias, with its focus on the accountability as it relates to their mission/vision statement, may restrict sampling of other individuals who are involved in the organization, for example, staff and volunteers. This can become a limitation because I may be missing out on the big picture scenario with only interviewing a small number of individuals.

Additionally, because a hermeneutical phenomenological approach is utilized throughout this study, this approach, because it is qualitative in nature, creates limitations as well. Limitations that phenomenology brought to this study were responding to the
questions may have been difficult for the respondents to express themselves due to language barriers, age, cognition, embarrassment, and other factors (Giorgi, 1997). Phenomenology requires researcher interpretation, making phenomenological reduction an important component to reduce biases, assumptions, and pre-conceived ideas about an experience or phenomenon (Giorgi, 1997). Researcher bias is difficult to determine or detect and in phenomenological studies results are not statistically reliable, even with a larger sample size (Giorgi, 1997). Finally, the primary data generated in interpretivist study cannot be generalized since data is heavily impacted by personal viewpoint and values, therefore, reliability and representativeness of data is undermined to some extent (Hunt, 2009).

**Delimitations**

Delimitations or the boundaries are considered an outer limit, just like a fence. Other delimitations that exist in this study are objectives, research questions, variables, theoretical objectives that have been adopted, and populations chosen as targets to study. The delimitations I have set for this dissertation are to look at nonprofit organizations that serve marginalized groups because they are the target audience for which this research relies on. The philosophical framework for this study is a delimitation, in this study social justice will be used as well as leadership qualities, the framework is delimiting because it does not allow for a variety of respondents, they must fit the specific criteria. These philosophical outlooks are being utilized because they shed light on how organizations who serve a particular group of people could be completing their missions better.
Other delimitations include the location. For this research the geographic space that the leaders and their organizations are chosen from is the larger Metro-Detroit Region. Metro-Detroit has approximately 78 human service nonprofit organizations. Of these many organizations many of them work to achieve a similar goal and serve a similar population. As a result of this, generalizations and information gathered from this research may not be applicable to other organizations. Continually, because there is a time and space in which this research needs to be completed, the delimitations I have set for this study are in place not only to have a sound study but to ensure it is completed in a timely manner.

**Practicality and Logistics**

A number of practical and logistical issues may limit the outcome. Some of these include the work and personal schedule for both the researcher and interviewees. The time it takes to interview someone and then code and theme their responses are limiting as perspectives can change and evolve. Another logistical impact could arise from gaining entry (or not) to the organizations and potential gatekeepers for the organization. Further, the sample size of the population has an impact on the generalizability. There is no one-size-fit-all method to reach data saturation. Data saturation is a tool used for ensuring that adequate and quality data are collected to support the study. This is because study designs are not universal. The idea of data saturation in studies is helpful. However, it does not provide any pragmatic guidelines for when data saturation has been reached (Guest et al., 2006). Guest (2006) noted that data saturation may be attained by as little as six interviews depending on the sample size of the population. Therefore, one cannot
assume data saturation has been reached just because one has exhausted the resources. Again, data saturation is not about the numbers per se, but about the depth of the data (Aitken & Burmeister, 2012).

There is a direct link between data triangulation and data saturation. According to Fusch and Ness (2015), data triangulation ensures the data saturation. In other words, data triangulation is a method to confirm data saturation. Moreover, triangulation is the way in which one explores various levels and perspectives of the same phenomenon and supports observation via others work (Fusch & Ness, 2015). Thus, it is one method by which the validity of the study results is ensured. Triangulation is the combination of at least two or more theoretical perspectives, methodological approaches, data sources, investigators, or data analysis methods (Thurmond, 2004). The intent of using triangulation is to decrease, negate, or counterbalance the deficiency of a single strategy, thereby increasing the ability to interpret the findings (Thurmond, 2004). For this study, peer review as well as triangulation will be used in order to solidly support the findings and reduce researcher biases.

**IRB and Ethical Considerations**

Prior to data collection IRB approval is gained, the participants of the study are asked to read the informed consent form for the interview and to be recorded. This form is distributed prior to the interview time for potential participant questions and agreement. Maintaining confidentiality of information collected from research participants means that only the investigator or individuals of the research team can identify the responses of individual subjects; however, the researcher must make every
effort to prevent anyone outside of the project from connecting individual subjects with their responses (Adinoff, Conley, Taylor, & Chezem, 2013). Providing confidentiality of information collected from research participants means that either the project does not collect identifying information of individual subjects (e.g., name, address, Email address, etc.), or the project cannot link individual responses with participants’ identities (Adinoff, Conley, Taylor, & Chezem, 2013).

The reason for this protection of confidentiality is it may be that an employee or respondent in the organization says something that may be against the organization or portrays the organization in such a way that might would jeopardize his/her employment status. Obtaining the most truthful answers is imperative, and as a piece to that, researchers work to ensure participant confidentiality and safety.

Ethical considerations in research are critical. Ethics are the norms or standards for conduct that distinguish between right and wrong. They help to determine the difference between acceptable and unacceptable behaviors. Additionally, ethical standards prevent the fabrication or falsifying of data and therefore, promote the pursuit of knowledge and truth, which is the primary goal of research (Behi & Nolan, 1995).

Researchers must also adhere to ethical standards in order for the public to support and believe in the research (Behi & Nolan, 1995). For instance, the public wants to be assured that researchers followed the appropriate guidelines for issues such as human rights, animal welfare, compliance with the law, conflicts of interest, safety, health standards, and so on (Behi & Nolan, 1995). The handling of these ethical issues
can greatly impact the integrity of the research project and can affect whether or not the project receives funding or other forms of support (Behi & Nolan, 1995).

Ethical considerations that are considered in this study include confidentiality for the interviewee; this ensures that those interviewed, and their organizations will stay confidential when the study is made public. Furthermore, another ethical consideration is that no one is forced to participate, and all findings are reported in a consolidated manner. Informed consent and the right to the results of the study allow for the researcher and the researched to have a copy of the study and to have a complete understanding of what is to be expected during the research process and work to protect the participant in an ethical manner.

More specifically the major principals of ethical research are discussed here. The first principal is do no harm. There should be a reasonable expectation by those participating in a research study that they will not be involved in any situation in which they might be harmed (Yin, 2016). For this study the “do no harm” includes not asking questions that the leaders or their organization may deem as self-incriminating or libelous. The second ethical principal has to do with privacy and anonymity, as any individual participating in a research study has a reasonable expectation that privacy and confidentiality will be guaranteed (Yin, 2016). Consequently, no identifying information about the individual should be revealed in written or other communication. Further, any group or organization participating in a research study has a reasonable expectation that its identity will not be revealed. Finally, informed consent, individuals participating in a research study has a reasonable expectation that they will be informed of the nature of the
study and may choose whether or not to participate (Yin, 2016). They also have a reasonable expectation that they will not be coerced into participation.

The ways the principals of ethical research are applied to this study are that my respondents are not to be put in harm’s way; the setting is in an office or common safe place agreed upon before the interview takes place. Additionally, this research ensures anonymity and privacy to ensure the employees’ protection from any retaliation an organization would have and that their identity will not be revealed. The individual’s in the study have the choice to say no if they do not wish to participate, no one is forced to be interviewed if they do not wish to.

To address these confidentiality parameters, this study was first approved by Gonzaga University’s IRB. Second, before the interviews started, the participants were informed of the study’s scope and were advised of their right to not participate, to end the interview at any time, and how their privacy would be handled. Each participant was asked to sign and date a confidentiality agreement prior to their individual interview. The agreement informed respondent that their identity would stay confidential and the findings of the research would be made in summary form. The agreement made works to safeguard against workplace repercussion or reputation burden. Please see Appendices B for the informed consent form.

**Conclusion**

A phenomenological approach is utilized which looks to investigate how nonprofit leaders understand and define accountability in their organization. Continually, this phenomenon is explored through one on one, in person interviews. The following
chapter outlines and details the six interviews through the cultivation of emergent themes and by sharing some of the subject’s responses.
CHAPTER FOUR

RESEARCH FINDINGS

The purpose of this hermeneutic phenomenological study was to explore accountability through the lens of the participants as it related to the mission/vision of the organization they lead. The findings of this study worked to investigate accountability through leader’s perspectives, as well as each nonprofit organization’s unique mission/vision statements. For this study, six leaders were interviewed, each representing a different organization. Of these interviews, all were done face to face, one on one, using a semi-structured interview method. Semi-structured interviewing, according to Bernard (1988), is best used when the researcher may only get one chance to interview someone. Furthermore, the semi-structured interview protocol provides a clear set of questions and can provide reliable, comparable qualitative data (Bernard, 1988). The inclusion of open-ended questions provides the opportunity for identifying new ways of seeing and understanding the topic at hand (Bernard, 1988).

The analysis and validation of the data was facilitated by the use of a software program, NVivo that is a qualitative data analysis computer software package. NVivo has been designed for qualitative researchers working with very rich text-based and/or multimedia information, where deep levels of analysis on small or large volumes of data are required. Additionally, member checking, data saturation, and the use of triangulation were utilized for validation of the data. Member checking, also known as participant or respondent validation is a technique for exploring the credibility of results (Fielding, 2012). Data or results are returned to participants to check for accuracy and resonance.
with their experiences. Triangulation is when a piece of data or a finding can be verified with several different research methods or data sources, adding credibility to the findings (Fielding, 2012).

In this chapter I will discuss data analysis and findings from this study. This includes specific information in regard to the coding and theming processes employed, as well as discussion of the four themes that emerged. As a result of this research, the four themes are: Life Happens, Offerings, Bridge the Gap, and What’s Next. Figure 2 below depicts the relationships of the emergent themes and their context.

Figure 2 encourages a visualization of the story the interviews told. The Life Happens theme emerged from respondents stating experiences from their constituents regarding how they had come to require a service from the participant’s organization. The constituents’ life incidents often set the context of accountability and moved our conversation into talking about the service or “the bridge” the organization would try and close between the needs of the individuals and the resource gaps they experience. The action of the theme Bridge the Gap was provided by the services and offerings that each organization provided to the individuals they serve. The Offerings theme depicts the programs and training organizations deliver to those individuals to help change and better their current condition. As the conversations flowed throughout the interviews, all of the respondents also discussed a piece of strategic planning for the future which manifests into the theme coined What’s Next. The four themes that emerged out of the data all flow into how the organizations and their leaders understand and practice accountability through the ability to provide needed services to the community. These themes and the
respondents’ thoughts about their organization’s accountability will be analyzed in depth throughout this chapter.

Figure 2. Themes, relationships, and context

Participant and Organizational Information

The participants of this study were administrative leaders of nonprofit organizations within the Metro-Detroit area. To begin the interviews, basic demographic
and organizational questions were asked of the participants. These included the title of
the job he or she had, the organizational responsibilities of their job and how long he or
she had been at the organization as well as within the nonprofit sector. The participant
ages ranged from early thirties to early sixties with the range of nonprofit experience
being between five years to thirty years. Additionally, the participants all had previous
careers and were now the leaders of their current organization. Furthermore, three of the
respondents were between the ages twenty to forty and the other three were between the
age ranges of forty-one to sixty.

Of the questions asked about themselves and the time spent in the nonprofit
sector, the majority of the participants had spent an average of five years with their
organization, although some had more time in the sector overall. Although the years
within the nonprofit sector varied from ten to thirty years, the tenure within the
organizations that five of the six leaders had ranged from one to ten years with only one
of the respondents having spent over twenty years as a leader within their organization.
The most wide-ranging response that was given in regard to the preliminary questioning
was in the size of the organization. While some of the organizations were field office of
larger national or regional organizations, the size of the organization they provided was
for their particular office. These numbers ranged from one to ten all the way up to two
hundred to three hundred staff members. Finally, all of the organizations were located in
the Metro-Detroit area of Michigan.

In most hermeneutic phenomenology research there are various means to report
out the findings (VanManen, 2014). At times, there are sections for participants and a
section for the emergent themes. In the case of this research, as I have promised my participants inherent anonymity, the themes and individuals will be discussed together to avoid detection of participant identity and to ensure confidentially of the interview respondents. Therefore, the following discussion combines both participant response to emergent themes and code words from within those themes.

Table 1 portrays the study’s participant information regarding their age ranges, tenure within the organization, years in the nonprofit sector and size of the local office they lead.

Interviews

All of the semi structured interviews were conducted in the leader of the organizations place of business. The initial interviews ran from 30 to 60 minutes long, with the average length of all six being about 45 minutes. Follow-up interviews were completed via email with specific follow up questions listed in the interview protocol. After having conducted the interviews and having digitally recorded them, they were then downloaded, and from audio, transcribed into text. Once in text format, they were read numerous times to become familiar with the text to gain understanding and further familiarity with what was being said throughout the interview.
Table 1

**Participant Demographics**

<table>
<thead>
<tr>
<th>Participant</th>
<th>Age range</th>
<th>Tenure at organization</th>
<th>Years in Sector</th>
<th>Organizational Size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant A</td>
<td>20-40</td>
<td>1-10 Years</td>
<td>10-20 Years</td>
<td>70-80 Staff</td>
</tr>
<tr>
<td>Participant B</td>
<td>40-60</td>
<td>20-30 Years</td>
<td>20-30 Years</td>
<td>50-100 Staff</td>
</tr>
<tr>
<td>Participant C</td>
<td>20-40</td>
<td>1-10 Years</td>
<td>10-20 Years</td>
<td>200-300 Staff</td>
</tr>
<tr>
<td>Participant D</td>
<td>40-60</td>
<td>1-10 Years</td>
<td>20-30 Years</td>
<td>100-200 Staff</td>
</tr>
<tr>
<td>Participant E</td>
<td>20-40</td>
<td>1-10 Years</td>
<td>1-10 Years</td>
<td>1-10 Staff</td>
</tr>
<tr>
<td>Participant F</td>
<td>40-60</td>
<td>1-10 Years</td>
<td>20-30 Years</td>
<td>20-30 Staff</td>
</tr>
</tbody>
</table>

Relational code types define a structure that is appropriate for generation of themes and these relationship codes facilitate the development of themes and theory (Bradley, Curry, & Devers, 2007). Intersectional analyses with data coded for participant characteristics and setting codes can facilitate comparative analyses (Bradley et al., 2007). This qualitative inquiry can improve the description and explanation of complex, real-world phenomena pertinent to non-prolific accountability research (Bradley et al., 2007).

After having read the manuscripts, the text documents were uploaded to NVivo. NVivo is a qualitative data analysis computer software package that has been designed
for qualitative researchers working with very rich text-based and/or multimedia information, where deep levels of analysis on small or large volumes of data are required. Upon completion of the coding for the initial round of interviews it was decided that follow up questions would be asked of the participants to ensure data saturation and clarity. These follow up interviews were conducted via phone call, and were also digitally recorded, transcribed and then reviewed and uploaded into NVivo. Clarifying questions came from gaps in the initial interview answers and were designed to have the leaders further reflect on both the process of accountability as well as their understanding of these processes.

**Coding and Theming**

A code in qualitative inquiry is most often a word or short phrase that symbolically assigns a summative, salient, essence-capturing, and/or evocative attribute for a portion of language-based or visual data (Saldana, 2003). As such, when reading the transcriptions similar words are more prevalent to the readers than others because they tell us a story or give a sense of the action and feeling within the conversation. Continually, in qualitative research it is to be expected that a researcher has about 140-160 code words and then divided into groups under themes (Saldana, 2003). Throughout my coding process there were many code words and phrases, but in the big picture, there were a number of codes that were similar within the transcripts. This merging of codes to create themes is called axial coding (Creswell et al., 2007). Axial coding is the breaking down of core codes during qualitative data analysis (Creswell et al., 2007). Axial coding in grounded theory is the process of relating codes (categories and concepts) to each
other, via a combination of inductive and deductive thinking (Creswell et al., 2007). In the next cycle of recoding further manages, filters, highlights, and focuses the salient features of the qualitative data record for generating categories, themes, and concepts, to grasp meaning and/or building theory (Saldana, 2003). Similar codes all can be gathered together into a category, or family of codes, and one might give them a common code (Corbin & Strauss, 2008). Staying close to the language of participants is important in this step (Corbin & Strauss, 1990).

As I gathered codes into categories, and then categories into larger more overarching categories, I found that more abstract names for these groups of codes-categories should be used in order to make them more inclusive (Corbin & Strauss, 1990). The final step in this process is the theming of the codes. Thematic analysis is related to phenomenology in that it focuses on the human experience subjectively (Guest, 2012). This approach emphasizes the participants' perceptions, feelings and experiences as the paramount object of study (Daly, Kellehear, & Gliksman, 1997). Rooted in humanistic psychology, phenomenology notes giving voice to the "other" as a key component in qualitative research in general (Daly et al., 1997). This allows the respondents to discuss the topic in their own words, free of constraints from fixed-response questions found in quantitative studies (Daly et al., 1997).

As a result of the coding and theming process, four prominent themes emerged. These four themes echoed a similar energy to the title of the study “Taking a Good Look in the Mirror”, and are called, “Offerings”, “Life Happens”, “Bridge the Gap”, and “What’s Next”. (See Table 2 below for a brief list of words that created each theme.)
Throughout this research themes emerged from the analysis of the interviews conducted. The first of the four themes that will be discussed is the theme, *Life Happens*. This theme entails the circumstance or situations that bring people to know and utilize the nonprofit organizations utilized for this study.

**Life Happens**

The first theme, *Life Happens*, was defined by the participants as how people come to find themselves in need of the services provided by the organization. In this theme the participants brought up situations of youth homelessness, literacy, familial abuse, and many other societal and personal situations that move people in a direction of distress and need. The theme *Life Happens* has been coined as such because the phrase embodies exactly what the respondents stated, that life happens, and often individuals need help coping with these events.
Homelessness.

One study conducted by Morton et al. (2018) found that over a 12-month period, approximately 3.0% of households with 13- to 17-year-olds reported explicit youth homelessness (including running away or being asked to leave) and 1.3% reported experiences that solely involved couch surfing, resulting in an overall 4.3% household prevalence of any homelessness. Additionally, that same study found that for 18- to 25-year-olds, household prevalence estimates were 5.9% for explicitly reported homelessness, 6.6% for couch surfing only, and 12.5% overall (Morton et al., 2018). The 12-month population prevalence estimates, available only for 18- to 25-year-olds, were 5.2%, 4.5%, and 9.7%, respectively (Morton et al., 2018). Higher risk of homelessness was observed among young parents; black, Hispanic, and lesbian, gay, bisexual, or transgender (LGBT) youth; and those who did not complete high school (Morton et al., 2018). Given that homelessness affects many people in the United States it makes sense that given the urban setting of the Metro-Detroit region homelessness would be a common topic of discussion within the interviews conducted. Participant A mentioned:

We have an outreach team that goes out and not only engages with youth to bring them into the organization. We have a clothing closet certainly for the obvious necessities. We also have a nurse practitioner on-site and then we collaborate with one or two other community outreach organizations that do more robust healthcare checks and we also have two case managers that are supplied by a community center.
This homelessness that the organizations constituents experience may come to them or is thrust upon them for several reasons that include family issues, financial issues, drug usage, medical problems, gang relations and many more. For whatever reason, we know that youth homelessness is a difficult situation that happens in some people’s lives and as such services are needed for these individuals.

**Hunger.**

In 2014 the United States Department of Agriculture released estimates of the number of food insecure individuals in the United States. Despite some recent signs of economic improvement, the data showed that there were still at least 48.1 million people in this country who struggle to afford an adequate diet. This lack of food and a quality diet may result in ways that compromises their health, whether that means relying on less expensive and less healthful food than they would desire, or in the case of the 17.2 million with very low food security, skipping meals and reducing the size of meals (Waxman, 2015). While the USDA statistic was from 2014, today, many families in the U.S still go hungry.

To explain this situation, Participant B mentioned;

Hunger is something that is a factor in people’s lives every day, and food waste is just never going to stop. One example is of a dad, or whoever it is, was really depending on the things that was coming on this truck full of food, to actually take care of food insecurity, not hunger, I’m talking about the thing that actually has me worrying about where my next meal is coming from.
With so many people and families experiencing hunger within the city it is important that these organizations have the ability to provide some source of food to them. It is understood that for these folks, these organization provide the food they need to get by and those organizations are accountable by ensuring food is distributed to those in need.

**Poor schooling.**

Another aspect of the theme Life Happens that the participants discussed was in regard to the educational system and gaps these nonprofit leaders have noticed with many of their clients receiving appropriate schooling. For example, Participant F shared that:

> We have an interest in making sure that kids in Detroit do not have experiences in the criminal justice system that limit their life options later on. And a lot of that work began simply because the neighborhood residents told us a number of years ago that safety was a primary concern, that it was a significant barrier to economic stability or even getting their kids to school regularly.

Participant F went on to state:

> So, we, under the new strategic frame, have really reset the way that we’ve been working on those kinds of problems, so that our sole focus wasn’t a single number, the graduation rate. I’m happy to say we’ve maintained a high graduation rate in high schools in Detroit and have begun to build more, much more robust college-to-career pathways for kids, and we’re doing work on making sure the kids are, have the academic skills needed so that they can go on to post-secondary.
In this quote from Participant F, we get a glimpse of how their particular organization is working to retain students and ensure graduation and more so, a preparedness for higher education.

Hudley (2013) discusses that the American mythology continues to insist that education is the path to the middle class for those struggling to escape the grip of poverty. However, the education that poor, urban students in public schools receive is demonstrably insufficient to make them competitive with their more advantaged, middle- and upper-income peers (Hudley, 2013). Irrespective of teacher credentials and subject specific concerns, in general teachers in high-poverty schools often report having to work with outdated textbooks in short supply, poor structural conditions, dirty bathrooms and many other variables that make learning and education more difficult to complete successfully (Hudley, 2013). Given that there are many aspects of a proper education and in urban areas, some of the most basic essentials are not provided. This takes a toll on the educators and students. The good news is that several of the participants discussed this need and are looking for ways to provide these folks the needed supplemental income from their local education based nonprofit organization.

**Substance abuse.**

Another area the participants discussed under the theme Life Happens includes the societal problem of substance abuse. In some cases, the participants spoke to the problem of substance abuse as a gateway to needing the services of their particular organization. This may be due to addiction folks were missing work which spiraled into not being able to provide food or housing for themselves or to their family. Moreover, it
stems into children missing school and following in the footsteps of their elders. For example, Participant A stated:

There are some pretty nefarious people out there who will engage a youth and kind of take them over and say, “you go in there”- like you are homeless, “but you can sell the drugs there”. We have had that where you have someone coming in and start recruiting for you and trafficking and posing as someone who is homeless.

Individuals with an addiction cannot be understood and treated effectively without considering the impact on the whole family (Lander, Howsare, & Byrne, 2013). Addictions researchers have confirmed the reciprocal relationship between the disease of addiction and the environment (Lander et al., 2013). All persons influence their social environment and in turn are influenced by it. The family system must be factored into the understanding of the disease development and maintenance as well as be included in the efforts necessary for successful ongoing treatment (Lander et al., 2013). The earlier specialists can intervene in the progression of an addiction, the better the outcomes for all family members (Lander et al., 2013).

Throughout the examples of interviewee responses, the immediate needs of so many individuals within the local Metro Detroit community were discussed. These needs range from hunger, to education, safety, and illness- all culminating into events that many individuals face in life, and that often manifest into the need for nonprofit services. As we work our way through the emergent themes from the participant interviews, a story is uncovered that many not be very unique to societies, but rather perhaps to the community
it speaks to. The theme, Life Happens, shows the initial stage setting for the second theme, Offerings. As the themes and related stories unfold, there are programs and services that organizations provide to their constituents. From these programs and services we learn that people experience a certain amount of suffering and challenge throughout life which leads them to utilize these organizations and their services.

Thus, the second theme that has emerged throughout the interviews is titled “Offerings”. This theme was described as being the services and programming that nonprofit organizations in the Metro Detroit area have as a commonality, as well as the wide range of offerings to the people they serve based on their specific need. However, also within the theme the participants expressed different understandings of “why and how” these offering arise. For instance; a) whether individuals have careers in nonprofit organizations because they enjoy serving others, b) they have immersed themselves into the work because they once were served by a similar organization and they were once in the shoes of the people they serve, c) there passion or a calling behind the nonprofit work they do, or last d) that it simply enjoyable. While none of these aspects were directly answered, the theme Offerings showed the sense of service needed in the community.

**Offerings.**

Of the four themes, the second theme, “Offerings” was refined from a number of words throughout the six interviews. This theme emerged because as the respondents talked about accountability throughout their singular organizations and the services they provide; this appeared to be how the participants similarly understand accountability. The theme Offerings as the participants described it is defined as the actual services that are
provided to those individuals who come to use the organization in a time of need. The theme Offerings also has a similar meaning in the fact that the respondents were employed by similar nonprofit organizations and each respondent spoke to the specific services their organization provides to the public. Throughout my interviews many participants spoke to these services as one of the ways they understand accountability to the individuals their particular nonprofit serves. The following are examples of how the respondents shared their stories of the organizational offerings provided.

**Youth development.**

Throughout the interviews the participants made mention of the constituents their organizations serve and who are experiencing the need for mentoring. For example, Participant C stated:

People come in for our food program, our youth development and our children’s center, and then, as a wrap-around of all of those, our community advocacy and empowerment. So, we are really focused right now on staying within our core mission and not kind of doing what other people are doing or trying to get in other people’s lane, so to speak.

Participant A also spoke to youth development through the programs their organization provided by sharing, “the progress of the youth who has gotten a diploma, who has gotten a job, who’s demeanor has turned around.”

Roffman, Pagano, and Hirsch (2001) stated that there are many dangers and challenges that inner-city minority children face during their after-school hours. Youth development programs provide an alternative to spending this time unsupervised
Youth development for young individuals in urban settings seems to be a very needed resource not only for after school activity but for the nurturing nature that comes along with an older advisory person. This phenomenon of needing connection may stem from lack of parenting or a reaction to a broken home. Nevertheless, young people need certain levels of support and some nonprofit organizations exist to provide that service to ensure the youth of the community for future generations.

**Food.**

In some of the participants spoke to the limited access to food, food scarcity and their organizations ability to provide nutritious meals to their constituents. For example, Participant B stated:

“We are dedicated to relieving hunger in metro Detroit and providing nutritious food waste. You know, in many regards, food waste is a reality of our world. They would rather not do it, but it is their reality, so, in truth, we provide some level of benefit, a lot of benefit, to the folks who even give us the food, helping ensure them that that food is not going to actually go literally to waste.

Continuing along this thought, Participant C talked about the services their organizations provide to the community as “they know, when they come through our doors, they’re coming for whatever those four or five things are, and those are the things we’re going to be doing especially through our food program.”

Food security is becoming an increasingly relevant topic in the Global North, especially in urban areas. Because such areas do not always have good access to
nutritionally adequate food, the question of how to supply them is an urgent priority in order to maintain a healthy population. Berges and colleagues (2016) study looked to understand how to better get healthy food in the hands of those who need it. Their research found an impact on food security in relation to four levels of the food system; food production, processing, distribution and consumption (Berges et al., 2016). The authors results showed that urban and peri-urban agriculture in the Global North differ in most of their characteristics and consequently also in their ability to meet the food needs of urban inhabitants (Berges et al., 2016). While urban agriculture may meet the food needs mainly at the household level, peri-urban agriculture can provide larger quantities and has broader distribution pathways, giving it a separate status in terms of food security (Berges et al., 2016).

Similarly, to the participants thoughts on individuals and families in their communities who need a food providing service, Berges et al’s. (2016) study posits that there is potential in providing healthy food in urban areas through better relationships between urban and rural areas and that this may support the ability to provide healthier food by cultivating better relationships between the two communities.

To add to the point of providing healthy food to those in need, another aspect to a healthy, sustainable community is access to affordable and quality healthcare. In addition to food and youth development, participants also spoke to healthy living through being active, getting the medical care folks need, and being able to provide those services to local community.
Healthy Living.

For any community, healthy living and quality medical care is a vital to the longevity of its people and their ability to move the community in a positive direction. As aspect of the theme Offerings, participants spoke to how they felt healthy lifestyles and healthy living is a cornerstone to any good community. Participant E spoke to the wellbeing of community through health. For example, Participant E mentioned their organizations way of offering as:

Part of being a good steward is ensuring that we’re providing the best research that we can, so that we’re not just throwing money at things that aren’t going to make progress. [For example], the ability to provide medical equipment items. And then, I think being an advocate for the patients at our clinics as well and ensuring that we have the best physicians and that we’re there and we’re using the feedback that they give us from those visits and implementing them as much as we can.

Participant D also spoke to a healthy living model and how the organization they lead works to influence health in a positive way by adding to the wellbeing of folks living in the Metro Detroit region.

This observation by the participants is supported by Kavanagh et al.’s (2005) study, that people who live in the most socioeconomically disadvantaged areas are associated with a decreased likelihood of exercise and of having an overall physical activity level that are sufficiently needed for good health. With having this information Participant D stated;
As a matter of fact, one of the coolest things I do every year is the beginning of every summer we hire about 400-day camp counselors who deliver day camp programs all throughout southeast Michigan. These camps work to keep kids active and off the streets.

Because health is such an important component to community and the overall wellbeing of a society, the participants that spoke to healthy living whether it was in regard to a camp they provide or medical equipment for those in need. These activities better ensure the health and the access to avenues of healthy living and provide a brighter future for a community through support of its disabled and ill community members.

An additional code that created the theme Offerings is workforce training. Recently society has heard a fair amount of information that healthy food and staying active are a piece of a quality and thriving community. Additional services that these organizations provide to help serve their community include workforce training. Because the participants spoke to how these underserved folks have not received the proper education or training to support themselves and their families, some of the leaders from these organizations mentioned providing training and education to those who need it as another needed service.

**Workforce training.**

Throughout the interviews some participants spoke to workforce training and the positive impact it has on their constituents. The following statements help explain the need for further education and workforce training in the Metro-Detroit area. Participant C stated:
Sometimes its early childhood education, sometimes its workforce training, and then sometimes it’s something else. They need some sort of support in some way, and so, they’re at, really, kind of the most vulnerable state, you know, because we all have kind of been taught not to really ask for help, and so, when you finally make that decision to come in and ask for help, it’s really, really important.

Additionally, Participant F stated;

What we learned in that process, however, was young people were graduating high school, but they did not have the skills to go on to higher ed. and there were not strong enough connections to post-secondary training, like vocational training or that kinds of options for kids.

Participant A furthered this sentiment by mentioning;

So again, that is an example of putting more effort behind missions you already have. Other organizations may have a beauty shop where they are teaching it right on-site. We have the schools, one here and three others throughout Detroit so I think it is just making sure that one, what we have is still going on and two, that we are necessarily putting more effort behind it. Throughout Participants C, F, and A we come to understand that these organizations feel a responsibility to educate and train folks in an effort to help discontinue the cycle of support and need and support and need. This culminates in an effort for the people who are being serviced by these organizations to one day, support themselves with the new job or education they have received from these organizations.
Holzer (2008) stated that in a labor market that places a greater premium on skill development than ever before. The US now spends dramatically fewer resources on the training of disadvantaged workers than we did in the 1970s. In general, the evidence for adults indicates that modest training and work experience programs can generate modest impacts that are cost-effective even though they do not dramatically improve the lives of the poor (Holzer, 2008). Some programs for youth who are still in school, like Career Academies, appear to be cost-effective while those already out of school youth have not been as successful, though statistics show there is more positive evidence emerging in newer efforts like the National Guard Challenge program and others (Holzer, 2008).

Due to the nature of urban settings, some folks go without or are not prepared for higher education. Because of this a population exists without the education required to obtain jobs that would support them financially. As described by some of the participant, workforce training provides an opportunity for those who wish to attend a trade program. As Holzer (2008) stated, while workforce training is important and helps employ folks who need jobs, it may not be the end-all answer. For now, however, workforce training allows people the opportunity to positively change their employment status.

Another common thread found throughout the participants is that in some way, the leaders of the organizations felt deeply connected to the service and programs their organizations provide. Moreover, the services seem to be ones that are really necessary as identified on the basis of needs from the community. The third emergent theme that will be discussed is Bridge the Gap.
**Bridge the Gap**

The emergent theme *Bridge the Gap* is a collection of ideas and ways that organizations work to make community better or at least change the current condition for the people they serve. Throughout this theme, community impact, employment, serving the people and resources are all aspects that will be discussed. These code words make up this theme because they all point to making things better for the folks they serve. While some of the “fixes” we have discussed are short term, there is evidence that points to a more long-term goal and that will be discussed in the next theme. The first code word of the theme *Bridge the Gap* is “Community Impact” and is discussed here.

**Community Impact.**

Smith and Phillips (2015) stated nonprofit human service agencies are an essential part of the social safety net and their role in many policy fields such as community care, workforce development, and disability services is growing. The funding, delivery and entire configuration of human services systems is in transition in the US, as in many other countries (Smith & Phillips, 2015). Consequently, nonprofit human service agencies need to develop sustainable program and business models that are also responsive to the heightened expectations on transparency and accountability (Smith & Phillips, 2015). Because these human service agencies are so greatly needed, the impact they make on the community is dually important. Participant F, stated;

> We saw our job as keeping the building alive and selling memberships, and we didn’t see it as serving the community. We lost sight of what we were supposed to be, and that’s happened more times than I want to admit.
For Participant D, their organization required some mission alignment to ensure better community impact. Participant C shared,

My accountability is really to the community we serve. And then, certainly, community advocacy, which we want to make a big push for going forward, really empowering our communities, really being at the forefoot of talking about issues that really are important to communities.

Participant C also talked about empowering their local community as a piece of making a positive impact. Different to Participant C, Participant B mentioned “at this point, I have to say it with this particular term, but it is the term that actually best defines the situation, there is an actual dependency on the resource that our organization provides to the community.”

Throughout the interviews the sense of community impact was resounding, but just relayed in very different ways. For some, community impact was based on ensuring service to the public, but for others it is to empower and realign the organization as to provide the best service they can. As a piece of this community impact many of the respondents spoke to how to create this effect, making real change throughout their communities. For this change, respondents spoke to the need for more opportunities of, and development for employment.

**Employment.**

For many individuals living in the Metro Detroit region employment can be a very difficult aspect of life. For many folks the skill set and education has been nonexistent due to poor school or limited access to job training. Grant (2012) posits low
level of formal education achievement among poor urban youth is a major constraint to remunerative urban opportunities. Additionally, the livelihood for urban youth requires development of entrepreneurial skills, and informal education and learning is recognized as a way to address these gaps within the informal sector. Skills development is an important response to urban employment problems, but urban economies are dynamic market places driven by socio-political factors as well as economic ones (Grant, 2012).

Throughout the interviews some participants mentioned being able to provide job training and plans to help people become gainfully employed. Participant A stated,

The gold standard actually is to leave here gainfully employed and with a permanent housing. We hold ourselves accountable by how each one of the youths who exit here is doing. We make sure there is the appropriate programing going on for everyone here so just too kind of name it, there is the employment center to prepare them for a job.

Because participant A’s organization has the ability to provide training to those folks who are need, they are able to bridge the gap through employment. For those nonprofits that provide job training, they require funding for these programs. Some of their funding comes in the forms of grants and others are through foundations and donations.

In Participant F’s interview, they stated “so, we had to back up and take a look at, redefine, actually, the goal, so that it was successful high school graduation as measured by things like post-secondary retention, or employment after graduation in career-track work, so, a variety of things.” For participant F, there outlook on employment is how
well the dollars they provide work to help the unemployed who need jobs, get the training they require.

Serve the people.

The use of services integration, especially by nonprofits, has promised comprehensive and effective approaches to social problems since at least the 1970s (Smith, 2018). One of the virtues of nonprofit organizations is that they can offer targeted services which can then be responsive to specific communities such as a neighborhood, region, or particular issue (Smith, 2018). Throughout this research interviews many of the participants spoke to providing a service as to curb the problems their constituents were facing in their lives. Participant B shared that;

Part of this is making sure that our trucks are always rolling- we are preventing food that is literally either going to go to the landfill or it comes to our trucks and then that food gets to the hands of people who, in our community, need it.

Participant E elaborated on this by stating, “I think, you know, one is the services we provide and being able to provide quality services. If we’re able to do that, then I think we are being accountable to our mission.” Participant B furthered this sentiment and said,

It falls upon us, in many instances, to raise the bar even above what we are being asked to actually do, so that we make sure that the service that we are actually giving to our community reflects what we would want to happen with our actual own families.
Participant B’s comment about treating others the way we would want to be treated is a unique way to approach leadership through an organization but is not an uncommon perspective from the participants. More pragmatically, Participant A mentioned that the nonprofit has “kind of a roving service center where they are taking people to the food bank or getting their utilities turned back on or finding a shelter that will take them on with a baby, that kind of thing.” Participant A’s organization mentions the actual service they provide to help ease a difficult circumstance in the lives of certain folks.

The last example of serving the people comes from Participant F who stated, “Our primary work is to fund other groups and those groups do the direct service provision.” In this instance they are a funding source for those organizations that are working in the field at the ground level.

Throughout the examples of serve the people there are many different ways of how that is service is completed. However, one aspect that is similar is the phenomena of the urgency and need to serve those in need, and the resources to do this.

**Resources.**

For folks who are trying to make their reality different from their current situation the need for resources is great. The issue of access to urban resources varies between individuals, depending not only on their own location with contextual effects combining the specificities of a given neighborhood and those of the neighborhood’s location within the city, but also regarding other resources that can be accessed by all economic resources, mobility, social networks, etc. (Michel & Ribardièr, 2017). For organizations who work to create programs to help folks in those situations, they too require recourses.
As Participant F mentioned, “we have to think about how we can leverage resources that other people have, how we can build strategies that activate community interests, and resources, and concern.” For that interviewee the idea of resources goes beyond the funding of a mission, but rather to move the community to action to help provide sustainable programs and services for the betterment of the community. In Participant B’s interview, they stated, “continuing to make sure that we are making the right kinds of decisions with the resources and the assets that we have at our disposal to get the mission accomplished.” In this case, their organization speaks to resources being used in an appropriate manner to ensure they are funding the mission of their organization is a way that positively influences the conditions for their constituents. In many of the interviews, the respondents speak to funding and how that is weaved into the landscape of the organization as a piece of mission completion.

Whether the need an individual may require overcoming a hardship in a person’s life is physical, physiological, or emotional, there seems to be a nonprofit organization to which an individual can receive help. As mentioned previously, there is a need by which the public requires a service or program because of a circumstance in their lives. For this study, this occurrence is called Life Happens. As a result of this life event, nonprofit organizations then try and address these needs via the services or Offerings of their organization. Continuing, organizations work together with their constituents, and each other to Bridge the Gap for those folks in need. The final piece of this system of service provided by nonprofit organizations is a sense of looking to the future. This foresight will be discussed in the final theme, What's Next.
What’s Next

In many cases of nonprofit organizations, once an organization fulfills the need of their constituents, the cycle seems to start over. Throughout the interviews many of the leaders spoke about to looking to the future to change, adapt, and evolve as a service providing organization to work toward a time where potentially their services are not needed due to the impact they had given the community. As a result of this foresight and desire to change the societal challenges the nonprofits try to address, the final theme that emerged from the interview text was What’s Next.

Evaluation.

One way for the nonprofit leaders to begin to consider what’s next included processes of evaluation. One method of this, performance measurement, has gained increased importance in the nonprofit sector, and contemporary literature is populated with numerous performance measurement frameworks (Lee & Nowell, 2014). Some of these performance measures come in the form of strategic planning and benchmarking built in to those plans. For example, Participant B mentioned the future of their organization this way, “Our detailed plan of action and how you’re going to address the mission is work that is done in a strategic planning process, and that strategic plan is a three-year strategic plan.” Participant C furthered this sentiment by stating,

How do we do it well? I mean, I think that’s one of the biggest things for me is that are we listening to our clients? Are we hearing, are we thinking about issues that we may not see in terms of the services we provide and a way that keeps us accountable. We have a strategic plan that we go back to.
Participant D mentioned,

Because, you know, the way to do it is to say, you know, we have a mission, we have a strategic plan, you know, like, measurables and everything. We did a strategic plan about three or four years ago, but we’re finding, and we’re finding, though, that that is a very difficult way to use a strategic plan and follow-up on it can be challenging and difficult.

Participant F mentioned,

We have to be really sensitive to how well we’re listening to their wisdom that they have on the ground and incorporating that into our own work and decision making. So, in the new strategic frame, we are really looking to make system-level change.

In some cases, organizations look to the future in a way of planning through a strategic plan. This entails understanding where the organizations want to go, where it has been, and how they might take the correct steps or alter what they are doing to achieve a certain goal. By better understanding how performance measurement is conceptualized within sector, the field will be better positioned to both critique and expand upon normative approaches advanced in the literature as well as advance theory for predicting performance measurement decisions (Lee & Nowell, 2014).

Collaboration.

To understand the impact of collaborative service delivery by nonprofit organizations, scholars must fully understand why those nonprofits enter into service delivery collaborations and what motivates them to collaborate with another organization
to deliver their services (Sowa, 2008). Drawing on managers’ retrospective accounts concerning the creation of interagency collaborations and applying multiple theoretical perspectives, Sowa (2008) explored what managers directly involved in collaborations perceive to be the rewards or benefits of those collaborations. Sowa’s (2008) findings were similar to the interviews conducted for this study as the author’s findings showed that managers and leaders entered into collaborative efforts to improve the outcomes of all organizations involved. However, given the final result from Sowa’s (2008) study, some leaders did not think the collaborative effort was worth it.

For this study, Participant B stated that “communities and organizations that are working together to actually help people become more economically, socially, and of course, as far as with this food insecurity and everything, more secure, just altogether, you know.” As Participant B discussed partnering with community, Participant C did as well, stating, “That’s important to us, our overarching goal is always to talk about how we get along in and with our community, how we live, and have fun, and all those kinds of things together.” Participant F also mentioned their organization collaborating by remarking, “In Detroit now, we have the nation’s group effort where young people, teens and police, sit together to analyze data and develop strategies to keep kids out of trouble and to keep them from being victims of crime.” One respondent, Participant E also mentioned collaboration but, in this example, how the collaborative effort is at a higher level: “because I know at the national level they have collaborated, but sometimes, at the local level, I think we get so siloed and we’re all competing for the same funds.”

Participant E’s response mirrors Sowa (2008) work which demonstrates the multiple
forces driving the formation of interagency collaborations, in particular the desire to secure benefits attached to service delivery and to secure benefits for the organization as a whole.

Overall, one of the major observations that emerged from the theme of *What’s Next* was the idea of collaboration. Given the respondents thoughts, it can be determined that in some cases, when local organizations work together for a common goal they are able to provide a more holistic approach to service and potentially reach more people in the community. One way to gain insights into collaboration is through community members that help influence the vision of the organization. One of these community groups and much of the membership within that is aligned specifically with the organization is the board of directors.

**Board of Directors.**

Brown and Iverson (2004) explored how nonprofit managers conceptualize their organization’s strategic orientation toward products and services and in what way the governing board is structured to match that orientation. Throughout their research several characteristics were found that helped define and clarify nonprofit strategy which included the use of mission statements to help communicate the organization’s strategic orientation (Brown & Iverson, 2004). Their research found that depending on the person, some board members had a broader approach to organizational structure whereas as other members had very strict guidelines for the organization’s future (Brown & Iverson, 2004). Throughout the interviews conducted for this study Participant F mentioned this regarding their board;
I would say our board members are most interested, of all the things that they are interested in, the organizations work, they are most interested in understanding our impact, wanting confidence that we are achieving the goals that we set for ourselves, and that, by achieving those goals, the lives of kids in Detroit are getting better.

Similarly, Participant D stated:

I will tell you that we have a very active board of directors, and even within that very active board of directors, is a very active leadership group, and that very active leadership group is very close to staff members, and there is a degree of transparency and accountability here at our organization, that is substantial.

Participant A also stated how their board was very active this way, “We have a board of directors that really cares about the mission, otherwise they wouldn’t be spending time with us. I think the overarching goal for everyone is to try and save every youth that walks through the door.”

As a way of looking ahead for many nonprofit organizations they work closely with their board of directors. The close relationship between leadership staff and board of directors emerged throughout these interviews and speaks to a bright future for these service-based organizations because it shows an investment by the people who are creating vision and planning for each unique organization.

Core Mission.

Jonker and Meehan (2014) posit that nonprofits are, by definition, mission driven, and they usually have multiple stakeholders who have various and conflicting
expectations. A mission statement, therefore, is one of the most useful tools that nonprofit entities have available to them (Jonker & Meehan, 2014). A clear and well-focused mission statement can serve to guide all major decisions that a nonprofit organization must make especially decisions about which new programs and projects to undertake, which to avoid, and which to exit (Jonker & Meehan, 2014).

In regard to this study participant A mentioned this about their mission, “on fulfilling the mission, I also have an opportunity to engage with the youth and I have never seen anyone talk or never heard anyone talk against our organization and the way it operates.” Participant B mentioned, “My role is to ensure that our high-level priorities are not only focused and in alignment with our mission priorities, but that we are doing things that actually spur buy-in and the best of people within the organization.” Participants A and B described a sense of control and confirmation of their missions and the way they and the public perceive the organization.

Differently than respondents A and B, Participant D shared that “We always have challenges with mission creep which is ‘Should we be doing that?’ Participant E similarly mentioned that, “You know, we haven’t come up with a solution as to where our families can go with the reallocation of our specific funding, and I don’t think we communicated the change of mission very well with the families.” In respondent D and E’s comments about mission it appears that there has been some change within the organization in that the mission has not been addressed or the course has not been righted. Thus, both Participants F and C talked about doing a better job with keeping the organizations work close to the mission. Participant F shared this; “I don’t think our core purpose is
different, but I don’t think we’ve used the current language of our strategic framework to revise what we think our mission is.” Participant C said, “I think one of the key things we had to do is really figure out how to get back to what our core mission was, because I think, as well as a lot of nonprofits, tend to mission creep.” When talking about mission and the organizations alignment to it, more than half of the respondents mentioned they could do a better job at keeping on track. Because organizations exist to serve a community for a specific purpose, for most, the mission is the gap they are trying to fill. If the organization is moving away from the mission, then the ability of that organization to make the most meaningful impact is limited.

When thinking about the future of an organization the term or thought, *What’s Next* comes to mind. For this emergent theme the code words mentioned speak to the nature of planning, leadership, evaluation and collaboration, all activities and aspect organizations utilize to try to stay on the most effective path. For some respondents, they utilized all of these aspects for other, just a few. While we do not know why this is, we know that it is happening.

**Accountability**

Accountability can mean different things to different people. In the case of this research, the question was how to organizations hold themselves accountable through their organization’s mission. In one study, Han and Hong (2016) posit that it is often assumed that a greater level of accountability will positively affect the performance of public organizations; however, this relationship has not been studied extensively in public administration. The findings of their study suggest that the levels of accountability
manifested in a variety of components within an organization’s structure which all
positively and significantly affect organizational performance (Yousueng Han, 2016).
Knowing that there are many components to organizational structure, for this research we
are speaking directly to mission statements. For the participants of this study
accountability was understood and arose from the interviews in many ways. For some of
them accountability meant providing a particular service, for others accountability
sounded like short term goals even though they hoped to see systemic change in the
future.

Accountability is related and can be seen throughout the emergent themes of this
research in a few examples. This first example is through the Life Happens theme.
Accountability for the leaders of these organizations starts long before they come to
know the organizational mission. There is a sense of responsibility because nonprofit
people are empathetic and see how others may be less fortunate and from that feeling,
there was a calling to public service. This feeling of accountability continues into the
themes Offerings and Bridging the Gap. The way accountability exhibited throughout the
interviews for Offerings was less than Bridging the Gap. This may be the case because
Offerings has to do with the actual service each organization provides. While it is an
important piece of the puzzle, the impression gave by the participants was that the service
was going to be provided regardless of employee and organizational buy-in. This feeling
of accountability is different than Bridging the Gap because this theme deals with how
people are experiencing the service and what they are doing with the service the
organization provides. Essentially, whether or not the services the organization provides
are valuable, needed, and helping alleviate a certain problem. The final theme *What's Next* emerged a sense of accountability through the respondent’s thoughts and comments through their feeling of a continued and robust organization. Every respondent spoke to the desire to ensure that the organization would be there for years to come providing those services the community needed. This accountability was mentioned through planning, whether it was financial or avoiding mission creep, and whether there was a strong sense of accountability when comments of the future and planning came up.

Overall, it seems that with the thoughts and comments of the respondents, there is a sense of accountability in the organizations interviewed as it relates to their mission. Moreover, the feeling of accountability reaches much further than just a give and take relationship between organizations and constituent. Rather more so, the participants discussed really wanting to make a meaningful, long term change in society. They expressed a hope and the related behaviors to achieve this through keeping a sense of accountability to and with their boards, employees and above all, the people they serve.

**Conclusion**

Hermeneutic phenomenology is concerned with the life world or human experience as it is lived. The focus is toward illuminating details and seemingly trivial aspects within experience that may be taken for granted in our lives, with a goal of creating meaning and achieving a sense of understanding (Wilson & Hutchinson, 1991). This understanding is created through an ontological approach as this approach lends itself to a transactional epistemology. This type of epistemology assumes that we cannot separate ourselves from what we know (Johnson, 2016). This “knowing” emerges
because as humans we have similar experiences of the world and cannot separate ourselves from others completely.

This research was conducted through a social justice lens. Social justice works to assure the protection of equal access to liberties, rights, and opportunities, as well as taking care of the least advantaged members of society (Rawls, 2003), and this study researched those organizations that work to provide equal access.

Throughout the research interviews, many opinions of accountability and constituent relationship were discussed. Of all the participant voices heard throughout the themes of this research are describe the desire to create positive change throughout their communities through the service of their organization which is relative to social justice. Every nonprofit organization has something they try to provide to people who are experiencing a situation in life. The hope is that the services are enough to change the person’s trajectory with the idea that a holistic service and organizational accountability can fill the gaps within individual’s lives. Ultimately, people need help and organizations exist to serve those folks in need.
CHAPTER FIVE
DISCUSSION AND CONCLUSION

Throughout history, leaders of nonprofit organizations have faced a particular bind in responding to the demands for results-based accountability (Campbell, 2002). If these organizations focus only on the project-level outcomes over which they have the most control or for which indicators are readily available, they risk defaulting on the larger accountability to the public and related values and social goals (Campbell, 2002). On the other hand, if they try to demonstrate the impact of their particular projects on communitywide outcomes, organizations risk taking inappropriately credit or shouldering the blame for indicators beyond their control (Campbell, 2002). Moreover, by improving accountability, organizations can meet their obligations to clients and others affected by the services and programs of a nonprofit (Ebrahim, 2003). Nonprofit organizations have a responsibility to embrace client perspectives, as serving clients often represents the primary purpose for many nonprofits (Twersky, Buchanan, & Threlfall, 2013). Improving accountability benefits nonprofits by empowering the individuals they serve, improving the legitimacy of the organization, and enhancing organizational effectiveness (Twersky et al., 2013). Even as different stakeholders demand their share of responsiveness from the organization, improving organizational effectiveness should appeal to most nonprofit stakeholders. The following discussion speaks to the research conducted and its implications for nonprofits, leadership scholars and accountability. This particular research entails six nonprofit leaders’ responses in semi-structured interviews from the Metro Detroit Region.
The emergent themes that were found throughout the coded interview text were *Life Happens, Offerings, Bridge the Gap, and What’s Next*. These themes as they relate to the existing literature, mission statements, accountability and social justice will be discussed. Additionally, my thoughts on the emergent themes will be included.

**Life happens**

In the emergent theme of *Life Happens*, it can be inferred from the respondents’ comments that the public they serve experiences hardships or may encounter a situation where the basic elements in life are difficult to acquire. What this means is that many if not all nonprofit organizations work to fill a gap in society that the federal, state and city government does not or cannot. For example, some of the programs mentioned by the participants included after school programming, housing for the homeless, food for the hungry and medical assistance for the sick. While there are some government programs in place to offset these problems, they cannot completely address nor eradicate these problems, hence the creation and need of nonprofit organizations.

The respondents all made mention of the folks they serve and how they come to be served by the respective organizations based on an organization specific mission. For each respondent that story differed. For example, Participants A, B, and C came to serve a certain demographic because of their homelessness and hunger services, whereas Participant E came to know their constituents because of the need for medical treatment. Moreover, respondents D and F worked with their constituents because they required some sort of programming for themselves or their children.
The overarching aspect that can be gained from the emergent theme *Life Happens* is that people from all walks of life encounter hurdles in life that require them to utilize services of nonprofit organizations. Thankfully, there is a rich and abundant list of nonprofit organizations in the Metro Detroit area that folks can lean on when they are in need of their services. The services the organizations provide essentially bridge the gap between the constituents' resources and what federal, state and local organizations offer, so that a person or family can find support in a needed manner, to give them a fighting chance to experience life another day.

**Offerings**

As we have experienced throughout the respondent’s comments in chapter four, there are many people within the Metro Detroit area that require some sort of service because they have experienced a hardship in their life. Moreover, there are organizations that recognize this need and provide service and programming to help alleviate the problematic circumstance. *Offerings* as a theme is more at the ‘boots on the ground’ level then the themes of *Life Happens* or *Bridge the Gap* because the *Offerings* theme deals directly with the services the organizations provide and how the participants saw services as fulfilling their mission. While the other two themes speak to the hardships and initial needs of individuals that the nonprofits serve, *Offerings* is the first actual service the organizations provide to address these services. While the offerings or services were different for each organization, there was conversation by the participants that spoke directly to what services they would offer given their mission and how collaborating with other organizations provided a more holistic service for constituents. These services or
organizational offerings such as food resources, youth development, and workforce training were just a few mentioned by the participants.

Furthermore, all of the respondents made mention of how their organization provides something to the community through accountable service. For example, five of the six respondent’s organizations provide a tangible service, whereas the sixth is more funding driven. Essentially, the reason for their organizations to exist requires a need throughout their local communities. This is not to say that they hope that people fall on hard time but more that because they exist to help and aid those folks to get back on their feet. In addition, all of the participants were passionate about improving the lives in the communities they serve through the programs and services they can provide.

Last, it was very evident that the respondents from the six organizations were very passionate about their work and the folks they support. However, all of the respondents hoped that one day, their programs and services would not be required. For the participants this would be an indicator that a societal switch had occurred, the wicked problems had been addressed, and that people would not be experiencing the trials and tribulations that they are today.

**Bridge the Gap**

For this particular research study, the theme *Bridge the Gap* refers to how each organization, depending on the services they provide to the community, are able to influence or help correct the current situation of that individual or family. When discerning on the emergent theme *Bridge the Gap*, I am reminded of how the respondents
mentioned attributes of their organizations and the thoughts and feeling they had toward serving others.

In the theme *Bridge the Gap* there was mention of community impact, leveraging resources, serving the people, and providing a quality service by Participants A, C, and F. Participants D and E spoke to leveraging resources through fundraising and grant making to fulfill the promises made to community. Additionally, the respondents spoke to providing services in way that were appropriate and efficient. These services varied but most respondents spoke to the essence of basic needs.

For all of the participants, there was a conversation about providing some sort of basic necessity as to help propel folks in need into a positive future. However, when discussing these services all of the participants mentioned the need for funding whether it was in the form of donation, government grants, or event-based donation. This was interesting to me because as we talked about mission and accountability, none of this would be possible without the contribution of others in the community.

Furthermore, *Bridge the Gap* is more of an overarching outlook to community needs in the eyes of the nonprofit organizations. The local organizations have a sense of purpose through community impact, serving those people in need, and then supplying them with the resources the organizations have. Last, all of these aspects of *Bridge the Gap* point to culminating in a meaningful community impact.

**What’s Next**

The saying “a failure to plan, is plan to failure” is a sentiment that was prevalent in many of the respondent’s comments. All of the respondents made mention of strategic
planning or at least some sort of trajectory for the organization for the future. Moreover, Participants F and C mentioned that they had just had a complete overhaul of their organizations strategic plan and had created a new path that included checks and balances to see if their plan was working along the way.

The *What’s Next* emergent theme specifically addresses planning for the future. For many nonprofit organizations, while they are trying to fix the problems of folks today, the need for future planning is required to ensure the programs and services the community relies on are there for the days to come. This idea of looking ahead is made up of many attributes. For example, Participants E and B spoke to collaboration and the evaluation of current programs. The other respondents, however, spoke to getting back to the organizations core mission and working to provide new pilot projects to encourage systemic change rather than a band aid effect.

For many organizations and the respondents interviewed, the idea of planning for the future is helpful in knowing where they have been as an organization but also where they are going and where they might better serve their constituents. Moreover, for many of the respondents, there was a requirement for planning as it related to funding and job security, but those organizational needs seemed less important than working toward helping the community.

**Literature**

Throughout the interviews I was able to gain insight as to how different leaders of different organizations with different missions work to support their local community and
those in need. In the next portion of the study, mission, accountability, and social justice will be discussed as it relates to those respondents interviewed.

**Nonprofit issues**

Shiras (2003) gives three examples of nonprofit organizational accountability issues. Those three issues are abuse of trust and privilege, lack of self-regulation, and a crisis in governance (Shiras, 2003). The issue of trust and privilege did not emerge throughout the interviews nor did any respondents make mention of it. This may also be because the leaders of the organization may not want to share if they or their organization has been or is involved with behavior that could be called into question.

The second issue that Shiras (2003) brings up is the lack of self-regulation. Throughout the interviews I conducted, there was mention of mission creep from Participant C which could be seen as a crisis in self-regulation and organizational identity. For the other five respondents, none of them mentioned regulation as a problem as a majority of them spoke to evolving with their constituents. For example, Participant D stated, “You know, I’m now accountable up. I’m accountable down”. Participant B shared that what “keeps the organization constantly leaning forward and that we are very interested in anything that looks like an innovation”. Participant C shared that “one of our goals right now is to really get back into sort of how do we advocate for our community on issues that are important to them.” The issue of self-regulation that Shiras (2003) mentions may be a bit antiquated as the study was completed sixteen years ago now, however, in some nonprofits, self-regulation may be a problem, but it did not emerge throughout this study.
The third problem area for nonprofit organizations according to Shiras (2003) deals with a crisis in governance. Of the six individuals interviewed, four of them mentioned the board of directors they work with. Participant A shared that, “We have a board of directors that is really caring about the mission otherwise they wouldn’t be spending time with us”. Participant A went on to say, “I think the overarching goal for everyone is to try and save every youth that walks through the door.” Continually, Participant F discussed the board at their organization this way, “I would say our board members are most interested, of all the things that they are interested in, the organizations work, they are most interested in understanding our impact.” Similarly, Participant B said, “Our organization is led by the board which works to address functional, big picture areas that involve the mission and operational functions”. Additionally, Participant D thought that their organization had a “very active board of directors and is a very active leadership group.”

Contrary to Shiras (2003), of the six interviews, four made positive comments about their board and the working relationships the leaders have with them. This is not to say that challenges with the board of directors does not exist in the world of nonprofit, but again, this did not emerge throughout the interviews. In some cases, it may be that the leader of the organization does not or is not required to communicate with a board of directors and that could be why governance did not come up in the other two interviews.

Throughout the literature reviewed there were a number that discussed constituents and stakeholders, but not of the personal stories or journeys of those folks who come to utilize the service of nonprofit organizations. I believe this may affect
organizational accountability because it could be that some of these organizations are not taking the time to get to know and understand the population they are serving. However, this lack of communication and continual needs assessment could become problematic because services can be tweaked or changed, and the organizations could learn from getting to know the individuals and families they serve better. For example, Participant C checks back in with their constituents this way, “these are people that have the biggest effect on how you live your day-to-day life, and you should know them, and you should have questions for them, and you should see what decisions they should be accountable to you.”

Continually, throughout the interviews there was a sense of service and urgency from the leaders. Essentially, this urgency rose from the original reasons for organizational existence and more specifically, the life challenges many people face in their community. This sense of urgency was seemingly directly tied into mission and ultimately accountability, as for most folks who utilize the service of a nonprofit organization, the service or program the organization provides was often a last resort.

**Mission**

Bale (2016) posits that the word “mission” is usually used in relation to an organization, agency, program, initiative or effort as well as the intent or direction the organization is deliberately choosing. It is, therefore, mostly used in connection with agency or program performance accountability (Bale, 2016). Participant A said, “One of the things we learned is that nobody here can recite the mission.” Respondents A’s response is interesting because as Bale (2016) stated, the mission is at the heart of the
cause for an organization. For Participant A, if their staff and coworkers do not know the mission, they probably are not serving their constituents as well as they could. Different than Participant A, however, most other participants thought they were fulfilling their mission well. For example, Participant E said, “I think we’re really fulfilling the mission through our research and being able to bring things to market”. Additionally, Participant D said that, “I see our mission in action almost all the time” and Participant C said, “Our programs fulfill the mission.” Overall, most respondents thought that their organization provided the service that their mission statement laid out.

**Accountability**

Nonprofit Management (2016) stated that “accountability means being held answerable for accomplishing a goal or assignment.” Like the definition of accountability, Participant B mentioned this, “Accountability is, for us, largely, on a physical, literal way, saying what we’re going to do, documenting that, putting it in front of us, making adjustments when we need to, and do that with every aspect of the business.” Participant D thought that “The ultimate accountability is to the people that get up every day and depend on us to do the right thing.” For Participant A, their organizations accountability was mentioned this way; “the gold standard actually is to leave here gainfully employed and with somewhere to live.” For these leaders, accountability is very much similar to the definition provided by Nonprofit Management (2016). This gives insight to knowing that the organizational leaders have an idea of what accountability is and what is expected of them.
**Social justice**

Organizations exist to provide services for those most in need, for those trying to survive, for those barely making it (Kivel, 2000). According to Kivel (2000), those organizations and the people leading them need to work for social change so that a society is more equitable and just, and all people are safe, adequately fed, adequately housed, well educated, able to work at safe, decent jobs, and able to participate in the decisions that affect their lives. From the participant’s responses, it was found that there is a distinct connection between service-based leadership and being held accountable to their organizational missions by ensuring their constituents are being served. This embodied responsibility of service by those who are leading the organization connects directly with filling the gap in society through social justice.

Social justice works to assure the protection of equal access to liberties, rights, and opportunities, as well as taking care of the least advantaged members of society (Rawls, 2003). When we merge mission and accountability and try to understand those ideas through social justice, it sheds light onto how nonprofit organizations work to be accountable to those they serve.

If we take what the respondents mentioned throughout their interviews and pass it through the previous comments about accountability, it can be inferred that whether the organizations are being held accountable or not, there is a sense of mission completion and accountability via the services the organizations provide. What was also found is that all the respondents are very vested in the values that are at the core of social justice. Because social justice looks to distribute resources to those in need (Rawls, 2003), it is
clear that through the emergent themes of this research, the essence of social justice is embedded throughout. Overall, mission, accountability and social justice all tie back to one thing, organizational leadership and the embodiment of service by the leaders of the organization. Regardless of the way or style that is utilized to lead an organization, aspects and traits of different leadership styles emerged throughout the interviews. Those leadership styles will be discussed next.

**Leadership**

As mentioned previously within the study, this research looks to understand how nonprofit organizations hold themselves accountable to those they serve through its mission. Pivotal to this is the mindset and understanding of the organizational leaders and how they encourage adhering to the guidelines of social justice. Social justice is a concept of fair and just relations between the individual and society. This is measured by the explicit and tacit terms for the distribution of wealth, opportunities for personal activity, and social privileges. Since most of the folks who are using the services of the organizations are marginalized, it was paramount that the participants, nonprofit organizational leaders, speak toward an understanding of social justice and society need.

Maher et al. (2008) hypothesized that increased levels of nonprofit accountability are related to higher levels of an organization's commitment to operating standards as well as higher levels of transformational leadership as exhibited by the organization's leader. While transformational leadership may result in higher levels of accountability, the leader style I observed coming through most often as I interviewed the leaders was directly related to service and understanding societal needs. There are several ways this
sense of service can be understood, including through a lens of servant leadership.

Servant leadership is a philosophy and set of practices that enriches the lives of individuals, builds better organizations and ultimately creates a more just and caring world (Greenleaf, 1977). The following is a relationship list between themes that emerged from the research and characteristics of servant leadership.

**Servant leaders.**

Throughout the interviews and the emerging themes, a sense of leader style also appeared. These styles of leadership that emerged could be paired with the different emergent themes. For example, in the case of the theme *Offerings*, the theory of servant leadership seems to fit because it relates to the way the nonprofit leaders care about the needs of others, and how these leaders understand and enact service via their organizations of which they are a part. For example, in servant leadership the attributes
building community and having empathy towards others is seemingly related to Offerings because this theme speaks to understanding what others are going through and providing a resource that will alleviate and help folks in that community get passed the situation they are dealing with (Crippen, 2004). Additionally, this leadership style also fits another emergent theme as well, Bridging the Gap. Servant leadership may be paired with this theme because in the theme Bridge the Gap participants discussed an awareness by the organization of individual’s needs. For instance, organizational constituents need to have resources available to them and to feel supported just as awareness in servant leadership describes. As Greenleaf (1977) describes, the sense of awareness can be understood as a call to action, a sense that something needs to be done because “we” are aware of
surroundings and the suffering of others. The final theme that showed attributes of servant leadership is the theme *What’s Next*. This theme pairs with servant leadership because it involves planning for the future. Servant leadership aspects discussed by Spears (2010) include foresight, building community and listening, all of which are required and were mentioned throughout the interviews as a piece of planning for the nonprofit organization future.

As Greenleaf (1977) proposed, “the servant-leader is servant first… It begins with the natural feeling that one wants to serve, to serve first” (p. 35). Greenleaf (1977) continues describing how this conscious choice then brings one to aspire to lead. “That person is sharply different from one who is leader first, perhaps because of the need to assuage an unusual power drive or to acquire material possessions” (Greenleaf, 1977, p. 24). Greenleaf (1977) also stated that:

The difference manifests itself in the care taken by the servant-first to make sure that other people’s highest priority needs are being served. The best test, and difficult to administer, is: Do those served grow as persons? Do they, while being served, become healthier, wiser, freer, more autonomous, more likely themselves to become servants? And, what is the effect on the least privileged in society? Will they benefit or at least not be further deprived? “. Finally, a servant-leader focuses primarily on the growth and well-being of people and the communities to which they belong (p.28)
From the findings and the themes that emerged in this study, it seems that all of the participants became involved in nonprofit work not to lead, but rather make a difference in their communities.

While traditional leadership generally involves the accumulation and exercise of power by one at the “top of the pyramid,” servant leadership is different. The servant-leader shares power, puts the needs of others first, and helps people develop and perform as highly as possible (Greenleaf, 1977). In regard to this study, there were a number of examples of “servant-leader-like” responses. For example, Participant F mentioned, “through our work the lives of kids in Detroit are getting better”. Participant B’s commented that their role was to, “make sure that the service that we are actually giving to our community reflects what we would want to happen with our actual own families”. Participant C elaborated and commented that the clients were, “coming for whatever those four or five things are, and those are the things we’re going to be doing.”

Because the respondents spoke so passionately about the service and programs, and even more so to the desired change they and their organizations are making in the lives of others, provide the feeling of intentional service that spoke to a sense of servant leadership. As Greenleaf (1997) wrote, “the care taken by the servant-first to make sure that other people’s highest priority needs are being served” (p. 54) is, in essence, the mark of this kind of leader.

Since different topics bring out different attributes of people, other leadership style aspects emerged as well. Due to the Life Happens theme, there was a sense of empathy among respondents for their constituents as they talked about the stories of how
people come to meet the organization. While it is not mentioned in the literature review, in the world of nonprofit, empathy is a major component to be an effective leader (Holt & Marques, 2012). In addition, empathy has been shown to be a component of servant leadership (Barbuto & Wheeler, 2006).

While empathy and working to understand what others are going through and feeling are important to be a good leader, especially one in the nonprofit sector, at times, there is a sense of transaction. For this discussion of transaction and transactional leadership see below for a relational chart between the attributes of transactional leadership and the emergent themes that shared similar characteristics.

Table 4

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<tr>
<th>Themes</th>
<th>Transactional Leadership</th>
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<td></td>
<td>Extrinsic Motivation</td>
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<td>Practicality</td>
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<td>What’s Next</td>
<td>Resistant to Change</td>
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<td></td>
<td>Discourage Independent Thinking</td>
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<td>Rewards Performance</td>
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<td>Constrained Thinking</td>
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<td>Directive</td>
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<tr>
<td>Offerings</td>
<td>Emphasis on Structure</td>
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<td>Emphasis on Self-Interest</td>
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Transactional leadership.

While the majority of the themes definitions and understandings imply more of a servant leader philosophy, other leadership theory characteristics can also be applied. For example, transactional leadership relates to the themes and the findings of this research through the services that are being provided and the relationships between organization and clientele in the form of the theme Life Happens. As stated, a transactional leader works to put processes in place that are measurable and impactful (Bryant, 2003), just as organizations works to change the conditions for the folks it serves. This is somewhat characteristic of transactional leadership (Bryant, 2003). However, the participants did not discuss any situations of retaliation from within the organization, board or those individuals utilizing the services of the six organizations, nor any information that these individuals would or would not be punished or denied service or entry at a later date, which differs from the transactional leadership model (Bryant, 2003).

Within the theme What’s Next, we see that there is a notion of transaction as well as transformation. A person has lived an experience that has brought them to utilize the service of an organization. This type of experience could be related to transactional and transformational leadership. For instance, in transactional leadership, rewards and punishments are contingent upon the performance of the followers (Bass, 1985). Furthermore, rules, procedures, and standards are essential in transactional leadership (Bass, 1985). Transactional leaders monitor followers carefully to enforce rules, reward success, and punish failure (Burns, 1978). According to Bass (1985), they do not, however, act as catalysts for growth and change within an organization. Instead, leaders
are focused on maintaining the status quo as much as they are about enforcing current rules and expectations (Burns, 1978). These leaders do tend to be good at setting expectations and standards that maximize the efficiency and productivity of an organization as well as giving constructive feedback regarding follower performance. This allows group members to improve their output to obtain better feedback and reinforcement (Burns, 1978).

Transactional leadership was observed at times within the participant comments, because there was a notion of resistance to change from some of the organization’s constituents. Thus, while the organization’s desire is to help create change both within the individual as well as the system, at times, the organization could only provide the resources, a transaction instead of change. For most of the leaders interviewed there is a service and a “customer”; thus only transactional leadership exists. However, I find that transformational leadership attributes are more fitting to the themes that emerged.

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<th>Table 5</th>
<th>Transformational leadership.</th>
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<td>Themes</td>
<td>Transformational Leadership</td>
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<td>Offerings</td>
<td>Individualized Consideration</td>
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<tr>
<td>Bridging the Gap</td>
<td>Inspirational Motivation</td>
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<td></td>
<td>Idealized Influence</td>
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<tr>
<td>What’s Next</td>
<td>Intellectual Stimulation</td>
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Transformational leadership.

A wide range of factors have been found to affect organizational innovation and their clients (Jung, Chow, & Wu, 2003). Of these, top managers' leadership style has been identified as being one of the most, if not the most, important. For example, a direct and positive link between a style of leadership that has been labeled as “transformational” and organizational innovation was found (Jung et al., 2003). The authors also indicated that transformational leadership has significant and positive relations with both empowerment and an innovation-supporting organizational climate (Jung et al., 2003). Unlike transformational leaders who tend to be forward-looking, transactional leaders are interested in merely maintaining the status quo (Burns, 1978). Transformational leaders try to sell their ideas and vision to followers which allows for other to have a personal relationship with the work they are doing (Burns, 1978).

Transformational leadership is comprised of what is called the Four I’s. The Four I’s are; idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration (Stewart, 2006). Idealized influence can be most expressed through a transformational leader’s willingness to take risks and follow a core set of values, convictions and ethical principles in the actions he/she takes (Stewart, 2006). It is through this concept of idealized influence that the leader builds trust with his or her followers and the followers, in turn, develop confidence in their leader (Stewart, 2006). Inspirational motivation refers to the leader's ability to inspire confidence, motivation and a sense of purpose in his or her followers (Stewart, 2006). The transformational leader must articulate a clear vision for the future, communicate expectations of the group and
demonstrate a commitment to the goals that have been laid out. Intellectual stimulation refers to creativity and autonomy among the leader's followers (Stewart, 2006). The final “I” in transformational leadership, individualized consideration, is when the transformational leader looks to supports his/her followers by involving them in the decision-making process and stimulating their efforts to be as creative and innovative as possible to identify solutions. In this transformational leader’s characteristic, each follower or group member has specific needs and desires that is recognized and celebrated by the leader (Stewart, 2006).

Throughout the interviews from this research, I believe that many of the leaders embodied values that point to aspects of transformational leadership. Idealized influence and inspirational motivation are attributes I saw shine through from all six of my interviews as to their work in nonprofit. To be a leader of that type of organization the participants displayed a passion that appeared inspiring others and encouraged individuals to buy into the organizations mission. Furthermore, like inspirational motivation suggests, these leaders spoke to exhibiting great commitment and persistence that develops trust and confidence among the employees (Bass & Avolio, 1994). Individualized consideration speaks to employee-leader relationship (Bass & Avolio, 1994). Because this research spoke to organizational accountability and did not speak to that relationship between employee and leader, I did not see individualized consideration come through in that regard. However, I would say that there is a bit of intellectual stimulation happening between the leader’s organization and other nonprofits as many of
the organizations work together to provide solutions to particular problems (Bass & Avolio, 1994).

Additionally, Transformational leadership has a connection to the leadership and responses gained from this research because as the organizations work to aid or provide comfort to folks in their time of need. This may be related to intellectual stimulation, or the desire to do things in a new way. Furthermore, it also seems that these organizations are working to end the cycle, both on a personal level and on a systemic one by their engagement with other organizations (Bass & Avolio, 1994). One example of working toward systematic change was mentioned by Participant B, they stated:

Now, if we’re in a place where there is an imbalance where those who could work and should work are leaning on the system of those who absolutely have to have this system, stitch that path together, we gotta always try to figure out how to balance those scales.

The organizations are working to change those folks’ trajectories by empowering them and supporting them in a way where they will buy into a different way of thinking to perhaps steer them in a more positive, life-changing direction. For example, Participant E mentioned, “if we can’t provide the resource, being able to direct them to the resource” is important. Participant F said, “We’re listening to their wisdom that they have on the ground and incorporating that into our own work”. Finally, Participant C mentioned, “We ask them and advocate on their behalves.” Thus, a piece of transformational leadership was seemingly observed, and similar to what emerged out of the interviews is that the vision of the organization is being created organically by listening to what their
constituents need and want through individualized consideration, which is the desire to address individual’s needs and personal development (Bass & Avolio, 1994).

Having discussed the themes as they relate to servant, transactional and transformational leadership, the discussion will move into the conversation of the additional research that could be completed or study surrounding nonprofit organizations and accountability.

**Future Research**

With a clear relationship between mission and accountability through service and leadership, further research is needed. As this is a qualitative study, future study could measure organizational effectiveness through organizational missions. Second, additional research could consider measuring nonprofit leader styles, including servant and transformational leadership. As this study has found, there are seemingly direct implications for at least these two leadership models.

Other research could be completed that speaks directly to mission and accountability. While there was some mention made of governing boards and stakeholders, future exploration into how nonprofit board impact the mission and ultimately the services rendered. The real essence of this paper was to discover how the mission either helped or did not help organizations serve marginalized folks. Because of this, there was a bit of insight gained onto how leaders of organizations take ownership of their mission statements, and the degree to which this was portrayed. For a majority of the participants it was very clear that the mission was something they lived by, however
for others, there was less focus and attention paid to the mission and how this influenced the services the organization provided.

In addition to this study, there is much more to be learned from nonprofit organizational leaders and their organizations. One piece of further research that could be an addition to the body of knowledge for nonprofit accountability would be to ask how the organization works to make systematic changes. So, rather than an organization being perpetuated as a band aid for society, asking what are some ways that the organization might actually impact the lives they serve to end the cycle of need, or the wicked problems society faces could be helpful. Additionally, many of the respondents have mentioned strategic planning for the future; my question is, “What benchmarks are in place to continue to measure effectiveness of mission and of the organization?”

For the most part, nonprofit organizations exist because of a problematic moment in a person’s life. In my opinion, the constituent’s personal story is very important as it gives insight and meaning to how they have ended up in the situation they are in. Throughout the interviews, every participant spoke to how they come to know and understand those folks they serve- I think this is very important piece to serving people in an effective way. However, throughout the nonprofit and accountability literature, initial constituent/organizational contact is never mentioned (Jensen & Meisenbach, 2015). In my opinion, a follow up study that looks to discover the preexisting circumstances to those who come to utilize the organizations services would be interesting.

Another piece of research that could be completed in the field would be to interview or survey the recipients of services by the organization and get their opinion of
accountability. I would be interested in this because often we believe we have the answer for people’s problems, and rather than asking what people need or want, we tell them and prescribe them a remedy (Flaherty, 2016). In my experience within nonprofit organizations, follow up is something that could use work. With this additional research, nonprofit organizational leaders could create and utilize a protocol for follow up to ensure mission competition and customer satisfaction.

As a final thought for further research, I do have the lingering question of whether or not the questions I asked of the six local nonprofit leaders impacted them. Did being questioned about their mission, accountability and those they serve maybe move them into a mindset of contemplation and/or actual change? Perhaps it did not land on them at all and it was just another meeting in the day. One would only hope that as nonprofit leaders they took some inventory within themselves.

**Implications**

This study is important and adds to the body of literature surrounding nonprofit accountability, marginalized people and mission statements because it gives insight as to how leaders of nonprofit organizations understand this relationship.

A take away from this research that I think would be useful to other nonprofit organizations is to get back to basics. Some of the respondents mentioned that employees within their organization do not know or could not recite the organizations mission statement. While this may not seem like a big deal, when an organizations sole existence to is to do the work that the mission statement lays out, it can be problematic. I believe that having mission “moments” within the work week keep the mission relevant, gives it
time and place so that employees have a relationship and understanding of why and who the work they do effects.

The final suggestion to nonprofit organizational leaders is to continue in the good fight. So often as nonprofit professionals we hear of the lack of resources and the fundraising model getting trickier, but the work nonprofit organizations complete is still very much needed. Many of the participants that were interviewed for this research mentioned the struggles they have with leading and managing a nonprofit organization, but one thing that was reverberating throughout their stories was their passion for helping others. It is my opinion that as long as there are folks in community that need help, there will be a need for nonprofit organizations to provide that help. Within these organizations, having individuals to lend a helping hand with a sincere service orientation and infinite passion will be essential. The individuals interviewed throughout this research Depicted this mindset and dedication.

**Conclusion**

It was the intent of this research to explore accountability within nonprofits through their mission/ vision statements. To set the stage, the history of nonprofit organizations and accountability in the workplace was discussed. Additionally, the melding of leadership within those nonprofit organizations and how it is conferred was examined. Finally, social justice and its application to nonprofits and those they serve was discussed.

To do this research, a hermeneutic phenomenology approach was utilized. To gather data from six nonprofit leaders, one on one interviews between the researcher and
the subjects were done. This research looked to uncover the details as to mission and
vision creation and their alignment to accountability to ensure those marginalized groups
are being served approximately through the organizations.

Overall, it can be concluded that for the few nonprofit organizational leaders I
interviewed, being held accountable to their mission is through servicing the folks that
require their help. Thus, it can also be agreed that these organizations are providing very
much needed services to the community, which ties into the lens of socials justice to
those who are living on the fringe of society. This research has also given the opportunity
to take a deep dive into literature to find missing gaps which presented an opportunity for
this research. Furthermore, this study uncovered additional insights into accountability,
leadership and service in a phenomenological way, all which adds to a body of
knowledge regarding nonprofit organizations and accountability. As a final, concluding
thought, this study made room for the discussion to be had around nonprofit
organizational accountability, mission statements, those they serve (marginalized people),
and the profound impact these organizations have on the community they serve.
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APPENDIX A

Interview Protocol

Date of Interview:

Background Questions:

Title:

Job Responsibilities:

How long in the job?

Central Question: How does your organization hold itself accountable to those they serve and its mission alignment?

Questions:

1. How do you understand accountability through the lens of the organization?

2. Given your position or the work you do, how do you fulfill the organization's mission?

3. Can you give examples of where you felt the organization was fulfilling the mission of the organization? Where it fell short?

4. What is the shared goal throughout the organization and what is the ultimate purpose behind this goal?

5. When you think about accountability to those your serve, how do you gather feedback from them insights as to how the organization is doing?

6. What steps are implemented to ensure mission/vision fulfillment?

7. What are some of your thoughts, if any, on how to better serve your clients?
8. From your example of fulfilling the mission, how has your mindset shifted from the feedback?

9. Overall, do you have any other thoughts on your organizations mission and accountability and organizational responsibility?

Follow Up Questions:

1. How do you understand the mission? How is the meaning of the mission taught initially to employees, and communicated ongoing?

2. How are you held accountable? By the organization? By the board?

3. How do you perception check your own accountability to the organization?

4. What are some ways the organization has responded when things have gone off-course? (if they were to go of course)

5. Since we last spoke has anything come up for our based on our conversation about your mission and being held accountable to it?
APPENDIX B

Informed Consent Letter

INFORMED CONSENT FORM TO PARTICIPATE IN RESEARCH

Title of Project: Taking a Good Look in the Mirror: Discovering Accountability within Nonprofit Organizations

Principal Investigator: William Hamilton, MPA
PhD Candidate – Gonzaga University DPLS
Wdmh306@gmail.com

Advisor or Sponsor Information: Dr. Kem Gambrell

PURPOSE OF THE RESEARCH

We invite you to take part in a research study *Taking a Good Look in the Mirror: Discovering Accountability within Nonprofit Organizations* that will help us better understand your experience regarding leadership and accountability in your employment environment. In particular, we are interested in exploring how nonprofit organizations develop policies and practices to hold themselves accountable to their vision/mission and those they serve. Please ask any questions about this study with the researcher.

About 6 people will take part in this research.

PROCEDURES

This study is qualitative in nature and will consist of three phases. The first phase will be individual interviews with the researcher. These interviews will be recorded and professionally transcribed prior to the researcher’s analysis. After the researcher’s analysis is complete, he/she will then determine whether a follow up interview is required. If an additional interview is required, you will be interviewed again regarding
your experiences. Your interviews will not be shared with anyone at the organization and your comments will be kept confidential.

**TIME TO PARTICIPATE**

If you agree to be in this study, it will last about 2 months and will consist of one or two 1-hour interviews.

**DISCOMFORTS AND RISKS**

There are no major risks suspected with this research. If you experience an adverse situation, you are encouraged to take care of yourself which may include excusing yourself from the session and possibly excusing yourself from the study.

**POTENTIAL BENEFITS**

There will be no monetary gain from participating in this study. This study is limited to understanding the experiences of the lived experiences of the organizations and therefore there may be future benefits to the firm and its employees.

**COSTS FOR PARTICIPATION**

Costs: None

Treatment and compensation for injury: None

**COMPENSATION FOR PARTICIPATION**

You will not be paid for being in this research study.

**STATEMENT OF CONFIDENTIALITY**

Your research records that are reviewed, stored, and analyzed at Gonzaga University will be kept in a secured area in and will be stored electronically. In the event of any publication or presentation resulting from the research, no personally identifiable information will be shared.

We will keep your participation in this research study confidential to the extent we are able. However, it is possible that the Gonzaga Institutional Review Board (a committee that reviews and approves research studies) may inspect and copy research records.

**STUDY WITHDRAWAL**
If you choose to participate, you are free to withdraw your permission for the use and sharing of your information at any time. You must do this in writing. Write to William Hamilton and let him know that you are withdrawing from the research study. His email is wdmh306@gmail.com.

**VOLUNTARY PARTICIPATION**

Taking part in this research study is voluntary. If you choose to take part in this research, your major responsibilities will include to be present for the interviews. You do not have to participate in this research. If you choose to take part, you have the right to stop at any time. If you decide not to participate or if you decide to stop taking part in the research at a later date, there will be no penalty or loss of benefits to which you are otherwise entitled.

**CONTACT INFORMATION FOR QUESTIONS OR CONCERNS**

You have the right to ask any questions you may have about this research. If you have questions, complaints or concerns or believe you may have developed an injury related to this research, contact William Hamilton at (586) 419-9507.

For more information about participation in a research study and about the Institutional Review Board (IRB), a group of people who review the research to protect your rights, please contact the Gonzaga IRB at IRB@gonzaga.edu.

**SIGNATURE AND CONSENT/PERMISSION TO BE IN THE RESEARCH**

Your signature below means that you have received this information, have asked the questions you currently have about the research and those questions have been answered. You will receive a copy of the signed and dated form to keep for future reference.

By signing this consent form, you indicate that you are voluntarily choosing to take part in this research.

_________________________________________  ___________  ___________________
Signature of Subject  Date  Printed Name

Your signature below means that you have explained the research to the subject and have answered any questions he/she has about the research.

_________________________________________  ___________  ___________________
Signature of Principal Investigator  Date  Printed Name