

The Internal Accountability Dynamic of UK Service Clubs: Towards (more) intelligent accountability?

Abstract

This paper explores the nature of internal accountability within service organisations. The study adopts a cross-sectional approach, with the three largest service organisations in the world selected along with Round Table International, a popular service organisation in the UK. This paper utilises Roberts' framework of individualising/hierarchical and socialising/intelligent forms of accountability, with socialising forms of accountability dominating accountable space within service clubs. The presence of a more 'intelligent accountability' dynamic at grassroots level is then considered. This paper concludes with avenues for development of more intelligent accountability within service organisations, along with further research opportunities.

Keywords: Accountability, Service Club, Membership Organization, United Kingdom, NGO

1. Introduction

The effective governance of membership organisations and charitable community groups is a necessary element in their operation if they are to sustain their membership and flourish in civil society. This paper seeks to ascertain the nature of the accountability dynamic within a specific type of charitable membership organisation; the service club. Calls for greater accountability within the NGO/third sector have been seemingly unceasing, given the volume and regularity of charity scandals, coupled with calls for greater transparency regarding the use of public money and donations (Hyndman & McConville, 2016, 2018), and pertaining to the general conduct of charitable organisations¹. The increasing role of the third sector to provide services in society which previously resided under the role of the state, combined with the continued austerity agenda pursued by the UK government suggests that membership-based and other third sector organisations warrant further investigation as to their accountability, role and internal governance.

Since the formation of the first service organisation, Rotary, in 1905, these organisations have grown significantly into bona fide international non-governmental organisations (NGOs), with the largest three service organisations supporting global humanitarian causes. The grassroots backbone of these service organisations (see: table one) is formed of service clubs, each located in a specific geographical location (such as a town or village), which meet regularly, conduct activities that benefit the local community, raise funds for charitable causes and also function as a social and networking space for members.

Despite the wealth of literature surrounding NGO accountability, relatively little exists regarding exploration of the internal accountability dynamic of membership-based NGOs, and what factors shape internal accountability in the relatively micro-level within these organisations as we attempt to in this study². In addition, many studies in this area of the literature (NGO accountability) adopt a case study basis for research, and tend to focus on the conflict between hierarchical forms of accountability and wider external accountability relationships that NGOs should in theory be satisfying (Freeman, 1984). Service organisations are also not represented in this strand of literature, despite their worldwide presence and recognisable image. This paper therefore seeks to address this gap in the literature, exploring the internal accountability dynamic within service organisations and contributing to understanding of the field of accountability in general, more specifically NGO accountability, and accountability within membership-based organisations.

This paper draws from Roberts' (1991, 1996, 2001a, 2009) theoretical development of accountability, and in particular, the contrasting nature of hierarchical and socialising forms of accountability present within UK service clubs. Using Roberts' framework, initially a domination of socialising forms of accountability can be observed. This imbalance is facilitated both by structural factors such as how these organisations operate (ritual, codes of conduct, etc.), and members' own internalisations of what it means to be a member of a service club, and of a larger service organisation. Both structural and membership factors contribute towards the formation of strong bonds between members within service clubs, through the construct of 'fellowship' which is

¹ In particular relevance to membership organisations such as service clubs, the recent 'President's Club' case (Marriage, 2018) and Oxfam scandal (Hirsch, 2018) should be considered examples which raise issues as to public trust and confidence in the reputation of NGOs and other charitable membership organisations.

² Chenhall, Hall, and Smith (2010) consider relationships within and externally to an NGO with respect to management control systems and highlight the ways these systems can influence social capital in this regard. Although similarities can be drawn, the research conducted in this paper aims to focus more on the 'root causes' of accountability within service clubs, covering a different organisational context, that of the membership-based NGO.

considered a key ingredient in a strong club and membership of a service organisation. These bonds result in the formation of collective selves within clubs that are difficult to govern by traditional hierarchical means and forms of accountability. Thus a consideration of accountability in relation to peers within the club and the development of a more localised and potentially intelligent accountability (O'Neill, 2002; Roberts, 2009) function is considered.

This study suggests that socialising forms of accountability have the potential to dominate accountable space within charitable membership-based organisations, as individual selves combine to form collective rules and codes of conduct within themselves, essentially, internally generated manifestations of how they feel (cf: O'Dwyer & Boomsma, 2015) they should be accountable. The rejection of hierarchical accountability mechanisms and preference for localised forms of accountability, based on that of members' perceptions within the relatively unsurveilled space (Roberts, 1991) of the club is discussed. This paper also considers Roberts' (1991) somewhat paradoxical inference that a balance between hierarchical and socialising forms of accountability is required, in order to maintain effective governance within an organisation, but also (especially in voluntary organisations), ensure that being part of the organisation remains a humanised experience (Roberts, 1991). A dilemma can be observed in terms of establishing and maintaining accountability between club and district levels (defined later in this paper), between increasing and enforcing more hierarchical means of accountability, or taking into account the role of more socialising forms of accountability across organisational levels, which could effectively harness the more reflexive understanding (Roberts, 1991) of the organisational context and accountability dynamic. In turn, the potential for better governance and internal accountability through more intelligent means (O'Neill, 2002; Roberts, 2009) could be realised.

This paper is structured as follows. Section two introduces the context of service organisations and service clubs, along with how they were established, their claimed roles in civil society, and their structure. Section three discusses relevant literature on accountability in the context of NGO and charitable organisations. Section four introduces a theoretical framework initially based on Roberts' (1991) individualising and socialising forms of accountability, plus later developments such as the associated narcissistic element to hierarchical accountability (Roberts, 2001a) and potential for more intelligent forms of accountability (O'Neill, 2002; Roberts, 2009). Section five details the research methods and data analysis methods employed. Section six analyses the data based on the theoretical framework outlined in section three, with section seven offering a summary and drawing conclusions, in addition to identifying opportunities for further research stemming from this study.

2. Organisational Context – Service Organisations and Service Clubs

Service organisations and service clubs can be considered primarily an early twentieth century phenomena, with the founding of the first service organisation, Rotary, in Chicago by Paul Harris in 1905 (Charles, 1993). Originally, what was in its rawest form, a gentlemen's luncheon club, soon developed into multiple businessmen's fraternities (Charles, 1993; Putney, 1993), which initially spread across the United States, and later, worldwide. Since the inception of Rotary in 1905, other, similar organisations have been founded, most notably Kiwanis International (1915) and Lions Club International (1917). These three service organisations were selected for the study on the grounds of their size, constituting the three largest service organisations in the world. Round Table International, a fourth service organisation covered in this particular study was founded in 1927, in Norwich, United Kingdom (UK), and was selected due to its strong membership profile and popularity in the UK. Table one details the respective size and structures of the four service organisations in this study, along with their individual terms for hierarchical organisational levels.

Table 1 – Service Organisations and Organisational Structure Terms

	Rotary International	Lions Club International	Kiwanis International	Round Table International
Year Formed	1905	1917	1915	1927
Approximate Worldwide Membership	1.2m	1.4m	0.7m	34,000
International Level	Rotary International	Lions Club International	Kiwanis International	Round Table International
National Level	Rotary international Britain and Ireland	Multiple District	N/A (UK tied in with other nation states due to lower number of clubs)	Round Table Great Britain and Ireland
District Level	District	District	District	Area
Club Level	Club	Club	Club	Round Table

(Kiwanis International, 2015; Lions Club International, 2016; Rotary International, 2016; Round Table International, 2017)

Service clubs can be said to fall under the category of ‘membership organisations’, broadly defined as formally organised groups of members who are not financially remunerated for their participation (Knocke, 1986; Tschirhart & Gazley, 2014), but pay a subscription fee to be a member. This nature of the organisation carries implications for accountability, in how members relate to the rest of the organisation, and is further explored throughout this paper.

Service organisations can be considered relatively unique when compared to other charitable organisations/NGOs in that they fulfil a number of roles within society (Charles, 1993). They maintain their networking function, however also conduct charitable activity in their community and often act as a fundraising body for local and more international charitable causes. Examples include the ‘Polio Plus’ initiative undertaken by Rotary International, and Lions Club International’s mission to end avoidable blindness. Hence they can be said to straddle the established categories of membership organisations and charitable organisations (cf: Cordery, Sim, & van Zijl, 2017).

2.1 Non-governmental Organisations: A Question of Definition?

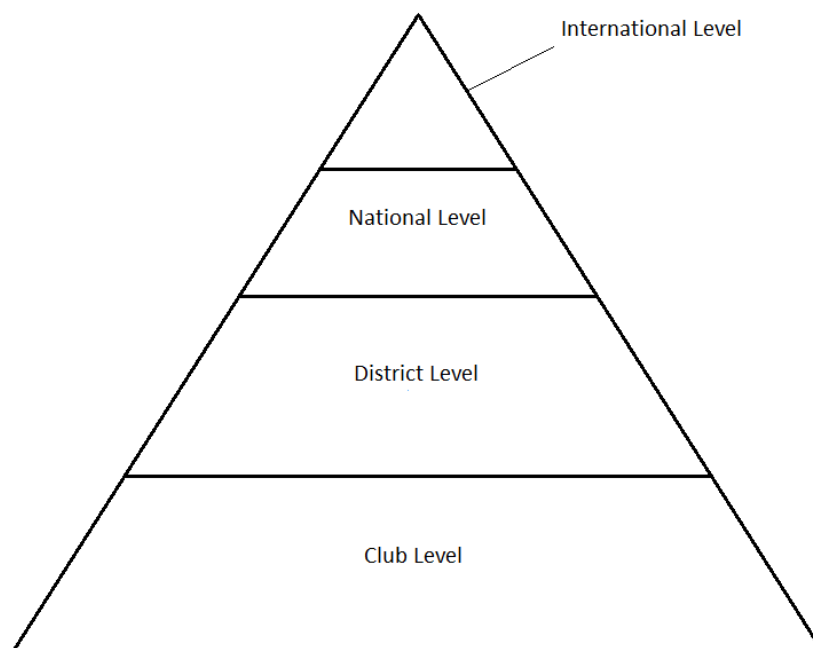
Previously, challenges have been encountered when attempting to define non-governmental organisations (NGOs) in extant literature (Vakil, 1997). NGOs operate in a space between private and public sector organisations (Unerman & O’Dwyer, 2006a), often referred to as the ‘third sector’ (Morgan, 2013). Attempting to define NGOs with respect to the space in which they operate gives an incomplete answer, as the nature of the organisations, their activities etc. are not referred to, and essentially the NGO is being defined by what it is not, rather than what it is i.e. via a negative definition (Gray, Bebbington, & Collison, 2006). Unerman and O’Dwyer (2006a) consider a “legalistic approach” (p. 308) to NGO definition, and highlight the difficulty deciding what basis NGOs should be defined. Service organisations can be considered as NGOs on the basis that they consist (in theory) of people with a common interest, are organised around a specific issue (humanitarian causes or facilitating business networking for example), and are both voluntary and not-for-profit in the nature of their operation (see: United Nations, 2005). It can be argued that at club level, the membership organisation model (Morgan, 2013) functions as an appropriate label for their

organisational form, whereas the larger organisation operates more like a large charity/NGO, in the sense it has paid staff, and often, an international humanitarian cause it pursues.

2.2 The Structure of Service Organisations

Service organisations can be said to adopt a hierarchical structure, based around governance by geographical region. Most service organisations consist of four broad levels. In the following diagram, these are shown in a triangular hierarchical format (Anthony, 1965), with levels termed as: 'International', 'National', 'District' and 'Club' for the purpose of this paper.

Figure 1 – Organisational Structure



International and national levels form the majority of the administrative function of service organisations. They can be considered more synonymous with traditional charities, having salaried employees and are the main driver of administration costs for service organisations. The district level consists of elected representatives from the clubs in a particular geographical area, and is accountable to national and ultimately international levels of the organisation. Their broad role involves implementing the overriding strategic goals of the organisation at a grassroots level, effectively governing the clubs that fall under their jurisdiction. The district level can be seen as a key link between the grassroots club level and the wider organisation.

At club level, regular meetings between members form part of the experience of service club membership. This may be as frequently as weekly, and often take place over a meal, as per the traditional format of Rotary since it was founded in 1905. Regular meetings allow clubs to plan activities, discuss requests for charitable grants they have received, and also provide a networking and social space for members. In most cases, members who hold office(s) are required to wear certain symbols of office, such as chains and sashes, along with ordinary members, who are encouraged to wear badges, normally denoting the overriding service organisation they belong to.

More recently, service organisations (via their clubs) have experienced declining membership numbers in the UK, and this can be said to be one of the challenges they face if they are to survive

into the future. Since peak UK membership of approximately 1.6 million members in 1981, this had dropped to under 600,000 members in 2009³ (Hilton, Crowson, Mouhot, & McKay, 2012). This issue naturally has an effect on organisational effectiveness and ultimately survival, with many clubs still operating despite being under the minimum number of members required by organisational policy. Potential causes are both internal and external to service clubs, with societal pressures on leisure time frequently being cited as a factor (McCulloch, 2014). The fact that the clubs are generally small and relatively introverted in their activity and nature (Wollebaek, 2009) may also be a contributory factor to their declining membership numbers. Ensuring accountability mechanisms are in place in order for the wider service organisation to effectively address issues such as these could be considered a priority for service organisations. The next section of this paper outlines prior research into accountability and control, first in general, and then specific to the NGO context.

3. Accountability and the NGO Context

Roberts and Scapens (1985) describe accountability as “the giving and demanding of reasons for conduct” (p. 447). Since this early attempt to explain the meaning of accountability, there have been numerous developments and theorisations of different forms that accountability can take. Sinclair (1995) speaks of a “chameleon-like” (P. 231) nature of accountability, with constantly changing forms of accountability competing for space. This paper, along with Stewart (1984), acknowledges that accountability can take multiple forms, and different stakeholders are involved in the forming of accountee/accountor relationships. Contrasting views on the role of accountability exist, with Gray (1992) considering accountability as a potentially emancipatory force, while Roberts and Scapens (1985, 1990) arguably view accountability (and accounting in general) more as a mechanism for establishing and maintaining control.

NGO accountability similarly can be said to be well contextualised in extant literature, in terms of the forms it takes, with Ebrahim (2003) summarising previous work in this area (see: Najam, 1996), and contributing new insight as to the respective tools and processes by which accountability to different stakeholders is discharged. Important conceptualisations of accountability for NGOs are established, such as “upwards versus downwards”, “internal versus external”, and “functional versus strategic” (p. 813). At this point it should be noted that in a somewhat contrary vein to Ebrahim (2003), this paper uses the term ‘internal’ from a more traditional organisational context (i.e. internal to the organisation), in order to establish notions of accountability within service clubs and the organisation at district and club levels. This could be considered somewhat synonymous with management control systems, however we define internal accountability here based on an analysis of the more micro-level accountability relationships between individuals (cf: Awio, Northcott, & Lawrence, 2011; Gray et al., 2006; Unerman & O’Dwyer, 2006a). This is opposed to the study of systems of control, such as that associated with performance measurement systems (cf: Chenhall, Hall, & Smith, 2017) and management control systems within NGOs. Managing accountability relationships can be considered a component of management control within organisations, including within NGOs (Lewis, 2005). Cooper (2015) bridges the two concepts of management control and accountability by considering the rise of management control systems and their effect on (and production of) the entrepreneurial self, through the internalisation of neoliberal values and belief systems within an individual’s own identity and sense of morality (cf: Roberts, 2009). The interplay

³ Note: The figures used in this particular survey include membership of other organisations that may be considered service organisations, depending on where definitional boundaries are set, but are not included in this paper. These include The Royal British Legion, The National Association of Leagues of Hospital Friends, The St. John Ambulance Brigade and The Royal MENCAP Society, as well as the four ‘primary’ service organisations detailed in Table 1.

between differing accountabilities and the potential for more intelligent accountability is highlighted in a management control context by Chenhall, Hall, and Smith (2013), detailing how broader thinking and differing logics pertaining to more intelligent accountability (O'Neill, 2002; Roberts, 2009) were engaged with within a voluntary sector organisation, albeit with limited effectiveness.

Prior application of accountability theory to the NGO context shows that multiple forms of accountability present within organisations often conflict and compete for 'space' within the overall accountability dynamic of an organisation (Sinclair, 1995). Subsequent literature in the field of NGO accountability has focussed primarily on Ebrahim's conceptualisation of upwards and downwards accountability, or more specifically, the relationship between accountability to donors and to beneficiaries, and how (and whether) accountability is discharged to these stakeholders. This has led to numerous further constructs and conceptualisations of NGO accountability being established, in a similar vein to research on public sector accountability. These various forms include identity accountability (Unerman & O'Dwyer, 2010, 2012) where a form of felt accountability (Fry, 1995; O'Dwyer & Boomsma, 2015) takes the greatest importance over other forms. O'Dwyer and Unerman (2008) develop the theoretical construct of holistic accountability, which can be said to be grounded in ethical stakeholder theory and related to the socialising forms of accountability postulated by Roberts (1991, 1996). Holistic accountability recognises the place of hierarchical accountability in the accountability dynamic of an NGO, but also encompasses different accountability mechanisms to different stakeholders, based upon the rights of individual stakeholders to participate in decisions taken by an NGO, regardless of their power to influence them (Unerman & Bennett, 2004; Unerman & O'Dwyer, 2006b). This is especially applicable to organisations with charitable and humanitarian missions, and again, can be applied to calls for increasing beneficiary accountability from NGOs.

Stakeholder approaches have been one of the preferred theories to understanding NGO accountability, as the recognition of multiple forms of accountability can also be applied to multiple stakeholders. Often accounting to these multiple stakeholders is a product of negotiation between them (Edwards & Hulme, 1995) in order to attempt to satisfy each stakeholder in this respect. Gray et al. (2006) suggest the stakeholder approach as a way of positioning NGOs in civil society, arguing this is a potential avenue for skirting the problematic issue of transposition of corporate accountability mechanisms to the NGO sector (as previously in the public sector via NPM), as well as considering whether purely that which can be measured should form the basis for NGO accountability. This raises questions as to the internal accountability dynamic of NGOs, as to the construction and practices associated with accountability, in order to take into account such immeasurable aspects of performance.

A particular focus of the literature on NGO accountability centres on external reporting by charities (see: Connolly & Dhanani, 2006; Connolly & Hyndman, 2013). This particular approach to evaluating the accountability practices in NGOs has influenced the literature, with often accountability upwards to donors (via reporting) dominating the agenda, over the normative assumption that the accountability needs of beneficiaries (downwards accountability) should be considered the most salient. This naturally shapes the understanding of accountability from an external standpoint, as reporting primarily focusses on the needs of external stakeholders. This approach also potentially has extenuated the focus of literature on donor accountability, as beneficiaries are, for the large part, unlikely to satisfy their accountability demands from reporting by NGOs via the annual report or other traditional accounting mechanisms (cf: Awio, Lawrence, & Northcott, 2007).

Internal to the organisation, accountability mechanisms have also been the subject of literature in the context of NGOs, and have been cited as a key factor in voluntary organisation survival (Billis, 1996). Ebrahim (2003) states that four out of the five accountability mechanisms identified in their

study contribute to the internal accountability dynamic within NGOs: performance assessment and evaluation, participation, self-regulation and social auditing. Through use of these mechanisms NGOs can seek to regulate their activities and establish internal accountability, which should in theory, help them in achieving their organisational mission through effective control of the organisation and implementation of their strategy.

4. Theoretical Framework

This paper adopts a theoretical framework based primarily on the work of Roberts (1991, 2001a, 2009) particularly focussing on theoretical constructs of hierarchical and socialising forms of accountability, and their effect on the accountabilities exhibited by organisational actors. Roberts (1991) begins by considering the source of the accountable self, referring to the 'mirror stage' of a child's development (Lacan, 1977), as the genesis of how individuals feel accountable in the social context. The internalisation of how others view the individual in question helps form and establish that person's sense of self (Cooley, 1902; Lacan, 1977; Mead, 1934). These 'looking glass self' models (Gilovich, 2002) form the basis for Roberts' theorisations regarding the accountable self, with the subject becoming aware of the account they perceive to give via this internalised *méconnaissance* of the self (Lacan, 1977). This notion of self (and more specifically identity) can be linked with accountability, as Hollis (1977) states, referring to Goffman (1959);

"he (sic) has an identity not merely defined for him or thrust upon him; and this identity is crucial in understanding and explaining his conduct".

(1977, P. 72)

This 'explaining of conduct' relates back to the initial definition of accountability as defined by Roberts and Scapens (1985) in section three, thus highlighting the link between the concepts of self, identity and accountability at the level of the individual. Roberts (1991, 1996) postulates two forms of accountability as a development from this phenomenon: hierarchical (individualising) and socialising forms of accountability.

4.1 Hierarchical Accountability, Control and the Narcissistic Desire to Prove 'Self-Worth'

Hierarchical forms of accountability, for the purposes of this contextual setting, refer to where individuals or unit groups are controlled and held accountable by those with the power to do so, granted by superior status in the respective organisational hierarchy. Romzek (2000) describes this as accountability relationships which "are based on close supervision of individuals who have low work autonomy and face internal controls" (p. 23). Roberts (1991) frames this form of accountability initially within a Foucauldian disciplinary control context and later with reference to Lacan (1977) and the 'Mirror Stage' in the development of the self and identity.

Foucault's work regarding disciplinary control (1977) refers to where control is established via sanctions for undesirable behaviour, or more specifically the belief of the existence of such sanctions and knowledge on the part of the accountor, and that such sanctions will be imposed should they transgress. This overarching threat of sanctions form the basis for control, and assists in fostering a desired conduct from the individual who is subject to them, this process being subsequently termed as 'disciplinary power' (Foucault, 1977). Roberts (1991) utilises this concept, and considers it in relation to the self and accountability, concluding that hierarchical forms of accountability that embody and replicate the phenomenon of disciplinary power, have an overall individualising effect on the subject. The constant subjection to surveillance i.e. the rendering of the subject to visibility (and the threat of sanctions) via accountability mechanisms serves as an equivalent for the

disciplinary power relationship described by Foucault when using Bentham's Panopticon prison design (Roberts, 2001b). The subject who is being held to account effectively constantly feels under surveillance, resulting in them feeling that they must satisfy the conditions of the accountability relationship and prove their self-worth (Roberts, 2001a) in line with the expectations of those whose view they face, or face the possibility of associated sanctions, thus realising the disciplinary nature of the relationship and internalising it within themselves.

What results is a (possibly overly) sense of self-awareness within the individual, and the realisation that the individual who is subject to being held accountable is in fact a singular entity, isolated and aware of their individuality in this respect (Roberts, 1991). This is then reflected in behaviour with respect to other actors within a group, and Roberts (2001b) links this to behavioural patterns seeking to avoid "shame and humiliation associated with perceptions of inadequate performance" (p. 1553), or, that of association with "one's own value. . . a source of pride" (p. 1553). The resultant effect is that individuals within social groups such as organisations, effectively become segregated and isolated from their peers, competing, and continually purveying their self-worth to others from an individual standpoint (1991, p. 358). This promotes a narcissistic form of accountability (Roberts, 2001a) within the subject, who is in constant pursuit of confirmation of selfhood (Cooper, 2015). This has implications for organisations, in that although allowing for clear 'pathways' of accountability i.e. definitive accountee/accountor relationships, it creates an organisational dynamic where, as Roberts (1991) puts it; "through the distorting mirror of accounting, others discover you, and you discover yourself and others as mere objects of use" (p. 360). This contributes to a dehumanised, grim, somewhat ruthless environment, where individuals are in constant regulation of their projection of their (misrecognised) sense of self and subsequent behaviour.

4.2 Socialising Forms of Accountability and Intelligent Accountability

In contrast to hierarchical, individualising forms of accountability, Roberts (1991) postulates an alternative form of accountability – the socialising form. Roberts draws on a different string of grand theory in this regard, initially utilising Habermasian theory (1971, 1984, 1987), and later referring to responsibility to 'the Other' (Levinas, 1991) in order to explain this alternative form of accountability. Recognition is given that control in work takes place across distance (Roberts, 1991 p. 361), and that accounting information provision should be designed and provided in order to bridge this physical distance in this respect (Roberts & Scapens, 1985) via hierarchical accountability.

However, outside of this form of accountability, there are a whole host of other accountee/accountor relationships taking place, thus, the individual giving an account recognises others around them and their interests, giving accounts to and receiving accounts from these other individuals. Roberts (1991) explains that the interplay of this 'socialising' form of accountability is a product of sense-making talk, and consequently forms a key part in the construction of organisational life for the individuals involved:

"Those who one happens to work with or alongside, become those with whom one shares and builds a common interpretation of one's world of work. Journeys too (sic) and from work, lunches and after work drinks, toilets, corridors, all the unsurveilled "back regions" of organizational life serve as locations for such sense-making talk".

(1991, p. 362)

The 'sense-making talk' as described by Roberts (1991) paves the way for alternative forms of accountability to exist between individuals within organisations and externally to other stakeholders. It allows accountability relationships to form outside the realms of formal hierarchy, and when

related to O'Neill (2002), Roberts (2009) proposes a version of accountability that utilises sources for accountability other than that which simply make transparent, such as trust based on inquiry, local knowledge (cf: Dillard, 2014) and dialogue (Roberts, 1996). This is assigned the term 'intelligent accountability', and forms a counter to the call for ever increasing transparency as an antidote to failures of governance and accountability (Roberts, 2009).

According to Roberts (1991), certain conditions must be present in order for socialising forms of account to take shape. Low power differentials between the individuals involved is desirable, in order to remove hierarchical influences, a potential inference, although not explicitly stated, to Habermas' (1984) ideal speech situation. Roberts (1991) also emphasises the importance of regular face-to face contact in order for "talk orientated to understanding" (p. 362) to take place, and thusly socialising forms of account to form. This is consistent with the term of 'closeness' (Rawls, 1972) which Gray, Adams, and Owen (2014), describe in more depth:

"There is an intimacy, a physical, values and/or moral proximity between the parties such that formal accounts are an anathema, an insult even".

(2014, p. 50)

This element of comparative localism in the formation of socialising accountability, or a more intelligent model of accountability facilitates the basis of an accountability, not on what can be made visible through measures to increase transparency, but more in that which is witnessed and experienced with one's own eyes, and other senses through experience and engagement with a comparative wider intellect of the subject (Levinas, 1991; Roberts, 2001a).

4.3 Summary

Roberts (1991) recognises that although hierarchical/individualising and socialising forms of accountability are markedly different, paradoxically, they are interdependent. Although hierarchical accountability has an overall individualising effect on the self, and this may be considered a negative aspect, hierarchical accountability is necessary to overcome the negative consequences of excessive socialising (or informal) accountability (including, inter alia: abuse of localised unsurveilled power, collusion, favouritism and persecution within unsurveilled groups).

It is with this duality of benefits of both forms of accountability that Roberts makes a case for the interdependent nature of these two forms of accountability within an organisation, and in the construction of 'intelligent accountability' (O'Neill, 2002; Roberts, 2009). Considering the interplay between these differing forms of accountability allows for the suggestion of an 'accountability dynamic', situated within a particular social space (such as that of the service club), and also allows the consideration of not only the nature of the dynamic itself, but the how it is constructed by the accountable selves of the actors within said space.

Finally in this section, a note should be made to the relevance of this theoretical framework for accountability within organisations. Roberts focusses on the impact of hierarchical and socialising forms of accountability with respect to the accountable self. Whether this theory of 'the self' can be further developed into theory which explains accountability at higher, more aggregated social levels is subject to debate. Reference to wider social psychology theory in this regard may assist in establishing this transition, in particular theory surrounding the collective self. Mead (1934) states:

"So the self reaches its full development by organizing these individual attitudes of others into the organized social or group attitudes, and by thus becoming an individual reflection of the general systematic pattern of social or group behaviour in which it and

the others are all involved-a pattern which enters as a whole into the individual's experience in terms of these organized group attitudes which, through the mechanism of his central nervous system, he takes toward himself, just as he takes the individual attitudes of others"

(pp. 156-158)

The potential for collective selves to form within groups, and express themselves in the way in which Mead (1934) suggests, can offer insight as to the application of Roberts' theorisations of accountability and along with other theories concerning the self and accountability (Butler, 2005; Messner, 2009) and can be applied to social groups and organisations. Collective selves form based on bonds with other members of a group, through the development of collective, shared identities. This leads to the development and maintenance of social norms within that group (Coleman, 1990), effectively rendering the individual part of the collective, provided that these norms are followed and maintained (Butler, 2005). Thus, the individual actor within a group can be said to derive part of their evaluation of their self from their position in the larger identity of the group (Brewer & Gardner, 1996), which in turn can be linked to the concept of socialisation. Since service clubs represent often small, but closely-knit groups of people, the potential for strong collective selves to form can be said to be present, as the regular face-to-face interaction, participation in ritual and unwritten codes of conduct are practised as a collective. Individual clubs (as 'bodies') are often referred to when speaking about service clubs, rather than individuals, with personified identities attributed to such clubs by both those internal and external to it. The assumption that collective selves can experience accountability in similar ways to individual selves is key to the application of Roberts' framework in this study. A full debate surrounding the issue of how well Roberts' theory can be transposed from individual selves to collective selves is considered outside of the scope of this paper, but is referred to as an opportunity for future research in section seven.

5. Research Methods Employed

The empirical methods utilised in attempting to understand the nature of internal accountability were of a qualitative nature, and consist of semi-structured interviews with service organisation members and officers, combined with documentary analysis and participant observation sessions. The study adopts a cross-sectional design, with all three of the methods drawing on data from the four service organisations (from affiliated clubs and the organisations themselves) as detailed in Table 1.

5.1 Interviews

In depth, semi structured interviews were held with service organisation members, with interviewees approached via contacting their club via email, and then via a 'snowballing' purposeful sampling method. This method was appropriate, as organisations such as service clubs with their foundations grounded in fraternity (Putney, 1993), tend to operate on the basis of trust and personal connections (again, a reference to the strong collective ideal practised by service clubs), which were necessary to gain access to participants.

Twenty seven interviews were conducted in total over a five month period from November 2016 to March 2017 drawing on participants from a cross section of the clubs discussed in section two (see Appendix B). These included seven current district level representatives, six former district representatives, and fourteen service club members who had never occupied a district level role (see Appendix A). This enabled a balanced account of the governance and accountability

relationships between these two levels of respective service organisations to be observed, and also provided a variety of interviewees' perceptions with regards to internal accountability.

A standard set of questions were asked of all interviewees, which consisted of eighteen separate questions, grouped loosely into topics, to facilitate logical progression of discussion. This said, interviewees tended to elaborate on certain elements of the set topics, and in some cases move into more 'free-form' discussion (Wilson, 2014). The interview topics were designed in order to initially instigate and facilitate a conversation into the individual member's perspective with relation to their service club membership, and explore the nature of accountability within such organisations. No definition of accountability was supplied to interviewees, and no mention explicitly of accountability was disclosed to them, apart from the title of the study which was disclosed on the ethical approval forms. This was in order to avoid (as much as possible) priming the interviewees based on their prior constructions of accountability. All of the interviews were digitally recorded and fully transcribed for subsequent analysis.

5.2 Documentary Sources

Insight was gained from a number of documentary sources, produced by the service organisations that the clubs in the study were affiliated to, along with documents produced internally within the clubs. Initially, the documents were used in order to help gain knowledge as to the culture and imbedded norms and values of the respective service organisation they related to. This assisted in the formulation of interview questions, and to help the researcher build rapport with participants. From a more practical research perspective, the documents helped to establish the wider issues and messages that the respective service organisations faced, and how this was discharged down the organisational hierarchy to members. Documents produced from within the individual clubs assisted again in the formation of interview questions, but also to establish what documentary artefacts in this regard were potential influences that shaped accountability within the club, and to district level. Documents used in the analysis are detailed in Appendix C.

5.3 Participant Observation

During the course of this study, observation sessions at club meetings took place over a nine month period from October 2016 to June 2017. These sessions normally would last the length of meeting, which would vary from club to club, and included meetings from clubs affiliated to all four service organisations in this study. The induction of two new members of one of the service clubs in the study was also witnessed. Before meetings of other clubs in the study, the researcher obtained permission to participate in these meetings actively from the respective chairperson and those individuals present, which was granted on each occasion. Notes were taken, with regards to operation of the club and matters of importance to members, but no recordings took place as it was felt this would have been compromising to participant access and openness, due to the informal trust structure inherent between members within service clubs (cf: Putney, 1993). The nature of relationships between individual club committee members was noted, and the hierarchical (for example, between non-committee members and committee members such as the club president) relationships and issues were paid specific attention to during these observations.

5.4 Data Analysis Methods

The data utilised in this study formed part of a large, in-depth research project into service clubs and their accountability, and thus covered a wide range of topics via the first-stage of coding⁴ (Miles & Huberman, 1994). One of these themes was that of accountability. After studying this data several times, the underlying tension between hierarchical accountability and the running of the organisation at the grassroots level emerged. It is at this point that data was sub-coded into themes of hierarchical accountability requirements, and other accountabilities that the interviewees had detailed in their responses (e.g. to one another, to the community etc.). From these broader categories, data was subsequently sub-coded into descriptive sub-categories of accountabilities (reporting, ethical codes, loyalty etc.) as well as more general categories where no clear accountability implication was visible, but the data was still considered to be contributory to the organisational environment underpinning the accountability dynamic observed. Finally pattern codes were applied in order to identify underlying patterns (Lee & Lings, 2008) in the data, emphasising the underlying tensions between district and club levels, and additional underlying themes e.g. localism, in order to obtain a rich account of the underpinnings of the accountability dynamic detailed by interviewees. This in-depth, multi-stage coding method allowed a comprehensive view of both the overall unique organisational context of service clubs and organisations, and the accountability dynamic which was present.

The following section describes the empirical data pertaining to the internal accountability dynamic within UK service organisations. First, a discussion of examples of hierarchical accountability within service clubs is outlined, and subsequently, a separate discussion of more socialising and potentially more intelligent (O'Neill, 2002; Roberts, 2009) forms of accountability as viewed via utilisation of the theoretical framework outlined in section four.

6. Findings

The following section aims to discuss the data with respect to the nature of accountability observable from the data. Evidence of both forms of accountability was observed, with varying extents to which each form was present in the overall accountability dynamic of the respective participant clubs.

6.1 Hierarchical Forms of Accountability

One of the methods of exercising hierarchical accountability on service clubs was that of the conformance to constitutional requirements. All four of the service organisations have club constitutions which service clubs, should they wish to be affiliated with a respective service organisation, must (in theory) adopt and abide by. These typically include various articles and by-laws detailing voting procedures, membership requirements (in terms of numbers and what is considered and 'appropriate' member), the overall purposes of the club and guidance on how the club should be run. It is considered the responsibility of the club's committee to ensure this is adhered to. In extremis, the sanction for non-adherence to these rules would be for a club to lose its charter, and no longer be able to be affiliated with the wider service organisation.

Generally, awareness of constitutional requirements amongst interviewees was good, with many citing constitutional requirements and rules handed down from the hierarchy of the organisation as

⁴ These included inter alia: accountability, fragmentation, inertia, membership, public relations and organisational structure. Categories other than that of 'accountability' have supported the analysis of internal accountability and associated issues.

a mechanism for compliance. However one particular club in the sample had issues surrounding subscribing to its constitution, in particular the humanitarian cause they had adopted:

“Constitution, that’s the word I’m looking for. There is a constitution for clubs, published by (service organisation) International, that every few years they update and send it to us to sign and send back, and we never sign it. We never send it back. It goes in the filing cabinet. The reason we do that is, the way we run our club isn’t compliant with (service organisation) International. If you want an example of why, there’s not many reasons, because most of what we do is in the spirit of what they want to do, but there are certain things in that constitution that we can’t accept, one of which is, I think it says, ‘At least a minimum of ten per cent of the money raised must be sent to (service organisation humanitarian cause) Charity Fund, or cause, or whatever it is.’ I think that’s what it says . . . there’s some sort of principle like that, and we won’t do that.” (CM12)

Active non-compliance with constitutional requirements was commonplace in interviewee responses. The feeling that the constitution, (prescribed by the international level of the organisation), was not applicable to local contexts was also evident, and had little contribution practically towards the accountability dynamic witnessed at club level. A lack of engagement from the clubs in the design of the constitutional requirements meant that some clubs felt that they did not need to comply, and that they would also not be made to comply by their district level. This undermined the disciplinary nature of such a mechanism (Foucault, 1977), and failed to establish the narcissistic incentive for the collective of the club to comply based on the proof of self-worth (Roberts, 2001a).

Internal reporting can be considered an important hierarchical mechanism for the discharge of accountability within an NGO (Ebrahim, 2003). Interviewees gave mixed accounts of what reporting requirements they had to district level. Most interviewees referred to reporting membership numbers and changes as their primary requirement:

“Only the membership. To (district level) and to (national level). It’s all wrapped up within the capitation really - you declare your membership, who is in, then obviously you get the bill for the right to be members of (service organisation). ‘Give us your money’.” (CM10)

It was clear that from some of the quotes such as the one above, clubs had established the belief that the only reason they were required to report information upwards to district level, was so they could be billed correctly for levies on membership, and that reporting was viewed as more of an administrative activity rather than an initiative which could assist in the organisation achieving its social mission. Consequently, non-compliance with reporting requirements was evident in the majority of the interviews. Although awareness of other reporting requirements (apart from membership) was present, interviewees stressed that they felt they didn’t have time or resources in some cases to comply with these additional requirements:

“The district like to know what you’re doing and how many hours you’re spending on it, but we don’t do that, Being a small club, we haven’t got the time. Because it will fall on probably one person only that does quite a bit of work for the club at the moment.” (CM14)

This could potentially be considered to be a consequence of declining membership numbers, as clubs with fewer members and lower diversity in skills (such as basic accounting) may have issues with compiling the necessary reports. The refusal to specifically account for activities undertaken by

the club suggests an underlying unwillingness to disclose information that could potentially be used in evaluation and hierarchical control. Other clubs showed evidence that they simply did not want to comply with district requirements, or felt no incentive to do so:

“We report nothing . . . we’re supposed to do a monthly report, basically a detailed breakdown of everything we’ve been doing all month. Having tried to do similar things in organisations, I’d be surprised if many people actually do this.” (CM2)

Overall there was a feeling that reporting information up the hierarchy of the organisation to district levels was not important in achieving the mission of the organisation (cf: Soobaroyen & Vinesh Sannassee, 2007), and that achievement of the overriding objectives of the organisation were not the responsibility of the club. This suggests that internal mechanisms such as reporting, intended to bridge physical (and hierarchical) distance (Roberts, 1991) are not effective in this case, and that clubs did not engage because they could see little worthwhile benefit for themselves (Roberts, 2001a) or for their activities. Observations regarding the level of reporting suggested that members of clubs had not been engaged with, a key theme in establishing the arguably necessary dialogical (cf: Chenhall et al., 2017; Roberts, 1996, 2009) foundation to accountability when setting up reporting lines and procedures. Therefore clubs did not feel part of the process, but rather that it was being administered to them, and consequently resulted in their non-compliance. This was summed up by one interviewee when referring to communication regarding overall organisational mission from the hierarchy:

“As I said, it was a ‘tell’ message in (service organisation), not a ‘sell’ message. They (the hierarchy) just decided it’s a good idea, it’s happening. I think it was decided in America at their convention, so that’s what we’re all doing. To the point where potentially that could lead . . . to (interviewee’s club) saying “well, we can’t be part of (service organisation) then”. We’d then have to find another service type organisation to belong to.” (CM2)

This response suggests little to no engagement with clubs from their respective service organisation in the development of the hierarchical accountability requirements, giving clubs little input to influence such means of accountability (cf: Chenhall et al., 2017; Ebrahim, 2003; Najam, 1996). The lack of engagement with service clubs allowed little consideration of the local knowledge (see: O’Neill, 2002) held by clubs from their activities and communities. A subsequent level of tension between the club and the rest of the organisation was visible in the majority of respondents, with those at club level indicating a feeling of ‘desired separation’ from the district level of the organisation, in terms of being left to carry out their activities:

“I think there are a lot of (members), myself included who would have no interest whatsoever in serving as (district) secretaries, treasurers, (district) governors, attending meetings of (service organisation) international, going to world conventions. To me the benefit, the gift that (service organisation) has to offer focuses around the clubs, at club level. If there is a distinction, I won’t call it a divide, but a distinction between what (service organisation) has to offer . . . the people communicating and imparting information down the tree. I have no interest whatever in getting involved in (service organisation) at any other level.” (CM6)

Interviewees with experience of district level also gave mixed responses as to reporting requirements and compliance, with some deferring the responsibility for audit and good governance to the state body for charities:

“We’re supposed to send them accounts. I know that because I was (district) treasurer. But the reason it doesn’t happen is because it’s a chore, if you’ve got a charity account then you’ve had to publish your accounts to the charity commission, and if you send them to the (district) treasurer: I had sixty nine clubs. I wasn’t going to go through them with a fine toothcomb. I wasn’t going to go through their accounts and say “is this alright? Is this alright?” sixty nine times! When the charity commission has gone through it. So the (district) treasurer doesn’t care, the (district) treasurer doesn’t push it, and the clubs can’t be bothered. That’s my interpretation, but you’re supposed to do it.” (FDR3)

Contrary to formal reporting, which was ineffective, face-to-face exchanges of accountability were observed both in the interview data and through observations. Exchanges of accounts of this nature, functioned as a mechanism for clubs to explain their conduct personally but still within the realms of hierarchy:

“Every year the incoming president, we have regular sessions, AGMs, (district) governor’s visits, round about the time of the changeover each year the (district) governor or his representative will come along to a meeting, at which the club’s officers will outline their plans for the coming year, in terms of what your targets are for new membership, the types of projects you expect to undertake, what you intend to do for fundraising etc. etc. and equally at the end of each year where you review what you’ve achieved. So that’s a communication exercise in itself really.” (CM6)

This ‘face-to-face’ theme was inherent throughout communication in the organisation, and in the practices clubs undertook. It felt as though ‘doing business’ face-to-face, in line with the founding objectives of service organisations (Charles, 1993) as networking organisations, carried more weight as a method of discharging accountability through the hierarchy. The shared ideology (cf: Kraus, Kennergren, & von Unge, 2017) of the organisation was observed in the way the district governor addressed the club during one observation session, detailing the shared interests and the altruistic nature of why their service organisation existed. However this effect was limited, and some club members referred to this briefing as a ‘lecture’ or the ‘giving orders’ from district level to the club.

A vital component of the disciplinary accountability relationship between the accountant and accountee, is the power of the accountant to hold the accountee to account – to demand their reasons for conduct (Roberts & Scapens, 1985). In this case, non-compliance with accountability requirements was observed, and consequently the additional power to impose sanctions (or at least the threat of tangible sanctions) necessary for the disciplinary relationship to function was lacking. Most interviewees suggested that such sanctions did not exist or were not enforced:

“So I went to the membership helpline thing, asked the question and the answer I got back was fairly straightforward: “no, you need to comply, you need to do this” and no discussion. I did ask what the sanctions are and they said there aren’t any so that’s good to know.” (CM2)

A possible reason for lack of tangible sanctions was expressed, again in the context of declining membership by one interviewee:

“Oh, no, no! If there was we’d just say no, we’ll leave! There’s no repercussions.” (CM14)

This highlighted a particularly pertinent problem within the service organisation; that the threat of losing membership due to imposing sanctions on non-compliant clubs was a concern that ran through the organisation. If clubs began to disaffiliate as described in the quote above, then

membership would decrease, contra to the aims of the organisation. One interviewee summed this up when asked regarding non-compliance with reporting requirements and sanctions:

“some clubs don’t report . . . As long as the club pays their dues, they will not be formally punished. If the club doesn’t pay its national and international dues, the club will be struck off.” (DR1)

The power for district to exercise sanctions (or at least the belief of the presence of sanctions on the part of the subject) was not present within the accountability dynamic. The lack of engagement with reporting also reflected the unwillingness of clubs to subject themselves to disciplinary forms of governance/control in the future, as a potential result of reporting (cf: Hoskin & Macve, 1986). This raises questions as to how effectively service organisations can govern their clubs via hierarchical accountability, if they are unable to effectively sanction them in the instance of non-compliance, or alternatively, incentivise them to willingly engage with the rest of the organisation in this regard via narcissistic desire to prove self-worth (Roberts, 2001a). Where sanctions were detailed, they appeared weak in nature, with one district level interviewee detailing the sanctions for non-compliance with reporting requirements from clubs to district:

“You’ll find the (district governor) will come round and visit the club so he (sic) can get more of a feel for what they are doing, to make sure they’ve got a business plan in place and actually what (the) district like checking is whether you’ve got: a president, a vice president, a president elect, to make sure that these roles are filled so you’ve got sustainability⁵ in the clubs. So that’s one thing I suppose they’re checking on that issue you should really feedback to (district), and they’re fully aware that our club has no Vice President, (or) President Elect.” (DR2)

The sanction of being visited more regularly by district representatives was not considered to be severe by clubs in the sample, and combined with the prospect of losing the club charter (and associated affiliation with their particular service organisation) being reserved for the major offences, there were not many other formal mechanisms present by which district level could hold clubs to account. This limited the effectiveness of hierarchical means of accountability and control. The overall hierarchical accountability between the two levels of the organisation could be considered relatively weak in nature when compared to other, larger (arguably more organised) charitable organisations or membership organisations. The next subsection details the more informal, socialising forms of accountability present within service clubs.

6.2 Socialising Forms of Accountability – Towards More Intelligent Accountability?

Service organisations state in their aims and objectives that they seek to offer a space where their members can develop relationships and socialise with one another. Examples in the objectives and codes of conduct of these organisations reinforce this message to members, and often these are read out before club meetings and frequently included in printed media produced and distributed within the clubs:

“To develop the acquaintance of young men throughout the medium of their various occupations” (Objects of Round Table)

“Will it build goodwill and better friendships?” (‘Four Way Test’ – Rotary)

⁵ In this instance, the interviewee refers to sustainability in terms of sustaining the membership, and therefore ensuring the continuity of the service club in question.

*“To provide, through Kiwanis clubs, a practical means to form enduring friendships”
(Objects of Kiwanis)*

Clubs meet on regular basis, and meeting ‘face-to-face’ has until very recently, been considered a cornerstone of service clubs (Charles, 1993). This has been actively encouraged, even going to the extent of tracking member attendance at meetings and making this a reporting requirement for clubs. This regular face-to-face interaction is consistent with Roberts’ reflections regarding the Habermasian nature of socialising forms of accountability (Roberts, 1991, 1996), providing a fertile environment for sense-making talk between members to take place. Related to the tradition of face-to-face meetings and interaction, a consistent theme in interview responses was that of development of ‘fellowship’ (Moffat, 1947) between members. Many members cited it as their most valued aspect of being a member of a service club:

“I think primarily it’s because I enjoy the company of the members. I suppose it’s an old fashioned term, but fellowship. Friendship. The friends I’ve made.” (DR4)

During observation sessions, the term ‘fellowship’ was used widely as a proxy for the ‘social side’ of the organisation, an almost unofficial but necessary component, and synonymous with what Roberts (1991) describes as “the ‘back regions’ of organisational life” (p. 362). This term was used to describe where members talked amongst themselves in meetings (time in meetings and meetings was dedicated to this), social activities outside of meetings, and general ‘banter’ and conversational exchange amongst members. Such conversations were largely un surveilled (see: Roberts 1991), and often took place away from members of the club who occupied committee roles, resulting in the feeling of separate power dynamics (and resultant accountability relationships) forming between members via this informal talk and interaction. This space allowed for members engage in sense-making behaviour (Roberts, 1991) with one another, observable in what they believed their role as members of a service organisation to be and subsequent practices. Often fellowship was referred to as an ‘antithesis’ to the hierarchical structure of the overriding service organisation, highlighting the tension in the interaction of these two components:

“(service organisation is) over-bureaucratic. In as much as when they (hierarchy) make rules and regulations, they’re written in legalese and all sorts of things of course, and I think (service organisation) works best upside down. It only works if the club works. The club only works if the fellowship works.” (FDR3)

Similar perceptions were common in other interviewee responses. This demonstrated the conflict that members observed and experienced between the hierarchical side of being a member of a service organisation and the socialising side to being a member of a club, based in a specific locality. This conflict inevitably affected the overall accountability dynamic of the organisation, with greater loyalty and accountability within the club, than upwards through the organisation. Most interviewees were aware of their respective service organisations having ethical codes for members, which they prescribed. However it was rare that any interviewee could recite them:

“Yes. There is a code of conduct, you know you have the obligations that are sort of put on you as a member by the national organisation . . . You know, don’t go around bringing the organisation into disrepute . . . Generally you want to promote a good reputation, you want to encourage people to look on you favourably, therefore you behave accordingly.” (CM10)

“(With respect to ethical behaviour) I think I’ve married up what I believe to what the club has and there’s a match there. It’s that way round rather than the other.” (CM2)

This transformation of a code of conduct that had come from the larger service organisation but had been transformed when in the hands of the membership showed a formulation of a potentially more intelligent version of accountability, the transformation of 'the prescribed' into something socially palatable between members, and their own sense of moral duty as opposed to the one given by the organisation. This also provides evidence as to the club members being aware of their wider accountability to their community, as operating in their jurisdiction subjects the club effectively to the gaze (Lacan, 1977) of that local community and more direct view of those who reside within it. In accepting the prescribed codes of conduct, and effectively transforming it with respect to the local conditions, service club members could be argued to have attempted to form a more intelligent notion of accountability (O'Neill, 2002; Roberts, 2009, 2018) based upon initial hierarchical foundations.

The localised element of accountability was evident throughout interviewee responses, with various notions of more informal, 'felt' accountability (Fry, 1995; O'Dwyer & Boomsma, 2015) to the local community evident, in contrast to the overriding (more global) mission of the organisation. The following quote reflects a member who showed a strong sense of loyalty and accountability to those in their local area:

"Really, being honest with you, I don't want to know (about the hierarchy). I want to know locally. I want to know what my gang's doing, here, what we are doing in (service organisation) in (city), for (city)." **(CM8)**

In addition to this, the generally held perception that service clubs exist, first and foremost, to benefit their communities was described by interviewees as a key factor in achieving donations. This preference to grant money to good causes locally rather than to the humanitarian cause the service organisation had adopted was evident in interviewee responses:

"we've always felt that we can get more good done looking for local concerns, people and organisations that need support and a little bit of help, and we can actually see the benefits that we are supporting" **(FDR1)**

This local focus is partly grounded in the historical role of service clubs as 'booster' organisations (Charles, 1993; Wikle, 2009), specifically with the aim of benefitting the local area and economy. Because there was no obligation (either felt or imposed) to support the larger humanitarian cause⁶, some clubs in the sample had reflected this via strong forms of felt accountability (O'Dwyer & Boomsma, 2015) from themselves to the local community, and arguably based on an ethic for 'the Other' (Levinas, 1991; Roberts, 2001a, 2009). Within the clubs, there was a feeling that it was their primary duty to benefit the local area they were based in, with some respondents detailing they would not help if appeals were received from individuals or charities from outside of their community, limiting this consideration for 'the Other' to an area of felt responsibility as opposed to potentially genuinely more ethical consideration of those in need of assistance⁷, regardless of geography.

⁶ Some service organisations stipulate that small contributions towards their global fundraising efforts are mandatory, however, apart from this no obligation to volunteer or commit to international projects was imposed on club members.

⁷ O'Neill (2002) considers the exercise of duty, or obligation a precursor to democracy, as opposed to the consideration of rights of individuals. In this instance, the restriction of obligation/responsibility on the part of the service club to a given geographical jurisdiction could pertain to a number of potential factors, most likely the engendered ethic of localism which has been a fundamental component of service club activity throughout their existence (Charles, 1993).

Members also displayed an interesting dynamic in terms of how they were accountable to one another. A quote from one of the interviewees summed up the underlying conditions for accountability between members prior to joining a service club:

“we’ll look at you now. If you meet the standards, you’re in the inner circle.” (FDR3)

This quote highlights the underlying nature of accountability between members within service clubs. First, the underlying intangible code of conduct between members which is referred to as ‘meeting the standards’ in the above quote, in the fact that a member’s image that they project is judged by peers locally within the club. Thus accountability to one another is formed and maintained on meeting the standards commonly accepted amongst peers, and a subjection of the self to conformity with the group ideal (see: Lacan, 1977), via self-regulation of behaviour (Foucault, 1977). Second, and an arguably more important implication is that this ‘meeting of standards’ seems to come from members themselves, and is not prescribed by the organisation. This unsurveilled space (Roberts, 1991), governed by a set of rules and assumed standards by which members hold each other to account on an almost constant basis can be related to the notion of a necessary balance between hierarchical and socialising forms of accountability (Roberts, 1991).

Whether this unsurveilled set of rules has an overall beneficial or detrimental effect for the wider organisation is unclear. It does however point to an area of concern regarding growing the membership base for service organisations and ensuring the projected public image of service organisations is aligned to the wider organisational strategy. The judgement of the prospective members by future peers and demands for conformity in terms of unwritten standards of conduct imply a sense of loss of self-agency, as the member is socialised as part of the group located within the club (cf: Butler, 2005; Lacan, 1977). At the same time, the potential for the member to contribute towards a group dynamic of more intelligent accountability based on consensus and shared opinion derived from their interaction can be said to exist, highlighting the paradoxical nature of the forms of accountability postulated by Roberts (1991, 1996, 2001a).

7. Discussion and Conclusions

Insights can be drawn from the empirical observations of this study with regards to the driving issues behind the composition of the accountability dynamic within UK service clubs, and the implications that this has for their governance and ultimately, the degree of success they achieve in their wider social mission and objectives.

7.1 Detachment from the Hierarchy

Overall there were a number of contributory factors that affected the accountability dynamic present within service clubs in terms of hierarchical and socialising forms of accountability. One of the most significant factors was the physical distance between levels or branches of an organisation. Roberts (1991, 1996) identifies this as an issue hierarchical accountability mechanisms can potentially bridge. This ‘distance’ had been accepted (and arguably welcomed) by the clubs, and, as a result, the district level of the organisation was often viewed as a separate organisation, rather than both club and district levels belonging under the same banner. Visible frustration was present in interviewee responses as to the role of district and the rest of the organisation outside of club level:

“The international presidents are far too ‘gobby’⁸ . . . they think they need to inspire us. All we do is ignore it completely” (FDR5)

The apparent failure to effectively mobilise hierarchical accountability mechanisms by the district level of the service organisations observed, meant that in effect club members felt detached from the rest of the organisation, and therefore the physical distance was allowed to exist unbridged. The resentment towards hierarchical governance from district suggests the feeling that hierarchical accountability, in the method that is being mobilised by district level, is currently failing to effectively embody the more tacit, local knowledge held by the grassroots level of the organisation.

Over time this detachment has become ‘par for the course’ with most clubs not seeing the benefit of district involvement in their running, with the lack of recognition for a more intelligent accountability dynamic (O’Neill, 2002; Roberts, 2009), more specific (and relevant) to the grassroots function, to exist upwards throughout the organisation. From an overall governance and accountability perspective, the absence of this, and failure to recognise the reciprocal relationship involved in developing effective accountability (Roberts, 1996), causes problems for service organisations when it comes to mobilising their more macro organisational strategy at a grassroots level. The confirmation of self sought from giving an account (Althusser, 1971; Roberts, 2009) is, in this case, not established via satisfaction of hierarchical accountability to district level. Instead, it is located more in the localised environment of the club, with members seeking approval and recognition of self-worth from their peers within the club, from the moment of arrival and assessment of self-worth by their peers. Hence the desire for recognition from outside of this social space, but within the rest of the service organisation, can be an irrelevance to the majority of service club members.

7.2 The Domination of Accountable Space

Frequently throughout the interviews, clubs were referred to as singular collective entities, their members summed into one accountable body as opposed to individual members of a club, such as presidents, or treasurers being cited as the ones accountable. Under Roberts’ (1991) theory, this carries implications, as hierarchical accountability has an individualising effect on the self, but also requires a sense of selfhood that is motivated by hierarchical accountability mechanisms (i.e. a sense of a desired individualised self and identity) to be present. By attempting to hold clubs to account, the individual aspect of this form of accountability can be said to be lacking, and instead, replaced by a tightly knit group of individuals, bonded through ritual, regular meetings and fellowship (Charles, 1993), with a preference for the local over the more global (hierarchical). This research suggests that the collective self of the club is particularly difficult to hold to account in this regard, as the lack of a subjection to account via hierarchical means, and subsequent lack of regulation of this collective self, results in traditional hierarchical accountability mechanisms being ineffective.

Socialising forms of accountability were more evident in the interviewee responses, with greater overall enthusiasm shown for local causes and for accountability between members. Some of this can be attributed to the core values of the service organisations studied, particularly that of building relationships between people, traceable back to the original business networking nature of these organisations (Charles, 1993). This has led to the frequent use of the term ‘fellowship’, symbolic of the building of personal bonds between service club members, but also with other stakeholders such as the local community, from which accountability relationships emerge. Relating this back to

⁸ This colloquial term may refer to someone who speaks in a particularly loud, excessively opinionated, or blunt manner. It was felt that this particular interviewee was referring to the tendency for international presidents to attempt to control or order club members in their activity through authoritarian rhetoric, exercising hierarchical control across distance (Roberts, 1991) via various communication streams.

Roberts' (1991, 1996, 2001a, 2009) writings concerning accountability, this active facilitation and encouragement of interaction as defined by Habermas (1971) by the organisation, helps to foster the formation and growth of socialising forms of accountability amongst members at a local level. The lack of value placed on hierarchical accountability by the organisation, and the domination of consideration for the club and members over more potentially narcissistic hierarchical measures of accountability (Roberts, 2001a) result in a hierarchical accountability function which has lower presence and effectiveness in the overall accountability dynamic of service clubs and a potentially greater space for socialising forms of accountability (and potentially more intelligent accountability) to foster. The nature of service clubs, with their membership primarily drawn from those in the business community, allows these individuals to effectively set their own means of accountability within the site of the club, based on their local knowledge and expertise (O'Neill, 2002), and in rejection of that outside of their club and their community. This therefore highlights a situation where a more intelligent accountability dynamic has the potential to form, following a lack of engagement (cf: Chenhall et al., 2017; Ebrahim, 2003; Najam, 1996) in hierarchical accountability mechanisms, and the development of a different accountability dynamic amongst members as a product of frequent social interaction, and the conformity and group dynamic elements associated with service club membership.

7.3 The Paradox of Strong Clubs versus Strong Accountability

In part due to their unique nature in straddling both 'membership' organisational and 'charitable' organisational definitions (Cordery et al., 2017), service organisations can be said to face a paradox within their operation. This paradox exists between the needs of members and the need to govern the overall service organisation towards larger organisational goals. These competing aspects of managing the service organisation inevitably affect the accountability dynamic between clubs (where members reside) and the rest of the (perceived) hierarchical organisation.

Clubs are frequently tasked with growing their membership and maintaining their current membership by district level and higher up the service organisation. This is with the overall aim of creating a 'strong club', which satisfies the needs of members and therefore should assist in member retention. However, this creation of strong clubs from this perspective is facilitated by the formation of strong social bonds between members, which in turn, leads to a potential for unsurveilled space (Roberts, 1991) to exist, as a result of the development of strong social ties between members, and the common feeling that those at the grassroots believe themselves to understand the role of the organisation better than those potentially more detached from the end beneficiary due to their hierarchical status. Parallels can be seen in other contexts, such as where employees lower down the hierarchy possess unique skills that give them knowledge specific to their role, which those above them do not possess (cf: Ezzamel, Lilley, & Willmott, 2004). This results in an impaired ability for district level to govern the clubs that they are responsible for when issues need to be addressed by the organisation as a whole. Should service organisations recognise this, the potential for more intelligent and engaging accountability from club level could be a possibility for more effective governance, via greater integration of accountabilities present within the space of the club across organisational levels.

7.4 Summary and Opportunities for Future Research

This paper has sought to contribute empirically towards the established charity/NGO literature by exploring the internal accountability dynamic of UK service organisations and carries implications for accountability specifically in the unique context of membership organisations. Due to service organisations possessing multiple roles by the nature of their organisation (cf: Cordery et al., 2017),

they face different challenges to other NGOs with regards to establishing and maintaining an effective internal accountability dynamic. Service organisations straddle both membership and charitable organisational classifications, and as a result, face the challenges of maintaining and growing their membership, while at the same time ensuring the organisation is effectively governed and working towards its mission and objectives, as part of a larger, hierarchical NGO.

Theoretically, the research carried out in this paper seeks to contribute to understanding what shapes accountability within organisations. The construct of an accountability dynamic is proposed, in order to describe the competition between different forms of accountability for accountable space within an organisational setting. This paper reinforces Roberts' (1991) ideas surrounding hierarchical (individualising) and socialising forms, and contributes to this by suggesting that not only does hierarchical accountability have an individualising effect on the self, but that it also relies on this individualisation in order to be effective in identifying a clear accountant in the accountability relationship (be this the individualisation of a particular actor, or collective). Where attempts are made to hold groups to account (in this instance clubs), hierarchical accountability struggles to be effective, as the close-knit collective self of the group, which is governed in practice by its own reflections of codes of conduct and internally generated rules that are maintained between members. The interaction between service club members promotes a sense of collective self, which in turn can assist in fostering intelligent accountability through shared values and experiences based within their locality, but at a potential sacrifice to an individual sense of self (and agency), as a result of the required conformity reflected in the process of becoming a member of a service club.

The potential negative consequences of such a system of accountability dominating the agenda in service organisations, and other organisations of similar nature (e.g. sports clubs, other membership organisations etc.), should also be recognised. Within such social spaces where members form strong personal bonds with one another, the potential for unsurveilled spaces to form, complete with resultant unsurveilled systems of operation and accountability exists. From the perspective of governing bodies, such as the district level of service organisations, and to other external stakeholders, this unsurveilled space could be constructed as a site for subterfuge and secrecy, in particular combined with the fraternal history (Charles, 1993; Putney, 1993) of such organisations. Whether intelligent accountability therefore is able to be achieved is subject to debate, as from an external perspective, trustworthiness of organisations such as service clubs could be compromised, due to the uncertainty as to the nature of their operation and the (possibly limited) accounts rendered by the service club, and subsequently internalised by the viewing subject. With a generally accepted decline in trust within Western Societies (O'Neill, 2017a, 2018), and with trust being more frequently placed in that which is believed to render more transparent (O'Neill, 2017b, 2018), whether intelligent accountability can be practically realised via interaction between individuals and groups is open to further debate.

Practically this paper has sought to assist both volunteers and administrators regarding awareness and management of different hierarchical levels within service organisations, with a view to also being applicable to the management of wider membership-based NGOs and other, broader categorisations of organisation. This paper suggests that those in administrative positions within service organisations face a potential dilemma when attempting to enact effective accountability between district and club levels. One option could be to balance hierarchical and socialising accountability mechanisms within the accountable space that exists between club and district levels. This would be in line with Roberts' (1991, 1996) claim of interdependency between these two forms of accountability. How effective this would be in an organisation which thrives on social interaction and volunteerism however could present a challenge. A second, possibly more appropriate option

with the nature of the organisation, is to narrow 'physical' (and hierarchical) distance between district level and clubs, and allow for the development of more intelligent forms of accountability, and engage with these, working more from a 'bottom-up' accountability model (Awio et al., 2011). This could potentially lead to more intelligent systems of accountability (O'Neill, 2002; Roberts, 2009) to be developed, utilising the closeness of clubs to their end beneficiaries and their local knowledge. Whether such an arrangement could be applied within service organisations, given their hierarchical structure and strong emphasis on ritual and tradition would need to be seen in practice.

Ample opportunities exist for further research into areas that have been discussed briefly in this piece of research. From a theoretical point of view, the transposition of Roberts' framework (1991, 1996, 2001b, 2009) from individual selves into collective selves, in order to apply these forms of account on a larger, more aggregated scale presents a possible avenue for empirical exploration. Via engagement with social psychology literature surrounding individual and collective selves, the potential to establish a deeper understanding of accountability within smaller groups and at more aggregated, organisational levels is possible. Exploring accountability from this perspective in larger charitable organisations and NGOs could also help to promote understanding as to the deeper 'root causes' (cf: Parker, 2014) of issues (such as the neglect of beneficiary accountability and over-prioritisation of donor accountability) in larger charities, as opposed to the relatively macro-level organisational view taken by literature in this area. Opportunities also exist for a greater evaluation of the socialising aspect to Roberts' (1991) theory of accountability, with potential avenues of enquiry available via later Foucauldian theory concerning socialisation (see: Foucault, 1990). Such a discussion could point to enhancements in the understanding of socialising forms of accountability, both complementing and offering alternative perspectives on Roberts' stance regarding this phenomenon, and contributing to the debate as how intelligent accountability is formed and maintained within a group dynamic.

END

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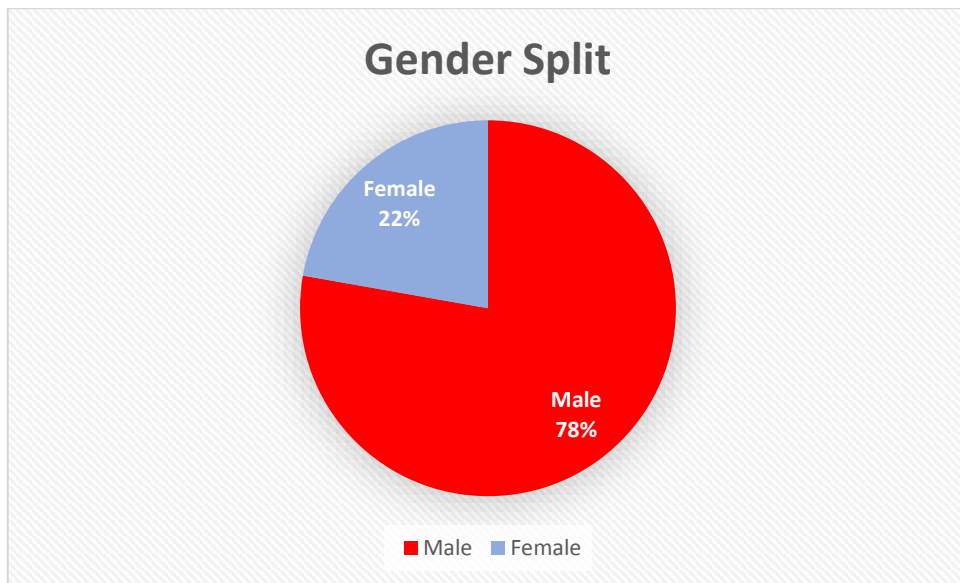
Appendices

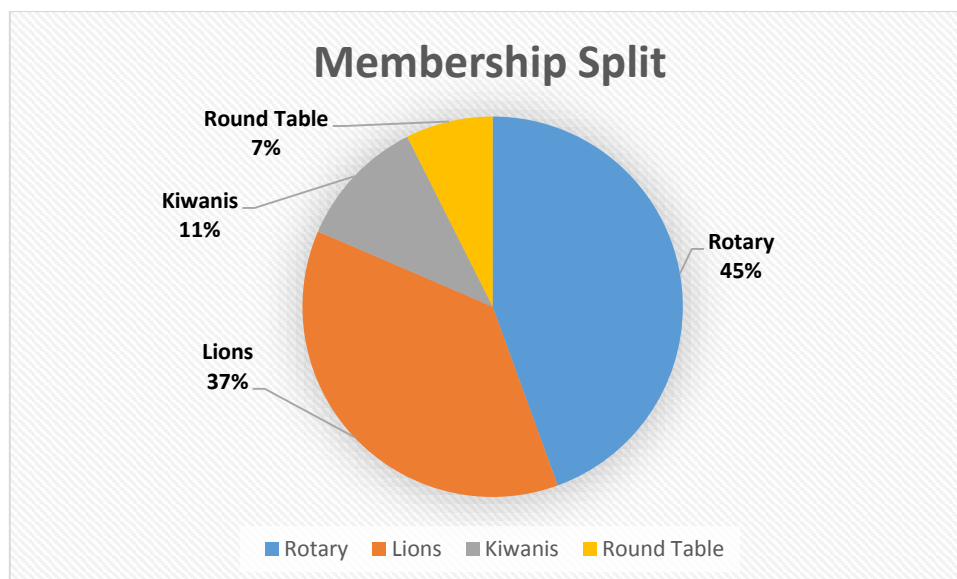
Appendix A – Summary of Interviewees

Interviewee Position	Gender	Pseudonym	Interview Length/Nearest Minute
District Representative	Male	DR1	63
District Representative	Female	DR2	57
District Representative	Male	DR3	47
District Representative	Female	DR4	77
District Representative	Female	DR5	35
District Representative	Female	DR6	49
District Representative	Female	DR7	62
Former District Representative – Club Past President 1	Male	FDR1	60
Former District Representative – Club Past President 2	Male	FDR2	85
Former District Representative – Club President 1	Male	FDR3	47
Former District Representative – Club President 2	Male	FDR4	70
Former District Representative – Club Secretary	Male	FDR5	52
Former District Representative – Club Member	Male	FDR6	52
Club President	Male	CM1	60
Club President	Male	CM2	68
Club President	Male	CM3	46

Club Junior Vice President	Female	CM4	62
Club Secretary	Male	CM5	48
Club Treasurer	Male	CM6	42
Club Treasurer	Male	CM7	51
Club Speaker Secretary	Male	CM8	46
Club Past President	Male	CM9	59
Club Past President	Male	CM10	64
Club Past Treasurer	Male	CM11	46
Club Member	Male	CM12	61
Club Member	Male	CM13	56
Club Member	Male	CM14	41
AVERAGE			56

Appendix B – Data Split by Gender and Affiliation





Appendix C – Documents Utilised

Document Type	Generating Level	Category	Quantity	Dated
New President instructional Document	National	Internal Instruction/Training	1	2016
Public Relations committee Document	National	Internal Instruction/Training	1	2016
Service Projects Committee Document	National	Internal Instruction/Training	1	2016
National Membership Magazine	National	Communication to Members	9	October/November 2015 - June/July 2017
National Leaflet	National	Promotional Material	2	Not Dated
District Membership Magazine	District	Communication to Members	6	Autumn 2013 - Summer 2016
District Leaflet	District	Promotional Material	1	Not Dated
District Conference Agenda	District	Conference Material	1	Mar-18
Club Articles of Association and By-Laws	Club	Governance	2	Not Dated
Club Meeting Agenda	Club	Governance	4	July 2016-December 2016
Club Meeting Minutes	Club	Governance	5	June 2017 - February 2018
Club Newsletter	Club	Internal Newsletter	5	2016-2017
Club Financial Accounts	Club	Internal Financial Accounting	5	2016-2017
Club Leaflet	Club	Promotional Material	2	2016
Charity Event Flyer	Club	Promotional Material	2	2016-2017