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# **The Role, Status and Accountability of UK Service Clubs: An exploratory study**

**David Gary Yates**

Doctor of Philosophy

**ASTON UNIVERSITY**

December 2018

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## Thesis Summary

Aston University

The Role, Status and Accountability of UK Service Clubs: An exploratory study

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2018

This thesis explores notions of accountability in a unique organisational context, that of the service club. It aims to examine accountabilities encountered within the operation of service clubs, as organisations with multiple functions within civil society. This occupation of multiple roles creates a number of issues when considered in the context of accountability, both internally within the service club/organisation, and externally to stakeholders such as donors and beneficiaries.

Through utilisation of existing theorisations of accountability, this research provides insight as to the nature of accountability present within service clubs and the influences behind the form said accountabilities take. The historical perspective of service clubs, grounded in fraternity, can be seen to influence the nature of accountability practised by service clubs. Challenges encountered by service clubs are explored, such as discriminatory practices, organisational inertia and declining membership. Internal accountability between organisational levels is seen to be strained, along with external accountabilities, which were largely rendered through more informal means. External opinion of service clubs was often influenced by such accounts rendered informally, with different accounts constructed via different stakeholders, with both positive and negative accounts being disclosed.

The research conducted in this thesis carries implications for charitable organisations, and other civil society organisations. The primary theoretical contribution from this thesis highlights the inseparable nature of narcissistic forms of accountability, and that motivated by genuine ethical action. This finding is significant, particularly with increasing calls for transparency in terms of the operation of charitable organisations. Practically, this thesis makes contributions in by providing insight into internal accountability organisations, and also with regards to the external image projected via accounts rendered through operation. Further research opportunities are identified with regards to reconciliation of the accountable self and organisational accountability, and also within the realms of accountability related to the charitable actor.

**Keywords:** Service Club, Accountability, United Kingdom, Charity, Non-governmental Organisation

## Dedication

*I dedicate this work to my mother. Without her support I would not be here today.*

## Acknowledgements

This piece of work is the product of labour from many individuals, who all have helped me in their own way. My gratitude goes to these people.

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## List of Abbreviations and Glossary of Terms

### ***Area***

A hierarchical organisational level of service organisations that sits between the grassroots level of service clubs, and the first managerial level of district.

### ***Club/Club Level***

Grassroots hierarchical level of a service organisation.

### ***DG***

District Governor. The elected head of a particular district, who will also be a member of a service club within that district.

### ***District***

A geographical region, consisting of a number of service clubs dependant on where boundaries are set (normally approximately sixty in the case of Rotary International).

A term applied to the first managerial level of the organisation by members of that specific service club e.g. *"District have told us we need to do x"*.

### ***Fellowship***

A term describing the higher state of friendship experienced, practiced and maintained between members of a particular service club or organisation. This term may also be used as a proxy for the building of social relationships between members, and as an accompaniment to the networking function of the organisation.

### ***International***

A term applied to the highest hierarchical level of the respective service organisation.

### ***Kiwani***

Singular term for a member of Kiwanis.

### ***Kiwanis***

Service organisation originally founded in 1915 in Detroit, Michigan as a

### ***Lion***

Singular term for a member of Lions Club International. Also used as a title e.g. *"Lion Eric, Lion Susan etc."*.

### ***Lions***

Synonym for Lions Club International.

### ***Lions Club International***

Service organisation founded in 1917 in Chicago, Illinois by Melvin Jones, freemason and attorney.

***Melvin Jones Fellow (MJF)***

An honour that can be bestowed upon a Lion for service over a number of years, via a donation from their club to the Lions Club International Foundation of \$1,000. Enables the individual to use the designatory letters MJF, and to wear a badge denoting this status and title (see chapter three).

***Multiple-District***

Term used in Lions Club International to describe the 'national' hierarchical level of the organisation.

***National***

Term applied to the national hierarchical level of the service organisation in Lions.

***New Public Management (NPM)***

A term used to describe the move from more traditional administrative methods of state to more economically focussed, efficiency driven methods (see: Dunleavy & Hood, 1994).

***NGO***

Non-governmental Organisation (see chapter two).

***Paul Harris Fellow (PHF)***

An honour that can be bestowed upon a Rotarian for service over a number of years, via a donation from their club to the Rotary Foundation of \$1,000. Enables the individual to use the designatory letters PHF, and to wear a badge denoting this status and title (see chapter three).

***RI***

Rotary International. Service organisation founded by Paul Harris, attorney, in Chicago, Illinois in 1905. The first service organisation to be founded.

***RIBI***

Rotary International Britain and Ireland. The national level hierarchical level of Rotary International.

***Rotarian***

Singular term for a member of Rotary International. Also used as a title e.g. "Rotarian Eric, Rotarian Susan etc."

***Rotary***

Synonym for Rotary International.

***Round Table***

Synonym for Round Table International. Also can refer to specific clubs e.g. Birmingham Round Table etc.

***Round Table International***

Service Organisation founded in 1927 in Norwich, United Kingdom by Louis Marchesi, Rotarian.

***Service Club (SC)***

Group of individuals who meet regularly to form a membership club, conduct good works in their community and make charitable donations. See chapter three. The grassroots level of service organisations.

***Service Organisation (SO)***

Often an international non-governmental organisation, responsible for charity and other functions. Made up of service clubs that form the grassroots level of the organisation (see chapter three).

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## Journal Articles and Conference Presentations Arising from the Thesis

### Journal Articles

#### **2018**

Yates, D., Gebreiter, F., & Lowe, A. (2018). The Internal Accountability Dynamic of UK Service Clubs: Towards (more) intelligent accountability? *Accounting Forum*, In Press.

### Conference Presentations

#### **2018**

**The Internal Accountability Dynamic of UK Service Clubs: Towards (more) intelligent accountability?** *Management Accounting Research Group Biannual Conference, Aston University, Birmingham, United Kingdom (November 2018)*

**Maintaining Face: the nature of external accountability within UK service clubs.** *Centre for Social and Environmental Accounting Ireland Annual Conference, Kemmy Business School, University of Limerick, Ireland (October 2018)*

**Maintaining Face: the nature of external accountability within UK service clubs.** *Centre for Social and Environmental Accounting 30<sup>th</sup> International Congress on Social and Environmental Research, University of St Andrews, United Kingdom (August 2018)*

**The Role, Status and Accountability of UK Service Clubs: An exploratory study – A thesis nearing completion.** *Centre for Social and Environmental Accounting 5<sup>th</sup> Emerging Scholars Colloquium, University of St Andrews, United Kingdom (August 2018)*

**Maintaining Face: the nature of external accountability within UK service clubs.** *Charities and Social Enterprises: A day for practitioners and researchers to discuss current challenges and escalating change, Aston University, Birmingham, United Kingdom (April 2018)*

**The Internal Accountability Dynamic of UK Service Clubs: Individualising and Socialising forms.** *British Accounting and Finance Association Conference, Westminster, London, United Kingdom (April 2018)*

#### **2017**

**The Internal Accountability Dynamic of UK Service Clubs: Individualising and Socialising forms.** *Centre for Social and Environmental Accounting 29<sup>th</sup> International Congress on Social and Environmental Research, University of St Andrews, United Kingdom (August 2017)*

**The Internal Accountability Dynamic of UK Service Clubs: Individualising and Socialising forms.** *NGOs, Accounting and Accountability Conference (May 2017)*

**2016**

**Exploring notions of UK Service Club Accountability (PhD thesis in progress)** *Centre for Social and Environmental Accounting 3<sup>rd</sup> Emerging Scholars Colloquium, University of St Andrews, United Kingdom (August 2016)*

## Chapter 1 - Introduction

### 1.1 Introduction

The purpose of this introductory chapter aims to provide a brief overview of the thesis, which looks to explore the role, status and accountability (both internally and externally) of UK service clubs, in order to establish the context for the study, and outline the key research questions. Section 1.2 provides a brief background to the study, explaining the call for greater research into NGO/charity accountability. A brief summary of the research context is detailed in section 1.3 (with greater detail in chapter three), and motivations, research questions and objectives of this research are outlined in sections 1.4, 1.5 and 1.6 respectively. Research philosophy is summarised in section 1.7 (again, with greater detail in chapter four). Empirical, practical and theoretical contributions are briefly outlined in section 1.8, with the structure of the thesis and its conclusions detailed in sections 1.9 and 1.10 respectively.

### 1.2 Background to Study

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, and as a sector, to remain strong (Pitkeathley, 2018). Amid a seemingly unceasing neoliberalist agenda pursued by Western governments, the role of the third sector in the UK has changed, effectively from supplement to the state, to replacement in many areas of service provision, alongside a theme of state-shrinkage and the greater employment of market mechanisms for provision of previously state run services. Coupled with the arguable quasi-privatisation (Alcock, 2008) of other services via tendering to third-sector organisations and services that had previously formed part of the welfare state in the UK (see: Knight, 1993). Therefore, the current environment that which charities operate in can be said to be one of constant change and competition<sup>1</sup>, and a turbulent arena for operation (Milbourne & Murray, 2017).

Calls for greater accountability within the sector have seemed incessant, following the volume and regularity of charity scandals (Connolly & Hyndman, 2013; Dhanani, 2009; Gibelman & Gelman, 2001; Hyndman & McMahon, 2010, 2011), coupled with calls for transparency regarding the use of public money and donations (Hyndman & McConville, 2016, 2018;

---

<sup>1</sup> Knight (1993) refers to this as “Markets over Morality” (p. 41) to emphasise the financialisation of the charity sector, and increased ‘contract culture’ (p. 44) from 1979 to 1992 in the UK. The trend can be argued to have been extended to the time of writing of this thesis.

McDonnell & Rutherford, 2018), and concern about the conduct of charitable organisations<sup>2</sup>. The previously highlighted increasing role of the third sector to provide services in society which previously resided under the role of the state, and the continued austerity agenda pursued by the UK government suggest that membership-based and other third sector organisations warrant further investigation as to their accountability, role and internal governance.

Of particular interest should be where smaller, community based charitable<sup>3</sup> organisations fit into this overall competitive and volatile sector, with larger charities being able to draw on ever increasing resources for donations and action, making it more difficult for smaller charitable organisations to obtain such funding streams and provide altruistic social action through their activities. Whether this will create opportunities for smaller charities/charitable organisations to fill gaps left by larger ones and not covered by the state is a question outside of this scope of this thesis, but still relevant to descriptions of the contextual environment in which UK service clubs operate.

### 1.3 Research Motivations

Motivations for this thesis can be said to originate from different sources, including literature driven motivations, along with personal motivations for wishing to research this sector. Despite a now well established NGO/charity literature, service clubs/organisations remain relatively absent, and in particular, absent within accounting/accountability literature. Given their long standing existence in Western societies (Charles, 1993), and their global influence in terms of size and scope, a study into their operation and accountability is warranted.

Previous attempts at conceptualising NGO accountability have tended to focus on more aggregated levels, often terming accountability as a concept applicable and owned at the organisational level (see for example: O'Dwyer & Unerman, 2008; Unerman & O'Dwyer, 2012). This study attempts to make theoretical contributions as to what shapes accountability at the more micro, localised level of community and grassroots charitable organisations. Accepted, more studies recently have attempted to cover this level of aggregation, focussing on the grassroots and community aspects of charity (see: Alawattage, Graham, & Wickramasinghe, 2018; O'Leary, 2017). However this aspect of the literature can be said to warrant further

---

<sup>2</sup> 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.

<sup>3</sup> This term recognises that although not all organisations with a charitable focus to their work will adopt registered charity status, or as in the case of service clubs, may not seek Charitable Incorporation (see chapter three) or even set up a 'parallel' charitable trust fund.

investigation, in particular with the trend within the UK for decentralisation of power and greater localism within UK civil society and state functions (Hildreth & Bailey, 2013; Lowndes & Pratchett, 2012). Therefore the scope of this study focuses on accountability at the ‘club level’ of service organisations (see chapter three), with consideration to accountability internally, within the larger service organisation, and externally, to stakeholders outside of the organisation.

#### 1.4 Research Questions

This piece of research aims to address the following central research question:

- **What is the nature of service club accountability within the United Kingdom?**

In order to address this central research question, the following sub-questions are aimed to provide a guide as to piecing together the components of service club accountability within the UK:

1. What is the current state of service clubs within the UK in terms of their mode of operation and what are the challenges they face in present day society?
2. What forms the basis for forms of accountability that exist and are currently practised by service clubs and their associated actors?
3. What is the nature of the forms of accountability that constitute the internal accountability<sup>4</sup> relationship between service clubs (grassroots level) and their wider affiliated service organisation?
4. How are service clubs accountable to their external stakeholders, and how do they discharge their accountability in this regard?

#### 1.5 Research Objectives

Relating to the research questions outlined above, this study has the following research objectives:

1. To explore the current state of UK service clubs with respect to the current socio-political environment, detailing their current mode of operation along with the issues they (perceive to) face, and public image.

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<sup>4</sup> Internal accountability is conceptualised by Ebrahim (2003a) refers to “(accountability) motivated by ‘felt responsibility’ as expressed through individual action and organisational mission. In this thesis, this is reflected in the internal accountability mechanisms and dynamic (see: Yates et al. 2018) which functions within the organisation. The ‘felt obligation’, although present, operates as a more subtle theme within the internal control and accountability function within service clubs and organisations.

2. To explore the nature of accountability currently employed and practised by UK service clubs, from both an internal and external perspective to their organisation and make observations as to how this affects their overall accountability dynamic.
3. To link research objectives (1) and (2) in order to observe the relationship between accountability and the current state of UK service clubs in the present day.

## 1.6 Research Philosophy

Undertaking social sciences research involves the researcher adopting certain assumptions regarding the nature of reality, what constitutes knowledge and how these should be investigated from a research perspective (Burrell & Morgan, 1979). The research approach employed in this thesis involves the adoption of an interpretivist epistemological stance, social constructionist ontological perspective<sup>5</sup> and a qualitative, multiple methods approach. These choices and underlying research assumptions are justified in greater detail in chapter four.

## 1.8 Research Contributions

The research provides an opportunity to explore accountability in a unique category of charitable organisation, namely the service club. There are multiple contributions proposed from this study, explained below.

### 1.8.1 Empirical Contributions

Empirically this study seeks to contribute to extant literature by applying established theory (that of hierarchical/individualising and socialising/ethical accountabilities) to a new empirical context, namely that of the UK service club. As noted in this thesis, service clubs remain largely absent from the academic literature, and completely absent in terms of an explicit discussion of their accountability. The unique nature of service clubs and organisations as straddling charitable, NGO, membership and networking organisational categories presents the opportunity for unique observations regarding accountability within organisations of such a nature (and potentially wider organisational forms) to be observed, in particular the conflicting feelings of accountability associated with acting in an altruistic manner and that of establishing one's status and position within the service club and organisation.

### 1.8.2 Practical Contributions

The need for research to make a practical contribution to the 'outside world' has been called for, alongside theoretical contributions from accounting research (Scapens & Bromwich, 2010).

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<sup>5</sup> Although these perspectives appear definitive, they should be considered as an 'approximate label' for the actual philosophical stances adopted in this study. A further discussion of this point regarding research philosophy is considered in chapter five.

This study seeks to practically assist service clubs and organisations in developing knowledge regarding their operations and accountability, in order to promote better governance and relationships with stakeholders. The aims of this study, post completion, is to disseminate findings to service organisations and clubs and to be willing to work with them to improve their understanding in this regard. As the charity sector can be described as in a state of continual change within the UK, the role of smaller, community based organisations within the larger third sector comes into question (Cordery, Smith, & Berger, 2017). How smaller organisations such as service clubs assess and respond to the changing environment could be considered key to their survival and success.

### 1.8.3 Theoretical Contributions

The theoretical framework utilised in this study allows for insights into the transition between accountability at the individual level i.e. of the self, to the more aggregated settings of the organisation, albeit in the comparatively small scale organisational setting of service clubs. This is established via the use of theory that has previously been concerned with accountability on the level of the individual, and the formation of the self, hence providing new insights into group accountabilities from the application of this perspective to a different organisational dynamic.

When accountability is witnessed at a local level, clear distinctions between forms of accountability are difficult to determine, as elements of hierarchical, narcissistic, socialising and ethical accountabilities are present within distinct actions. Questions are then raised surrounding the nature of charity, its motivations and whether accountabilities (the distinction between self-interest/self-confirmation and ethics) can always be clearly defined even when there is an apparent altruistic motivation present. This theoretical contribution is expanded on in chapter nine.

### 1.9 Outline of the Thesis

In attempting to address the research questions proposed in section 1.5 of this chapter, the thesis consists of the following chapters, summarised below:

#### Chapter 2 – Literature Review

This chapter outlines the extant literature, first by establishing how accountability has been theorised and conceptualised, and then by moving to consider charitable/NGO accountability.

### Chapter 3 – Service Organisations and Service Clubs Globally and in the United Kingdom

This chapter sets out the research context for the study, in particular covering the current socio-political status of the United Kingdom, and the unique context and operation of UK service clubs when compared with other charitable organisations.

### Chapter 4 – Theoretical Framework

The theoretical framework employed in this study is set out in chapter four. This framework is based around theories of accountability and the self as postulated by Roberts (1991, 1996, 2001a, 2001b, 2003, 2009, 2012, 2014, 2018; 1990), and supplemented with additional theoretical writings on accountability, ethics and the individual (Butler, 2005; Messner, 2009; O'Neill, 2002; Schweiker, 1993; Shearer, 2002). This theoretical framework then provides a lens through which to view the data collected in this study, from a philosophical stance, and assists with the theorisation and conceptualisation of service club accountability in this regard.

### Chapter 5 – Methodological Framework and Research Methods Employed

Chapter five outlines the underlying epistemological and ontological framework for this thesis, and also the methodological choices made with regards to research design. Data collection methods are outlined and reflected upon.

### Chapter 6 – The Current State of UK Service Clubs: ‘Reassuring Rituals’ and Issues Faced

The first chapter to present the empirical data in this study, this chapter discusses the operation of UK service clubs within society, detailing how they organise and seek to create bonds through membership, and assert their identity through various practices, rituals and artefacts (see: Chenhall, Hall, & Smith, 2016). The chapter goes on to address issues that UK service organisations currently face, in particular that of a negative public image and declining membership numbers. Other issues such as discrimination are also discussed, and the chapter combines to form part of the foundational understanding of UK service club accountability.

### Chapter 7 – The Internal Accountability Dynamic of UK Service Clubs

The topic of service club accountability is addressed in chapter seven, with reference to what is termed an ‘internal accountability dynamic’ (see chapter seven), which can be seen as a component of the management control system currently operated by UK service clubs, and associated issues. In particular, the interplay between more hierarchical methods of governance and accountability, and more informal means of accountability is highlighted, along with a preference for service club members to favour local concerns over that of meeting hierarchical accountability requirements.



## Chapter 8 – The Nature of External Accountability within UK Service Clubs

The final empirical chapter involves a discussion of external stakeholder accountability, within the UK service club context, and is theorised as per the theoretical framework outlined in chapter four. Specifically the nature of donor accountability, beneficiary accountability and accountability to government is considered (local and central). The important role of the maintenance of personal relationships is emphasised, and distinctions drawn from the nature of accountability in other charitable organisations compared to service clubs.

## Chapter 9 – Discussion of Findings

This chapter discusses findings drawn from the previous three chapters, including linkages between the data observed, the theoretical framework outlined in chapter four, and the contextual information detailed in chapter three.

## Chapter 10 – Conclusion

The thesis is concluded in chapter ten, which includes a reflection on the research process and proposes areas for future research related to the topics covered in this thesis.

### 1.10 Conclusion

This chapter has introduced the thesis and given a brief outline as to the component chapters contained within, along with the consideration of proposed contributions. The next chapter outlines extant literature in accountability and NGO/charitable accountability, in order to form the foundation for this study into UK service club accountability.

## Chapter 2 – Literature Review

### 2.1 Introduction

Accountability can be described as a now well established concept in extant literature, despite remaining somewhat elusive in its definition (Mulgan, 2000). Previous studies have focussed on manifestations of accountability within different organisational contexts, including the private sector, public sector, NGOs (Non-governmental organisations) and charities. Accountability can be realised and practised both at individual and institutional levels (Munro & Mouritsen, 1996), and previous research covers these perspectives to varying degrees, within different organisational contexts. The primary purpose of this chapter is to outline previous literature surrounding the issue of accountability, and more specifically, accountability within NGO/Charitable organisations. Gaps can be said to exist within extant literature, in particular, with respect to the level of aggregation of previous studies into accountability within the NGO sector, tending to focus more at the level of the organisational, and often executed via a case-study methodology.

This chapter details what is meant by the term accountability, how it has developed as a concept over time into present day understandings, and also to establish a foundation for this thesis, in defining accountability and showing previous applications of theory in relation to this literature (section 2.2). Section 2.3 of this literature review is dedicated to the issues associated with accountability, including the 'blame game' and considerations as to the limits of accountability. Section 2.4 summarises the first half of the chapter, and following this, Section 2.5 of this literature review aims to look more specifically at how accountability has been applied and represented within Non-Governmental and other charity based organisations. The chapter is concluded in section 2.6.

### 2.2 The Conceptualisation of Accountability

As a prelude to the literature on NGO/charity accountability, it is important to establish the how accountability itself as a concept has been formed over time. Accountability differs from accounting, with early accounting systems being developed on the principle of stewardship, namely keeping a count of items owned and owed (Thomas & Ward, 2015). From this stewardship model, the absence of accountability can be witnessed, but simultaneously, the basis for accountability can be recognised. Accounting can be said to generate a discourse for

which accountability can therefore follow (Bassnet, Frandsen, & Hoskin, 2018). Whereas accounting is primarily concerned with the recording and representation of economic and other events which occur within or concerning an organisation, accountability is not achieved simply through the accounting exercise. Accounting, in its symbolic nature has the potential to form the basis for common understanding between parties, providing a representation of past events, which consequently, decisions can be made from, and reasons for conduct (Roberts & Scapens, 1985) can be demanded and subsequently given. Although linked to one another, what instead follows in terms of accountability is a rich, complex set of practices and behaviours, explored in further detail below.

Attempts to establish a definition of accountability have changed as the research has moved through different phases, such as focussing on accounting systems, New Public Management (NPM) (Hopwood, 1984) and into new multi-dimensional, arguably more holistic (Unerman & O'Dwyer, 2006b) conceptualisations more recently. This section aims to demonstrate how understanding of accountability has reached where it is now in the present day, while also highlighting issues associated with accountability that have been encountered and still exist in social fields. Establishing what is meant by accountability and considering such issues will guide this research into establishing how it is reflected within UK based service organisations.

### 2.2.1 Defining Accountability

Like many business and sociological concepts, accountability has no, one, accepted definition, with many researchers in different fields exhibiting different opinions (Sinclair, 1995) as to how it is constructed. Despite these issues, authors have attempted to define accountability in extant literature. Weber (1962) describes accountability in a sociological context, speaking of 'social relationships':

*"may result in certain types of behaviour by some of those involved in the relationship which in turn will have consequences that affect the conduct of others . . . representatives will be held responsible for both failure and success of their conduct"*

(p. 103)

Here Weber (ibid) introduces the idea that accountability is based upon responsibility of either an individual/group, and that they can be held responsible by another party, thus defining accountability relationships in the simplest, rawest form (cf: Roberts & Scapens, 1985). Weber (1962) also cites different methods in which accountability can be exercised, such as law, convention, religious orientation etc. and touches on notion of 'financial accountability';

“personal liability of members of a household or business partnership for each other’s debts” (p. 104). These different driving factors help to develop understanding regarding how accountabilities are formed.

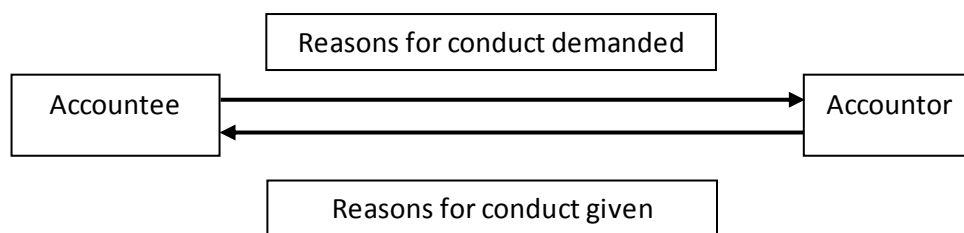
Accountability has roots that lie within social studies relating to work and communication, as accountability inevitably involves some relational aspect, either to another stakeholder external to the individual, or to the self (via reflection, e.g. through a personal ethic). Garfinkel (1967) refers to accountability when referring to the organisation of work:

*“Any setting that organizes its activities to make its properties as an organized environment of practical activities detectable, countable, recordable, reportable, tell-a-story-about-able, analysable – in short accountable.”*

(p. 33)

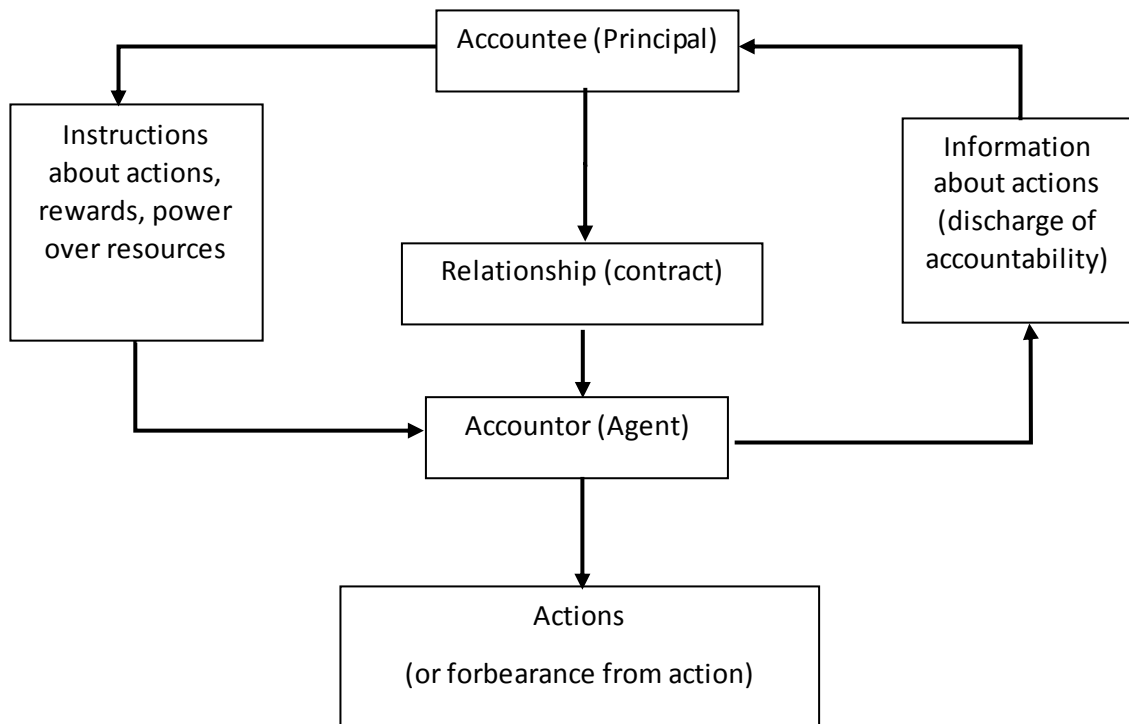
Accepting this description of the organisation of work emphasises the role of intermediaries in formal accountability relationships, in simpler terms, the work that has contributed to the giving of an account in the fact that it is being accounted for. This accepted, Roberts and Scapens (1985) somewhat echo Weber (1962) in their definition of accountability as; “the giving and demanding of reasons for conduct” (p. 447), implying that in its simplest form, accountability requires two parties to be present in a relationship, the accountable and the one holding to account. From this, a diagrammatical representation of this relationship could be as follows:

*Figure 2.1 The Formal ‘Two Party’ Accountability Relationship*



As a brief explanation of this form of accountability, the accountee exercises a form of power over the accountor, in that they have the legitimate right to demand reasons for conduct from them. The accountor must then give these reasons for conduct, referred to as ‘discharging’ accountability (see for example: Dhanani & Connolly, 2012; Steccolini, 2004). The expanded diagram (Gray, Adams, & Owen, 2014) below shows this kind of accountability relationship in more acute detail:

Figure 2.2 Expanded 'Two Party' Accountability Relationship



(2014, P. 52)

In this instance it is the contract (as an intermediary) which gives legitimate power to demand reasons for conduct from the accountor by the accountee.

Responsibility is a term which plays a key part in understanding how accountability forms and manifests itself in social space, and often presents itself as an interchangeable term for accountability (Dubnick, 2005). Jones (1977) in Hopwood and Tomkins (1984) attempts to show differences between the two terms stating:

*"(accountability) is the liability to give account to another of what one has done or not done. It is the antithesis of autonomy, where accountability is to oneself alone. Responsibility as accountability implies a liability to explain to someone else, who has the authority to assess the account, and allocate praise or censure".*

(pp. 14-15)

Jones (1977) adds to the definition of accountability in the comparison with autonomy. Later in this chapter, this stance will be considered versus more contemporary concepts of ethical and 'personal accountability', which develop the understanding of the term to include different forms of accountability that the individual may encounter, outside the realms of formal hierarchy (see: Roberts, 1991, 1996; Sinclair, 1995), based on different accounts rendered (see: Scott & Lyman, 1968). The key role of the 'responsible individual' in the formulation of

accountability is emphasised, and as with many associated terms in this area of study, provides a basis on which further understanding of accountability can be developed, and how accountability transposes itself from individual action into more aggregated organisational settings.

Cooper and Owen (2007) exhibit a view of accountability which focuses on the scope of the accountant. They state that if someone should be considered accountable for particular events or actions, then certain expectations about what this person or organisation should be able and obliged to explain, justify and take responsibility for are also present. This implies that there is a limit to what a particular individual or group of individuals should be accountable for (Messner, 2009), which in turn becomes a key consideration in practical areas such as performance measurement and performance management for example. The emphasis on responsibility is also maintained, and therefore the recurrence of this term in different conceptualisations of accountability pays testament to its importance.

More contemporary research on accountability has focussed on the design of accounting systems, and factoring in accountability considerations in order for the system to promote accountability overall. Goddard and Powell (1994) consider a 'naturalistic methodology' (Guba & Lincoln, 1981, 1989) for the construction of "accounting systems" (p. 53) in order to promote overall accountability. The study finds that more effective systems of accountability can be established from using this methodology, due to the collaborative nature of the process involved. This is demonstrated by linking to the 'Ladder of Accountability' (Stewart, 1984), which is considered in more detail later in this chapter. Previous systems are said to be only partially effective, while those designed using the naturalistic methodological approach more effectively account for accountability due to acknowledgement of the various stakeholders involved in the system. The consideration of stakeholders as part of the 'naturalistic methodology' approach evidenced by Goddard and Powell (1994) can be considered of importance to this thesis, as actor perceptions will be considered in the data collection, and therefore perspectives related to accountability systems are likely to form part of the analysis. The consideration of engagement also implies that engaging with stakeholders in the design of the accountability system will help improve overall accountability (sometimes referred to as a 'dialogical approach'). This has implications for engagement with beneficiaries on the part of NGOs, covered later in this chapter.

Along with the design of accounting systems and the resulting accountabilities that result from this, there is also a social side to accountability, the idea that within the accountability

relationship, there are continuing social interactions that form the overall 'picture of accountability'. Roberts (1996) emphasises this stating:

*"Accountability involves varied social practices by means of which we seek to remind each other of our reciprocal dependence; of the ways our actions unavoidably make a difference to each other".*

*(p. 40)*

This statement leads into work which is covered later in this chapter (and chapter four), which takes looks at the overall structure that accountability takes in social settings, being more than just a concept confined to hierarchical structures, but a more complex network of various actants which produce and maintain social accountabilities, and allow for great scope in terms of spaces that accountability occupies and forms accountability takes.

### 2.2.2 Theoretical Approaches to Accountability

Previous theoretical approaches to accountability have been varied in attempts to effectively define how accountability functions and is practised. Accountability had been largely considered to be present within the principal-agent relationship as described in agency theory (Demski & Feltham, 1978). This approach is used when considering the increasing requirement for audit (Power, 1994, 1997) in organisations, i.e. as a method to hold accountors accountable as defined earlier in figure 2.1.

Other theoretical representations include Foucauldian perspectives, considering the potential for systems of accountability to impact of power relations, subjectification and discipline (Foucault, 1979, 1982) as well as later Foucauldian theoretical stances relating to socialisation (Foucault, 1990), and governmentality (see: Foucault, 2008; Miller & O'Leary, 1994; Miller & Rose, 1990). With respect to Foucault's theorisations regarding discipline, the example to which accountability can be evidenced is that of panopticism (see chapter four, subsection 4.3.2 for a more in-depth explanation). This physical structure can be likened to the structure of accounting systems, which allow for the basis for control of the behaviour of the individuals that are regulated by them (see for example: Roberts, 2001b). By establishing systems of control, sanctions can be enacted upon those individuals that do not behave appropriately, rewards can also be assigned, as well as further instruction (Gray et al., 2014), in a similar vein to the discipline system in a prison setting as Foucault describes. The Foucauldian perspective also can be transferred to his thinking regarding the self. Foucault (1990) describes 'care of the self' as both a duty and a technique - a basic obligation and a set of carefully worked-out procedures, to ensure a constant practice of self-awareness. How this relates to accountability is via the

personal discourse (Sinclair, 1995), with the idea of self-accountability, i.e. an accountability to one's inner conscience, morals and values that an individual possesses, in line with what is expected of them through their constructions of societal expectations. This will in turn also act on behaviour, providing the self-regulation akin to discipline, but in line with an envisioned projected image of self (see: Lacan, 1977). Both approaches, when considered with respect to how accountability operates provide theoretical insights as to how accountability may be formed and enacted in social spaces.

The resultant argument that follows Foucauldian conceptualisations of accountability, when focussing on the individual level is that concerning agency of the subject, given the presence of such accountability demands. Butler (1997) outlines the idea that the subject is recognised via accountability demands, citing Nietzsche:

*“the subject appears only as a consequence of a demand for accountability; a set of painful effects is taken up by a moral framework that seeks to isolate the ‘cause’ of those effects in a singular and intentional agent, a moral framework that operates through a certain economy of paranoid fabrication and efficiency . . . the subject comes to be only within the requirements for a moral discourse of accountability . . . there can be no subject without a blameworthy act, and there can be no ‘act’ apart from a discourse of accountability and, according to Nietzsche, without an institution of punishment”*

(P. 46)

Therefore the traditional association of limitation of agency of the individual associated with Foucauldian disciplinary accountability systems (see: Chapter 4) presents a paradox. For a subject to possess agency, an argument could be that the subject must first be recognisable as an individual subject in the first instance, so as to have actions associated with it and stemming from its agency. This paradox is reflected on in further detail in Chapter four.

Building on (and contrasting with) the work of Foucault, Butler (2005) considers accountability from the standpoint of “moral philosophy” (p. 3). With regards to accountability, Butler (2005) considers how individuals can lead ethical lives despite structural pressures external to the self that may encourage otherwise. The consideration of identity, and the relationship between responsibility and accountability for an individual is considered, and the reinforcing nature of action on identity shows how accounts are given by the individual, in order to maintain a desired identity. This has wider implications for accountability as a whole, as assuming that the social space in which the individuals operate has a sufficient degree of individualism (see: Hofstede, Hofstede, & Minkov, 1991) and recognition as an individual can be realised, that actions being taken by actors will be influenced by a desire to maintain a certain identity for themselves both



internally and to their peers. When attempting to explain actions within accountability systems, consideration should therefore be paid to these individualistic perspectives. Beu and Buckley (2001) conclude that “a corporation can only be as ethical as the people who own, manage and work for it” (p. 69). The connection between accountability, ethical behaviour and how the organisation operates is therefore established. This ethical behaviour can be considered a manifestation of accountability driven by the ethical standpoint of the individual.

Structuration theory (Giddens, 1979, 1990) aims to add to the debate on structure and action, by suggesting that neither one dominates how social spaces operate, but that they are both interrelated, and function in a reflexive relationship with one another. Roberts and Scapens (1985) consider a dualistic structuration-based approach in order to better understand accounting systems and accountability. They conclude (reflective of the period in which this paper was published) that accounting is more than a “mirror or picture which neutrally and objectively records the ‘facts’ about what has happened in an organisation over a period of time” (p. 453). Synonyms with photographs are used to describe the subjective nature of accounts via their interpretation, and hence the reflexive nature of accounts and accountability is realised, between person and account in view. Work such as this has paved the way for understanding accountability, and the personal and structural discourses established by Sindair (1995) could be considered products of such thinking. It should be noted however, that Roberts (2014) reflects on their earlier work (Roberts & Scapens, 1985) and considers their approach “perhaps too local, and strategic in its focus, and in this way possibly understated the pivotal role of accounting in structuring our world” (p. 140). Ahrens and Chapman (2002) further conceptualise accountability, performance measurement and local management in a restaurant chain, also effectively uses a structuration approach to describe accounting and accountability in this context. Arguably more popular in social and environmental accounting research are different theoretical approaches to accountability, including legitimacy theory and stakeholder theory. These can be applied to accountability in order to provide theoretical explanations and insight.

Legitimacy theory can be applied in terms of accountability as organisations often seek to legitimise their action (and existence) via the giving of an account (or accounts). This theory refers to how an individual or organisation attempts to regulate its action(s) and image to coincide perceived norms and values within a particular social space, being defined by Suchman (1995) as a:

*“generalized (sic) perception or assumption that the actions of an entity are desirable, proper or appropriate within some socially constructed system of norms, values, beliefs and definitions”*

(p. 574).

In order to establish this generalised perception of legitimacy, accountability is a means of mobilising the representation of the organisation, via accounts that show it to be in line with the norms, values etc. that are considered appropriate within the social space that it desires legitimacy (such as civil society for example). Such accounts aimed at achieving legitimacy can often take the form of disclosures in an annual report (Guthrie & Parker, 1989), but can also be considered evident in other means of discharging accountability (see for example: Parker, 2014).

Legitimacy can also been conceptualised as a property, process or perception (Suddaby, Bitektine, & Haack, 2017). Through the process aspect, legitimacy can be seen as something which is constructed over time. The rendering of accounts (Scott & Lyman, 1968), and resultant counter accounts (see: Denedo, Thomson, & Yonekura, 2017; Gallhofer, Haslam, Monk, & Roberts, 2006), create and challenge the discourse of legitimacy. Judgements, perceptions and actions of individuals allow for the consideration of legitimacy as ‘perception’ (Suddaby et al., 2017). Legitimacy can be said to provide a grounds for accountability, as actions and behaviour are measured and explained via reasons for conduct (Roberts & Scapens, 1985) with reference to what is perceived or considered legitimate in that particular social space. Whether legitimacy is achieved on the part of the organisation, via accountability discharges (and the formation, maintenance and evolution) of what is considered legitimate will be relevant for this study into service organisations. Examining how organisational (arguably via individual) legitimacy is attempted to be achieved, via the different discharges of accountability, can present one theoretical lens from which to view accountability.

Stakeholder theory has developed over time to include both stakeholder salience theory, and ethical stakeholder theory, both of which carry implications for accountability for organisations. Stakeholder salience theory is based on the premise that stakeholders are prioritised on their Mendelow (1991) suggests that different stakeholders should be managed in different ways depending on their power and interest in the organisation, (cf: Mitchell, Agle, & Wood, 1997) via the giving of different accounts. This gives rise to the theory of stakeholder salience (Mitchell et al., 1997), by which organisations prioritise stakeholder needs according to the power, legitimacy and urgency of their claims on the organisation. In accountability terms, stakeholder will exercise accountability demands on the organisation, and salience implies that satisfying such demands involves a prioritisation exercise between stakeholders according to their power,

legitimacy and the urgency of their needs. The assumption therefore that stakeholders can be clearly identified presents a potential issue for the organisation, and, in terms of ethics, where a stakeholder may possess little power over the organisation, but still is due accountability. This is reflected upon for NGO/charitable organisations in subsection 2.5.2 of this chapter.

Ethical stakeholder theory (Freeman, 1984, 1994) argues that organisations should pay particular attention to all their stakeholders, not necessarily just its primary stakeholder (shareholders in the case of corporations). Implications of this for studies into accountability relate to how the organisation will account to different stakeholders. Unerman and O'Dwyer (2006b) emphasise the role that accounts (and resultant accountability) have in “providing those stakeholders potentially affected by an individual's or organisation's actions with information needed to challenge and react to these actions” (P. 353). A progression from this idea is that organisations may use accountability in order to account to different stakeholders, as part of a process where stakeholder needs are managed. Stakeholder approaches to accountability have been mobilised in the charity/charitable organisation accounting literature and these will be discussed in more detail in subsection 2.5.2.1 of this chapter.

These applications of different theoretical lenses/perspectives emphasise the elusive nature and complexity of accountability as a concept. The different approaches, and legitimate reflections from different theoretical standpoints, emphasise different elements of accountability, relating to amongst other concepts, power, the self, agency issues and management control. The particular theoretical stance adopted in this thesis is outlined in chapter four.

### 2.2.3 Developments in Understanding Accountability – Multi-Faceted and Personal/Structural Approaches

So far this chapter has considered accountability with respect to attempting to define what it means and how it has previously been conceptualised in literature, but on a relatively macro level, i.e. without looking into more specific elements that make up the term accountability. The chapter has touched upon the idea that accountability can take different forms, rather than being accepted as an ‘overarching umbrella term’ for describing how responsibilities and reasons for conduct occur between individuals and organisations. This section aims to show more detail in terms of what specific forms that accountability can take, and their relevance for studies into accountability.

The multi-faceted accountability that is familiar in the literature today has roots in public sector studies, stemming from the NPM literature that was popularised by the rise of the practice

during the 1980s and through the 1990s. Stewart (1984) represents an early attempt at categorising different forms of accountability in this respect, referred to as the “Ladder of Accountability” (p. 17):

- **Accountability for probity and legality** –relating to “the avoidance of malfeasance” (Stewart 1984, p. 16) and compliance with necessary legal requirements.
- **Process accountability** - whether processes were adequate for what was trying to be achieved (Robinson, 1971).
- **Performance accountability** – whether performance met required standards.
- **Programme accountability** - concerned with “the work carried out and whether or not it has met the goals set for it” (Robinson, 1971).
- **Policy accountability** – accountability to the electorate via the pursuit of various political policies (Stewart 1984, p. 16).

(pp. 16-18)

Note here that Stewart (1984) is but one piece of literature of many on the subject of accountability within the public sector, but are relevant to the overall construction of accountability as it is understood today. This is largely demand driven from the call for greater public sector accountability demanded by government at the time. In defining accountability in these five forms, Stewart (1984) attempts to define accountability structures that exist within the public sector – and therefore could be said to describe derivatives of the term ‘public accountability’ as defined by Normanton (1971):

*“a phenomenon associated with the Western-type states. It calls for openly declared facts and open debate of them by their elected representatives”*

(p. 313)

and further:

*“There is no clear master-servant relationship; public accountability means reporting to persons other than to one’s own superiors who have the power to make open criticism”.*

(p. 313)

Although focussed on the public sector, these terms for specific elements of accountability can be easily transcribed to other types of organisations. Public accountability can be said to be relevant for studies into organisations with a charitable focus, as parallels between the two variations of organisation exist in a number of areas including the use of public money (albeit donated in terms of charities, but potentially also granted from government), increased trust

over corporate organisations (Najam, 1996; Unerman & O'Dwyer, 2006a, 2006b) and the overall not-for-profit mission that both kinds of organisations should share. Such voluntary/charitable organisations will potentially have to satisfy public accountability due to this phenomenon, either formally (e.g. via reporting, public scrutiny and via government oversight) or more via 'felt accountability' (cf: O'Dwyer & Boomsma, 2015), i.e. accountability to the public even if there is little evidence of a formal enforcement procedure in place. The derivatives of public accountability as described in Stewart's (1984) ladder will also have wider applications when attempting to establish what forms of accountability are established, rather than just being confined to the concept of 'public accountability'.

Continuing with the public sector theme, Sinclair (1995) can be considered to be a seminal paper in the field of accountability. Sinclair (ibid) proposes that accountability "is a cherished concept, sought after but elusive" (p. 219) and that it is "chameleon-like" (p. 231) in its nature. The description of accountability (synonymous with how a chameleon changes its colour depending on its environment) in this respect reflects how accountability changes depending on the external environment, i.e. as structural elements change surrounding the accountable actor (Accountor). The main focus of the paper is to establish forms and discourses of accountability exhibited by fifteen CEOs of Australian public sector bodies, in order to establish different elements of accountability in this respect. From the study, five forms of accountability are identified:

- **Political Accountability** – Accountability which links to the idea of democracy. For example, a public servant holding the notion of political accountability to the general public, and electorate via accountability relationships to other public servants, ministers, cabinet as a whole, parliament etc. which are then, in turn, accountable to the electors.
- **Public Accountability** – Public accountability refers more to the general public, defined not in terms of an electorate, but more specific communities and groups. It often takes a more informal nature, as opposed to the previously formal conceptualisations.
- **Managerial Accountability** – Accountability that is present due to position in a hierarchy/organisation. Often rooted in performance management, i.e. measuring inputs and outputs (Alford, 1992).

- **Professional Accountability** – Accountability to a set of generally accepted values and behavioural norms associated with a particular profession. ‘Professionalism’ as a general term could be said to form part of this concept.
- **Personal Accountability** – An accountability to personally held values and conscience such as human dignity and acting in a manner that respect the rights of others (Harmon & Mayer, 1986).

Previous work including the conceptualisations of accountability formulated by Stewart (1984) are recognised, and built upon in forming these five forms of accountability. Sinclair (1995) proposes that these forms of accountability make up an individual’s overall perspective both in terms of structural accountabilities, and how they feel accountable (personal accountabilities), with the ‘chameleon like’ element emphasising that that these can change, as different accountabilities become more prevalent according to the circumstances involved. With regards to this thesis which looks at notions of accountability associated with service clubs, this framework for analysis provides a foundation in terms of how to assess and analyse accountability.

Along with the five forms of accountability that Sinclair (1995) outlines, there are also two discourses proposed:

- Structural discourse – as implied, this is where the Accountor experiences accountability due to some structural element. For example, this kind of discourse will include formal accountability relationships such as worker-manager accountabilities as the nature of hierarchical organisational structure and enables this accountability.
- Personal discourse – personal discourse differs from structural as the Accountor generates accountability from within their own perspectives i.e. it is felt, not necessarily imposed by structural relationships or pressure. This reflection of accountability is highly subjective, and shows how accountabilities are internalised by individuals, that may or may have not been intended in the design of the accountability system.

This conceptualisation is supported by Ezzamel, Robson, Stapleton, and McLean (2007), who both emphasise the role of discourse in accountability; “We give particular emphasis to the role of discourse as the carrier of institutions and institutional change” (p. 151). The nature of these discourses when applied to accountability are also considered;

*“Two institutional logics of accountability deriving from neo-institutional theory: the (effects of) new modes of regulatory accountability . . . and local modes of accountability based on professional norms and interactions, which we term ‘folk accountability.’”*

*(p.151)*

This addition to the literature builds upon what may be considered Sinclair’s (1995) two discourses of accountability, but in a different organisational context. Sinclair (1995) proposes that different forms of accountability exist and different discourses of these forms also exist alongside these forms within the individual subject, and potential examples are shown in the table below.

Table 2.1 Summary of Sinclair's (1995) Forms and Discourses of Accountability with Examples

<b>FORMS/ DISCOURSES</b>	<b>STRUCTURAL</b>	<b>PERSONAL</b>
Public Accountability	Accountability formalised within structures in the public sector: "a process with a rationally calculated price" (Sinclair 1995, p. 226). The need to run public sector organisations in the interests of the taxpayer and public in general: "(not) letting government agencies run as a business" (Sinclair, 1995, p. 226).	Feeling accountability as a trap (Sinclair 1995, p. 226), or "being held personally responsible (for the wrongdoing on a single employee)" (Sinclair 1995, p.226).  An overall feeling of accountability to the public body.
Political Accountability	The possibility of removal of government via democratic process (Day & Klein, 1987).	Fear of consequences from not acting in an appropriate manner in line with political requirements (Sinclair, 1995).
Managerial Accountability	The formal manager/subordinate accountability relationship i.e. the giving and demanding or reasons for conduct e.g. work carried out as part of a job role.	Feeling of risk of managerial fault and consequence on the part of the Accountor (Sinclair, 1995).
Professional Accountability	Behaving in line with an accepted standard of professional ethics/values etc., for example: the CIMA code of ethics. (Chartered Institute of Management Accountants, 2015)	A felt notion to behave in what the Accountor believes to be 'professional'.
Personal Accountability	Difficult to define as the highly personal nature of the personal form of accountability. Examples may include where organisational cultures or beliefs	Accountability to personally held morals or ethics e.g. conducting oneself in a manner which respects the views of others, undertaking



	have influences an individual's personal ethical stance (Denhardt, 1991).	charity work in one's own time etc.
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Note that with structural discourses of accountability, the consequences of non-compliance are easily visible. These may take the form of formal sanctions such as disciplinary action (cf: Foucault, 1979) or demotion. With the personal discourse, it is the internalised feeling of consequences, often driven by fear of negative implications for the Accountor that form and maintain the accountability relationship. This conceptualisation formulates the basis for arguing that accountability is more than just the definitions given by other literature, but in fact, accountability constitutes a rich tapestry of both structural, but also personal constructs and conceptualisations of what it means and how it functions. The case for this finding is strengthened by Sinclair (1995) and further literature discussed below.

The idea that accountability can take different forms, generated from individual perspectives is reinforced by Ahrens (1996) where the case of two different breweries in separate countries (the UK and Germany) is considered. Increasing market competition is cited as the economic environmental backdrop to the study. UK managers suggested that the main implications of the situation (which prompted different attitudes to accountability) were concerned with financial reasoning, and adoptive of a 'risk-return' approach to accountability (p. 155) being adopted by the management, namely that repair work that was required could be prioritised along with other financial needs of the company. This contrasts with the German managerial attitude, who when faced with the situation, regarded not carrying out the repair when it is needed as "a lack of responsibility and competence" (p. 151), "(showing) extremely short termist thinking" (p. 152), and generally not the way in which a business should be run.

The implications for the conceptualisation of accountability stem from the way in which these opinions are established. Cultural influences are acknowledged as potentially having an impact, however are considered outside of the scope of the study. Ahrens (1996) proposes that societal discourse and issues have an effect on the styles of accountability that are exhibited, with the discourse of increasing competition driving the British attitude of delaying spending in order to improve financial performance. This was less evident in the German responses, with focus instead centring on policy, inferring that the discourse of increased competition did not effectively influence the accountability styles of the managers enough to shift them away from more 'policy based' accountability styles.

The forms of accountability are extended by Goddard (2005) in their public sector study. The areas included in this study relate to accountability in terms of: budgetary issues, conformance, performance, and the derivation of 'organisational' and 'structural' accountabilities stemming from Sinclair's (1995) 'managerial accountability' form. The particular attention to structural implications of budgets in local government is emphasised, and as the 'New Public Management' (NPM) agenda can have implications for not-for-profit organisations too (Lewis, 1999) this paper adds to the overall accountability debate. Budgetary accountability may be prevalent enough in a public sector setting to constitute a separate form of accountability, but for the purposes of this thesis can be considered a derivative of the overarching 'financial accountability' form as outlined by Sinclair (1995) within the managerial accountability form.

## 2.3 Issues Associated with Accountability

### *2.3.1 Accountability and the 'Blame Game'*

As shown in the review of literature so far, the elements that make up accountability can be numerous. This means that a particular individual or organisation will encounter many different forms of accountability, and therefore many different ways in which it is required to 'account for their actions'. This presents a problem as accountabilities then tend to compete and even conflict within the individual or social space of the organisation in question.

Messner (2009) utilises the construction of ethical behaviour proposed by Butler (2005) in order to describe potential issues associated with accountability. Messner (2009) argues that more accountability is not necessarily always for the better. The argument is made that individuals are limited in respect to what extent that they can give an account, and too much accountability, or a poor understanding of the limits of accountability in this respect can lead to a blame game (see also: Pellinen, Mättö, Sippola, & Rautiainen, 2018). The avoidance of this 'blame game' is linked with the term 'ethical violence' by Butler (2005), where individuals are more concerned with compliance with what is deemed ethical, or in line with social norms and justified by ethics, often committing violence against a 'truer' sense of self in the process. Borowiak (2011) uses the term "Punishability" (P. 24) when referring to accountability, emphasising the severity of the blame culture that can be associated with systems of accountability. Similar arguments are posed by Roberts (2009, 2018), who questions the rendering to an account through (apparent) increased transparency as a method for providing societal benefit, and proposes alternative approaches (see chapter four).

This recognition of accountability as simply a mechanism that maintains a ‘blame game’ or punishment method, via its ability to provide the grounds for sanctions based upon such accounts rendered, shows a potential issue with accountability of this nature in society. Instead, other approaches to accountability are proposed, such as those based upon trust and local knowledge (O'Neill, 2002), rather than increasing transparency (Hood, 2007; Roberts, 2009, 2018). As Butler (2005) suggests, individuals constantly render accounts of themselves via their action (cf: Parker, 2014; Scott & Lyman, 1968). By the occurrence of this phenomenon, both parties within an accountability relationship could be said to be accountable for their actions towards one another, and therefore ‘blame game’ accountability model is somewhat undermined. This is key when attempting to understand the multiple accountabilities that an organisation or individual has. Positions of the accountor and accountee are not clear to define in different accountability relationships, with reciprocal demands often levied by each party (in the accountability relationship) on one another. This idea will be applied to NGO/charitable organisations later in this section, as their multiple forms of accountability are considered.

### *2.3.2 The Effect of Accountability on the Individual/Organisation*

Accounting systems have the potential to influence behaviour (Hopwood, 1974, 1983), and thusly the presence of accountability can also be seen as having an impact on the behaviour of individuals or groups who experience it. The effect that accounting (and resultant accountabilities) has on the individual therefore can be considered significant. Miller (1992) states that “the calculative technologies of accounting are complex machines for representing and intervening in social and economic life” (p. 78). The ‘intervention’ element to this quote is particularly salient, with Miller (1992) continuing to refer to the creation of calculable selves and calculating selves when interacting with accounting information. The method in which accounting achieves its influence is referred to by Boland and Schultze (1996), who argue that “story-telling and calculating roots of account” (p. 78) are elements involved in establishing a narrative and consequently giving an account (or accounts) (see: Scott & Lyman, 1968) in this respect. Particular negative effects of this creation of accountability on the part of the individual are highlighted by Hoskin (1996), who describes “the awful idea of accountability” (p. 267), with respect to measurement and targets and how the performance of individuals and organisations can become centred on quantitative target achievement. The key issue highlighted is that individuals are affected by the use of accounting, becoming accountable subjects (Foucault, 1979) both to measures and those that enforce them, effectively surrendering elements of agency in the process. Ultimately, one or a small number of such targets dominate those others

that are set. Roberts (1991) highlights this, relating to the Foucauldian aspect of accountability: “(individuals fall) further and further into conformity with the standards of utility upon which success depends” (p. 360). Ebrahim (2005) describes this phenomenon as “Accountability Myopia<sup>6</sup>” (p. 56), which implies that other long term, or wider issues are not considered when intense focus on satisfying accountability demands becomes regular practice.

Hierarchical accountability (Roberts, 1991, 1996) can also potentially discourage forward thinking in individuals, but also on the part of the organisation (if we take the view that the organisations is the aggregate of the individuals that make it up, plus other elements such as capital, technology etc. this idea is easier to recognise). Bovens (1998) refers to the emphasis that accountability puts on the past as passive responsibility, i.e. that the answers that are drawn from the form accountability takes are based on past behaviour. The past perspective therefore is given the chance to take ‘centre stage’ within the psychology of an individual, with both their memory and the sanction they received acting as a constant reminder of their past conduct. This can either reinforce the ‘blame game’ idea within the individual (in times of poor conduct and sanctions), or simply encourage the replication of past behaviour (in terms of ‘good’ conduct and rewards). The potential for a perpetual loop of the same behaviour is therefore realised, suggesting that individuals will continue to attempt to constantly please those they are accountable to, persistently desiring recognition (Cooper & Johnston, 2012).

Accountability, as derived from accounting can be considered a powerful behavioural tool (Hopwood, 1974), affecting not only behaviour (see: Cooper, 2015), but also psychology and overall organisational performance. In designing accountability systems the potential effect that accountability has on individuals should be considered. Rather than simply being used as a control mechanism, and thus giving a rather bleak, one-dimensional view on the use of accountability, wider considerations should be undertaken. These should include considering both structural and personal accountabilities (Sinclair, 1995) that have the potential to arise as a result of accountability systems being in place. Understanding the effect of accountability on the individuals who make up any organisation, via their own personal discourses, could assist in helping prevent the kind of “decentring” and recognition craving (Cooper, 2015; Cooper & Johnston, 2012; Roberts, 2001a, 2012), and allow for other accountabilities to be envisaged and implemented.

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<sup>6</sup> Medical condition, commonly known as ‘short-sightedness’ or ‘near-sightedness’ with the metaphor of long term goals not being visible when faced with excessive short term accountability requirements.

### 2.3.3 Accountability Relative to Power

By its nature accountability is a concept that can be considered relative to power (Foucault, 1979). One individual/group (Accountee) must have the necessary power to demand the reasons for conduct from the other (Accountor) otherwise accountability in this form cannot exist. This coexistence of power and accountability has been explored in extant literature, and is derived from Foucault's work on surveillance, and how actions are observable, and thus provide accounts for which accountability can be enforced. Hoskin and Macve (1988) refer to the "genesis of accountability", in respect to new managerialism and accountability style of graduates of West Point. Disciplinary power is cited as being a key feature, with innovations in accounting allowing for increased power, via Foucault's power-knowledge relationship.

*"The way in which accounting enables 'performance' to be articulated has proved to be one of the most powerful tools for helping to create new forms of organization that have been able to coordinate business and worker behaviour and carry out economic activity on a scale previously unknown."*

(p. 68)

The implications of this study shows how combined with a changing managerial culture, accounting information can be used to enhance the power of individuals and the systems they operate under, combined with the ability to call to account, the consequence is that more structured, formal accountability is possible. Power is constructed via accounting as language (writing and examination), both visible and invisible elements of this (Hoskin, 1992), and consequently can be transformed into accountability. Although Hoskin and Macve (1994a) revisit this study in their later work, and interpret this differently; "Lee as acting within the workplace, not as a cost-efficient 'managerial man', but as a quality maximising good steward" (p. 22), the power knowledge (Foucault, 1979) relationship remains a component of accounting systems and resultant accountabilities in this regard.

Cooper and Johnston (2012) conceptualise "Vulgate Accountability" (p. 602) in respect to a corporate takeover in the field of professional sports. In particular, the study focuses on the idea that attempts to "hold the most powerful to account" (p. 626) are flawed, as that they lack the political force to be carried out. The critical standpoint that the study takes suggests that accountability serves as a reinforcing tool which adds to the position of the most powerful stakeholders (see also: O'Regan, 2010), rather than (as potential exists for) to hold them to account. Similar situations where those who should, from a moral and ethical standpoint, have the power to hold a stakeholder to account exist in more mainstream social settings than

professional football. Rubenstein (2007) suggests that “less powerful actors cannot hold more powerful actors accountable, because they cannot sanction more powerful actors” (p. 616), and suggests the use of ‘surrogates’ (more powerful actors such as trade unions and NGOs for example), who step in and hold the more powerful to account. This raises questions as to how effective this kind of action can be, but also reinforces the issue of power differentials highlighted by Cooper and Johnston (2012). Surrogates themselves are subject to these power differentials, and their effectiveness will depend on their relative power. Beneficiaries in this case for NGOs have limited power, potentially limited to how much engagement is undertaken by the NGO with them. This will be covered in more detail later in this chapter. This issue raises questions in terms of whether accountability truly can be implemented and mobilised in the best interests of stakeholders, or whether it serves to reinforce existing power structures, a theme evident within accounting in general (Deegan & Unerman, 2011).

In this form of accountability, power differentials could easily be seen as a necessity in order to enact hierarchical accountability (Roberts, 1991, 1996). However, this section has attempted to show that in fact, a wider consideration of stakeholders and their requirements is necessary if more holistic accountabilities (O'Dwyer & Unerman, 2008; Unerman & O'Dwyer, 2006b), not necessarily confined to the realms of the hierarchical (Roberts, 1991, 1996) are to be considered and enacted.

## 2.4 Summary

This section of this chapter has attempted to explain how accountability has been conceptualised and realised in wider accounting literature, and what accountability means for individuals and organisations. Accountability has been applied in areas outside of the primary activities of the corporate organisation, including the public sector as detailed in this section of this chapter. However accountability practices within the field of Corporate Social Reporting (CSR), and wider social context have also been considered in established literature. Examples of accountability in this regard include studies into the reporting and business practices of companies and NGOs (Adams, 2002, 2004; Burritt, 2012; Cooper & Owen, 2007; Deegan, Rankin, & Tobin, 2002; Milne, 2002; O'Sullivan & O'Dwyer, 2009, 2015). The concern for wider social and environmental issues as a result of greater awareness of the changing environment of the Earth both on a physical and socio-political level, has resulted in calls for research into this area.

Accountability in NGOs and other charitable organisations has been investigated in previous studies. Although this field may have lagged behind others in terms of both academic and

practitioner interest (O'Dwyer & Unerman, 2008), there is now a growing literature in this area (O'Dwyer & Boomsma, 2015), and an increased policy level concern for accountability of NGOs and other charitable organisations.

## 2.5 Defining Non-Governmental Organisations - Where do Charitable Organisations Fit?

Defining non-governmental organisations (NGOs) in practice can be problematic (Hopper, Lassou, & Soobaroyen, 2017; Unerman & O'Dwyer, 2006a). NGOs operate in a space between private and public sector organisations, (Gray et al., 2014; Unerman & O'Dwyer, 2006a) and attempting to define NGOs via negative definitions (see: Gray, Bebbington, & Collison, 2006) causes issues as to recognising the role of the organisation via its classification. Consequently, despite the increasing number of NGOs in operation, there remains a lack of consensus in terms of how they should be defined and classified (Vakil, 1997). Vakil (1997) goes on to cite the “lack of a framework for classifying NGOs” (p. 2057) as a factor in limiting the understanding of NGOs within the non-for-profit sector. Despite this issue, attempts have been made to offer definitions and classifications of them.

Unerman and O'Dwyer (2006a) attempt to define NGOs by considering a “legalistic approach” (p. 308), and consequently consider whether an NGO should be defined based upon its activities or whether it adopts legal recognition as an NGO. This issue is also reflected upon by Martens (2002), who refers to “Juridical Approaches” (P. 273) to describe the emphasis of legal status of the organisation in its definition. Of other approaches considered by Martens (2002) (where NGOs fit under international law for example), sociological approaches continue to highlight the difficulty in defining NGOs.

The United Nations attempts to offer a comprehensive definition of what constitutes an NGO:

*“A non-governmental organisation (NGO) is a not-for-profit, voluntary citizens' group, which is organized on a local, national or international level to address issues in support of the public good. Task-orientated and made up of people with a common interest, NGOs perform a variety of services and humanitarian functions, bringing citizens' concerns to Governments, monitor policy and programme implementation, and encourage participation of civil society stakeholders at the community level. They provide analysis and expertise, serve as early warning mechanisms and help monitor and implement international agreements. Some are organized around specific issues, such as human rights, the environment or health”*

*(United Nations, 2005)*

It is clear from the above quote that the United Nations considers NGOs to be more defined by their activities than necessarily their legal form, with the references to the roles and motivations for NGOs detailed in their definition. This definition still however leaves significant scope for interpretation, as the range of activities considered could include many different organisational roles, and what constitutes 'public good' could also be open for interpretation. It is this range of activities that maintains the difficulty in defining NGOs, as Princen and Finger (1994) explain:

*"The difficulty of characterizing the entire phenomenon results in large part from the tremendous diversity found in the global NGO community. That diversity derives from differences in size, duration, range and scope of activities, ideologies, cultural background, organizational culture and legal status"*

(p. 6)

Overall, NGOs cannot be accurately defined in simple terms, like many phenomena or concepts that reside within the social sciences. The range of activities that are undertaken by NGOs worldwide, combined with the different organisational roles and forms that are evident make the acronym NGO an umbrella term for a particular type (or 'non-type' in negative definitions) of organisation. It can be argued that in order to understand specific NGOs, their legal status may not play such an important part in their understanding as their scope of activity, showing more what the organisation is there to do in terms of role and beneficiaries. The scope for the NGO definition to encompass a wide range of organisations, such as registered charities, third sector organisations, membership organisations and other charitable organisations can be said to exist. It is with this wide ranging scope of organisational coverage that the NGO accountability literature can be considered applicable to service clubs and organisations.

## 2.5.1 NGO/Charity Accountability and Associated Issues

### 2.5.1.1 The Need for NGO/Charity Accountability

Accountability in any organisation which handles resources is extremely important, in ensuring that scarce resources (e.g. time, money, office space etc.) are used in an efficient manner, so as the organisation survives and continues to operate. Accountability therefore for conduct concerning the use of such resources is required in ensuring the organisation is able to control and effectively govern itself. Research into NGO accountability has increased in quantity partly due to this reason, and also the growth of NGOs in number on a global scale in recent times, leading to greater concern regarding their accountability (Ebrahim, 2003a; Gray et al., 2006). There has also been concerns raised by various NGO/charity scandals (Jepson, 2005), prompting a call for increased accountability within the sector (Hyndman, 2018; Hyndman & McConville,



2016, 2018). Cordery and Baskerville (2011) suggest that scandals such as “charity fraud” (p. 197) are permitted to occur when accountability to salient stakeholders is not effectively realised by the charity/NGO or by regulators, who often fail to “recognise the myriad heterogeneous needs of stakeholders” (p. 197).

With respect to organisations such as NGOs (and other charitable organisations), this effective governance and proper use of resources can be said to be of critical importance, not only for the reasons described above (which can be said to apply to organisations of different forms such as corporations or public sector bodies etc.) but in that NGOs/charitable organisations are generally considered to be more legitimate in terms of their activities in the public eye (Gray et al., 2006). It is with this expectation of a greater morality and ethical grounding in activity for charities that stakeholders are more concerned that donations are being used in an efficient manner, and therefore reaching the intended beneficiaries. This justifies the charitable giving on the part of the donor, with the idea that their donation reaches and benefits a particular cause legitimising the action of making the donation in the first place.

In order to ensure that charities function effectively in this regard, accountability therefore at different stages and functions of the organisation can be said to be of critical importance. What forms this accountability takes, and whether it is effective in ensuring the goals of the charity are met is another issue, and the application and greater use accountability systems and reporting will be discussed later in this chapter.

NGOs and other charitable organisations face a wide variety of different stakeholders to which they are accountable which may include stakeholders groups such as inter alia: donors, community, government, directors and beneficiaries (Smith, 2014). The various attempts at conceptualising NGO accountability with respect to these stakeholders will be covered in the next subsection, along with issues that arise from the increasing accountability demands that NGOs/charitable organisations face.

#### *2.5.1.2 Representations of NGO Accountability – Forms and Mechanisms*

After exploring the development of accountability as a concept in this literature review, it is now important to show how accountability has become an integral element of the operation of charitable organisations. Smith and Lipsky (1993) state that “government regulation and oversight of non-profit service organisations has grown substantially” (p. 79). This trend has continued since this work was published, with the ‘third sector’ (Alcock, 2008), a sector of the economic system between state and private enterprise (Dean, 2015) becoming more important

in the UK under New Labour's 'Third Way' political agenda (Giddens, 2001). The movement away from more welfarist forms of government has been reflected both in the UK and in other economies, with 'centre-left' parties being present in almost every European state at some point, post second world war (Sader, 2002). In many respects, this shift is another manifestation of the already established shift towards marketisation in Western economies in recent times (Miller & Rose, 1990). The shrinking role of the state and expectation of other organisations to fill the gap left by this phenomenon (resulting from policy changes and different attitudes of government) has become evident in a number of economies worldwide (Guthrie, English, & Parker, 2003; Leung, 1994; Lewis, 2003; Unerman & O'Dwyer, 2006a).

The implications for NGOs/charitable organisations and their space in civil society were that they were expected to provide more, and thusly play a more central role in addressing community issues (Giddens, 2001). Following the pursuance of a more liberal political agenda, and with NGOs playing a larger role in society, calls for greater accountability of third sector organisations (and therefore NGOs) were sought, as they began to provide more services to the public, filling a role previously considered to be that of the state under more welfarist forms of governing (Milward, 1994). Despite this trend for charitable organisations to fill gaps left by reduced state involvement in society, authors have reflected on these organisations, and the need for accountability, instead of simply considering them to be an effective alternative (Edwards & Hulme, 1996). NGOs are therefore facing increasing demands for accountability in line with the increasing demand for, and sophistication of performance measurement and evaluation in the third sector (Hall, 2014).

There is a relatively extensive coverage of accountability with respect to NGOs in extant literature. Accountability when considered from the NGO/charitable perspective can be considered multi-layered and complex (Barber, 2001; Ebrahim, 2009; Kearns, 2012; LeRoux, 2009). Following on from the multi-faceted approaches to conceptualising accountability established by Sinclair (1995), and others who have built on this established study, NGO accountability follows in the same vein by possessing different forms of accountability, which manifest themselves in the operation of the NGO.

Ebrahim (2003a, 2003b) establish both accountabilities and mechanisms of accountability (essentially practical methods of discharge) for charitable organisations, detailing different ways in which non-profit organisations experience accountabilities from the organisational perspective:

UPWARD versus DOWNWARD

Upward accountability in this respect referring to accountability to “donors, foundations and governments” (Edwards & Hulme, 1996), while downward can be considered to be orientated to beneficiaries and other stakeholders to which charities provide services (Najam, 1996).

#### INTERNAL versus EXTERNAL

Internal accountability is derived from a ‘felt obligation’, for example the need to do charitable activity (Fry, 1995), whereas external accountability can be considered to be concerned with the fulfilment of externally generated obligations which Chisolm (1995) describes as “an obligation to meet prescribed standards of behaviour” (p. 141).

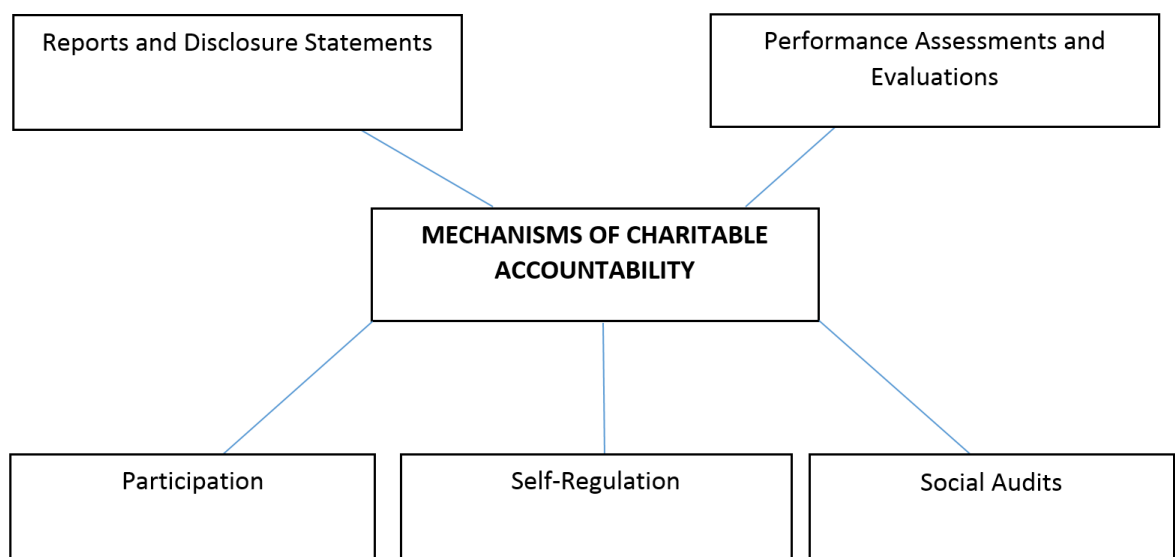
#### FUNCTIONAL versus STRATEGIC

Functional accountability suggests accounting for “resource use and short-term results” (Ebrahim, 2003a, p. 825), whereas the strategic form looks more long term, and focuses more on stakeholders via wider impact to the structural NGO environment.

From these conceptualisations, Ebrahim (2003a) demonstrates potential paradoxical/conflicting forms of accountability that exist in the NGO. These conflicts are evident in prevailing literature, in particular the issue of beneficiary accountability as an example of downwards accountability competing with more traditionally accepted upwards forms of accountability (mainly to donors) featuring heavily in the literature to date (O'Dwyer & Unerman, 2008).

Consequently, methods of discharge, referred to as ‘mechanisms of accountability’ are also detailed:

*Figure 2.4 Ebrahim’s (2003a) Mechanisms of Accountability*



*(Adapted from Ebrahim (2003a) pp. 815-824)*

Alternatively SustainAbility (2003) conceptualise accountability within NGOs via 'drivers of accountability'. These drivers are listed as:

- Morality - accountability seems to be right in principle
- Performance - accountability should improve the effectiveness of the organisation
- Political Space - accountability should increase credibility and influence
- Wider Democratisation – accountability of NGOs should help to improve democracy in society

*(p.17)*

Gray et al. (2006) expand on these drivers by adding why they believe they are useful in establishing NGO accountability, by "keep(ing) us focussed on the geo political context within which any accountability relationship exists" (p. 337). This point considers that accountability has much wider implications for not only the organisation in which it operates, but for the external economic and political environment also. Gray et al. (2006) also relate to these drivers allowing the NGO to consider their accountability more in terms of what they stand for and why, referred to as "resist(ing) exploitation (via calls for accountability)" (p. 337). This insight allows us to consider the idea that by looking at what drives accountability, it can be better understood whether said manifestation of accountability is appropriate and in line with what the NGO is attempting to achieve, as opposed to contradictory, often upwards dominated, and often economically-based (Marini, Andrew, & van der Laan, 2018) accountability that can foster problems for the NGO/charitable organisation. Boomsma and O'Dwyer (2014) summarise the mechanisms for specific accountabilities, which stakeholder the accountability relationship attempts to satisfy, and what induces this accountability relationship:

*Table 2.2 Charity/NGO Accountability Forms and Mechanisms*

<b>Accountability Form</b>	<b>Accountability to Whom</b>	<b>Accountability Inducement</b>	<b>Accountability Mechanisms</b>
Upward Accountability	Donors Funders Oversight Agencies Tax Authority	Legal Requirement Tax Obligation Funding Requirement Learning  Public confidence/support	Annual report (tool) Interim Report Performance Assessment, evaluation and monitoring (tools) Audits (tool)  Funding proposal  Project planning (tool)
Internal Accountability	Staff and Board Mission  Volunteers  Community Partners	Organisational Values Funding Requirements Staff confidence/support Learning	Staff meeting (process) Self regulation (process) Participatory review reports (tool) Informal reporting and communication (tool) Training (process) Social auditing (tool and process) Newsletter (tool)
Downward Accountability	Clients (Local Charities)  Beneficiaries	Organisational Values Funding Requirement Public confidence/support Community confidence/support Learning	Community consultation and dialogues (process) Participatory review report (tool) Informal reporting and communication (tool) Training of clients and beneficiaries (process) Social auditing (tool and process) Reports and documents in native languages (tool) Focus groups (process) Transparency with news media (tool) Participation of clients and beneficiaries in decision making process (process)

*(adapted from Boomsma and O'Dwyer (2014), p. 165)*

This table is useful in that it offers a framework to view NGO accountability, both in the various forms (conceptualisations) of, and mechanisms of discharge for, such accountabilities. The volume of accountability that an NGO can encounter can raise issues as to prioritising accountabilities. The other point that is apparent from this table is that the formal/structural accountabilities such as legal, financial and programmatic accountabilities (Smith, 2014) tend to utilise more tangible mechanisms by which accountability can be discharged (potentially related to the previous point). Accountability which is driven more by the overriding mission of the organisation, and based more in personal discourse (Sinclair, 1995) seems to have less tangible tools for accountability to be discharged.

The above table also acts as an indicator of the importance of different stakeholder groups in the overall accountability of the NGO/charitable organisation. This has led to 'stakeholder needs' models of accountability and accounting being established, with the overall objective of providing the basis for accountability to the different stakeholder groups as outlined above (accountability to whom).

If NGOs are to be effective in achieving their mission and objectives, they are required to effectively mobilise their activities at grassroots level. Smith (1999a), (1999b) provides insight into effectiveness in grassroots associations, which they define as:

*"locally based, significantly autonomous, volunteer-run, formal nonprofit groups that manifest significant voluntary altruism as a group; they use the associational form of organisation and thus have an official membership of volunteers who perform all or nearly all of the work done in and by the nonprofits"*

(p. 443)

The parallels with service organisations in terms of membership, and activity can be established, and this definition can be said to bear relevance to their activities and structure. Smith (1999a), first looks at factors that can assist internal and external effectiveness including recruiting members who have shared interests, backgrounds etc. promoting member participation is persistent over time and creates internal cohesion and solidarity among members. Smith (1999b) expands on this by considering factors specific to external effectiveness including possessing a socio-political advocacy or service goal, creating and maintaining cooperative relationships with external groups both locally and in a wider geographical context and avoiding divisiveness and factionalism within the group. Ensuring effectiveness internally contributes to the overall internal accountability (Boomsma & O'Dwyer, 2014; Ebrahim, 2003a; Yates, Gebreiter, & Lowe, 2019) function of the organisation. According to Smith (1999a), this is intrinsically linked to external effectiveness, and therefore could be said to be related to

external accountabilities upwards and downwards (Boomsma & O'Dwyer, 2014; Ebrahim, 2003a).

After describing NGO/charitable accountability and some considerations relevant to the overall accountability profile of such organisations, the next subsection considers issues that have arisen when observing NGO accountability in society, and the problems that arise due to these issues.

### 2.5.2 Issues in NGO Accountability

With accountability being recognised as such a complex and multi-faceted concept within NGOs and other charitable organisations, there is significant scope for issues and potential conflicts to arise in how it is practically realised via action. These issues are covered in the following subsections.

#### 2.5.2.1 *Upwards Accountability Dominating Other Forms*

Accountabilities compete for resources in the administration of the NGO or charitable organisation. This has led to a tendency for upwards accountability to dominate over downwards accountability, especially to beneficiaries is a problem which occurs often. This may be due to multiple reasons, for example the level of consequence of not fulfilling an obligation within each of these accountability relationships (Ebrahim, 2003a; Hailey, 2000; Najam, 1996), with donors holding more power in this regard over the organisation than beneficiaries, as more powerful stakeholders. NGOs and charitable bodies compete for funds from external bodies such as governments, foundations and other external income source providers (Boomsma & O'Dwyer, 2018; O'Dwyer & Unerman, 2007) and therefore this has promoted upwards accountability as extremely important in the operation of an NGO, in order to maintain funding streams and therefore also maintain their level of operation.

Stakeholder salience models of accountability have the potential to reinforce donors being prioritised over beneficiaries in terms of accountability. Assad and Goddard (2010) emphasise this point within Tanzanian NGOs, where accounting was employed almost exclusively to serve the needs of salient stakeholders. The importance therefore of the normative aspect to stakeholder theory (Mitchell et al., 1997) is emphasised, along with the need to maintain this normative aspect despite changing information requirements and perceived importance of some stakeholder groups over others (cf: Cordery & Baskerville, 2011). How the generalised Other is incorporated into such normative frameworks presents a potential issue with this, as

the construction of the generalised other will vary from individual to individual, and therefore identification (particularisation) of stakeholders from the concept of the generalised other presents an ontological challenge in reality.

O'Dwyer and Unerman (2007) explore the relationship between funders and NGOs, and find that accountability in this respect relies heavily on “control and justification” (p. 446), with Ebrahim (2002) echoing this phenomenon with previous observations regarding the nature of upwards accountability:

*“The information provided by NGOs to their funders is generally quantitative and easily measurable in nature . . . and is designed to demonstrate that supported projects have been successful.”*

*(p. 107)*

The issue that arises from this phenomenon is that often accountabilities that are intended to reflect beneficiary outcomes potentially become a hierarchical measure (Hoskin, 1996), and the beneficiary/downwards aspect to which the accountability measure sought to address is lost (O'Dwyer & Unerman, 2008). O'Dwyer and Unerman (2007) suggest that a movement away from more traditional, established conceptualisations and associated manifestations of what accountability represents and how it should be utilised, and towards more ‘socially driven’ accountability on the part of the donor is required if the organisation (NGO/charity) is to meet its goals. Counter to this point however, some studies have observed links between donor accountability and beneficiary accountability (see: Uddin & Belal, 2019), and how these differing forms of accountability can map to one another, to some extent, in line with previous inferences regarding the interdependency of hierarchical and more informal accountability means (Roberts, 1991). Although the consensus in the literature would suggest that upwards accountability fails to capture elements of other accountabilities (see for example: Cordery, Crawford, Breen, & Morgan, 2018), this development allows for the consideration that these two accountabilities can align.

Smith (2014) states that “Most accountability regimes tend to focus on legal, financial and programmatic concerns rather than citizen engagement” (p. 339). This statement reflects that structural accountabilities related to more powerful stakeholders tend to dominate the agenda of NGOs, at the expense of those stakeholders, who have less power to sanction the NGO if it does not perform their duty to them (i.e. beneficiaries cannot remove funding, but paradoxically are likely to have less service provided to them if they attempt to pressure the NGO/charitable organisation).



The consequences of inadequate beneficiary accountability are therefore potentially detrimental to the organisation and its social mission, and also means less beneficiaries can actually be reached by the social action the NGO/charitable organisation is undertaking. As to how beneficiary accountability can be improved, several studies have looked into this problem, and attempt to show mechanisms which could be mobilised in order to improve overall beneficiary accountability. Kilby (2006) refers to this phenomenon as an “accountability gap” (p. 952). Participation and engagement are two prevailing areas discussed in the literature in this regard, with attempts to improve beneficiary accountability.

Wellens and Jegers (2014) consider the issue of beneficiary participation and its link to establishing adequate beneficiary accountability. They conclude that beneficiary participation has the potential to lead to better beneficiary accountability, but also highlight the nature of the participation as a factor in how effective beneficiary participation is in ensuring adequate beneficiary accountability. The term ‘engagement’ has also been extensively used in the literature surrounding improving beneficiary accountability, highlighting the collaborative and dialogical nature of this process.

Despite criticism from many authors, and an overall evident need to improve beneficiary accountability, a level of upwards accountability is required for effective decision making with respect to NGOs and other organisations that receive public money via donations. Abraham (2007) highlights the consequences of not providing proper upwards accountability to donors, in describing the role of the Australian Government as an advocate for NGOs in the Asian Tsunami crisis of 2004. The role of the government in effectively advocating donations to NGOs via publishing them on their website without proper safeguards into their legitimacy and operation shows the consequences of a lack of accountability to donors (albeit via the government as an intermediary). The question that therefore remains to be answered is what are appropriate accountability mechanisms in terms of individual stakeholders for NGOs and other charitable organisations, in order to both ensure legitimacy to donors, and engagement with beneficiaries?

#### *2.5.2.2 Accountability – Grounded in the Private Sector Context?*

*“Charity reporting has traditionally been based on the principles of decision usefulness. This model has been largely borrowed from the private business sector where reporting practices are defined in terms of money . . . the Statement of Recommended Practice (SORP) 2, Accounting by Charities, sought to harmonize and improve charities’ financial reporting practices for the benefit of the users of this information”*

*(Dhanani, 2009, p. 183)*

The significance of the above observation is that it identifies where similar accounting practices that are applicable to private sector organisations have been applied to charities/NGOs (Gibbon, 2012), such as reporting standards in this instance. The felt need to 'harmonise', may indicate a desire to regulate charities in terms of their reporting, as private and public sector bodies are. The issue here is that if reporting is standardised, and does not take account of other important factors relating to the charity's activities, then other accounts such as those that detail beneficiary activity, or that are specific to the charity's mission could easily be omitted. By taking accountability (in this instance that which is derived from reporting) and simply transplanting it into NGOs/charities, the chance to develop new ways of being accountable on the part of these organisations is lost. The emphasis on this 'reporting ideal', could well be a factor in the further domination of upwards accountability over downwards accountability (Ebrahim, 2003a).

Mir and Bala (2015) argue that based on their case study based research along with supporting studies that NGOs in Bangladesh who rely on foreign funding face much greater upwards accountability than those who rely mostly on self-funding. The authors use institutional isomorphism (DiMaggio & Powell, 1983, 1991) in order to explain this phenomenon, highlighting the transpositional nature of accountability reporting practices. The findings from the study suggest that NGOs that rely on overseas funding will spend more effort fulfilling their accountabilities upwards, and in hierarchical form than those who self-fund. This study also recognises the role of donors in assisting the NGO, with the authors asking that donors "should also help their fund-receiving NGOs build good governance practices" (p. 1847).

The fear still exists that accountability practices that are seen to be applicable to the private sector, and that have been used in the public sector via New Public Management (NPM) (Hood, 1991, 1995) initiatives may too migrate, or have migrated into the NGO/charitable sector. The issue that arises from these forms of accountability being applied to NGOs is that they focus heavily on financial measures of performance and leave little consideration of mission achievement and beneficiaries. This would be natural to expect of private sector forms of accountability, but the NPM style accountability, focusses heavily on efficiency and economy in terms of delivering the best value to the tax-payer. In order to deliver best value to a beneficiary, their requirements need be considered, with a consideration of use of donor money.

With increased emphasis on reporting, auditing and monitoring activities that NGOs have faced as a result of calls for increased accountability (Christensen & Ebrahim, 2006; Edwards & Hulme, 1996; Kearns, 1996; Najam, 1996), mission can become a concept which is compromised in

order to fulfil other accountabilities, such as the undertaking of other activities that do not relate to the NGOs primary mission, in order to satisfy stakeholders (and respective accountability relationships). The term 'Mission Drift' (see: Ebrahim, Battilana, & Mair, 2014) is used to describe this phenomenon.

Mission drift could be considered an extension of the fundamental issue associated with NGO accountability, namely that heavy upwards accountability demands mean downwards accountability is more difficult to achieve (Christensen & Ebrahim, 2006; Ebrahim, 2003a). However, mission drift can also be considered as something beyond this issue, with mission being considered an internal source of accountability (Boomsma & O'Dwyer, 2014), it therefore relates to the overriding 'raison d'être' of the NGO/charitable organisation, and the problem that is set out to help address.

Mission drift can arise from different sources. Jones (2007) attempts to identify these via looking at a medical school model for their study into this area. Jones (2007) identifies three means of financial support for the organisation, namely: government funding, grants and contracts and the clinical enterprise of the organisation (p. 299). Mission drift in this instance is termed "non-profit moneymaking" (p. 300), an activity which Jones (2007) refers to as tripling within the past ten years prior to the paper being written. The argument that when non-profits (or NGOs, as a subsection of the non-profit organisational sector) have large amounts of money on hand, mission drift can become apparent through different ways:

- Focussing on growing its endowment rather than achieving its mission
- Spending money on projects which lie outside of its mission
- Investing in projects that serve the private interests of board members

*(p. 304)*

With regard to service organisations, although not all of the above will be relevant, accountability links to mission drift in this respect, as different stakeholders along with differences in structural and 'felt' accountabilities can be identified with each form of mission drift.

Christensen and Ebrahim (2006) consider this phenomenon specifically with respect to the accountabilities of an NGO with a mission to serve immigrants and refugees (private voluntary agencies which fit within the U.S. refugee resettlement program, p. 197). They describe the "interplay between accountability and mission" (p. 198), with the implications of upwards accountability including "counting spoons and other tedious measures" (p. 198). They conclude

that although upwards accountability and reporting does not always impede mission addressment and achievement in NGOs, but that if mission is to be better satisfied, the organisation is required to facilitate an environment where members feel sufficiently empowered and supported in their activities, and can help facilitate accountability without compromising mission (p. 206). Various forms of 'felt accountability', relating back to the personal discourse (Sinclair, 1995) of accountability should be supported provided that they are appropriate for what the organisation is attempting to achieve. These implications will be relevant for service organisations where members have an interpretation of mission, and whether their organisation is keeping to it via its accountability.

The implications of increased accountability on the mission of the NGOs and other charitable organisations can therefore be considered a key issue. Many contemporary studies have applied this to microfinance NGOs, which exist to provide loans to cases where traditional bank loans are not appropriate, normally with the intention of improving living conditions for the recipients of the finance provided, and their wider community. Several studies in this area describe situations where overall initial mission has been compromised, (see for example: Armendáriz & Szafarz, 2011; Marini et al., 2018; Mersland & Strøm, 2010) and thus provide insight for accountability with respect to mission.

Finally, and possibly most applicable to this study as it focuses organisations with multiple roles, Ebrahim et al. (2014) examine mission drift in detail, considering hybrid organisations. They highlight the conflicts that organisations face when pursuing "social mission(s) through market mechanisms" (p. 81). The relevant question raised by this study for this thesis is whether business and charity can mix, as service organisations still have somewhat of a business focus, yet conduct what would be considered charitable activities. The paper also raises questions that could affect service organisations such as what legal form to take (registered charity versus 'charitable incorporated organisation' status) and resultant implications for accountability.

## 2.6 Summary and Conclusion

This chapter outlines the background concerning how accountability has been conceptualised, theorised, and how it has been applied in an NGO/charitable context. It has discussed issues associated with accountability generally, and in more detail, specifically to NGOs/charities.

Accountability operates at both individual and organisational levels. These two levels should be considered interrelated, so long as we are to believe that organisations are at least, in part, products of the individuals that "own, manage and work for it" (Beu & Buckley, 2001, p. 69). The

structural and personal discourses described by Sinclair (1995) helps reinforce this dual aspect of accountability, that exists both at individual and organisational levels.

Observing and realising accountability in the field of NGOs (and charitable organisations) is fraught with complications, possibly in part caused by issues in definition for both accountability and the NGO (Unerman & O'Dwyer, 2006a). The heterogeneous nature of NGOs, in terms of the scope of activities that these organisations undertake also means that defining what NGO/charitable accountability represents (or should represent) becomes a difficult task. Upward accountability (Ebrahim, 2003a) dominates the overall picture of NGO/charitable accountability. Suggestions have been made in this chapter as to why this is the case, including the reliance on funding, increased 'competition' amongst NGOs and other charitable organisations for funding (O'Dwyer & Unerman, 2007), and increasing governmental reporting requirements for registered charities (Connolly & Hyndman, 2000; Morgan & Fletcher, 2013) all adding to the increasing upwards accountability demands on NGOs/charitable organisations.

The consideration of downward accountability can be considered inadequate, as studies cited in this chapter detail. The prevailing theme when effectively ensuring beneficiary accountability seems, at least, to lie in ongoing engagement (Jayasinghe & Wickramasinghe, 2011; Sharmin, Khan, & Belal, 2014) which the NGO must commit to on a full and persistent basis in order to continue to ensure beneficiary accountability requirements are met and sustained.

Applying previous frameworks for NGO accountability to the service club context (see chapter three) will present challenges, as the service organisation by its nature, can be considered an unorthodox, complex organisational form. The membership of service clubs will also compete for space within the overall accountability of the organisation, and this could present opportunities for contributions in terms of expanding the NGO accountability framework in order to assess the effects of this. As the members of service organisations also function as volunteers for their charitable work, and the role of volunteers recognised as important in charity work (Cordery, Proctor-Thompson, & Smith, 2011; Narraway & Cordery, 2009) the influence and accountability of and to these important stakeholders (and how it is formed) will pose questions to be addressed.

## Chapter 3 - Service Organisations and Service Clubs Globally and in the United Kingdom

### 3.1 Introduction

This chapter seeks to provide context as to the history and current status of service organisations and service clubs within the current global environment, and specifically within the UK. The role of this chapter is to support the empirical aspects of this study, and provide a sense-making foundation for those unfamiliar to this specific organisational and societal context. It covers the foundation and development of service organisations from small businessmen's fraternities during the early twentieth century up to the present day. Service organisations can be described as truly international phenomena in the twenty-first century, with the largest three service organisations possessing over three million members, over ninety five thousand clubs, in an excess of two hundred countries.

First this chapter aims to briefly describe the socio-political environment of the UK, in order to provide a current overview of the societal field in which UK service clubs operate (section 3.2). The current UK charity structures that service clubs can adopt (along with their implications) are discussed in section 3.3. A brief history of service clubs is then given in sections 3.4 through 3.6, documenting their rise from small business networking groups into truly international organisations. Section 3.7 considers service clubs against established (however blurred) definitions of non-governmental organisations, with the organisational structure service organisations adopt detailed in section 3.8. The importance of the social element of service clubs discussed explicitly in section 3.9, and the key concept of 'fellowship' introduced for the first time in this study. The issues of membership decline and public perception/image of service clubs and their membership are covered in sections 3.10 and 3.11 respectively. Finally, a biography of each service organisation is provided in section 3.12, detailing their history and current state within the present age, along with a brief conclusion in section 3.13.

### 3.2 The United Kingdom – Social Demographic, Political and Legislative Environment

The United Kingdom is a developed country, possessing the fifth largest economy in the world, and a population of approximately 65 million individuals (Office of National Statistics, 2017). The country has undergone significant demographic and political change post-world war two, with the creation of the welfare state and National Health Service (occurring shortly after the conclusion of the Second World War), the embracement of economic liberalism (Mudge, 2008)

during the Thatcher period from the late 1970s up to the early 1990s, and more recently, the pursuit of 'third way' (see: Giddens, 1998; Giddens, 2000) politics by the New Labour government in the late 1990s and beyond the turn of the millennium.

Currently the UK government can be described as pursuing an austerity policy in regards to fiscal spending and overall economic management, with the public sector being hit with substantial budget cuts and pay freezes following the Global Financial Crisis of 2008. This is in line with policy decisions to restrict the overall size of the public sector in the UK, which has created and sustained a gap between private sector, 'for profit' provision of goods and services, and those provided by the public sector. This gap has been somewhat filled by third sector organisations, such as non-profits, NGOs and other charitable organisations, which include service clubs (see section 3.7). The latest manifestation of this method of economic and societal governance (or service provision) being termed the 'Big Society' (see: Alcock, 2008, 2010; Kisby, 2010). This phrase was used by the Conservative-led coalition government of 2010, to extend the influence of liberalism via a method of devolution of power away from government agencies and to the front line providers of service (e.g. away from local education authorities and into the hands of schools themselves). The decentralisation of control in this regard was largely sold as an effort to empower communities to make decisions regarding their own running as opposed to deferring this to the more centralised state (Hilton, Crowson, Mouhot, & McKay, 2012). This is within the larger agenda of reduction of the size and involvement of the state in public affairs, instead shifting this workload onto both those at the front line of service delivery and volunteers, such as parent teacher associations (continuing the education example from above). This move away from state provision also had implications for wider charitable organisations, in particular community groups (such as service clubs), who faced increased burden to provide more for their community where the state no longer did.

This shift towards the 'Big Society' notion, coupled with government-imposed austerity measures, has had limited effectiveness in terms of improving social conditions for the UK as a whole. The knock-on effect of public sector cuts, particularly those at local authority level has impacted upon charities, putting a premium on this funding stream on which they have historically relied (see: Kendall & Knapp, 1996) and with some postulating whether this could threaten the charity sector as a whole going forward (Alcock, Butt, & Macmillan, 2013; Cordery, Smith, et al., 2017). Part of the failure of the big society vision can also, in part, be attributed to the changing lifestyle demands of society approaching and into the twenty first century. Lifestyle patterns have changed for people, including working longer hours, commuting further distances to work and consequently suffering from a lack of leisure time which was previously

available. This is combined with the changing role of women in Western society, with more women entering the workplace, and working full time hours, hence suffering from the same lack of leisure time as their male counterparts (Hochschild & Machung, 1989; Popielarz, 1999). This has carried an effect for wider society, the time available for people to undertake volunteer activity, or take part in leisure activities outside of the home has been reduced (McCulloch, 2014), in line with an observed decline in participation within membership organisations and movement towards a potentially more segregated society, where individuals act alone as opposed to organisation within groups (Putnam, 1995). Within the UK, previous UK Prime Minister Margaret Thatcher could be argued to have both summarised and legitimised this movement towards a more individualistic society during her time in office in the 1970s to 1990s:

*“there is no such thing as society. There are individual men and women and there are families. And no governments can do anything except through people, and people must look to themselves first”*

*(Keay, 1987, pp. 8-10)*

This allusion to classical, free market economics (see: Smith, 1991) could be said to be emblematic of the attitude of the government at the time that the statement was made. This phenomenon has been linked to an overall decline in social capital within Westernised societies (Putnam, 1995) where these trends can be observed in contrast to more Tocquevillian (see: de Tocqueville, 2003) views on the underpinnings of society (Putney, 1993), stating that people of similar interests need to:

*“voluntarily band together, partly in order to advance more effectively their common agenda, and partly in order to gain, through group leadership and participation, an enhanced sense of purpose and self esteem”*

*(Putney, 1993, p. 181)*

The wider implications for membership organisations as a result of declining membership numbers, is an impairment of ability to undertake larger charitable projects where significant volunteer input is required. With membership organisations such as service clubs who conduct charitable activity in communities suffering from a lack of members, their ability to fill the gaps left by shrinkage of the state within the UK is limited, and thus mechanisms requiring volunteerism are less effective at providing potential solutions to social issues.

The consequences of pursuing this broadly liberal political agenda have left the United Kingdom with unfavourable economic conditions and could be argued to have had a negative impact on the quality of life of some demographic groups (see for example: Loopstra et al., 2015). This has been combined with the cutting of government funding to the public sector and third sector



organisations, increasing competition amongst third sector organisations for government funding, and the increased focus service provision contracting, resulting in some smaller charitable organisations not being able to compete with larger charitable organisations for such provision. The role of the third sector can be argued to be of critical importance in the reduction of inequality, and promotion of wellbeing and support of other public sector functions within the United Kingdom (Evers, 1995). However, the future of the charity sector in terms of smaller organisations such as service clubs and their ongoing role and operation in civil society still remains uncertain (Cordery, Smith, et al., 2017).

### 3.3 UK Charity Legislation and Implications for Service Organisations

UK charitable organisations such as service clubs face a decision when selecting which organisational form to adopt. Some clubs may choose not to adopt charitable status, the simplest form is not to be registered with the charity commission, naturally excluding the organisation from the tax (and other available) benefits open to charities, but at the same time allowing them to avoid certain reporting and accountability requirements such as the necessity to submit an annual return. This also could cause problems for clubs as they grow, as legally charities which have over £5,000 in income during the year must register with the Charity Commission (The Charity Commission, 2014b). Charitable organisations registered with the charity commission who have income over £25,000 per annum must submit audited accounts (The Charity Commission, 2013).

Service clubs in themselves cannot register as a charity, due to their nature as club-based organisations (although the newer incorporated forms offer a potential solution to this). They instead often register a charitable trust fund with the charity commission, with nominated members of the club taking up the role of trustees. The charitable trust will then run in parallel with the service club, keeping money raised for charitable purposes separate from that raised by members for the administration of the club (see chapter eight).

Registering with the Charity Commission opens up further options to service organisations, with four options available for organisational structure:

1. Charitable trust
2. Unincorporated Association
3. Charitable Incorporated Organisation (CIO)
4. Charitable Company (limited by guarantee)

*(The Charity Commission, 2014a)*

Incorporated charitable organisational forms allow the trustees of the charity to benefit from limited liability, in a similar vein to that of a corporate organisation in the private sector. This means trustees' personal liability risk is limited, as determined by the governing document of the charitable organisation. This also means that the charity, can, in itself, undertake activities in its own name as opposed to the trustees undertaking activities under the banner of the charitable trust. Charitable incorporated organisations are a relatively new organisational vehicle for charitable organisations in the UK, despite being well established in other countries (see: Cordery, Fowler, & Morgan, 2016). Currently, only Lions Clubs within the UK are exploring and adopting the CIO form as a mandatory requirement, set out by the overriding service organisation. The organisational form that each service club chooses to adopt will affect its external reporting requirements and may have implications for accountability to external stakeholders, in terms of legitimacy and visibility.

### 3.4 The Foundation and Growth of Service Organisations

Service organisations can be said to be grounded in the traditions of previous fraternal organisations, with popular examples including Freemasonry, Oddfellows and the Knights of Pythias (Charles, 1993; Putney, 1993). Such fraternal orders can be dated back as early as 1717 with the formation of the first Grand Lodge (The Grand Lodge of England) by four masonic lodges in London. Prior to this, fraternal orders were said to be in existence, with Freemasons in particular citing their links to stonemason's guilds during the Middle Ages. Whether links such as this are in fact truth or folklore, the fraternal nature of such organisations is shared. Similarities can also be drawn to the livery companies of London, who still maintain their trade association via their respective names and objectives (cf: Pullman, 2017).

In 1905, the first service club was founded, although the term 'service club' was not applied to these organisations until later. Paul Harris, a Chicago attorney realised that his business would not succeed unless he made contacts through the process of what is now known as business networking:

*"Paul Harris first opened his law office in Chicago in 1899, he found business slow and friends hard to acquire. . . struggling to build his law business, he envied those lawyers who socialized and did business with the Chicago elite. It seemed to him, as it has seemed to many young job seekers since, that success depended not on what skills you possessed but rather who you knew. While others were 'realizing dividends of acquaintance', Harris had to content himself with crumbs that had fallen off the banquet table".*

*(Charles, 1993, p.9)*

Thus the business motivation for the formation of service clubs was established. The need for an entrepreneur to forge and maintain social connections as a method of helping ensure the success of their enterprise at the time lead to the foundation of the first service organisation (although the concept of 'service' had yet to force its way onto their agenda):

*"for rather than simply scramble for banquet crumbs, he decided to invite others to lunch. He conceived the idea for a club whose members would be businessmen in situations similar to his own. Gathering once a week for food and fellowship, these businessmen would also trade with one another, thus forming a ready-made social and business network."*

*(Charles, 1993, p.9)*

After seeking out a small number of individuals to meet with, these men began to meet on a regular basis, rotating their meeting place to each other's choice of venue, hence coining the term 'Rotary' (Charles, 1993). Other clubs began to emerge soon after, and thus the movement that is now known as Rotary International began to grow.

Initially, clubs sought entrepreneurs and those involved with small businesses as members, limiting their membership to one or two in the case of Kiwanis and Lions (Charles, 1993) individuals from a particular trade sector. Examples of individuals included in the initial interest for the Dublin Rotary club were representatives from: a local grocery company, jeweller, tailor, insurance company, hotelier, linen and oil companies and a drug company (Duncan, 1976). Moffat (1947) in their guidebook for members, goes as far as describing a potential member as: "Successful, personally attractive and community conscious" (p. 19), alluding to the 'class' (see section 3.11) of member desired by such organisations. Aside from the chance to network, members were attracted to Rotary (and other service clubs) by the prospect of freedom from restrictive practice and rituals (Walsh, 1979), such as the biblical and other rituals carried out by their fraternalistic counterparts.

By 1911, every major city in the United States had a Rotary club. Imitations of Harris' Rotary club soon began to emerge, with Kiwanis originally being founded as the 'Supreme Lodge Benevolent Order of Brothers' in 1915 in Detroit, changing its name to Kiwanis a year later. In 1917 the organisation now known as 'Lions Club International' was founded by another Chicago businessman, Melvin Jones. The organisations were all founded on similar motivations including:

- The development of fellowship between businessmen within the community
- Fraternity (in line with previous fraternal organisations)
- The undertaking of community projects such as renovation of public spaces for example

- Betterment of the local community, and promotion of economic growth within said community (boosterism)

*(Charles, 1993)*

The American invention that was service clubs would however soon spread overseas, as the growth of service organisations became a truly international phenomenon.

### 3.5 Conquering the World – The Global Spread of Service Organisations up to the Present Day

Service organisations can be considered as truly international phenomena in the present day. This international presence is a product of the process of service organisations spreading internationally, via individuals founding clubs in different parts of the world, and often from clubs being formed as part of a diffusion process from a ‘mother’ club in their area. Rotary clubs began to appear in Europe as early as 1911, with the chartering of the Dublin club (Keegan, 2010), followed shortly by clubs in Belfast and Glasgow. By 1951, over 7,000 Rotary clubs across 83 countries existed, with approximately 341,000 members (Keegan, 2010), with particularly successful uptake in Japan early in the twentieth century, in line with other aspects of Americanisation within the country (Charles, 1993).

Lions and Kiwanis were notably slower on the uptake of internationalisation, with Lions slowly expanding into other countries outside of the United States and Canada (mainly through American ex-pats), but both organisations truly expanded internationally post-world war two<sup>7</sup> (Charles, 1993). However Lions and Kiwanis have both grown internationally on a substantial scale, with Lions now boasting 1.4 million members worldwide, eclipsing the membership of both of their predecessors. Lions Club International alone now has clubs in over two hundred ‘multiple districts’<sup>8</sup> globally (Martin & Kleinfelder, 2011). Rotary shares similar presence worldwide, with clubs in over 165 countries (Forward, 2003), with Kiwanis clubs present in over 90 countries (Hapgood, 1989). Round Table’s uptake of internationalism has been slower, with the organisation maintaining a more European focus in terms of its membership, with its first overseas club formed in Utrecht in 1946 (Round Table International, 2017a). The organisation is present in over 50 countries worldwide and boasts a membership of over 34,000 individuals.

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<sup>7</sup> Lions promote themselves as having become an international organisation after chartering their first Canadian club in 1920 (Martin & Kleinfelder, 2011).

<sup>8</sup> Termed ‘National’ level for the purposes of this study. See Table 3.3.

The international expansion and growth of service organisations has allowed them to become truly internationally respected bodies, with regards to their charitable service worldwide. By not only conducting international charitable projects, but also having clubs 'on the ground' in the countries where these projects are sited, this has given service organisations the potential to cross cultural divides that international aid organisations regularly face in their activity when acting overseas. The international nature of service organisations presents governance challenges for these organisations, in terms of ensuring the organisation remains true to its mission and values, and is governed internationally in an effective manner.

### 3.6 The Current State of Service within the UK

Service organisations and their respective clubs claim to conduct a variety of functions within UK society, based on their initial founding roles, but also tailored to the roles of the modern third sector. These include, but are not limited to:

- Providing a social organisation for members to meet and socialise
- Providing a business networking space for members
- Conducting community activity including running community events
- Undertaking altruistic 'good works' within the local community (Hewitt, 1950)
- Supporting local and national charities via fundraising and grant making activity
- Supporting the international charitable focus of the organisation via contributions and volunteering for international service (Donahue et al., 2006; Minder, 2005)
- Promotion of peace and mutual understanding internationally, through their larger international organisation (Rotary International, 1959)
- Operation of young person's clubs and the development of youth in general (Goldring, 2004)

As can be seen from the above, the role of service organisations, and their associated service clubs are very different from simply the businessmen's fraternities (Charles, 1993) that they resembled at their initial inception and in the period afterward. Even during this initial period, the undertaking of service projects became part of the purpose of service clubs as early as 1906, when an amendment to the Rotary club bylaws was proposed:





*"An organization that is wholly selfish cannot last long. If we, as a Rotary Club, expect to survive and grow, we must do some things to justify our existence. We must perform a civil service".*

*(Forward, 2003)*

Although service clubs were set up in order to assist members in building their businesses, in the spirit of the age in which they were founded, altruistic works can therefore be seen as part of their make up almost since their inception. Whether this work was in order to legitimise their existence (as implied in the above quotation), improve image and reputation of local members and their businesses, or had 'more genuine' altruistic motivations in terms of ethical accountability to the area and society will be considered as a theme pertinent to this thesis.

The four service organisations covered in this thesis include the previously discussed 'big three' service organisations: 'Rotary international', 'Lions Club International' and 'Kiwanis International'. The UK-origin service organisation 'Round Table International' is also included due to its strong membership within the United Kingdom. The table below provides a summary of each service organisation covered in this thesis:

Table 3.1 Major Service Organisations in the UK

Organisation	Logo	Motto	Formed	Membership
Rotary Club International		"Service Above Self"	1905	Circa 1.2m
Lions Club International		"We Serve"	1917	Circa 1.4m
Kiwanis International		"Serving the Children of the World"	1915	669,783
Round Table International		"Adopt, Adapt, Improve"	1927	Circa 34,000

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

### 3.7 Service Organisations – Defining the Undefinable?

As previously mentioned in chapter two of this thesis, defining an NGO can be considered a complex task. NGOs can be said to encompass a wide range of organisations within their scope, including organisations that fit within the definition of the third sector (see: Morgan, 2013). This said, the NGO literature will provide insight into service club accountability, as similarities as to their accountability and stakeholders (such as donors and beneficiaries for example) can be said to exist.

Whether to define an NGO based on its legalistic structure or role in society can be regarded as a factor contributing to this difficulty, with Unerman and O'Dwyer (2006a) highlighting this

dilemma. Referring back to the United Nations (2005) definition of NGOs covered in the literature review chapter (see chapter 2, section 2.3), service clubs can be considered to meet the majority of the requirements set out by this definition:



*Table 3.2 UN Definition Relevant to Service Organisations*

UN Definition Element	Coherent with Service Organisations?
Not for profit	YES
Voluntary	YES
Organised on local, national or international level	ALL
Task orientated and made up of people with a common interest (see: Hyndman & McDonnell, 2009)	Task Orientation – debatable. Service organisations are organisations which facilitate a number of functions – social, business networking, charity etc. People with a Common Interest – YES
Organised around a specific issue	YES – for example Rotary’s commitment to eradicate polio worldwide, and Lions initiatives against avoidable blindness.
Meets NGO definition?	For the purposes of this thesis, service organisations will be considered as NGOs. Their uniqueness of nature as multiple function, membership organisations however is acknowledged. Their simultaneous occupancy of civil society organisation/membership organisation and charities is also recognised.

As NGOs, straddling both the membership organisation and charity categories, service clubs can be said to be relatively unique in the nature of their organisation. This will carry implications for their overall operation, governance and accountability, as managing competing functions of the organisation will put demands on their overall governance and the nature of how they operate within society.

### 3.8 Organisational Structure

From an organisational perspective, service organisations can be said to adopt a hierarchical structure, based around governance by geographical region. Most service organisations can be

said to have four ‘broad levels’<sup>9</sup>. The terms for these levels within each respective service organisation are detailed in the table below.

*Table 3.3 Organisational Level Terms by Service Organisation*

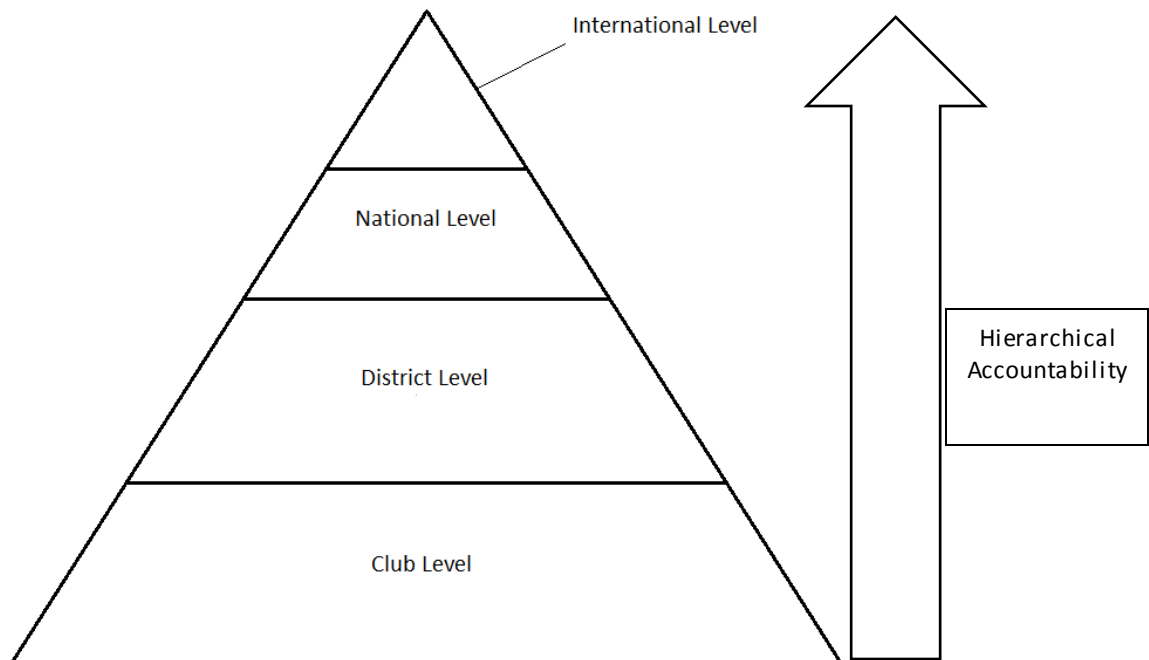
	<b>Rotary International</b>	<b>Lions Club International</b>	<b>Kiwanis International</b>	<b>Round Table International</b>
<b>International Level</b>	Rotary International	Lions Club International	Kiwanis International	Round Table International
<b>National Level</b>	Rotary International Britain and Ireland	Multiple District	N/A (UK tied in with other European nation states due to lower number of clubs)	Round Table Great Britain and Ireland
<b>District Level</b>	District	District	District	Area
<b>Club Level</b>	Club	Club	Club	Round Table

In the following diagram, these levels are shown in a triangular hierarchical format (Anthony, 1965), and are termed as: ‘International’, ‘National’, ‘District’ and ‘Club’ for the purpose of this study, in order to provide consistency and maintain anonymity both on an individual and organisational level.

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<sup>9</sup> Some service organisations profess to have a fifth level, which sits between ‘district’ and ‘club’ levels as described in table 3.3. Rotary and Lions refer to this level as area/zone, which will see a district representative in charge of a small number (normally six to eight) clubs within a particular geographical sub-region of the district. As the individual in charge is effectively a district representative, this level of the organisation is not to be considered as important as the overall district level in terms of governance and accountability, as district effectively forms the first ‘managerial’ level of the organisation, and governs clubs in this regard.

*Figure 3.1 Organisational Structure*



International and national levels form the administrative side of the service organisations involved in this study. They can be considered more synonymous with traditional charities in that these levels will have salaried employees and are the main source of administration expenses. The district level will consist of elected representatives from the clubs in a particular geographical area, which the district will be responsible for to national and ultimately international levels of the organisation. Their broad role involves implementing the overriding strategic goals of the organisation at grassroots level, effectively governing the clubs that fall under their jurisdiction. Although comprised of volunteers from the clubs within the district, the district governor and some district officials may claim financial reimbursement for expenses incurred while carrying out their role. This distinction must however be made, as they are not salaried employees of the overriding service organisation. District level can be seen as a key link between the grassroots club level and the wider hierarchical function of the 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 when it was founded in 1905. The regular meeting allows the club to plan activities, discuss requests for funds they have received, and also provides a networking and social space for members. In most cases, members who hold offices are required to wear certain symbols of office, such as chains, sashes and badges, along with ordinary members, who are encouraged to wear badges, normally denoting the overriding service organisation they belong to. This provides a tangible symbol of office for fellow members and outsiders to identify

respective officers from within clubs and the rest of the organisation, as well as denoting the office that said individual holds. Clubs can be said to provide the link between the service organisation as a whole, and wider society, through the activities they undertake within their respective communities.

### 3.9 Social Aspect

The social nature of these organisations helps explain to some extent their popularity and growth worldwide. Not only do service clubs function as a business networking space, but also as a space for general socialisation and friendship building. This is particularly applicable as members retire from their respective occupations, but still remain involved in service clubs, maintaining this social aspect to their lives, and allowing them to fulfil their human need for social interaction with others (cf: Maslow, 1943).

Fellowship is a term which is widely used when referring to this social side of service clubs and service organisations in general. Moffat (1947) describes fellowship as “the core of Rotary” (p. 86), referring to an almost higher state of friendship exuded from Rotary member to Rotary member. The term is frequently employed by all four service organisations in this study, in order to promote friendship and social bonding between members. Moffat (1947) continues to emphasise the importance of fellowship, by stating:

*“if a club is lacking in fellowship there is something fundamentally amiss. Some member or members are poisoning its blood stream. Outside issues have been imported into it. Cliques grow. Politics or sectarianism rear their ugly heads and the Club has been wounded maybe unto death.”*

(p. 87)

As membership organisations, the interplay between this aspect and other functions of service clubs such as the nature of their accountability will be discussed further in this thesis.

### 3.10 Membership Decline

Membership of service organisations within the UK has significantly dropped over the past two decades. Membership peaked in 1981, with approximately 1.65 million people members of service organisations within the UK. Since this point, membership has declined dramatically, with just under 600,000 UK members in 2009 (Hilton et al., 2012). This trend can be seen to be in line with declining membership with both Church organisations and Women’s organisations within the UK (Hilton et al., 2012). Again, the issue of declining membership can be linked back to Putnam’s (1995) observations regarding (albeit American) society becoming more segregated, as members of the public chose to spend leisure time alone, or privately, as opposed

to previous trends of joining various associations such as clubs, sports leagues etc. Putnam's original assertion that a major contributory factor towards this outcome was the rising popularity of television as a form of entertainment has been contested (cf: Norris, 1996; Uslaner, 1998), however with the rise of social media and different methods of both potentially building and decreasing social capital as lifestyles change, the scope for connectedness in society (that were previously established via meeting face-to-face e.g. via social clubs, public houses, religious organisations etc.) to diminish exists. With the distinction between work and leisure time becoming increasingly blurred (Jensen, 1999), the prospects for the general public being able to dedicate time for leisure activities such as membership of a service club look increasingly poor. Service clubs have attempted to tackle this phenomenon via the introduction of clubs which are more flexible on their meeting requirements from members, such as breakfast<sup>10</sup> clubs and 'e-clubs'<sup>11</sup>. Whether these innovations will be successful in curtailing the trend of declining membership is yet to be truly seen.

### 3.11 Perception and Image of Service Organisations

Service organisations can be said to have their roots firmly planted in the traditions of previous fraternal orders and organisations within society, such as the aforementioned Freemasons for example. This naturally brings with it potential misconceptions of what service organisations represent within civil society, as well as the upside of associated prestige and symbolic capital gained by holding membership of a service club.

Exclusivity of membership has always been associated with service clubs, and with their more fraternalistic predecessors. This has cast a negative image on service clubs in the past within some circles of the general public, with speculation regarding secret societies, and associated corruption within the professional world (cf: Della Porta & Pizzorno, 1996). The image of members who choose to belong to these organisations simply to further their personal interests remains a held notion within the public body, despite assertions that these clubs would not prosper if not benefitting their local communities (Robison, Schmid, & Siles, 2002). The exclusive nature of membership has also been criticised throughout the time service organisations have been in existence, in particular with themes of discrimination regarding race, religion, social class and gender. This is reflected with documented evidence of antisemitism on the part of

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<sup>10</sup> Rotary in particular has sought to become more flexible. Previously a lunchtime organisation, most Rotary clubs meet during the evening, after regular daytime working hours. However, a minority meet for breakfast once a week, so people who work the 'traditional' 9am start can attend prior to the working day. These are termed 'breakfast clubs'.

<sup>11</sup> Clubs which meet via the internet, so as to allow for flexibility for members who are travelling with work or cannot make a 'physical' meeting for any other reason.

service organisations, with examples existing both in the USA and continental Europe both pre- and post the Second World War (Cooper, 1946; Hewitt, 1950; Wiesen, 2009). Previous prejudices employed by fraternal orders may have influenced public impression of service organisations (see: Blanchard, 1908; Putney, 1993). The notions of prejudice based on race and religion however are contrasted by the documented inclusivity of the initial Rotary club and in its founding principles, and criticism of previous clubs policies on the matter of inclusion are noted by Harris (1935):

*“Clubs with memberships based upon racial and religious qualifications there were in plenty. To begin with, there were clubs composed entirely of those of Protestant ancestry, to which neither Jews nor Catholics need apply. Jews and Catholics, also gregarious in nature had clubs of their own.”*

*(1935, p. 58)*

Images of what constitutes a typical service club member have been put forward in the past, most famously in fiction by Sinclair Lewis’ (1922) ‘Babbitt’, within which the main protagonist; George F. Babbitt, is portrayed as a conformist, materialistic and hypocritical individual (Charles, 1993), and importantly is cast as a member of a ‘booster organisation’<sup>12</sup>, wearing the symbol of this, a pin badge with pride each day in his working life. Further critics of the image of the service club member have drawn similarities to H.L. Mencken’s (see: Joshi, 2004) idea of a ‘Typical Americano’; “well-fed, well-dressed, complacent, and cocksure, he yet remains almost destitute of ideas” (Charles, 1993, p. 86). This negative image of the kind of person who wishes to associate with, and hold membership of service clubs can still be said to be present in the general public mind-set today, with references to the negative connotations of fraternity membership (mainly freemasonry) being associated with service clubs.

Social class is a theme which runs through the associated discourse surrounding membership of service clubs. Relating back to the stereotypical member of a service club, these organisations have typically been successful in recruiting from the middle classes, with limited attempts to include members originating from other classes in society. Farkas (2012) speaks of service club membership and ‘community elites’, with respect to the membership profile of service clubs, and their ability to facilitate the growth of social capital for these individuals. The public perception that service clubs are particularly exclusionary to the working classes, and specifically seek to draw their membership from those employed in the professions as opposed

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<sup>12</sup>Booster Organisation –a synonym for a service club at the time. Although not mentioned explicitly in the novel the similarities with service clubs of the period such as Lions, Rotary and Kiwanis are evident.

to other trades can be said to be a strong influence on the overall public image of these organisations.

Service organisations have however attempted to become more inclusive regarding their membership, especially following a United States Supreme Court ruling in 1987 that forbade the exclusion of women from Rotary clubs (Parsons & Mills, 2012). This case was prompted initially via the Rotary Club of Duarte (California) admitting two female members in 1977, and becoming embroiled in a lengthy legal battle with Rotary International, where eventually a ruling was passed that Rotary clubs could not discriminate based on gender (Parsons & Mills, 2012). Despite this high profile legal ruling, the process of integrating women into service organisations has been slow. Gender issues still play a part in the overall membership dynamic of service clubs (Hirko, 2017; Kou, Hayat, Mesch, & Osili, 2014; Parsons & Mills, 2012), with some clubs choosing to still operate as 'male only' (either by policy or simply in practice) despite changing societal boundaries for women in terms of role and identity.

The official policy line for service clubs is that they are non-discriminative, and actively work to promote inclusivity in the world via sharing of understanding between people and nations. However shaking previous associations with exclusionary actions in the past, while maintaining the allure of membership of a somewhat exclusive club-based body will be one of the challenges facing service clubs going forward.

### 3.12 Service Organisations Covered in this Study

The four main service organisations covered in this study are some of the most recognisable service organisations worldwide. They have been selected for the strong international presence and presence within the UK, and their closeness to the original service organisation; Rotary, in terms of operation and structure.

#### Rotary International

As previously mentioned in this chapter, Rotary International was founded by attorney Paul Harris in Chicago, USA during 1905, and is considered arguably as the most prestigious service organisation by many (Wiesen, 2009). It carries the motto 'Service above Self', a counter to the idea that a person should join a service club in order to advance themselves financially, but rather to offer their service to their community, a potential rebuttal to stereotypes of these organisations of being vehicles for personal wealth and opportunity enhancement. One of the original aims of Rotary was to offer a platform where businessmen could "sweep away the subterfuge and pretense from the solicitation of business" (Charles, 1993 p. 38), promoting an

open forum, and discarding the previous secretive nature of fraternal organisations. The United Kingdom (and Ireland) national body; 'Rotary in Great Britain and Ireland' (RIBI) is based in Alcester, Warwickshire in the United Kingdom.

The objects of the organisation are listed as follows:

- FIRST: The development of acquaintance as an opportunity for service;
- SECOND: High ethical standards in business and professions; the recognition of the worthiness of all useful occupations; and the dignifying of each Rotarian's occupation as an opportunity to serve society;
- THIRD: The application of the ideal of service in each Rotarian's personal, business, and community life;
- FOURTH: The advancement of international understanding, goodwill, and peace through a world fellowship of business and professional persons united in the ideal of service.

*(Levy, 1978)*

Rotary International operates a number of different brands of club, including the main 'Rotary Club', but also 'Inner Wheel', which are made up of solely female members, formerly the wives of Rotarians when Rotary membership was only open to men. A third affiliation is 'Probus', a professional, business based organisation that is tailored to retired or semi-retired individuals who wish to still associate with former professionals, as they may have encountered in their working lives. Rotary also operates clubs tailored to specific age ranges, including:

- 'Rotaract' – for those aged 18-30
- 'Interact' – for young people aged 12-18
- 'RotaKids' – based in schools for children aged 7-12

A youth exchange program has also historically been operated by Rotary, where a student will live in another country for a period of time, in theory developing understanding between both host family and themselves of their different respective cultures. In 2003, approximately 7,000 young people were part of this scheme (Forward, 2003). The aim of these youth initiatives is to positively benefit young people internationally, and also, to some extent, create the Rotary members of the future and therefore help ensure continuity of the organisation into the future.

Rotary International operates an international charity, the Rotary Foundation, most famous for its commitment to eradicating polio worldwide, with donations double match-funded by the Bill



and Melinda Gates foundation. The foundation relies mainly on member donations, which are levied on members as part of their subscription. Rotarians are encouraged to apply the 'Four Way Test' when faced with potential ethical dilemmas in their personal and professional relationships, and also as a code for everyday life. This effectively functions as the ethical code employed by the organisation. The four questions Rotarians are supposed to ask themselves comprise of:

1. Is it the TRUTH?
2. Is it FAIR to all concerned?
3. Will it build GOODWILL and BETTER FRIENDSHIPS?
4. Will it be BENEFICIAL to all concerned?

*(Forward, 2003)*

### Kiwanis International

Kiwanis International was founded in 1915 in Detroit by Joseph Prance and Allen Browne, initially being called the 'Supreme Lodge of Benevolent Brothers' (a reference to fraternal orders at the time) before being renamed as 'Kiwanis' in 1917. They can be said to share many similarities with other service organisations, having been a part of the initial 'big three' service organisations to be founded and remain in large scale operation in the present day.

Kiwanis list the objects of their organisation as follows:

**Object 1:** To give primacy to the human and spiritual rather than to the material values of life.

**Object 2:** To encourage the daily living of the Golden Rule in all human relationships.

**Object 3:** To promote the adoption and the application of higher social, business and professional standards.

**Object 4:** To develop, by precept and example, a more intelligent, aggressive and serviceable citizenship.

**Object 5:** To provide, through Kiwanis clubs, a practical means to form enduring friendships, to render altruistic service and to build better communities.

**Object 6:** To cooperate in creating and maintaining that sound public opinion and high idealism which make possible the increase of righteousness, justice, patriotism and good will.

*(Kiwanis International, 2017)*

Kiwanis International operate a total of six affiliated service club brands as of November 4<sup>th</sup> 2016, as well as an 'associated membership' category. These include Kiwanis clubs, 'Kiwanis

Aktion Club', 'Circle K International', 'Key Club', 'Kiwanis Builders Club' and 'K-Kids'. This structure enables them to boast a worldwide membership of almost 700,000 individuals.

#### Lions Club international

Founded in 1917 in Chicago by Melvin Jones, Lions Club International is (at time of writing) the largest service organisation in the world, boasting 1.4 million members worldwide (Lions Club International, 2016). Lions Club International state the purposes of their organisation as:

- **To Organise**, charter and supervise service clubs to be known as Lions clubs.
- **To Coordinate** the activities and standardize the administration of Lions clubs.
- **To Create** and foster a spirit of understanding among the peoples of the world.
- **To Promote** the principles of good government and good citizenship.
- **To Take** an active interest in the civic, cultural, social and moral welfare of the community.
- **To Unite** the clubs in the bonds of friendship, good fellowship and mutual understanding.
- **To Provide** a forum for the open discussion of all matters of public interest; provided, however, that partisan politics and sectarian religion shall not be debated by club members.
- **To Encourage** service-minded people to serve their community without personal financial reward, and to encourage efficiency and promote high ethical standards in commerce, industry, professions, public works and private endeavours.

*(Lions Club International, 2017)*

Lions Club International operate a worldwide charitable fund, the Lions Club International Foundation, which is used for a multitude of purposes, including Lions' commitment to end avoidable blindness worldwide. This aim can be said to have stemmed from a 1925 speech to the Lions Club International Convention in 1925 made by Helen Keller, in which she implored Lions to become "Knights of the Blind" (Martin & Kleinfelder, 2011, p. 32). Since this speech, Lions Club International have devoted their efforts towards fighting avoidable blindness and promoting good sight worldwide.

Lions Club International also have a code of ethics which members should follow:

- **To Show** my faith in the worthiness of my vocation by industrious application to the end that I may merit a reputation for quality of service.
- **To Seek** success and to demand all fair remuneration or profit as my just due, but to accept no profit or success at the price of my own self-respect lost because of unfair advantage taken or because of questionable acts on my part.
- **To Remember** that in building up my business it is not necessary to tear down another's; to be loyal to my clients or customers and true to myself.
- **Whenever** a doubt arises as to the right or ethics of my position or action towards others, to resolve such doubt against myself.
- **To Hold** friendship as an end and not a means. To hold that true friendship exists not on account of the service performed by one to another, but that true friendship demands nothing but accepts service in the spirit in which it is given.
- **Always** to bear in mind my obligations as a citizen to my nation, my state, and my community, and to give them my unswerving loyalty in word, act, and deed. To give them freely of my time, labour and means.
- **To Aid** others by giving my sympathy to those in distress, my aid to the weak, and my substance to the needy.
- **To Be Careful** with my criticism and liberal with my praise; to build up and not destroy.

*(Lions Club International, 2017)*

The traditional business networking nature of the organisation can still be seen in these ethical values that are prescribed by the organisation to members, combined with wider, humanitarian-based values. The importance of friendship is also noted as part of the ethical code of the organisation, with the aim of members developing personal relationships as part of the benefits of membership, but also not using such relationships to simply gain an advantage in their lives, a testament to the previously mentioned notion of corruption and collusion associated with fraternal organisations.

Lions also award their own fellowship, in a similar vein to Rotary international, named after their founder Melvin Jones, and with the same stipulation that a \$1,000 donation to the Lions Club International foundation. This provides a large amount of funding for the Lions Club International Foundation as well as offering a source of symbolic capital for members within the movement. Fellowships are awarded to individuals who have demonstrated outstanding service within the community, frequently longstanding members of clubs. The award consists of a

plaque and pin badge, again similar to Rotary, so members can show they have been honoured with this award at meetings and Lions events.

### Round Table International

Round table international was founded in Norwich, United Kingdom in 1927 by Louis Marchesi (then a member of Norwich Rotary Club, who were influential in their support of his new service organisation) and is currently headquartered in Birmingham, United Kingdom. Within a year of its foundation, Round Table established five clubs based in the south and east of England, and a further two were under formation (Table No. 1 Norwich and District, 1928). Round Table differs from the other three service organisations included in this study, in that it still maintains fraternal status i.e. membership remains exclusively 'male only'. Like the other service organisations it has different club 'brands' for different demographics. These include 'Ladies Circle', and '41 Club', which accommodate ladies and former members respectively (Round Table forces members to leave once they reach the age of forty five, and then they can become members of '41 club'<sup>13</sup>). This forced expulsion has proved an issue in the past, with clubs appointing those over the age limit to the position of honorary member, meaning they still may attend their club without voting rights despite being over the age limit. However, this has been noted as somewhat undermining the role of the organisations as a young men's fraternal organisation (Creasy, 1953). It is common for members of other service organisations (such as Rotary and Kiwanis) to have previously served in Round Table, then moved on as they exceeded the imposed age limit.

It lists six objects of the organisation, which include:

1. To develop the acquaintance of young men throughout the medium of their various occupations
2. To emphasise the fact that one's calling offers an excellent medium of service in the community
3. To cultivate the highest ideals in business, professional and civic traditions
4. To recognise the worthiness of all legitimate occupations and dignity each his own by precept and example
5. To further establishment of peace and goodwill in international relations

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<sup>13</sup> Previously, the age for 'forced resignation' was forty one, hence the name '41 club'. However, in order to combat declining membership within Round Table clubs the age limit was raised to forty five. Some clubs however still operate the age limit of forty.

6. To further these objects by meetings, lectures, discussions and other activities.

*(Camarthen Round Table, 2017)*

Current worldwide membership of Round Table International stands at approximately 34,000 members. As such, Round Table International can be considered much smaller in terms of membership than the ‘big three’ service organisations of American origin detailed above. However their presence within the United Kingdom can be said to be strong, having originated there.

### Other Service Organisations

Despite the four service organisations covered in this study possessing worldwide presence and strong membership within the UK (declining membership trends accepted), there do exist other service organisations within the United Kingdom. Whether or not an organisation is classified as a service organisation or not, largely relies on individual judgement on whether the organisation falls under this category. Hilton et al. (2012) consider other organisations including the St. John Ambulance Brigade, Royal MENCAP Society, Royal British Legion and the National Association of Hospital Friends as service organisations, along with Rotary International in GB and Ireland, the National Association of Round Tables of GB and Ireland and Lions Clubs of the British Isles<sup>14</sup>.

For the purposes of this thesis, the service organisations covered will be limited to those that were outlined in table 3.1. Although the additional organisations share common elements of service clubs such as volunteerism, they can be considered different from the “businessmen’s fraternities” that Charles (1993) refers to, and should be considered as part of a classification of wider charitable organisations in this regard.

### 3.13 Summary and Conclusion

This chapter has aimed to provide a background as to the current socio-political environment in the United Kingdom, in order to provide context for the rest of the study in detailing the environment in which service clubs operate. The current austerity policies pursued by the UK government, combined with ever changing lifestyle patterns for residents of the UK have limited the effectiveness of voluntary organisations such as service clubs. In a society in which is increasingly reliant on charitable organisations, and the wider third sector for the provision of

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<sup>14</sup> Kiwanis United Kingdom was not included in Hilton et al.’s (2012) summary of service organisations. No reason is given for this, but inferences can be made as to the relative size of the organisation in terms of UK membership compared to other organisations that were included.

services and to provide the societal underpinnings for which democracy relies on (Putnam, 1995, 2000), which carries implications for such organisations and their membership. How service clubs have reacted to this constantly changing nature of civil society, and are managing their organisations in terms of their respective roles, issues and accountability relationships will be covered in the chapters that follow. The next chapter outlines the theoretical framework utilised in this study into service clubs and their accountability.

## Chapter 4 – Theoretical Framework

### 4.1 Introduction

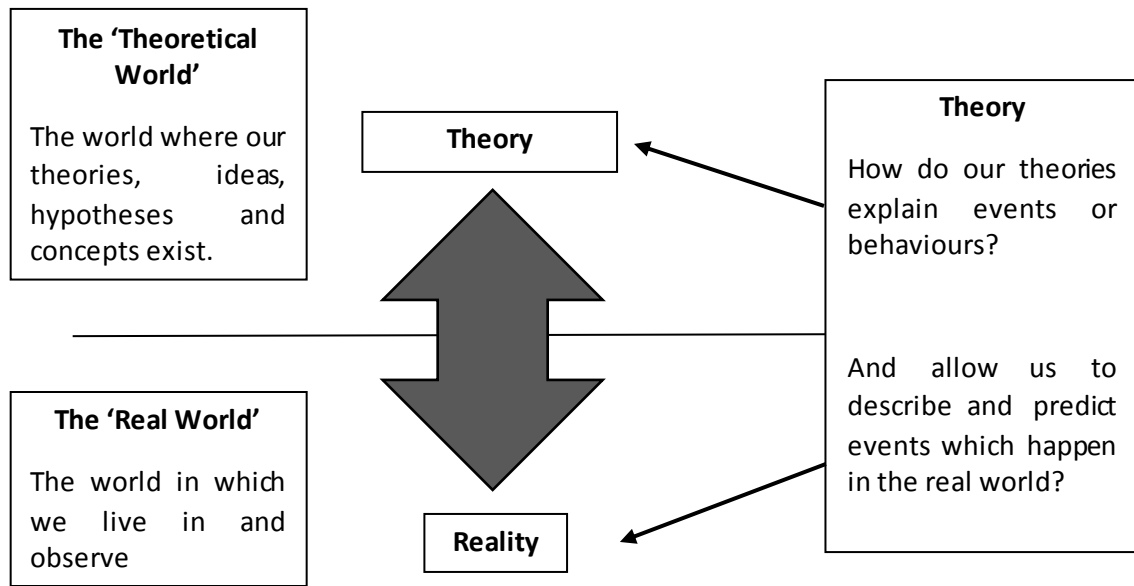
This chapter sets out the theoretical framework employed in this thesis in an attempt to effectively conceptualise and frame and understanding of both the current role and status of service clubs within the United Kingdom; and their accountability in terms of both internal and external relationships. This chapter therefore will allow for theoretical insight into the drivers of service club accountability, both internally and externally to be derived from the theoretical perspective adopted.

The chapter briefly discusses the role of theory in research in the social sciences, attempting to define what constitutes theory and relates this to the framework utilised in this thesis. A discussion of the theoretical framework used for this thesis is then presented, detailing Roberts' (1991) theorisations of individualising/hierarchical and socialising/ethical accountability. In addition to this, the concept of socialising accountability is developed further, and linked to wider ethical social theory (Levinas, 1991; Roberts, 2012) as a component of socialising forms of accountability. Within this section, the respective roles of trust and local knowledge are considered, in addition to their relationship to Roberts' (1991) socialising forms of accountability and the potential for more intelligent forms of accountability (O'Neill, 2002) to be realised.

### 4.2 What Constitutes Theory?

The term theory originates from the Greek 'theoria', which translates to the term 'contemplation' (Lee & Lings, 2008). What constitutes theory within accounting research (and wider social sciences research) can be said to result in a disputed argument. Lee and Lings (2008) state that "theory is the foundation on which much academic research is based" (p. 109). They continue, by emphasising the ability of theory to explain "how phenomena relate to each other and why they relate to each other in the way they do" (p. 109), imposing cohesion and stability (Czarniawska, 1997; Llewelyn, 2003) in the understanding of 'everyday life'.

Figure 4.1 – The Relationship between the ‘Theoretical World’ and the ‘Real World’



(Lee & Lings, 2008, p. 111)

Bryman (2008) distinguishes between different types of theory, describing the relatively simple explanation of observed regularities as “theories of the middle range” (Merton, 1967) and theories on a higher level of abstraction as ‘grand theory’ (see: Llewelyn, 2003). This distinction is important to note, as the scope for what constitutes theory is widened by these different levels on which theory can be said to operate, despite sociological theory arguably being more concerned with the level of grand theory (Bryman, 2008). From this it can be observed that theory operates on a number of different levels, and may not necessarily reflect the ‘simplification of real life’<sup>15</sup> as occasionally asserted. Sutton and Staw (1995) refer to theory in an explanatory definition, asserting to the answers to ‘why’ questions within research (Kaplan, 1964; Merton, 1967).

Llewelyn (2003) proposes five ‘levels’ of theorising in accounting and management research:

<sup>15</sup> Wolcott (2009) states that “Qualitative researchers should reveal and revel in complexity” (P. 70), going on to refer to the need to have an appropriate level of complexity as to show detail but not render things more opaque.



*Table 4.1 – Llewelyn’s Five Levels of Theorisation*

Level	Theory	Focus
One	Metaphor theorises	By image-ing and grounding experience (see for example: Gibbon, 2012)
Two	Differentiation theorises	By ‘cutting the pie’ of experience
Three	Concepts theorise	By linking agency and structure through practice
Four	Theorising settings	Explaining how contexts for practices are organised
Five	Theorising structures	Explaining the impersonal, large scale and enduring aspects of social life

*(Llewelyn, 2003 p. 667)*

Whether the particular employment of theory to a particular social setting or situation can be said to neatly fit into one category of theorisation is arguable. Inevitably with qualitative research in the social sciences, boundaries such as those proposed by Llewelyn (2003) tend to blur and overlap. Roberts’ (1991, 1996, 2001a, 2009, 2012, 2018) theorisation concerning the accountable self can be argued to constitute a theoretical lens from which an explanatory view of accountability in a variety of social settings can be derived, but also linking agency and structure as to the influence of the nature of accountability on these social concepts.

Despite Roberts’ theorisations being initially grounded within the self, and relations of the self to others within a particular social space, the constructs of hierarchical/individualising and socialising/ethical forms of accountability are observable in different organisational settings, and can be used within a broader framework for explaining the nature of accountability present within this context. Further discussion of how Roberts’ theory can be taken from the realms of the self and expanded to more aggregated social settings is considered in section 4.4 of this chapter.

### 4.3 Roberts’ Theoretical Framework of Accountability

Roberts’ (1991, 1996, 2001a, 2009, 2012, 2018) assertions regarding accountability can be said to be grounded in wider social theory regarding the recognition of the self and interrelationships between the self and others. The following subsections detail the development of the theoretical framework to be employed in this study and potential implications for data analysis via this theoretical lens. This theoretical framework was utilised in the study after the conduction of a number of the interviews and gathering of prior knowledge of service organisations on the part of the researcher, allowing for a ‘feel’ of the organisational context and environment to be established. Over time, and as data collection continued, tensions

between more hierarchical forms of accountability and more socialising forms of accountability could be seen both internally within the organisation and externally (see chapter seven and chapter eight). This is consistent with more ‘inductive’ research approaches.

This theoretical framework was also selected as it considers accountability at a micro, individual level, which lends itself to the organisational context and data uncovered in the study. Often accountability relationships within the study were between individual actors, but on behalf of the organisation (internally and externally). This therefore allows the Roberts framework, which focusses on the individual (but also on the relational potential of accountability) as the site for micro-level accountabilities to be utilised to good effect.

#### 4.3.1 The Mirror Stage – The Genesis of the Accountable Self

The concept of self (see: Baumeister, 2011) has been widely discussed in academic literature, both within and outside of the social psychology literature, which could be argued to be its natural place of residence within social sciences research. Different conceptualisations of the self have been put forward as the literature has developed. One of the simplest models of the self, proposed by Coleman (1990) considers two elements:

- The object self – experiences satisfaction (or lack of it)
- The acting self – in the service of the object self, attempts to bring it satisfaction.<sup>16</sup>

*(Coleman, 1990, p. 507)*

This model of the self builds on previous conceptions of the self, with arguably the most notable coming from Freud (1962), with the development of the concepts of ‘the ego’, ‘the id’, and ‘the superego’. These constitute component elements of the self, with the ego, or ‘I’ as it is commonly referred to, being conceptualised as a bridge between the id and ‘reality’, and acts essentially, to satisfy the id. Freud’s superego is the element of the self which links with morality and a sense of self guilt within the individual.

Roberts (1991) begins their theoretical discussion of accountability of the self by considering what is commonly known as the ‘mirror stage’<sup>17</sup> in psychoanalytic theory (Lacan, 1977; Wallon, 1983), or, in more practical terms, when a child recognises their entire physical existence in the mirror for the first time during their life, as opposed to the limited knowledge of their physical appearance they have accumulated over time by viewing and recognising various parts of their

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<sup>16</sup> Note, Coleman (1990) relates this to Mead’s (1934) construction of the self as the ‘Me’ and the ‘I’, and recognises the similarities in development from Freud’s foundational model of the self.

<sup>17</sup> Alternatively, these models for the foundation of the self are sometimes referred to a ‘looking glass’ models (see: Cooley, 1902; James, 1892; Mead, 1934).

anatomy visible without the aid of visual reflection. It is with this newly found knowledge of their physical representation of self to others that forms the basis for theories of the accountable self to be founded upon.

Roberts (1991, 1996) initially refers to Merleau-Ponty (1962) in the discussion of this phenomenon, emphasising the realisation on the part of the subject (in this case the child in question) that others are able to see this image, as he/she is currently viewing via reflection, and that this is the physical image that the child projects to the wider world:

*“For the child understanding the specular image consists in recognising as his (sic) own his visual appearance in the mirror. Until the moment when the specular image arises, the child’s body is a strongly felt, but confused reality. To recognize his image in the mirror is for him to learn that there can be a viewpoint taken on him. Hitherto he has never seen himself, or he has only caught a glimpse of himself in looking at the parts of his body he can see. By means of the image in the mirror he becomes capable of being a spectator of himself. Through the acquisition of the specular image the child notices that he is visible for self and others”*

*(1962, P. 136)*

The relationship between physical appearance, identity and the self is fundamental to the understanding of the accountable self. The recognition of physical appearance and association with that of the self creates confusion as to what constitutes the self in the subject, as the subject confuses physical identity with a reflection of their self, something which Lacan (1977) highlights as a key aspect of a misconception within the individual regarding their sense of self (Roberts, 2001a). This links the idea to physical identity, with the subject purely basing a sense of the self upon the physical form which one’s bodily image takes. Munro (1996) refers to this process in the formation of the accountable self, and how the individual realises their own, personally owned sense of individuality:

*“The self draws on the accounts of others as material and resources for its own construction. In aligning all this heterogeneous material into a self, the self needs to create identity and difference through ‘indexing’: that is separating out material, say, as ‘hers’, or as ‘mine’, or even ‘ours’.”*

*(p. 16)*

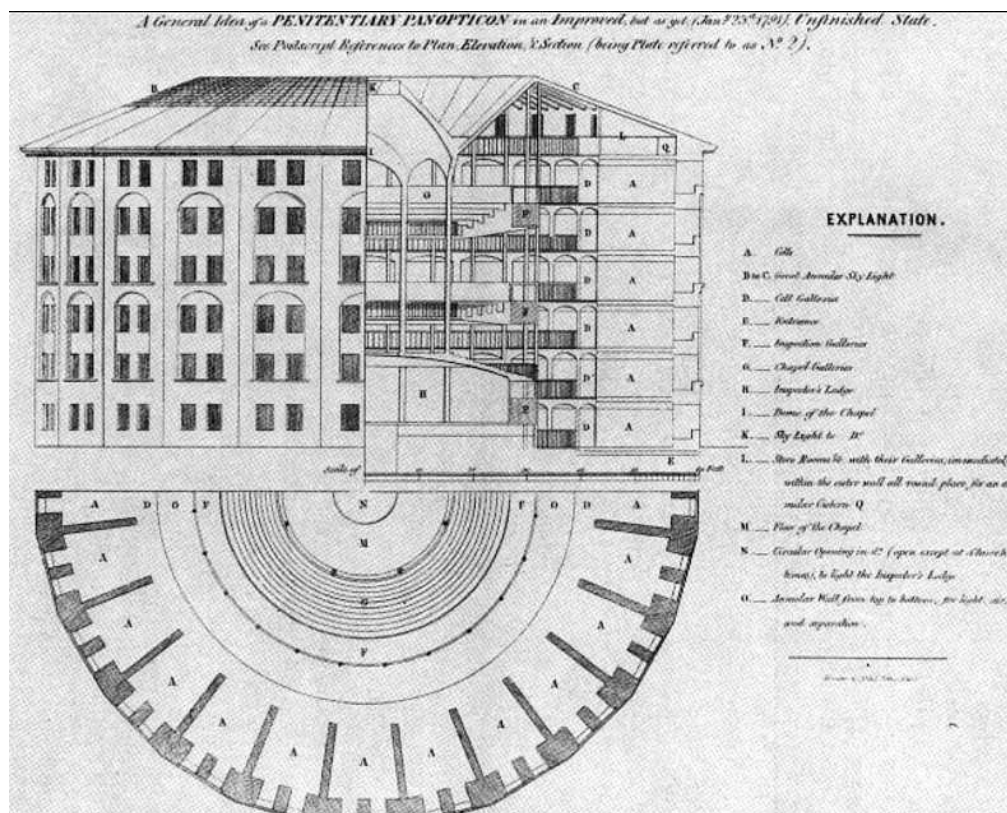
This individualised formation of the self, through the association and possession of what Munro (1996) calls ‘material’, and what Giddens (2014) refers to as the egotistic nature of the self being “partly overlaid with what he (sic) learns from society” (p. 115). This will be elaborated upon in the following subsections, with reference to how this construction of the self relates to accountability and also the consequences of this cognitive formation for how accountability is enacted within organisational settings.

#### 4.3.2 Hierarchical (Individualising) Forms of Accountability

Following a consideration of the mirror stage, the understanding of accountability from a hierarchical perspective is proposed by Roberts. 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 (or social) 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), a definition firmly grounded in that of the hierarchical organisation.

The visual metaphor on which Roberts (1991, 1996); Roberts and Scapens (1990) first establish their notion of hierarchical (individualising) accountability is that of Foucault’s (1979) discussion of Bentham’s Panopticon prison design, and the notion of disciplinary power that Foucault (1977) proposes.

Figure 4.2 Bentham’s Panopticon Prison Design



(Reveley, 1791)

The central guard tower of the Panopticon combined with the curved structure of the exterior cells, allows a guard, or number of guards to view many more prisoners than in alternative

structures. The key aspect of the design lies within the guard tower not allowing prisoners to ascertain visually whether a guard is within the tower at a particular instance. This aspect therefore fosters discipline within the subjects (prisoners) who consequently face a dilemma<sup>18</sup> – whether to transgress against the prison rules in the hope that they aren't being watched, or assume that they are under surveillance and therefore regulate their behaviour:

*Table 4.2 The Enactment of Discipline via the Panopticon*

	Prisoner Choice	
	Transgress	Conform
Guard Viewing	Face punishment – physical torture/solitary confinement etc.	Avoid Punishment
Guard Not Viewing	Win - escape/successful transgression of 'rules'	Missed opportunity – discipline enacted

This simplification of the Panopticon model seeks to show how discipline is enacted within this specific context. As the prisoner wishes to avoid the sanction of punishment, and do not possess the knowledge of whether they are being viewed, they naturally assume the best course of action is to not transgress and conform to prescribed behavioural standards, surrendering their agency as individuals in the process.

The Panopticon, although a conceptual prison design, can be applied in metaphor to many social spaces, including communities, organisations and government. The prisoner being subject to a field of visibility is mirrored by the individual subject within such social spaces, being visible to their peers, legitimate hierarchical superiors and other stakeholders in society (who fulfil the 'guard' metaphor). Foucault summarises this with the following statement:

*"He (sic) who is subjected to a field of visibility, and who knows it, assumes responsibility for the constraints of power; he makes them play spontaneously upon himself; he inscribes in himself the power relation in which he simultaneously plays both roles; he becomes the principle of his own subjection."*

*(1979, p. 202-203)*

<sup>18</sup>Not to be confused with the 'Prisoner's Dilemma' cooperation problem commonly referred to in game theory, although the similarity in method of analysis is noted.

Relating this to the previously discussed visual metaphor of the mirror stage, the field of visibility referred to by Foucault (1979) can be considered related to that of the recognition of the specular image of physical being. The subject in this case feels self-aware, that their appearance, and in the case of Foucault (1979), so too their actions are on constant display to the gaze<sup>19</sup> (see: Lacan, 1977) of the panopticon environment. The resultant effect is a self-regulation and of behaviour and action, in line with that of what is expected on the part what is acceptable behaviour within the gaze (and potential view of another), something which Hoskin (1995) describes referring to Foucault (1984, 1990) as “pedagogic practices (teaching and correcting one’s self)” (p. 144). Agency therefore has the potential to be limited, and it is questionable to what extent this limitation acts on the individual, with the prison representing an extreme case of loss of agency in this regard. To what extent agency is limited within other institutions and in general civil society will be explored throughout this study, within the context of hierarchical and narcissistic (see subsection section 4.3.3 of this chapter) forms of accountability, and their effect on the individual and held notions of selfhood.

Accounting has traditionally been seen as a process to reflect the business activities and make them visible to the individual or group reading and using the accounts and is summarised by the following statement concerning the role of accounting and accountability:

*“Accountability is about making the invisible visible”*

*(Munro, 1996, p. 5)*

From an accountability perspective, the ‘making visible’ notion can easily be seen in processes such as those involved with management control, as information gathered via the accounting technology utilised can be transformed into accounts that, are (somewhat) reflective of the activity (but also are constitutive of) that which drove them. For example, production costing for a particular product line. The knowledge gathered from ‘observing’ the production process, and utilisation of accounting technologies to record and communicate the activity undertaken on the production line creates information that can be utilised for monitoring and control of said production activity. This rendering of business activity to visibility and a resultant level of transparency is described by Garfinkel (1967):

*“Any setting that organizes its activities to make its properties as an organized environment of practical activities detectable, countable, recordable, reportable, tell-a-story-about-ably, analysable – in short accountable.”*

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<sup>19</sup> Lacan highlights the difference between seeing (voir) and gazing (regarder). The difference highlighted by Lacan is that the gaze is enduring, as opposed to simply seeing, a process limited to a particular individual’s field of vision (Rabaté, 2003).

The transposition from making activities visible and holding individuals or groups of individuals to account can be conceptualised via the earlier reference to Foucault (1979). As knowledge regarding the activities of those individuals in question is gathered and recorded it affords the party demanding an account a legitimate method of holding those accountable to account. The reflection of reality provided by accounting information essentially provides testament to the conduct of the subject. Those involved can be held to account, as their actions have been subjected to a degree of transparency<sup>20</sup> via the translation of their activity from opaque to the visible, according to degree of transparency offered via the accounting technology applied.

Additionally, accountability and regulation of the self can be said to take place outside the realms of formal hierarchy, yet still adopt the hierarchical (individualising) nature that Roberts (1991, 1996) postulates. How individuals interact within groups, and conformance to accepted social norms within a group can be said to constitute a disciplinary form of accountability. Agency is effectively limited to what is felt acceptable to the group on the part of the individual, and therefore the promotion of conformity with the group ideal (or the individual's perception of the group ideal) (Lacan, 1977). If the individual does not conform with these social norms, then the possibility of sanctions of a social nature (Coleman, 1990) are also apparent, such as that of being ostracised, labelled as a social deviant (Browne, 2013), or more formal exclusionary methods (Foucault, 1965). Thus the idea of an essentially narcissistic<sup>21</sup> individual sense of self is proposed, constantly attempting to give an account of that which they believe to be the image of themselves desired by others.

#### 4.3.3 Narcissistic Accountability – The 'Ethics' of the Accountable Self

With continued reference to psychoanalytic theory, Roberts carries the visual metaphor of Narcissus<sup>22</sup> into an accountability context. Freud (1914) considers narcissism as the extension of Narcissus, to the extent that one can derive full sexual satisfaction and gratification from interaction with one's own physical self alone (Näcke, 1899). Narcissism therefore has the

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<sup>20</sup> It is worth noting that the degree of transparency is limited to the language in which it is expressed, and to what is able to be recorded. For example, the presentation of activity via a product costing exercise may allow some for transparency as to the activities and costs involved, however is also limited as to the level of transparency via the limited nature of the data disclosed, and whether the audience are able to interpret that data effectively (Roberts, 2009). This point is elaborated upon in subsection 4.3.6 of this chapter.

<sup>21</sup> Note the difference between this narcissistic sense of self, and narcissistic personality disorder.

<sup>22</sup> Greek mythological figure who is said to have fallen in love with his own reflection, potentially as a punishment for the rejection of love from others.

potential to be 'all-consuming' from an emotive context, with the individual requiring little connection with the real world, instead deriving satisfaction from their interaction with imaginary objects (Lacan, 1977), a phenomenon which is termed 'phantasy'. Lacan (1977) relates this concept to its source once again in the development of the child, with the child competing for affection and desiring to prove self-worth in the eyes of the mother, essentially competing for desire and love in her eyes (Feher-Gurewich, 2003), and seeking recognition as a subject (see: Althusser, 1971). This gives the subject a sense of self, although one that is distorted (Schweiker, 1993), recognised through the process of giving an account<sup>23</sup>, and can be closely linked with the maintenance of a desired physical image of oneself.

This "erotic" (Roberts, 2012, p. 147) relationship with self-image, and association of permanence and identity to the self (Roberts, 2012) is what Lacan terms 'méconnaissance' (misrecognition). The limitation of one's agency therefore to this identification with the physical form of the self, results in a method of expressing oneself essentially in a manner which maintains this physical image to others, in order to portray what the individual may believe to be a transparent reflection of their true selves, but what is essentially, a distorted account drawn from the seeking of others' approval in order to maintain a desired sense of identity.

This notion of self (and more specifically the maintenance of 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)*

Within the context of accountability, the potential for narcissistic forms of accountability on the part of individuals or organisations is apparent. As an individual subject recognises they operate within the gaze, and therefore (aligning Foucault's disciplinary model and Lacan's conceptualisation of the 'Mirror Stage'), they will adjust their behaviour (and image) according to the self-image they wish to project, i.e. that which has been imposed upon them. Individuals become defined by this process of "self-fashioning" (Hoskin, 1996, p. 268) resulting in a mistaken sense of that which constitutes the self, associating the self with this image that is projected (Roberts, 2001a). This narcissistic reaction can be considered a recognition of "powerlessness" (Giddens, 1991, p. 173) on the part of the individual, and so ties with the rendering of the self to the subject of others.

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<sup>23</sup> See: Butler (1997), who refers to this recognition as a subject through language, which can be transposed to that of accounting and giving an account (see: Scott & Lyman, 1968).



When observed through action (cf: Parker, 2014) this could be constituted as the need to be seen to be 'doing good', a justification (Roberts & Scapens, 1985) of one's own performance within the eyes of others, and thus a confirmation of a sense of self through subjection to this surveillance. The link to corporate social responsibility is made by Roberts (2001a), where he discusses the rise of corporate social responsibility (CSR) reporting from the viewpoint of giving an account of action, thus linking this to the traditional view of accounting as a reflection of organisational practices and essentially CSR reporting providing another vehicle for narcissistic accountability (Roberts, 2001a, 2003).

Implications of being in the constant 'gaze' of stakeholders for charitable organisations can be said to be magnified when compared to other organisations. The expectation of a charitable organisation to not only 'do good', but also to 'do good well' and 'be good' in the nature of their operation (Hyndman, 2018) affects the way they conduct their activities and consequently regulate their identity in the public eye. Thus the scope for narcissistic accountability to be employed by such organisations could be said to be ample within a modern, liberalised and arguably more transparent charitable services market (see: Hyndman, 2010; Knight, 1993).

#### 4.3.4 Socialising Forms of Accountability

In contrast to the individualising, hierarchical form of accountability, Roberts postulates another form of accountability which has quite different characteristics to the Foucauldian conceptualisation employed in understanding hierarchical accountability. This form Roberts (1991, 1996) names the "socialising form" of accountability. Initially, Roberts (1991, 1996) pursues the theorisation of this form of accountability via Habermas (1971), noting the distinction between 'work' and 'interaction'. Habermas (1971) defines work as:

*"Either instrumental action or rational choice or their conjunction. Instrumental action is governed by technical rules based upon empirical knowledge."*

*(pp. 91-92)*

The similarity with accountability based upon that which can be measured, and expressed in quantified terms, is apparent. The reference to empirical knowledge and similarities with the traditional 'mirror image' associated with accounting as a reflection of business of activity can be noted. However, with socialising accountability, Roberts (1991, 1996) postulates that this is formed more based upon the notion of 'interaction' as put forward by Habermas (1971):

*“Communicative action, symbolic interaction. It is governed by binding consensual norms which define reciprocal expectations about behaviour, and which must be understood and recognised by at least two acting subjects.”*

(P. 92)

Group norms and attitudes such as those referred to above are internalised into the self through interaction, and contribute to the formation of an individual's sense of self-identity (Crandall, O'Brien, & Eshleman, 2002; Sherif & Sherif, 1953). The consideration for one's accountability to particular others, and the potential for the development of shared ethics via interaction is evident. According to Roberts (1991), certain conditions must be present in order for socialising forms of accountability to take shape. Low power differentials between the individuals involved are desirable, in order to remove hierarchical influences, a potential inference, although not specifically noted, to Habermas' (1984) ideal speech situation. This also makes the nature of accountability distinct from the hierarchical notion postulated in the above subsections, as even inferred hierarchy (if not officially recognised) could exist and affect the nature of the accountability relationships present.

Roberts (1991) also emphasises the necessity for 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. He expresses this in practical ways in which socialising forms of accountability develop via interaction between individuals:

*“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)

This is consistent with the term of ‘closeness’ (Rawls, 1972) which Gray et al. (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)

These two quotes allow for the consideration of the factors which are required for socialising accountabilities to form. There is a consideration of the opinions of others within social interaction, a contradiction to the narcissistic view of accountability as proposed by Roberts (2001a), which is based on the reassurance of self through the approval of legitimate hierarchical superiors (such as the mother in childhood, and the line manager in the work

environment) along with other individuals, but limited to a superficial level. Via socialising forms of accountability, understanding of the world is generated through interaction with others, through dialogue (Roberts, 1996), and through more tacit communication methods (Volmer, 2018), somewhat blurring the hierarchical accountant/accountee relationship (see: chapter two) to one which is more reciprocal between the parties involved. Face-to-face communication offers the chance for parties to develop mutual understanding and trust (Warren, 1999) between one another, a key aspect to the concept of 'intelligent accountability' (O'Neill, 2002) discussed in subsection 4.3.6 of this chapter.

The appreciation of others outside of the narcissistic self suggests that the foundation to socialising accountability, and its development can lead to a more sophisticated form of accountability than simply one grounded in the realms of what can be made visible and measured. Instead, this accountability is grounded in ethics, morality, sense-making and more qualitative considerations, that we as humans are capable of understanding and interpreting via ethics and reason. This leads Roberts to discuss the element of ethics from the perspective of the self, and the concept of 'intelligent accountability' (O'Neill, 2002) as methods in which these more qualitative factors can be mobilised for better governance, decision making and accountability from a more holistic viewpoint (cf: O'Dwyer & Unerman, 2008).

#### 4.3.5 Ethics and 'the Other' – Going Beyond Narcissus

In supplement to socialising forms of accountability, Roberts (2001a, 2009) considers a component part of socialising forms of accountability, where ethics take centre stage. He refers to Levinas (1991) in order to conceptualise accountability in this way. Levinas (1991) refers to how ethics are formed within the self, in recognition of 'the Other' and a 'felt responsibility' (cf: O'Dwyer & Boomsma, 2015) for one's neighbour (Pullen & Rhodes, 2015). This is then related back to the theory of how selfhood is formed and maintained. Levinas writes as a response to primarily Western existentialist philosophy at the time of writing<sup>24</sup>, which often began with the self at its heart, and implied that the ego is simply concerned with itself (Bergo, 2008). Instead, Levinas' conceptualisation of the self begins from the perspective of the consideration of the Other. In simpler terms, the self is discovered and formed through consideration of not only

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<sup>24</sup> One of the main contrasts between Levinas' view on realisation of the self and for example that postulated by (Heidegger, 1973), is the role of the Other. Heidegger's conception of 'Das Man', or the 'they self' suggests that the self is realised not through the Other, but instead drawn more from realisation of being (or existence) within the world. Thus the existential core to Heidegger's argument is realised through this notion, as this experience is arguably very personal to the individual, and although Heidegger accepts the existence of the wider collective, this model of realisation of the 'authentic' self lends itself to individualism and purer existentialism, as opposed to the realisation of the self through the other postulated by Levinas.

those within the community in which a particular subject is based, but in consideration for those beyond that community (see: Schweiker, 1993).

This ethical consideration has been previously covered in models of the self, with Smith (1976) considering a third aspect to the traditional self-models, termed 'The Judge', a similar concept to Freud's superego. This third aspect to the self allows for greater understanding with respect to the judgement of the actions of the individual, via reflection and evaluation and other actors whose actions they interact with (particular others), or may interact with (generalised others) (see: Messner, 2009). This aspect links to the concept of morality, and in turn ethical and felt notions of accountability that often rely on self-reflection and the process of holding oneself to account against personally held, or generally accepted social norms and values within a particular social group or space. Ethics from an organisational point of view is discussed in greater depth in subsection 4.4 of this chapter.

#### 4.3.6 Intelligent Accountability

Following on from the different forms of accountability Roberts details, he also considers the possibility of what O'Neill (2002) refers to as 'intelligent accountability', arguably a further development of the foundations of socialising forms of accountability. This form of accountability incorporates the insight gathered not from the implementation of measures to reassure as to the transparent nature of the operation in question, but from other, potentially more qualitative sources. These include utilisation of local knowledge, trust and a rejection of the notion of "total control" (O'Neill, 2002, p. 58) via accountability.

This response to increasing calls for transparency (as a response to organisational failure and scandal) constitutes an exception to the notion that increased transparency will result in better governance and accountability (Roberts, 2009). This notion, in line with the increasing trend for audit and the gathering of accounting information (see: Power, 1994; Power, 1997) is disputed by O'Neill (2002), and is linked instead to increasing the scope to deceive on the part of the accountant. Roberts (2018) therefore describes transparency as a paradox, both making visible and concealing at the same time, citing Strathern (2000):

*"to auditor and auditee alike, the language of assessment, in purporting to be a language that makes output transparent, hides many dimensions of the output process . . . the rhetoric of transparency appears to conceal that very process of concealment, yet in so far as 'everyone knows' this, it would be hard to say it really does so. Realities are knowingly eclipsed."*

(p.315)

The nature of accounting, being grounded in the economic, results in the issue of the language in which that what is attempted to be explained effectively constraining the level of detail in which things can be explained (see: Gray, 1992; Shearer, 2002). In addition to being limited by the format of the communication (e.g. language structure) there is also the problem that lies within the ability of the recipient to receive and successfully decode the communication. O'Neill (2002) adds to this the potential for the communicator to deceive through the mirage of making transparent, a reference back to the narcissistic (in this instance manipulative), under the guise of making transparent. As a counter to this, O'Neill (2002) suggests that trust is one of the key components to creating a more intelligent accountability dynamic, where those giving an account have a moral duty<sup>25</sup> to communicate in such a way that considers the effect of their communication and how it will be received.

### *Trust*

Trust is a fundamental component of the intelligent accountability that O'Neill (2002) advocates. Trust has been a concept considered fundamental to democracy and civil society (Cohen, 1999), and it can be said to play a key role in fostering of social capital between individuals and groups (Coleman, 1990). In addition, it can be considered important for organisations and for the overall function of civil society in that it encourages cooperative behaviour between parties.

Trust allows individuals to rely on one another (O'Neill, 2002), in particular that the trustee will undertake action which the trustor believes that they will fulfil. This in turn formulates a system of accountability between the two parties involved, based on a moral ethic to maintain trust between the two parties. O'Neill (2002) describes a "crisis of trust" (p. 4), in the current age, writing shortly after the 9/11 attacks in New York, with a lack of trust for others holding a key role in the maintenance of this 'crisis'.

Whether trust in organisations, or more specifically between people and organisations is easy to foster in the age which O'Neill (2002) refers to is questionable. Even within organisations which, in theory, should inspire public trust through their actions such as those within the charity sector, the overall trust in said sector has been damaged via a number of high profile public scandals such as those mentioned earlier in this thesis (see: British Broadcasting Corporation, 2016; Hirsch, 2018; Marriage, 2018).

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<sup>25</sup> O'Neill (2002) refers explicitly to Kantian models of philosophy, basing decisions relating to action upon a consideration for the Other, via moral interest (see: Paton, 1972). The argument surrounding whether this Kantian model of morality based on morally driven 'maxims' can be effective ('best intentions' may not be enough in reality) is not expressly considered by O'Neill (2002), and contested by Butler (2005) in their use of the term 'ethical violence'.

Accounting and accountability have been suggested both as a substitute for trust (or counter to a lack of trust), and as a complement to trust (a tool which fosters trust). Trust and accountability are often seen as substitutes, with the traditional agency model (see: Atrill, 2014) describing the need for accountability where physical distance (Roberts, 1991) and competing motivations exist. The notion that people cannot be trusted to execute their respective role(s) as stakeholders (in this case duty to shareholders), and instead act purely in self-interest, forms the basis for the hierarchical form of accountability as described earlier in this chapter. However, whether the stakeholders who are in most need of an account from an organisation possess the hierarchical power to demand it in this way determines whether accountability is exercised or not (Cordery & Baskerville, 2011). Observations concerning the misappropriation of trust based on certain preconceptions regarding the nature of individuals and organisations (see: Gabbioneta, Greenwood, Mazzola, & Minoja, 2013; Gabbioneta, Prakash, & Greenwood, 2014; O'Neill, 2002) have been made, where trust is misplaced in symbolic representations of reliability, such as the nature of professions and professionals for example.

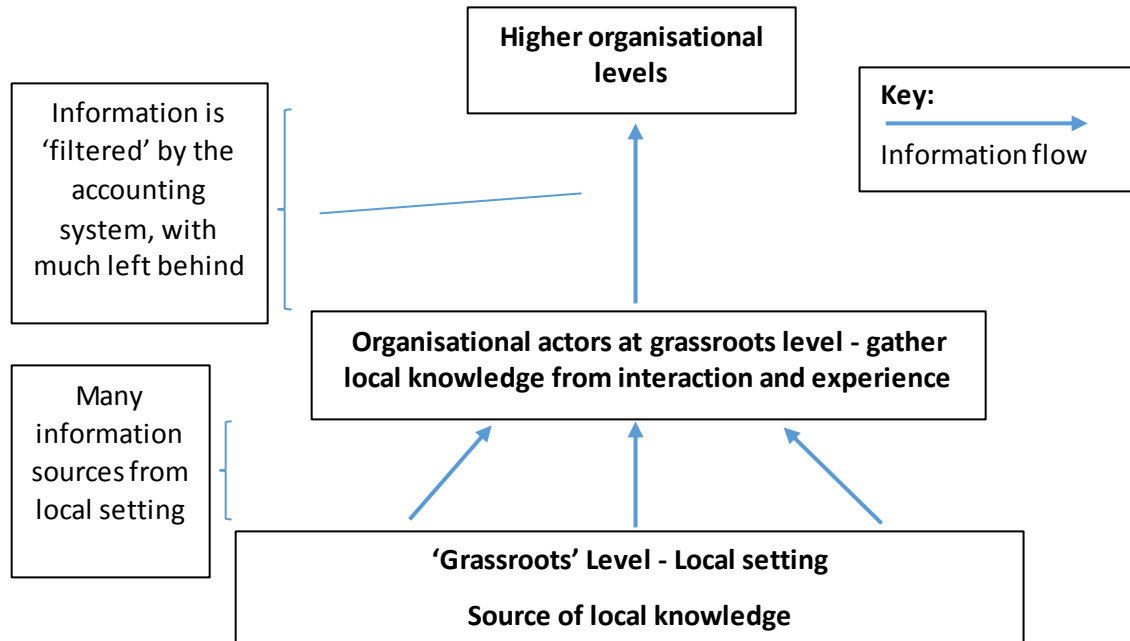
Trust has however also been cast as a complimentary force to accountability (Manochin, 2008), and reciprocally accountability seen as a tool that can enhance trust. The inherent trust element to the act of giving an account (Schweiker, 1993) links trust and accountability, as the party giving an account effectively is rendering part of themselves to the scrutiny of others through the process. Hyndman and McConville (2018) refer to a 'virtuous circle' generated and maintained by the interplay between trust and accountability, which relates to Schweiker's (1993) argument, as trust is generated and built upon via the accountability process. Whether trust acts as a complimentary force to accountability (see: Hyndman & McConville, 2018) or is in fact a substitute (see: Power, 1997) is an avenue for exploration in greater depth in charitable community organisations such as service clubs. The interplay of these two elements will assist in ascertaining the nature of accountability present within this context.

#### *Local Knowledge*

As hierarchical accountability takes place across physical distance (Roberts, 1991), local concerns and issues apparent for the accountor can often be overlooked in the design and implementation of systems of accountability. This is partly due to the explanatory limitations of accounting and accounting information as a language, as often is it constrained to what it is intended to report on by the linguistic nature of accounting (McKernan & MacLulich, 2004) e.g.

a specific KPI. In bridging the physical distance, the local knowledge of the setting for that which is being bridged can be lost<sup>26</sup>. This can be shown diagrammatically as below:

*Figure 4.3 The 'Filtration' of Local Knowledge by Accounting Systems*



Roberts (2009) uses this construct as a progression from the initial Habermasian stance on socialising forms of accountability to not only focus on the communicative aspect of accountability, but also to what a potentially more intelligent form of accountability would be founded upon. Roberts (2009) builds on this form of accountability postulated by O'Neill (2002), relating this concept back to accounting. This links to the question posed by Gray et al. (2006) with respect to accountability of NGOs, namely that should organisations be held accountable only on what can be measured, or via other means such as action (cf: Parker, 2014)? Messner (2009) emphasises this point, in describing the ethical questions that occur not only with what is being accounted for, but how accountability was enacted. Naturally this presents a quandary within the cognitive self, of how to judge based on factors other than that which has been made transparent?

Relating this back to the idea of the realisation of self through the recognition of the visual, the prospect of other senses being blunted in the presence and over reliance on sight for this development is a metaphor that can be transferred to accountability (Roberts, 2001a). As the reliance of ever greater levels of transparency in the search of what is 'real' takes place, the

<sup>26</sup> A common example is the limited scope for beneficiary accountability in the design of downwards accountability mechanisms within NGOs (see: O'Dwyer & Unerman, 2010)

capability to recognise qualitative factors (or quantitative factors not measured) and judge based on other measures is arguably reduced. What has been made visible via transparency carries so much credence as a reflection of reality that essentially the power humans possess to judge on other measures becomes ignored. A practical example that has been documented would be that of 'Accountability Myopia' (Ebrahim, 2005), where one or a limited number of performance measures dominate the individual or group's capability to form a balanced account based on factors that cannot be reflected properly within the limits of the system of measurement. These other, potentially more qualitative factors could include that of ethics, morality, etc. which Roberts (2009, 2018) refers to in their discussion of the transparency and the self.

The capability for intelligent accountability to flourish ultimately boils down to the degree of agency the subject possesses in terms of how their accountabilities are determined, and which are allowed to be most salient (cf: Butler, 2005; Roberts, 2012). When an extreme example of the Foucauldian-styled accountability system such as described earlier in this chapter is in operation, agency can be said to be reduced to such a small level that the one measure of proof of self-worth (e.g. in the prison, obedience) essentially regulates the subject<sup>27</sup> to the extent that other elements do not matter to them and are not considered. This can also be related to limiting the variety of the accounts that the subject can effectively give, as they express themselves only through this means of self-determination. This style of accountability also limits the subject in what accounts they recognise, with the primary aim often being to satisfy the hierarchical accountability requirement, and limited scope existing for the recognition of other aspects i.e. their view is effectively limited or blinkered, to an illusory form of transparency. Instead, the prospect of partially opaque selves emerges (Butler, 2005; Messner, 2009; Roberts, 2009) in respect to recognising that there are elements of the self that cannot be derived from their transparency, but more from their opaqueness. Intelligent accountability therefore warrants a move away from this senseless (with the exception of the sight metaphor described above) formation of judgement based upon limited measures, and instead considers the possibility for more holistic accountability (cf: O'Dwyer & Unerman, 2008) to be realised.

#### 4.4 Implications for Organisational Accountability?

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<sup>27</sup> Heald (2006) likens transparency to different metaphors: that of a "searchlight" (p.71), forcing those within its vision to become uncomfortable, and a "torch" (p. 71), a reflection of the destructive capability of too much/too intense a form of transparency. Thus the similarity with Lacan's (1977) 'Gaze', and specifically the anxiety of the subject when subjected to it can be witnessed.



The implications for accountability in organisations stemming from the construction of hierarchical accountability as Roberts has employed it here, that an organisation (such as a service club) that seeks to satisfy hierarchical accountability demands is subject, to some extent, to the disciplinary relationship Foucault describes, but only to the extent that accountability demands are implemented and enforced by external parties on the organisation. Linking this to stakeholder theory, the power and legitimacy of the claims of an external stakeholder on an organisation (Mitchell et al., 1997) determines how the stakeholder can regulate the behaviour of the organisation in question, exercising a degree of control over the agency of the organisation and its actors.

A second consideration, applicable for accountability within this study is that of what is termed 'organisational narcissism' (Duchon & Drake, 2009). This is a representation of the personification of organisations, as the organisation is likened to that of a human being, in terms of the possession of an identity, the capability for action, and in this instance the ability to take on negative human traits such as narcissism<sup>28</sup>. The potential for the organisation, via the organisational actors it has within it, to engage with the narcissistic preservation of self-worth and maintenance of a desired identity can be said to exist within the ever scrutinising eye of the public in the current age. Roberts (2001a) links this idea to the rise in corporate social responsibility (CSR) activities and reporting by companies, as a positive public image is sought in order to maintain a certain opinion/identity within the public sphere, resultant from acting in its constant gaze. Practical implications from an accounting perspective can be seen in the 'greenwashing' of social and environmental accounting reports (see: Laufer, 2003; Marquis, Toffel, & Zhou, 2016), and previously, excessive window dressing and misreporting of financial information (Beaver, 1968). The engagement with the narcissistic personality element inherent within organisations, when taken to an extreme, can be argued therefore to have led to many of the recent corporate scandals of the twenty-first century (see for example: Gwilliam & Russell, 1991). Abuse of mark-to-market accounting treatments for example in the Enron case (see: Gwilliam & Jackson, 2008), or the more recent financial crisis which Roberts (2009) refers to in their later theorisations of accountability constitute such examples.

Whether organisations are as commonly associated with the ethical side to accountability that Roberts (1991, 1996, 2001a, 2001b, 2009, 2018) alludes to, and how this is actually realised through the organisation presents different challenges. Previously, the 'corporate veil' has been

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<sup>28</sup> See also: (Achbar & Abbott, 2003; Bakan, 2012) where the traditional 'Friedmanesque' view of the corporation is likened to that of a psychopathic personality.

cited as an obstacle to this, essentially granting limited liability to those individuals within the organisation, and therefore the ability to take risk (sometimes) beyond what may be considered ethical (Achbar & Abbott, 2003). The more apparent view of how organisations (which possess no actual morality in themselves) practice moral ethics as described by Levinas (1991), draws focus to the people involved, who (in theory at least) possess the moral capability for transposition of ethics to that of the organisation, as opposed to organisations, which cannot, due to the absence of a moral conscience (Schweiker, 1993; Shearer, 2002). In charitable organisations however this 'moral conscience' often refers to the main altruistic motivational role for which the organisation was founded, a consideration for the beneficiary stakeholder(s) (as 'the Other') and their welfare, exercised through the altruistic and socially beneficial actions of the charitable organisation. However, for such action to take place, the individuals within the organisation (and donors external to it) must form the catalyst for such action (Buchholz & Rosenthal, 2006).

This debate therefore on how organisations are able to effectively take on human values should be grounded in the realms of the organisational actors, as the organisation cannot make decisions for itself. Organisations rely on their internal actors for the construction of its identity and the manner in which it conducts practices (Schweiker, 1993), essentially rendering a version of organisational identity via a discursive nature (Butler, 1990). A consideration therefore when applying Roberts' theory of the accountable self is how traits inherent within the individual(s) transpose themselves to the more aggregated setting of the organisational, and this will be considered throughout this study.

#### 4.4.1 Collective Selves – From the Self to the Aggregate?

Despite its extensive use in accounting literature to provide understanding of accountability within individuals, organisations and wider society, Roberts' framework confines itself somewhat to the realm of the accountable self. This creates a potential issue when attempting to utilise such a framework to explain notions of accountability present and held in more collective settings, such as specific organisations. In applying this theoretical framework to the unique context of UK service clubs, the assumption that notions of accountability are unique to the club setting could be seen to carry an implied notion that organisations are essentially the aggregate of individuals, in the sense of how they form their identity and respond to being in the gaze of their stakeholders. However, this assertion could be considered crude, as it fails to encompass the nuances of how this personification actually takes place in reality.

Reference to wider social psychology theory in this regard may assist in establishing the process(es) fundamental to this transition, in particular theory surrounding the formation of collective selves. 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), can potentially 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, leading to the development and maintenance of social norms within that group (Coleman, 1990), effectively rendering the individual part of the collective, provided such 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 organisations, rather than individuals, with identities attributed to such clubs by both those internal and external to it.

Following from this, how the individual psychoanalytic self, collective selves and social selves relate to one another in terms of relational ontology should be considered. Relational ontology considers how subjects and objects are related and distinguished from one another. This thesis is grounded in the level of individual action, and considered the psychoanalytic self, constructed by Lacan as operating on an individual level, in that it is the individual subject in question who claims this sense of self in the mirror stage. This perspective however, is challenged by the notion of social selves, which considers the self inexplicably linked to the societal environment in which it operates (Burkitt, 2008), and can be linked to Levinas' formation of the self through the Other. Whether the individual subject can be separated from other individuals may seem

like a trivial question, as the physical forms of the body are seemingly independent from one another. However, accountability can be considered a relational practice, bridging the distance between physical forms of the self (see: Lacan, 1997) and socialised, interrelated beings through accountability relationships. The definitional role (Butler, 1997) and connecting role accountabilities play in society therefore presents an additional consideration for this thesis. The contrasting roles of accountability in emphasising the relational interconnectedness of individual bodies yet paradoxically contributing toward the individuation of bodies through its defining function. Although a full exploration of this ontological issue is considered outside the scope of this study, it is noted as a further research opportunity in chapter ten.

#### 4.5 Conclusion

Roberts' framework as outlined in this chapter allows for the consideration of different aspects of accountability implemented and practised by those who hold service organisation membership, and in their relationships with their stakeholders.

The conceptualisations of hierarchical (individualising) and socialising forms of accountability can be said to have laid the foundations for explorations into accountability, and the development of understanding of accountability in the social sphere. In particular, the development of accountability outside of formal accounting, and outside of hierarchical realms has contributed towards the conceptualisation and development of alternative forms of accountability. This contribution has paved the way for research into social and environmental accounting, as alternative accounts and accountability with an ethical focus (as Roberts refers to) have been put forward in an attempt to counter the frequently felt negative effects of the pursuit of capitalism and neoliberalism in the current age (Shearer, 2002).

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 characteristics of excessive socialising (or informal) accountability (including, *inter alia*: abuse of localised unsurveilled power, collusion, favouritism and persecution associated with unsurveilled groups). The resultant interplay between hierarchical and socialising means of accountability as defined by Roberts allows for the consideration of the construction of an 'accountability dynamic' (cf: Ebrahim, 2003a), an effective mixture of trade-offs between competing forms of accountability within the accountable self and in a particular social space (cf: Sinclair, 1995).

The question of whether this framework for accountability can be criticised for its often dichotomous conceptualisation of accountability will naturally lie within the eye of the beholder, and this thesis seeks neither to assume a dichotomous nature of accountability, nor to assume this was Roberts' intention. Instead, the framework will be applied to the organisational context of service clubs, and elements of accountability focussed on and interpreted with reference to the theoretical framework, in order to effectively describe and understand the nature of accountability practised by service clubs and their membership. The applicability of this theoretical framework to more aggregated settings than that of the individual can be considered a potential challenge encountered in the research process. However, the justification of the use of this theoretical stance lies within exploration of the nature of altruism. Roberts' contrasting stance on accountability allows for the nature of altruistic charity in the context of service clubs to be acutely considered. The contrasting self-interest on which these clubs were founded (Charles, 1993), and their later, more charitable roles provide a suitable context for application of such a theoretical lens by which to view accountability.

The conceptualisations of accountability that are put forward by Roberts raises questions as to how interrelated these forms are in practice. For example, action undertaken out of ethical consideration for 'the Other', also often takes place within the public sphere, and is subject to the view of other stakeholders, along with the accountant and accountee (and the gaze in general). Thus a hierarchical/narcissistic accountability element can be said to exist within action which is initiated and driven by socialising and ethical accountability from the subject. Likewise, hierarchical accountability can be designed with 'the Other' as the salient stakeholder, and may have been drawn up with the best intentions as to benefitting society as a whole. McKernan (2012) summarises this as:

*"there can be no accountability without responsibility but that the practice of accountability, the rendering of accounts, undermines responsibility. This state of affairs we describe as the aporia of accountability."*

*(p. 258)*

The implications of this accountability design (and practice) quandary for the charity sector and voluntary organisations should therefore be apparent. In conducting their charitable activities, a thin line could potentially exist between narcissistic self-promotion via altruistic, socially driven action, and that of genuine ethical concern and relation on the part of the organisational self to whether to the significant, or generalised other (Mead, 1934). This leads to one of the main avenues for exploration within the rest of this thesis, as to ascertaining the nature of the

accountability dynamic that exists internally and externally within UK service clubs, and of the foundations which such a dynamic is grounded upon. Roberts' theorisations into the accountable self, when applied in this context allow for the possibility of analysis of more micro-level accountability, and how this attributes itself to perceived image and accountability of service clubs.

The following chapter of this thesis seeks to set out the methodological framework and research methods employed in attempting to address the research questions posed by this thesis.

## Chapter 5 – Methodological Framework and Research Methods Employed

### 5.1 Introduction

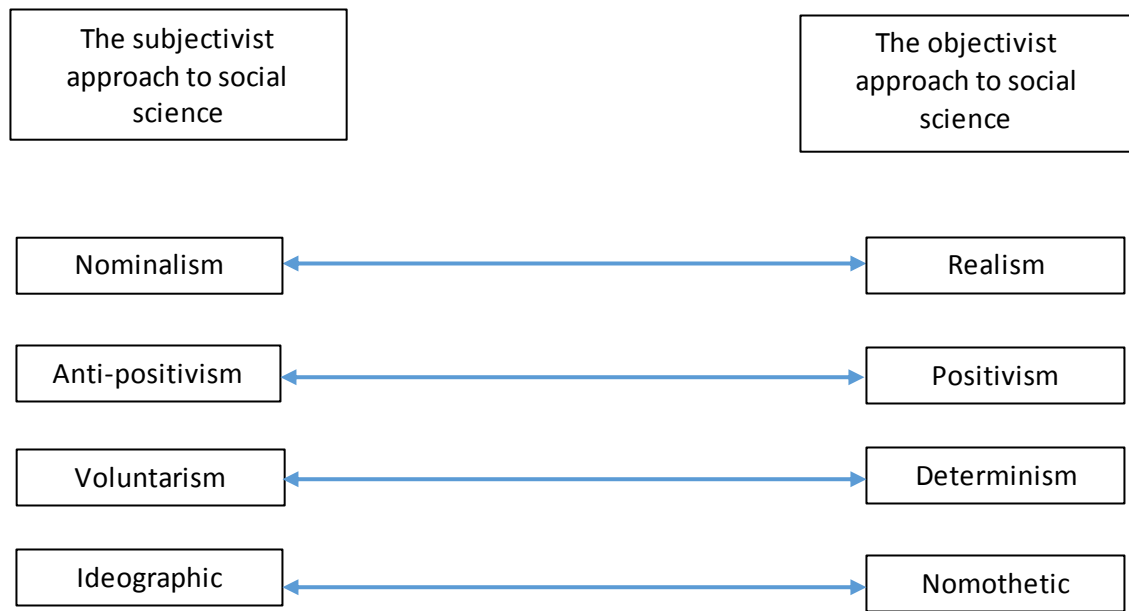
This chapter sets out the epistemological, ontological and methodological stances adopted in the research approach executed in this thesis. The chapter develops to detail the methods of field research undertaken within the context of UK service clubs and their accountability, and the data analysis techniques utilised. The research was undertaken within UK service clubs affiliated to the four service organisations outlined in chapter three (see table 3.1), along with external stakeholders. The research utilises documentary evidence, participant observation sessions and semi-structured interviews as data collection methods. This multiple-method, qualitative approach allowed for a rich and varied accounts pertaining to the experience of service club membership and accountability to be established, and therefore contributed to towards the research objectives and answering the research questions outlined in chapter one.

Section 5.2 briefly discusses the implications of research dimensions and paradigms in accounting, and relates this to the assumptions regarding the nature of what constitutes ‘reality’ in this particular study. Sections 5.3 through 5.5 discuss the epistemological, ontological and methodological stances of the study and the reasons why these are considered appropriate for an investigation of this nature. Section 5.6 outlines the research design choice and justification of the cross-sectional approach adopted. Research and wider ethical considerations are detailed in section 5.7, with the data collection and analysis methods utilised shown in sections 5.8 and 5.9 respectively. The issues of reliability and validity are discussed in section 5.10 and the chapter is summarised and concluded in section 5.11.

### 5.2 Research Dimensions and Paradigms in Accounting and the Social Sciences

Burrell and Morgan (1979) offer a starting point for the consideration of the research approach employed in this particular study. They outline four aspects to social sciences research, based on what they term the ‘subjective/objective’ dimension:

*Figure 5.1 Burrell and Morgan's Subjective - Objective Dimension*



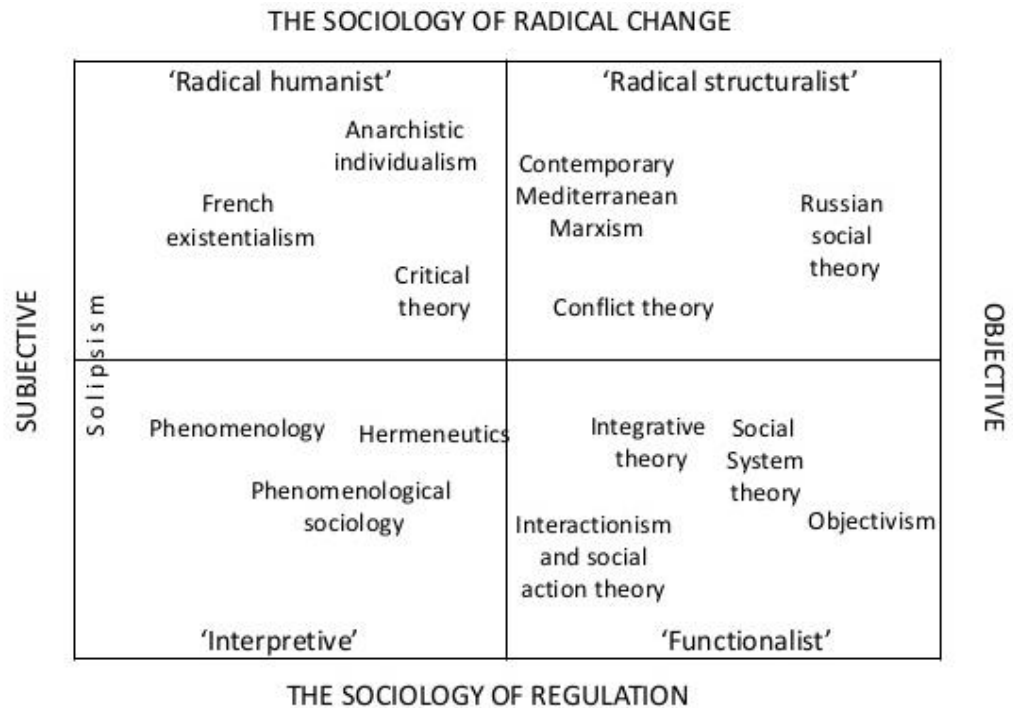
(p. 3)

This arguably somewhat dichotomous approach (Boland Jr, 1989) to defining different research stances offers a foundation for consideration of assumptions underlying social sciences research. It should be noted however, in the explanation of the subjectivist-objectivist dimension, that Burrell and Morgan (1979) allow for a continuum between the two dimensions, which recognises different research stances that can potentially overcome this dichotomy to be adopted (Ahrens, 2008; Hopper & Powell, 1985; Kakkuri-Knuuttila, Lukka, & Kuorikoski, 2008a, 2008b), essentially allowing for varying elements of each stance to be adopted. Following on from these two positions, Burrell and Morgan (1979) propose four primary sociological paradigms<sup>29</sup> for social research to fall under, developing the concepts proposed above into more definitive categories:

<sup>29</sup> Lukka (2010) acknowledges the origins of the notion of 'paradigms', citing Kuhn (1962), defining them as a "set of practices that define a scientific discipline during a particular period of time . . . what is to be studied, what kind of research questions are supposed to be formulated in relation to these subjects, with what methods these studies should be conducted, and how their results should be interpreted" (Lukka, 2010, p. 111).



Figure 5.2 – Burrell and Morgan's Sociological Paradigms



(P. 29)

These paradigms allow for arguably a more definitive classification of research approaches with the matrix approach, but also allow for more flexibility with respect to the scope of definitions available. Subjectivism and objectivism form the basis for comparison of research stances in terms of ontological perspective adopted (see subsection 5.4 of this chapter, while the continuum between radical change and regulation offers opportunity for the consideration of the stability of societal structures, an “underlying unity and cohesiveness” (Burrell & Morgan, 1979, p. 17) This is contrasted with the view that said structures within society are in a state of constant change e.g. structural conflict, contradiction, emancipation etc. (Burrell & Morgan, 1979, pp. 17-19).

Despite their sustained use and popularity, sociological paradigms have attracted criticism within literature in social sciences research and more narrowly in accounting research (see: Lowe, 2004), with the classification of research into categories (an accounting exercise in itself, resulting in the inscription displayed in figure 5.2) being referred to as “fraught with danger” (Smith, 2011, p. 151). Malmi (2010) offers criticism regarding the paradoxical nature of research paradigms, whereby the assumptions they are based on can potentially confine research to particular forms and outputs, potentially stifling innovation despite offering an initial platform

for research foundation. The potential for a piece of research to occupy space in multiple paradigms in order to provide different insights into the research context covered exists (Hassard, 1991), however may also present concerns in reconciling the different methodological and philosophical elements of such a study, in particular when applying mixed-methods approaches (see: De Loo & Lowe, 2011; Denzin, 2017; Guba, 1990). However despite these complexities, a call has been issued for more research that potentially bridges paradigms in the social sciences, and in particular within the field of accounting (Malmi, 2010; Scapens & Bromwich, 2010). This thesis is written primarily and deliberately from an interpretivist perspective, however it is recognised that some elements of other research paradigms may be present within the approach adopted, reflecting the continuum representation of research paradigms as postulated by Burrell and Morgan (1979).

### 5.3 Interpretivist Epistemological Perspective

While accounting cannot be labelled as a “single-paradigm discipline” (Lukka, 2010, p. 112), the positivist, economics styled research can be said to dominate the agenda, particularly in North America (see: Lukka, 2010; Merchant, 2010). However, interpretivist research has become increasingly important and popular in accounting research over recent years (Kakkuri-Knuuttila et al., 2008b).

The interpretivist epistemological standpoint is employed throughout this study, and this corresponds to one of the social research paradigms postulated by Burrell and Morgan (1979). Burrell and Morgan (1979) state that:

*“the interpretivist paradigm embraces a wide range of philosophical and sociological thought which shares the common characteristic of attempting to understand and explain the social world primarily from the point of view of the actors directly involved in the social process.”*

(p. 227)

This approach allows for greater consideration of the viewpoints held by individual actors, and can be said to be fitting with qualitative methodological approaches, where the perceptions of actors are recorded (e.g. interview data). As this particular piece of research focuses on accountability, which is the product of relationships between actors (or arguably an actor and their environment, in the case of moral or ethically driven accountability in some cases), their perceptions of what shapes such relationships and the implications of these accountabilities for both themselves and their organisations is considered an important element to capture in this piece of research.

#### 5.4 Social Constructivist Ontological Perspective

This study adopts a primarily social constructivist perspective in terms of its ontological standpoint. The premise behind this ontological stance is that humans understand the world from 'constructing' a view of what constitutes reality from their perspective, or in other terms, that "social phenomena and their meanings are continually being accomplished by social actors" (Bryman & Bell, 2011, p. 22). In essence, this stance can be argued to begin from the human, the subject, as opposed to the idea that there is one, true version of what we may call 'reality', external to human understanding. This associates emic understandings held by the individuals in the study therefore correspond with the idea that each individual sees the world based upon their own "self-understanding" (Morris, Leung, Ames, & Lickel, 1999, p. 782), and that it is dependent on their understanding of local cultural contexts and meanings (Morris et al., 1999). This therefore contributes towards the notion of social constructivism, and also refers back to Burrell and Morgan's (1979) recognition of stability of surrounding social structure in deriving meaning within an interpretivist paradigm (see figure 5.2).

Linking this to the justification of the social constructivist ontological stance is that in the context of UK service club membership, influenced by the surrounding cultural norms and meanings unique to the service club environment which they inhabit (see: Berger & Luckman, 1971; Hacking, 2000). As mentioned in the preceding subsection, is it these constructs of accountability, derived from socially constructed meanings that carry particular significance as to the operation and function of UK service clubs. Linking back the theoretical framework for analysing accountability proposed in chapter four to this ontological standpoint, the formation of the self and associated notions of accountability require constructed opinions as to what this represents for the individual involved, and therefore can be said to lend itself to this ontological standpoint. Reciprocally, similarities can be drawn between this ontology and the theoretical framework outlined in the previous chapter e.g. the construction of understanding via imaginary objects on the part of the self (Lacan, 1977), and this thus affecting the construction of what constitutes 'reality' in the subject's mind. This piece of research seeks to explicitly explore accountability in this regard, and therefore the social constructivist perspective can be said to be appropriate for this style of study.

#### 5.5 Qualitative Methodological Approach

The study adopts an exclusively qualitative methodology, drawing on three sources of data, namely documentary evidence, observation sessions, and semi-structured interviews with service club members and external stakeholders. Although other options such as quantitative

and mixed-methods research were available, and arguably could have been employed in this particular study, it was felt that the multiple source qualitative framework was most appropriate as the richness of data and analysis offered by qualitative methods (Cassell & Symon, 2008) links to the ontological and epistemological stances adopted, and the research questions formulated.

The use of qualitative methods has been extremely popular in much research in accounting (Everett, Neu, & Rahaman, 2015). The rise of behavioural accounting research (see: Burdell, Clubb, Hopwood, Hughes, & Nahapiet, 1980; Colville, 1981; Hopwood, 1974, 1983), considering accounting and associated themes such as control and accountability as practices that both shape organisational practices through productive effects, and also are also reciprocally shaped by practice, requires a level of analysis that focusses on the way participants practice and experience accounting and accountability. This recognition of accounting as more than simply a process can be said to have paved the way for more interpretivist based, qualitative research into accounting and its wider implications for individuals, organisations and society.

The multiple qualitative research methods utilised in this piece of research allow for a relatively comprehensive and rich story to be retrieved from the data, with different levels of detail dependent on the source of data utilised. More detail on how these methods combine to achieve this is contained in section 5.8 of this chapter.

## 5.6 Research Design and Process and Justification of Cross Sectional Approach

The data utilised in this study stems from a cross section of service organisation affiliations in the United Kingdom, utilising data drawn from sources associated with four service organisations in total. The advantages of the cross-sectional approach include increased representation in terms of the scope of the sample, allowing for heterogeneous elements of service clubs and their operation to be recognised. It should be noted at this point, that service organisations, although being comparable, have different modes of operation and priorities. It was felt that the multiple case study approach could be potentially too restrictive, and the cross sectional approach adopted provided a compromise between generalisability between service clubs in the study (which was deemed appropriate despite their subtle differences in operation) and the in-depth account offered by qualitative methodologies such as multiple case study methods (see: Yin, 2003).

The initial three service organisations (Rotary International, Kiwanis International, Lions Club International) were selected for the study on the grounds of their size, constituting the three

largest service organisations in the world, along with being the three longest established (Charles, 1993). Round Table International, a fourth service organisation covered in this particular study was founded in 1927, in Norwich (see chapter three), United Kingdom, making it the only non-US origin service organisation in this study, and was selected due to its strong membership profile and popularity in the United Kingdom.

## 5.7 Research and Wider Ethics

The research project was approved by the Aston Business School Ethics Committee, in compliance with university policy on research of this nature. The requirement for formal ethical approval was considered due to the nature of the research methods employed, including the well-being of all research participants and the maintenance of organisational image and reputation for the organisations involved, either directly (service clubs/organisations) or indirectly (other organisational stakeholders). All participants gave informed consent as defined by the university ethics policy, which reflected that of the ESRC (Economic and Social Research Council):

*“Freely given informed consent entails:*

- *giving sufficient and appropriate information about the research, to allow participants to make a meaningful choice about whether or not to take part*
- *ensuring that there is no explicit or implicit coercion, so prospective participants can make an informed and free decision on their possible involvement.”*

*(Economic and Social Research Council, 2018)*

All interviewees had to give consent to involvement in the research by first reading a participant briefing (Appendix A), and then by signing a consent form (Appendix B). Also, following the interview, all interviewees were given the contact details of the principal researcher via a debrief form (Appendix C). Interviewees were also briefed verbally before their interview, that they could withdraw from the study at any time, and if they wished, could be provided with a transcript of their interview. One interviewee exercised this option. In general interviewees gave the impression of being very forthcoming, and expressed little concern over the ethical implications of participation in this manner. Notes taken during the interview were made available for the participant to see immediately after the interview was concluded. This was for transparency reasons, but also formed part of the ‘member check’ process (see section 5.10).

To avoid potentially inherent levels of deception associated with participant observation techniques (Hoyle, Harris, & Judd, 2002), participants in meetings were asked if it was possible for the researcher to take notes during the meeting, and all participants would have to agree

before observations could take place and the data be gathered and utilised for research purposes. All observation sessions were closed to the general public, functioning in the space of the service club meeting in order to maintain the notion of informed consent from participants. This was a restriction that prohibited observation of service club action within the public sphere, as it can be argued that informed consent would be impossible to obtain from all individuals within a public environment. This was factored into the research design and in line with the Aston University ethics policy. Although this impaired the scope of the research, attempts were made to establish accounts of publically visible action via interview data and documentary evidence gathered. Discussions in the observation sessions conducted also alluded to the public action of service clubs, for example through the organisation and running of charity events.

Wider ethics must also be considered with research projects in the current environment. Forty of the forty two interviews were conducted 'face-to-face' (two were via telephone) and required travel to and from the venue, which was of the interviewee's choosing. Where possible public transport was used and travel by foot preferred due to economy and environmental considerations. Lower carbon modes of transport were also considered and utilised as often as possible for dissemination of this research at conferences and other presentation outlets.

## 5.8 Data Collection Methods – Field Work

As discussed above, this study employed exclusively qualitative data collection methods, from a variety of sources. The following subsections detail the data collection methods employed in this thesis, together with a short discussion of their appropriateness for this research project.

All data collection was conducted in the United Kingdom, with a total of forty-two semi-structured interviews being conducted in various areas of the country, determined by access and a consideration for representative sampling. Documentary evidence was collected from service clubs willing to disclose such information, and also from publications available online or in the public domain. These sources of research data were also supplemented by participant observation sessions. The three data collection methods are outlined in more detail below.

### 5.8.1 Semi-Structured Interviews

Semi-structured interviews formed the majority of the research data employed in this study. This method is one of the most commonly used, both in the wider social sciences research, but also in qualitative research in accounting. The benefit of the more flexible format of the interviews allowed for an exploration of different issues and topics, and can be said to have facilitated the development of a theoretical contribution (see: Horton, Macve, & Struyven, 2008).

An initial pilot interview was undertaken with a service club member in order to establish the relevance of questions and identify potentially pertinent issues. Forty two interviews were conducted in total. Twenty-seven of these were with members of service organisations (Appendix D). The remaining fifteen interviews were conducted with external stakeholders to service clubs, in order to get an external perspective as to the accountability relationship between them and the service club(s) they were involved in (Appendix E). Access to interviewees was obtained via a process of first approaching service clubs via email communication, and then through snowball sampling, capitalising on contacts made through initial meetings and access (see: Baxter & Chua, 1998). The total number of interviewees and their categories are shown in the below table.

*Table 5.1 – Interviewees by Category*

<b>Participant Category</b>	<b>Total Interviewees</b>	<b>Pseudonym</b>	<b>Position</b>	<b>Number</b>
Service Club Members	27	DR	District Representative	7
		FDR	Former District Representative	6
		CM	Club Member (non-district)	14
Beneficiaries	7	GMB	Grant Making Beneficiary	5
		DB	Direct Beneficiary	2
Donors	5	D	Donor	5
Local Government	3	LGR	Local Government Representative	3
<b>Total</b>	<b>42</b>			<b>42</b>

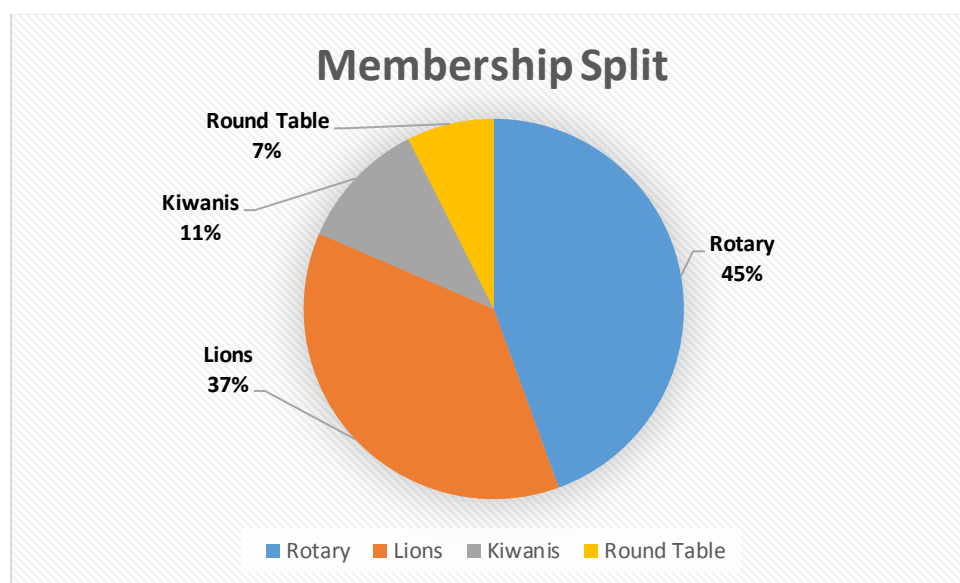
Interviewees were selected from district<sup>30</sup> and club levels of the service organisations covered (snowball sampling method accepted) in order to get a perspective on accountability from both of these two organisational levels. This allowed for a more comprehensive view regarding the internal accountability of the organisation as covered in chapter eight. Beneficiaries, donors and

<sup>30</sup> District level actors will still remain attached to a particular service club, in addition to taking on roles at district level. During interviews, district level (or former district level) interviewees were able to reflect on their experiences at district level, club level, and in transitioning/bridging the two levels, allowing for rich accounts in this respect to be obtained.

government were also interviewed via the snowball sampling method, again, so as to observe and reflect on both sides of the accountability relationship (accountor and accountee).

As for the twenty-seven interviews conducted with members of service clubs, a cross section of membership from the four service organisations detailed in chapter three was taken, in an attempt to gather broader perspectives as to the role, status and accountability of service clubs, as opposed to focussing on single or multiple case studies. The respective percentage of interviewees drawn from each service organisation is shown in the below chart.

*Figure 5.3 – Membership Affiliation of Service Club Member Interviewees*

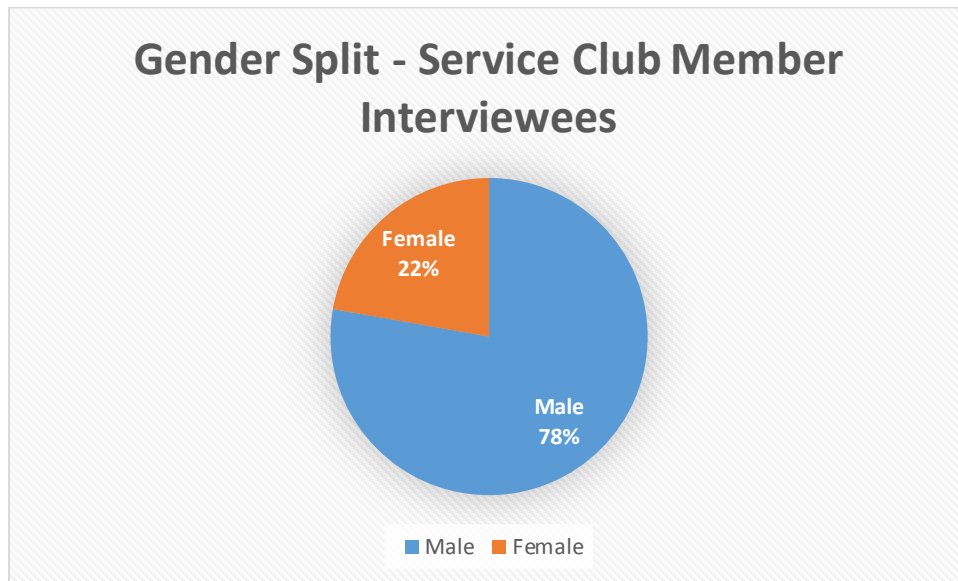


Representations of each service organisation in the sample were deliberately restricted so as no service organisation could constitute over fifty percent of the overall interviews undertaken. This is to maintain the benefit of using a cross-sectional approach, in that the data should attempt to reflect a broad sample of service organisations and not be biased towards one particular service organisation. Although Lions and Rotary constitute over eighty percent of the twenty seven participants drawn from service clubs, this can be considered a reflection of the membership numbers of these organisations within the UK, with Kiwanis and Round Table having significantly lower membership numbers than their larger counterparts. The gender of interviewees within the sample of service club members should also be noted. Again, although the relative dominance of male participants is visible in the below chart, this could be considered



representative of service club membership in the UK, with most of the service clubs represented in the study possessing a heavily male-weighted membership profile<sup>31</sup>.

*Figure 5.4 – Gender of Service Club Member Interviewees*



In addition to the twenty-seven interviews conducted with members of service clubs (district and club representatives), fifteen interviews were also conducted with representatives of external stakeholders of service clubs<sup>32</sup>, including:

- Five Donors
- Seven Beneficiaries
- Three local government representatives

Donors were often representatives of businesses based locally, who had chosen to support local service clubs via their corporate social responsibility (CSR) commitments with donations. These donations would often be cash, but could also be goods in kind for the service organisation to use or raffle/run competitions to raise money, with the goods as prizes. Beneficiaries came under two categories:

- Recipients of grants from service clubs (often local charities or other 'good causes')
- Recipients of direct action from service clubs (considered beneficiaries of altruistic activities undertaken).

<sup>31</sup> Gender issues with regards to member recruitment (and implications for accountability) are discussed in chapter six.

<sup>32</sup> Representatives from the Charity Commission were approached in the course of the study, however this did not result in their participation. This point is reiterated in chapter eight.

The associated differences in the nature of the donor-beneficiary relationship is recognised based on the mechanism for donation (grants versus altruistic action), and these differences along with their implications for the nature of accountability are covered in chapter eight.

Local government offered a potentially more complex classification problem, as in their position they could be considered to occupy a number of roles within an accountability relationship:

- Donor – if public money had been donated to service clubs
- Beneficiary – in that less state intervention is needed due to altruistic activity undertaken by service clubs in their area (e.g. maintenance of parks and gardens etc.)
- Proxy for micro-level beneficiaries – as representatives of the local constituency and its residents (who, in theory, should benefit from activities undertaken in the community by service clubs).

Therefore, local government perspectives were considered in terms of different accountabilities that could be said to exist between them and service clubs (see chapter eight).

The opinions of these interviewees (external stakeholders to service clubs) was sought in order to allow for a more balanced account of external accountability relationships to be established, rather than simply relying on the accounts given by interviewees who held service club membership. As accountability can be said to take place in a relational form between two or more parties, this allowed for both accountant and accountee perspectives within these external accountability relationships to be considered.

A standard set of questions were asked of all interviewees who held service club membership, which consisted of eighteen separate questions, grouped loosely into topics, to facilitate logical progression of discussion. These topics included, inter alia: member perspectives/rapport building, internal financial accountability, hierarchy and structure, assumed ethical values, beneficiary activity and local government liaison/involvement. These questions are shown in Appendix G. Despite the breadth of topics covered, interviewees tended to elaborate on certain elements of the set topics, and in some cases move into more 'free-form' discussion (Wilson, 2014). Flexibility was employed by the interviewer in this regard, in order to ensure the richness of the data in terms of depth was captured, and balanced with covering a suitable breadth of topics with regards to service organisation accountability and governance. 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 both internally within service organisations, and to

external stakeholders, in addition to their perceived issues in the organisation (see Appendix G), and thus map to the research objectives outlined in Chapter one. 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 promote openness, and to avoid the associated 'blame game' (see: Hood, 2007; Messner, 2009) conception of accountability that is often associated with asking questions regarding such an issue. Interviews took place at a variety of locations, all of which were of the interviewees' choosing. This was with the aim of promoting an environment where the interviewee felt comfortable, and formalities that could potentially prevent interviewees from expressing themselves fully were relaxed. The principal researcher was dressed casually for each interview, in line with the cultural context in which service clubs operate (Arksey & Knight, 1999), again to promote a more relaxed environment where participants could express themselves more easily.

Hayes and Mattimoe (2008) assert that both audio recording and manual recording of interview data can result in positive research outcomes. In this research, all interviews were audio recorded and fully transcribed. This allowed the researcher to compile fully transcripts for each interview (some with the aid of an external transcriber), which in turn, allowed for qualitative coding to take place of the data recorded, and not simply from notes, which can be considered an alternative to recording and full-transcription. Note taking was also conducted, in order to ensure a 'back up' existed if audio recording failed for any reason (Arksey & Knight, 1999). This did not happen however, but notes were still useful in highlighting key issues raised by interviewees.

### 5.8.2 Documentary Collection

Documentary evidence played a key supporting role in this study, with insight gained from a number of sources. Some were obtained from the service organisations that the clubs in the study were affiliated to, while others were produced internally within the participating clubs. These documents served a number of purposes in the overall enhancement of the findings of the study. 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. This approach helped in the formulation of interview questions, and aided the researcher in building rapport with participants, via a level of 'specialist knowledge' that is normally only available to those inside these particular organisations. This also assisted with sense-making processes on the part of the researcher during observations sessions (see: Howitt, 2016). 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, along with external beneficiary activities that clubs undertook. Finally, documents produced from within the individual clubs assisted in the formation of interview questions, but also to establish what artefacts in this regard were potential influences that shaped accountability within the club, and externally to other stakeholders.

These documents allowed for a comparison between notions of accountability contained within them \*from the authors, often at higher organisational levels), and the more visible notions of accountability displayed at grassroots level by more rank and file members, this highlighting tensions between clubs and the rest of the organisation (internal accountability) and establishing notions of accountability for external stakeholders (external accountability), in line with the research objectives and questions outlined in chapter one.

Documents used in the analysis included:

- Members' magazines from the central (national/international) level of the organisation, containing articles/stories about that respective service organisation's activity and messages from senior individuals to members (e.g. RIBI<sup>33</sup> president's message). These magazines were obtained from members and dated from October/November 2016 to June/July 2017.
- Members' magazines from the district level of the organisation. These were quarterly publications that dated from Autumn 2013 to Summer 2016. They follow a similar format to the magazines from national/international levels of the organisation, but focus on the district where clubs were based.
- Various documents from online sources and from participants, which detailed content such as appropriate codes of conduct for members, club constitutions, guidance for starting new clubs etc. A guide for newly elected presidents of clubs was also included in the sample of documents. These documents helped to establish understanding regarding the internal aspects of responsibly and accountability, which members may feel they have a duty to fulfil, for example to a code of ethics for members to follow as part of being a member of a service organisation.
- Documents produced internally within service clubs. These documents include club newsletters and event flyers, along with more official documents such as a statements

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<sup>33</sup> RIBI: 'Rotary International Britain and Ireland'

of accounts and meeting agendas which gave insight as to notions of accountability associated within the club level of the organisation.

These are summarised in table 5.2, along with the issuing body ('generating level' of the service organisation), and are also categorised and dated.

*Table 5.2 Summary of Documentary Sources Used*

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
<b>Total</b>			<b>47</b>	

The range of documents covered gave scope for different themes to be observed in the analysis (due to their differing nature), and played a supporting role to the other qualitative research methods utilised. In addition, documents produced at higher hierarchical levels within the

service organisation allowed for insight into more strategic level communications that were disseminated down the organisational hierarchy.

### 5.8.3 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. It should also be noted that during the study, the researcher was invited to join one of the service clubs taking part in the study (affiliated to Rotary International), and this invitation was accepted, giving access to a significant number of meetings and allowing the researcher to be a full participant in such meetings. This also allowed the researcher to undergo the induction process which Rotary members undertake before becoming a full member. The induction of two new members of Lions Clubs International was also witnessed.

Before meetings of other clubs in the study, the researcher obtained permission to observe the meeting, and to participate in these meetings actively from the respective chairperson and those individuals present, which was granted on each occasion<sup>34</sup>. 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, due to the aforementioned informal trust structure inherent within service clubs and their membership. 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. This helped the researcher understand the relatively unique context of service organisations as charitable organisations, and also contributed to the research findings in terms of the nature of accountability that existed within the service clubs observed. The immersive experience also allowed for the researcher to obtain a better 'feel' of what service club membership represents, in terms of practices and attitudes held by participants (Atieno, 2009).

This ethnographic element of the data collection methods can be said to support the interpretivist ontological stance adopted (Atieno, 2009), and could be considered one of the fundamental ways to understand different cultural settings (Silverman, 2010, 2014), via a more

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<sup>34</sup> Often the notion that the club could 'learn' from my cross-sectional experience of undertaking the study across different clubs and affiliations was expressed.

emic perspective (see: Eriksson & Kovalainen, 2008; Morales & Lambert, 2013). In this case it is not the differing nature of culture in transnational settings (see: Hofstede, 1998, 2011; Hofstede et al., 1991) that presented this obstacle to the researcher, but the inherent culture within long-established, charitable organisations (cf: Pettigrew, 1979) previously founded on principles similar to fraternal orders (Charles, 1993; Putney, 1993).

More specifically with respect to achieving the research objectives and answering the research questions posed in Chapter One, participant observation sessions played a number of roles within the overall 'rich tapestry' of data within the study. Primarily, it offered a space outside that of the interview, where potentially members could act in more natural ways (presence of the researcher accepted), and this functioned as an attempt to discover more held notions of accountability and behaviours that could not be witnessed via interview<sup>35</sup>. When combined with the other two qualitative research methods employed, the opportunity to complete a more in-depth study into UK service club accountability was made possible.

## 5.9 Data Analysis Methods

Interview transcripts were subjected to data reduction techniques in order to allow for manageable analysis and to identify key themes to the research (Miles & Huberman, 1994; O'Dwyer, 2008). A multiple level (Lee & Lings, 2008) thematic (Saunders, Lewis, & Thornhill, 2016) manual coding process was utilised as outlined below in order to effectively distinguish different themes present within the data for exploration, and their underlying effects on the organisations and their actors. Manual coding was selected on the grounds that it can offer the researcher more freedom in terms of using their own intuition in identifying ambiguous words or meanings within the data (Jones & Shoemaker, 1994)<sup>36</sup>. This was beneficial to the analysis process due to the unique nature of service clubs in terms of language used (see section 5.10 regarding reliability and validity in qualitative research), which required specific understanding as to the context in which it was being applied. Marginal notes (Miles & Huberman, 1994) also were utilised for the researcher to record initial thoughts and feelings upon reading interview transcripts.

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<sup>35</sup> For example, particularly in chapter six, prejudices in behaviour exhibited in the service club meeting environment were unlikely to have been observed via interviews or other methods.

<sup>36</sup> De Loo and Lowe (2012) highlight the potential downsides to this flexibility in interpretation of 'rich' data collected via interviews, referring to Alvesson's (2003) metaphors of interview interpretation to demonstrate this.

### 5.9.1 Initial Data Reduction

Initial data reduction techniques (O'Dwyer, 2008) were utilised prior to formally coding the interviews. This process included re-listening to the tape recordings alongside the respective transcript, and comparing this to notes made during the interview, which were labelled at the approximate time they occurred on the recording. Additional notes and reflections from the interview date were also reflected upon. This initial stage allowed the researcher to re-familiarise themselves with the data, and reflect on initial themes present, without entering the process of coding, enabling the researcher to get a general 'feel' of the data and begin the process regarding derivation of findings (see: O'Dwyer, 2008).

### 5.9.2 Organisational Codes

Organisational codes allow for a broad descriptor of the interviewee to be applied as a bona fide code within the overall coding process (Lee & Lings, 2008). These allow for differences in the nature of respondents to be recognised, based upon the nature of the respondent, for example, their gender, their position in the organisation etc. Distinctions between district representatives (past and present) and non-district representatives was one practical way these codes were utilised in the study, to observe differences in responses that could be potentially based upon such roles. This additional level of coding allowed for these insights to be closely related to the demographic of the individual interviewee<sup>37</sup>, and provided useful context for their responses, but should be considered a starting point for the coding system employed.

### 5.9.3 Descriptive Codes

This second stage of coding of the interview data involved using broad themes to code the interview data. Lee and Lings (2008) state that "A descriptive code simply describes what's going on in a piece of text" (p. 245). This stage is often considered the first stage of coding, and whether organisational coding represents the first true level coding can be considered to be somewhat arbitrary. The broad themes included, inter alia: Accountability, Membership, Public Relations and Structure. These broad themes were established partly from persistent themes in the data and partly from theory, providing an approach which attempted to balance purist inductive methods (such as commonly associated with grounded theory) with a pragmatism informed by theory on accountability both in general and in charitable settings. This allowed for the reflexive nature of theory and what is loosely termed 'real life' in the previous chapter (see

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<sup>37</sup> See chapter six. Gender in particular was a persistent theme in interviews and, although this study does not explicitly focus on the perceptions held by different genders, this level of coding assisted with both male and female (genders represented) perspectives on issues such as gender and wider diversity.



Figure 4.1) to be captured in the analysis. These broader themes offered an introductory base for more detailed levels of coding to be applied to the data.

#### 5.9.4 Interpretive Codes

Interpretive codes were applied in order for interpretations of the data beyond simply content (Lee & Lings, 2008) to be recognised, in line with the interpretivist epistemological stance taken by the study. Examples of this included when interviewees attempted to justify the motivations for their actions in terms of accountability, and what had influenced them, e.g. a notion of 'felt accountability' (O'Dwyer & Boomsma, 2015), or hierarchical motivations to disclose accounts. At this level of coding, themes emerged as to the underlying nature of accountability and other issues identified in the descriptive coding stage, such as the influence of localism for example (see chapter eight).

#### 5.9.5 Pattern Codes

Pattern codes were applied in order to identify underlying patterns (Lee & Lings, 2008) in the data, along with associated themes such as the tension exhibited between district and club levels (see chapter seven). The emergence of patterns in the data, in particular to what service club members cited as the biggest issues facing their organisation, allowed for linkages between themes identified at the interpretative coding stage and interpretations identified in the data. An example included that of lack of financial skill of members and declining membership numbers (see chapter seven). Overall this four stage coding method allowed themes to be observed by recognising different levels of complexity and categorisation, and allowed depth and precision in the overall analysis process.

#### 5.9.6 Data Display and Interpretation Process

Data display involved taking the data following the data reduction process, and displaying it in a logical and organised manner (Miles & Huberman, 1994; Sekaran & Bougie, 2013), in line with the identified coding system. Initially, manual data display also took place via hand written notes and mind maps displayed on a white board, with linking themes from the data displayed. This was largely based upon the marginal notes to interview transcripts, but also influenced by the analysis of documentary data and observation sessions.

Coded interview data was also displayed via an excel file (containing a series of spreadsheets), with tabs for each board theme identified, and sections of the text that had been coded in line with the tab heading occupying a line on that particular sheet, with the interviewee and time on the transcript being displayed alongside it, along with a space for reflection on the part of the reviewer. Sub codes were also assigned to these quotes, in separate columns, which could

be filtered into categories based on the level of code required. This meant that items that had been coded in a certain way and at a certain level (interpretive, pattern etc.) could be quickly accessed. In particular, this method allowed for links between themes and recurring issues throughout the data to be grouped easily and compared with each other during the analysis.

#### 5.9.7 Other Qualitative Analysis

Documentary evidence and notes taken during participant observation sessions were also analysed as part of the data analysis process, but played a more supportive role in drawing conclusions when compared to that of interview transcripts. Documentary analysis and notes taken from participant interview sessions were subjected to thematic analysis, based on their content and relation to the themes identified in the interview transcripts. In particular, documents often provided evidence of structures in place within the service organisation, with observation sessions offering analysis more tailored to identifying underlying themes and service club member perspectives. Combined with interview data, this allowed for a rich picture of accountability to emerge, with different perspectives identified from different hierarchical levels of the organisation, and also within the clubs themselves.

#### 5.10 Evaluating Reliability and Validity in Qualitative Research

Lincoln and Guba (2000) highlight the necessary links between research paradigms and the validity of qualitative research, highlighting its paradoxical nature in that it is difficult to attribute traditional ideas of validity to some research paradigms (such as interpretivism), yet this issue also cannot be dismissed or ignored (McKinnon, 1988). Reliability in a research context refers to “demonstrating that a study can be replicated with similar results” (Berry & Otley, 2008, p. 236). The nature of interview based research (and that of qualitative methods as a whole) is that the researcher will interpret their data in potentially different ways than if another researcher had the same data (De Loo & Lowe, 2012), which carries implications for reliability. Whether this is something to be embraced, contributing to the rich tapestry provided by conducting fieldwork and utilising a qualitative methodological approach is open for debate (see: Alvesson, 2003; De Loo & Lowe, 2012).

Validity refers to whether the “conclusions drawn in research give an accurate description or explanation of what happened” (Eriksson & Kovalainen, 2008, p. 292), and can be considered a key aspect to all research, in particular that of qualitative research. Internal (contextual) and external validity still remain applicable concepts, with contextual validity referring to how

credible the evidence is and so too the conclusions drawn from it (Ihantola & Kihn, 2011; Ryan, Scapens, & Theobald, 2002), with respect to authentically representing the views of the participants. In qualitative research, internal validity, or that concerned with causality (Bryman, 2008) is disregarded to the large extent, in preference to establishing more in-depth analysis and arguably allowing greater consideration for external validity in this regard. The trade-off researchers face between that of developing 'richer' understandings via more qualitative research methods and analysis, and that of generalisability to the population from more quantitative measures represents a potential dilemma in general research design and analysis.

Drawing on Guba and Lincoln (1994), a reflective approach was taken throughout the research to assessing its quality, as a supplement to the positions of reliability and validity, as commonly applied in qualitative research. The researcher also spent a substantial time in the field, which McKinnon (1988) suggests as a potential way of reducing "observer bias" and "observed caused effects" (p. 40). Constructs of credibility, transferability, dependability and confirmability (see: Bryman & Bell, 2011) were frequently reflected upon both by the researcher, but also within the supervisory team<sup>38</sup>, and via processes such as that described in the following paragraph.

Practically within this study, 'member check' (see: Eriksson & Kovalainen, 2008) was a technique employed throughout in order to help ensure the unique context of service clubs was consistently observed and interpreted as authentically as possible. In particular, this was useful when attempting to use the internal language that was adopted by service club members. For example, the term 'District' employed in this study was considered synonymous with the district level of the organisation, and its representatives. At a deeper level, interpretations covered within the study were checked throughout, with regular consultations with service club members during the writing up stage of the research. Although an interpretivist study, this promoted the establishment of shared notions of 'truth' (or possible truths) which in turn, facilitated the enhancement of the validity of the research, albeit limited to the capacity for qualitative methods with respect to reliability and validity. Members who had not necessarily been participants in the study, but had the necessary experience to comment on the validity of such interpretations, along with participants were free to question and express their opinion regarding assumptions and meanings derived from the research (Willig, 2008). This assisted in promoting the credibility of the research findings (Bryman & Bell, 2011).

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<sup>38</sup> An example of such emerged with the data discussed in chapter six, where it was raised that potentially some normative bias on the part of the researcher may have entered the analysis (political standpoint, personal ethics etc.). This reflective process was carried throughout the study.

In addition to the concerns already outlined, the achievement of 'data saturation' should be sought within qualitative research, as not doing so can undermine validity of said research (Bowen, 2008; Fusch & Ness, 2015). The term 'data saturation' refers to when, in theory, no new themes emerge from continued data collection (Mason, 2010). The potential therefore for this to be disputed arises surrounding the question of whether saturation can ever be achieved, with the potential for new, uncovered themes to emerge being highlighted by Strauss and Corbin (1998).

Within the study undertaken in this thesis, themes started to become common between interviews as more were conducted. At the stage in which the twenty-seven service club members were interviewed, it was deemed unlikely that new themes pertinent to the achieving the research objectives (as outlined in Chapter one) would emerge. Similarly, this continued as external stakeholders to service clubs were interviewed. Although deeper documentary and participant observation analysis could have been conducted, and potentially more issues explored, it was deemed, after consultation with the supervisory team, that sufficient depth with regard to achieving the research objectives outlined in chapter one, combined with the more supporting role of these respective research methods, that the level of data collection was sufficient for saturation within these boundaries to have been established.

### 5.11 Conclusions

This chapter has outlined the epistemological, ontological and methodological underpinnings of the research conducted in this thesis. The research methods demonstrated in this chapter are intended to outline the practical research approach that this study has taken. Emphasis is placed on the individual perspectives of the research participants and how they construct their own sense of 'reality' (Berger & Luckman, 1971), in turn leading to a rich description of the issues and accountabilities present within UK service clubs. These perspectives will be interpreted via the use of the theoretical framework outlined in chapter four, relating the data to how accountability has been theorised previously within the theoretical framework, and what implications this carries for organisational accountability within UK service clubs and wider civil society/charitable organisations. Consideration has been given to validation issues and research ethics employed in order to ensure the research has been conducted in an ethical manner and of the appropriate rigour desired of academic research. The following chapter begins the description of the empirical data analysis within this thesis, in particular, documenting the mode of operation of UK service clubs, and the issues they currently perceive to face in their operation within modern civil society.

## Chapter 6 - The Current State of UK Service Clubs: 'Reassuring Rituals' and Ensuing Challenges

### 6.1 Introduction

This chapter draws together empirical data relating to the state of service clubs and service organisations within the United Kingdom. Insight from the context described in chapter three is used to explain the role and nature of service clubs, along with issues they face, which impact on their accountability both internally and externally. This chapter therefore seeks to contribute towards the research objectives outlined in chapter one via suggesting contextual underpinnings and influences to accountability both of an internal and external nature in service clubs, in particular, contributing to research objective one as detailed in section 1.5 of chapter one.

Section 6.2 details insights from the operation of service clubs, namely how they function via a series of meetings and committees, and is largely based on data drawn from participant observation sessions. Wider issues that service clubs face in the current age are discussed in section 6.3, inter alia: membership decline, poor public awareness and organisational inertia (see: Hodgkinson & Wright, 2002; Miller, 1994). Section 6.4 of this chapter draws conclusions from the issues identified from the data, and proposes linkages between these issues both in themselves and to the potential effect on the overall accountability of service clubs to their respective stakeholders.

### 6.2 Mode of Operation

Service clubs operate with relational commonality regardless of affiliation, in terms of holding meetings on a regular basis, in order to both allow members to socialise and organise their respective activities (Charles, 1993). These meetings are usually held frequently, normally on a weekly or fortnightly basis. Club members may also meet outside of these times, either socially, or more privately, in order to have a meeting where visitors (non-members) are not present<sup>39</sup>. Meetings tended to follow a similar structure each time they were held, with a typical service club meeting being outlined in subsection 6.2.1.

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<sup>39</sup> Such private meetings may consist of internal specific committee meetings e.g. youth committee, or more general management committee meetings such as the 'club council' in the case of Rotary. Members who do not occupy a committee position will not generally attend such meetings, however due to the low membership numbers present in some clubs, these may revert to an 'open invite' nature.

### 6.2.1 The Service Club Meeting – Rituals of Bonding and Reassurance

From the observation sessions of service club meetings undertaken in this study, it could be observed that service clubs followed a relatively rigid structure in how they conducted their meetings. This varied depending on affiliation, with each service organisation recommending a different structure to its members at club level to utilise. Individual clubs within particular service organisations also had subtle variations from their counterparts, despite sharing an affiliation to the same service organisation (an example of autonomy and some lack of homogeneity between clubs).

A typical service club meeting (where a meal is taken) could consist of the following agenda<sup>40</sup>:

- (Bell rung by Chair – usually the President of the club).
- President addresses the club with a standard welcome.
- All rise. Grace taken (often monotheistic<sup>41</sup>, followed by ‘amen’).
- Food taken via a buffet or service (approximately thirty minutes). Casual conversation held between members while eating.
- (Bell rung by Chair).
- President calls on a chosen member to give the ‘Loyal Toast<sup>42</sup>’. All rise. A chosen member will make a toast to ‘The Queen’ (in the United Kingdom), and other members and visitors present are expected to participate in such a toast.
- President calls on those present to pass ‘greetings from clubs visited’<sup>43</sup> onto the rest of the club.
- President asks members for club announcements, and said announcements are heard from various members of the club. Examples of these may include communications from the hierarchical structure of the organisation (e.g. national or district levels), or announcements from members regarding charitable activities undertaken in the period since the last meeting.
- An invited after dinner speaker will give a short presentation. This may be someone from another affiliated club, district level of the organisation, or an external person.

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<sup>40</sup> This was the actual agenda taken from one of the observation sessions.

<sup>41</sup> Graces that were used would often include the word ‘Lord’ or ‘God’ referring to a spiritual higher power consistent with monotheism. This can be linked to the Christian origins of service organisations (Charles, 1993).

<sup>42</sup> The ingestion of liquid, frequently alcohol, as an expression of honour or goodwill, in this case to Her Majesty the Queen of the United Kingdom, Elizabeth the Second.

<sup>43</sup> Often members would visit the meetings of other clubs as well as their own. This was encouraged by the organisation, again often under the heading of ‘fellowship visits’.

Often this may be a charity presenting their cause with a view to receiving a grant (see chapter eight) from the service club in question.

- Questions put to the speaker.
- Should a speaker not be present (or spare time available), then this time is often dedicated for 'fellowship' (see: Charles, 1993; Levy, 1978; Moffat, 1947).
- Meeting is closed by president.
- (Bell rung by President)

The above forms the standard meeting agenda for one of the service clubs participating in this study, and can be considered a typical format, applicable in large part the majority of service clubs. This is with the exception of Lions, who although following a similar format, do not take a meal during their meetings. What can be seen is that despite not following the biblical rituals undertaken by the freemasons and other fraternal orders during their meetings, service clubs have effectively developed rituals of their own, through their mode of operation. Ritual in this instance, although potentially being defined in a number of ways, can be seen as the repeated sequential activities by which, social relationships become stylised, conventionalised, and prescribed (Pettigrew, 1979), effectively helping forge the grounds for socialising forms of accountability (cf: Roberts, 1991; Roberts, 1996, 2001b) to form. These rituals are practised on a regular basis, and therefore can be said to be ingrained in the methods and style of service club operation. The participation in dining together could be argued to constitute a ritual in itself (see: Dacin, Munir, & Tracey, 2010; Di Domenico & Phillips, 2009; Driver, 2008; Plester, 2015), by which members internalise the social norms observed and practised by one another in the process of eating together in a social setting. This process of dining together may also, *inter alia*, form the basis for social relations between members (Chow & Hsung, 2002; Plester, 2015), perpetuate organisational exclusivity (Di Domenico & Phillips, 2009), influence cognitive perceptions of the organisation and internalise aspects of the organisation into the self<sup>44</sup>. Thus, the process of dining together can be related to these constructs of what service clubs represent.

Another key point in regard to these rituals, legitimised through the agenda of the typical service club meeting, is that all four service organisations covered in this study claim to be non-political (in terms of partisan politics – see codes of ethics in chapter three), and also non-religious. However, these two themes can be said to have a presence within the structure of a typical

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<sup>44</sup> Bakhtin (1984) postulates how the literal ingestion of food represents the internalisation of the external environment into the self.

service club meeting. Toasting the Queen could be considered a political statement, an endorsement of monarchical government, or (most likely) the monarchy in its constitutional form. Likewise, the participation in 'grace' in which almost all those observed used the expression "Lord", implying a monotheistic slant and this can be considered a testament to the Christian nature of these organisations as they were founded<sup>45</sup>. Religious rituals have been linked with sustaining social order within communities (Durkheim, 1964; Silverman, 1972), and in this instance, promoting bonding between members of the club.

Members of service clubs were mixed in their perceptions of these rituals, with some even denying that they had rituals, referring more to the biblical style rituals undertaken by freemasons and other fraternal orders (cf: Cohen, 1971) that did not feature in their meetings. The below quotation from a member highlights the somewhat covert nature of ritual present within operation of clubs, as the member first denies the presence of ritual, but then goes on to describe the ritualistic processes that they cite as potentially being a barrier to facilitating the process of new members joining the club:

*"There's no rituals."*

**(GMB1)**

*"The fact that you have a bell to start a meeting. The fact that you have titles, I'm President Elect for next year and I've already said I don't want to be called Madam President, if that is what they call me, I don't know... I don't think the chains add to anything, and the language in the meeting, although ours is a fairly relaxed club in many ways. Interesting, when I go around doing presentations of course in other clubs I get a view. The whole sort of, where you talk about ('membership title'<sup>46</sup> X), or you have a 'Sergeant-at-Arms', what the hell's one of those? (That) sort of thing."*

**(GMB1)**

The presence of ritual within the operation of service clubs can be said to satisfy a number of functions. Rituals and traditions such as those described in the above typical structure of a meeting, allow members to partake in actions that have been practised since the foundation of their club, or their service organisation since its formation. This reminder of the longevity of their organisation through the practice of time-honoured rituals can seek to reinforce the practice of such rituals, and further legitimise the existence of the organisation in its current form (see subsection 6.3.5). This also, in effect, actively reproduces the organisation in its current form, renewing its identity to the members who participate in such rituals, and

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<sup>45</sup> This could also be a reference to the basis of service clubs in fraternity, with many fraternities maintaining the belief in a 'higher power' or 'supreme being' as an entry requirement.

<sup>46</sup> Examples would include: 'Rotarian (name)', 'Lion (name)', etc.



promoting the growth of binding social norms (Coleman, 1990; Habermas, 1971; Roberts, 1996) and associated social bonding of members through the mutual practice of these activities.

Participating in ritual encourages bonding within social groups, as the collective action places emphasis on the unity of the group in question (Durkheim, 1964). Practically within the dub, the undertaking of ritual by both older and younger members could help to reproduce the symbolic organisational ethos within membership, from one generation of members to another (Fiese, Foley, & Spagnola, 2006). Thus, these practices and behaviours can be said to be part of the socialisation process of becoming and sustaining membership of a particular service dub, promoting the formation of socialising forms of accountability (Roberts, 1991, 1996) between members (see chapter seven).

The downside to such practices as ritual is that to those outside the group<sup>47</sup>, it potentially offers little in terms of appeal, and may in fact cause them to be put off interacting with the group in question<sup>48</sup>. This is partly due to the fact that the ritual carries specific meaning to those inside the group i.e. the members of the service club, and those who share similar internalised value and belief systems, acquired via the socialisation process. The rituals will naturally carry different meanings for those not socialised into service club membership and therefore such individuals will interpret and these practices in a different way, and construct different opinions of them (Silverman, 1972). Therefore participating in such ritual which does not conform with particular the individual's held values and beliefs would subject them to a form of ethical violence (Butler, 2005), in the form of giving an account of themselves as being in agreement with value systems and beliefs (being practised by the club) which are not necessarily their own, for the sake of conformity with the rest of the group, and thereby committing violence against the self. The ethical codes (see chapter three) employed and practiced by service clubs could be argued to make it more difficult for conflicting opinions to be aired, as this could be seen as confrontational and against the 'spirit' of service organisation membership. The second quote as detailed above reflects this more practically, as an obstacle to attracting those from outside of the organisation to become members (see section 6.31). The implication that follows this observation is that service organisations may face issues attracting new members, due to the relatively narrow appeal of their procedures in terms of sections of the populace that the

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<sup>47</sup> Practically for service clubs this could include (both prospective and current): donors, beneficiaries, the general public and prospective members.

<sup>48</sup> It is however accepted that such activities may be equally appealing to some prospective members, but potentially in a more niche section of society.

organisation and its perceived values and practices (practised through ritual within the club) effectively has.

The practices and rituals undertaken during service club meetings could also be said to appeal to those who are more conservative in their views, as monarchism, religion and regalia (associated traditionalism) could be said to appeal more to those who hold such a personal socio-political stance. This was embodied in one statement during a meeting where a member expressed the relative political isomorphism of their respective service organisation in this regard, remarking that: “(service organisation)’s hardly the hotbed of socialism is it?”. This presents a number of issues for service clubs and their future, as these practices convey their perceptions as to their identity to those outside of their respective organisations, who reside in wider society. Challenges as to how to make service clubs appeal to those individuals who carry different stances than those that are constructed (as to the values and belief systems traditionally adopted and practiced by service clubs and service organisations) will affect the continued longevity of service clubs within the UK and globally, and how effectively they can execute their claimed values of inclusivity.

#### 6.2.2 Regalia and Perceived Representations

*“You see, from the Utopians’ point of view - apart from a few who’d had occasion to go abroad – all that splendour was merely degrading. So they reserved their most respectful greeting for the least distinguished members of the party, and completely ignored the diplomats themselves, assuming from their gold chains that they must be slaves.”*

*(More, 1974, p. 88)*

During a standard service club meeting or other gathering (charter dinners etc.), various artefacts will be on show for the duration. This will include the club charter, and other artefacts that the club will have accumulated over its existence<sup>49</sup>. These items could be considered facets of ritual structure (Rook, 1985), supporting the associated more kinaesthetic aspects of the rituals undertaken. Often meetings will begin with a bell (usually inscribed with the specific service organisation that the club is affiliated to), and other items such as lecterns will display the logo of the service organisation that the club is affiliated to. Members within each club are expected to wear their respective pin badge, denoting their affiliation to their service organisation. More distinguished members of the club would often wear other badges,

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<sup>49</sup> Examples included inter alia: banners denoting different clubs which had been exchanged with their own, wooden boards listing previous presidents and ‘pull-up’ banners detailing the mission and objectives of the service club/organisation.

celebrating for example: the anniversaries of their service organisation being founded, a particular District Governor's badge, or for sustaining membership<sup>50</sup>.

It was however noted that in some clubs it was left up to members to decide whether they wore their badge or not. Opinions were expressed as to whether it made any difference whether members wore these badges or not, with some seeing it as an unnecessary formality:

*"I don't necessarily like this, but we have various gongs and medals and stuff that are handed out, for one thing or another. . . I just don't think it really fits in with the modern world. When I was President of (service club), because it's a very old club, I had a massive chain, which is the size of, have you seen the District Governor's? Exactly the same, it would have rivalled the District Governor's!"*

**(DR3)**

General attitude towards regalia was mixed amongst respondents. Some members disliked the whole idea of regalia, and thought that their organisations could do without it. A high ranking district level official expressed this viewpoint:

*"Now these are all medals, it's very nice to be given these things and thank you very much, because people appreciate what you've done and all of that. But I think sometimes a lot of people use them to hide behind. 'You can't argue with me, look at all my finery and gongs, go away you peasant'. I'm afraid you will see that sometimes. . . I don't like (regalia), I don't think that's necessary . . . some people let that go to their heads a bit."*

**(DR3)**

Regalia can be considered linked to the ritualistic operational nature of service clubs, effectively functioning as an artefact (along with charters, items bearing the symbol of the service organisation etc.) of the organisation and a component of ritual in itself (Rook, 1985). Whether the undertaking of ritual and display of physical artefacts such as those described work overall as a benefit to the organisation or in fact work against it in terms of conforming to a modern expectation of image and operation is a question to be addressed by service organisations, as they seek to refine their image for the twenty first century.

### 6.3 Ensuing Issues with Service Club Membership

Being an early twentieth century invention, service organisations and their clubs can be argued to have existed throughout a period of rapid social change from their inception up to the present day (Giddens, 2001). This presents issues for service organisations in their role as a civil society organisation, such as 'keeping pace' with rapid societal changes in terms of lifestyle changes,

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<sup>50</sup> This term was applied to members of Rotary clubs, who contribute \$100 a year of their private funds towards the Rotary International Foundation. Kiwanis and Lions operate similar schemes.

the changing roles of men and women in society, and the growth of civil rights movements. Such rapid societal change has presented service organisations and service clubs with a number of challenges that they currently face that will affect their operation, sustainability and the nature of their accountability to their internal and external stakeholders. The following subsections detail these issues from an empirical perspective.

### 6.3.1 Membership Decline

Declining membership numbers was considered to be one of the biggest issues that service organisations currently face by almost all interview participants, and also featured as a conversation topic during some of the meetings observed. This followed the trend observed in the United Kingdom, with civic participation and volunteerism showing a downward trend in terms of membership numbers (Hilton et al., 2012). Awareness that membership was declining, and more importantly that action was required to combat this issue, as it threatened the service organisation as a whole was a consistent theme. This issue seemed to be one of the most pressing for service organisations and their respective clubs, with documents and interviewees frequently describing membership decline as something that urgently needed to be addressed if the organisation was to sustain itself into the future:

*“at District Assembly I emphasised the need to increase membership, but also retain Existing Membership, not an easy task I know. Every year we hear this message and we need to hear it again as I believe Membership has never been more important that it is now, not just for (district) but for (service organisation) worldwide . . . we are losing members faster than we are recruiting.”*

***Service Organisation District Magazine, District Governor’s Opening – Autumn 2014***

*“That’s the big issue. (Membership) is dwindling, there’s no question. Everyone you talk to, different charters, they’ve all got the same problem. All trying different ways of attracting members to them you know. That’s the biggest problem you’ll realise of course, if you haven’t got the members the organisation dies. It’ll die from the grassroots.”*

***(CM13)***

The awareness of this as an issue exhibited by both district level members and ‘rank and file’ members of the organisation implies that the communication of this issue down the organisation happened, whether this was by official means or by more informal talk and word of mouth between members of different levels and clubs.

The declining membership issue was described as being a combination of two factors:

- The loss of current members.

- The failure to attract new, younger members to replace them.

Both of these contributory factors will be considered individually in the following subsections.

#### 6.3.1.1 *Loss of Current Members*

Reasons for losing current members were varied, however often interviewees cited the aging nature of membership as the main contributory factor:

*“Dying out. Literally dying out. We’re all getting very old. We don’t blow our trumpet loud enough or long enough, we don’t recruit hard enough, and if we don’t we’re going to die out. If you look at the general age of us now, we’re mostly above retirement age now. It’s sad.”*

**(CM5)**

The aging profile of membership could be said to be having a three-fold effect on the membership decline:

- Natural decline through deaths.
- Lower social impact as members are not physically capable of conducting the work desired by the organisation (work requiring heavy physical labour, long meetings etc.), and thus less chance to discharge accountability through their socially beneficial activities (see: Gray et al., 2006; Parker, 2014).
- Less appeal to the younger prospective members who find they have less in common, and networking opportunities<sup>51</sup> - a historically fundamental reason for service organisation formulation (Charles, 1993; Putney, 1993) are more limited with retirees.

Links to the organisation being attractive to individuals who had similar interests and demographics (in this instance age) could be seen in interviewee responses. One interviewee summed this up, citing that they didn’t necessarily see this as a problem for the organisation moving forward:

*“well firstly there’s nothing wrong in some ways of recruiting in your own self-image. Because early retired people in their late 50s early 60s who have a lot to offer, there’s no reason why you shouldn’t see that as your primary focus.”*

**(CM6)**

The above quote raises an interesting point as to recruitment strategy for service organisations and their sustainability in terms of maintaining and renewing their membership. From a practical point of view, older members who are retired in theory have more time for the

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<sup>51</sup> The rising popularity of social networking sites dedicated to formal business networking such as LinkedIn could also be influential when considering the diminishing networking aspect to service clubs.

undertaking of voluntary activities such as service club membership, and therefore may seem like ideal candidates, not having to endure the increasingly long workdays and commutes that those in employment face. They may also share interests with the current membership profile, therefore fitting in better and promoting bonding between members within the club, a key aspect of the concept of 'fellowship' as previously discussed in chapter three.

However, this attitude in terms of member recruitment may have negative implications for service clubs in terms of their overall development. By recruiting from similar demographics as they currently have, the diversity of membership has the potential to be reduced, and in turn, so does the overall image and outreach of a particular club, given that the members who are recruited move in similar social circles and have similar access to resources as their fellow members. This somewhat insular nature was reinforced in the language used by members, and in the below example from a district level member magazine:

*"We often talk about (service organisation) as an extended family, with all its branches and generations"*

***Service Organisation District Magazine, District Governor's Opening – Spring 2014***

The closeness of members to one another, (as referred to in chapter three) under the term of fellowship is summed up in the above statement. This suggests particularly strong social bonds between members, with a comparison to those shared by members of a family. However, this can also be taken to reflect the exclusivity of membership, and also how difficult it can be to recruit new members, with similar difficulties in the process of joining and being accepted into a family (be it through adoption or marriage). The use of this metaphor for a description of the membership profile of the organisation embodies both the relatively homogeneous nature of the membership, the tight bonds that exist between them and the representative barriers to those outside joining and being accepted.

#### *6.3.1.2 Failure to Attract New and Younger Members*

The recruitment process for members of service clubs was for the prospective member to be the recipient of a personal recommendation by a current member. This alludes back to the 'invitation only' nature of service club membership, taken from the early days of their existence. A typical experience in this regard was recalled by one interviewee, on how they became involved with their respective club:

*"I suppose really the thing started off along the lines of a business acquaintance who was quite a good friend, it was in a sense of, I wouldn't say doing him a favour, that's probably too strong a word, but because of the link with him personally I went along to that very first meeting and then I became a member so many months thereafter."*

**(CM7)**

This method provides issues for service clubs regarding their recruitment. By relying on the personal relationships of the members, reliance is placed on members having levels of social capital sufficient enough both in terms of how many contacts lie within their network (how developed it is), but also the adequate level of confidence and trust (Coleman, 1990) between the member(s) and prospective member, to actually take up the invitation and not potentially feel awkward at the proposition and reject the proposal. One interviewee who donated to a service club expressed the perceived 'closed shop' of joining:

*"They tend to be quite a closed community. If you don't know them, it's difficult to get in."*

**(D3)**

This point emphasises the perceived exclusive nature of service clubs, and outlines one of their difficulties when attempting to recruit new members. With declining social capital cited as an issue with Western societies (Putnam, 1995, 2000), the scope for individual networks to provide future membership growth is significantly reduced, and could be considered one of the causes of declining membership. Should a prospective member not already know someone in the club via their own personal network, they may be put off in expressing their interest to join. This results in prospective members being lost, and a recruitment avenue for service clubs that is not being utilised in some cases.

The rising age of membership was a prevalent theme in interviewee responses, and the need to recruit and retain younger members was clearly on the agenda of the service organisations. The following quote was taken from a district governor in one of the member's magazines included in the documents utilised in this study:

*"We've spent a lot of time talking about how to attract younger members to (service organisation) – but perhaps we haven't talked enough about why they don't stay"*

***Service Organisation District Magazine, District Governor's Opening – Spring 2014***

This quote demonstrates that recruitment and retention of younger members is considered a significant challenge for service organisations. In the same issue, the district governor

highlighted the increasing competition for leisure time, in line with the increasing demands on younger members:

*“There are young people who do join (service organisation). When they begin families, however, they often leave. It is not hard to see why. These are busy people who are already spending more time than they want to away from their families. No matter how much they enjoy (service organisation), they are not going to prioritise (membership) over their families.”*

***Service Organisation District Magazine, District Governor’s Opening – Spring, 2014***

Interviewees also reflected on changing societal demands in terms of increasing work commitments with a general opinion that busier lifestyles were one of the causes of the failure to attract new members. However, one interviewee refused to accept that busier lifestyles were an unsurmountable obstacle in attracting new members, instead focussing on the nature of the organisation:

*“Some people would say young people these days have got too many things to do, they’re not interested in (service organisation). I would disagree with that. I think that younger people are interested in (service organisation), they’re just not interested in our version of it.”*

***(CM6)***

Attempts to combat membership decline and foster younger people joining service organisations were often confined to the affiliated young person’s clubs that each service organisation had founded (see chapter three). One interviewee who had had a large amount of involvement at district level regarding the development of these affiliated young person’s clubs highlighted how they felt that their respective effectiveness at developing full service organisation members of the future was limited:

*“So the whole point of setting up those lower clubs and younger clubs is so they will hopefully filter through to (service organisation). That’s not happened. They’ve dropped off at school age, they’ve dropped off at young professional age, because of the aging population of (service organisation) is increasing, you’ve got this probably about three decades difference between those that are coming out of (affiliated young person’s service organisation) and those people that are in (service organisation), and if you think about going to the club you think ‘do I have much in common with them? Do I really have to make an effort to be there? Do they actually make me feel welcome, do I actually want to be there?’”*

***(DR2)***

This account of non-transition between the younger person’s clubs and the senior service clubs shows the difference in operation between these two aspects of the organisation, and their relative detachment. With the differences between these two varieties of service organisation



membership being so great, it meant that younger people who had previously held membership to these young person's clubs would not wish to progress onto the senior clubs as intended, as the appeal was small. This was summed up in a statement by an interviewee, who highlighted the precarious balancing act between attracting new, younger members and satisfying what the present membership profile expected from the organisation:

*"I think there's a whole raft of them (clubs) that have reached the tipping point. That's because for your club to recruit new, younger members, you have to compromise on the traditions of the club. The basic question is . . . 'are (service organisation) clubs run primarily for the benefit of their existing members, or should they take more credence in the idea that they should be thinking of running themselves for the benefit of potential new members?' - and the two don't sit easy together do they?"*

**(CM6)**

Addressing this issue will be key to sustaining service clubs and service organisations into the future, ensuring the next generation of members are present in order to maintain membership subscriptions and ensure the organisation has the required capital in its membership to carry out socially good works and maintain this positive aspect of their existence.

### 6.3.2 Poor Awareness of Service Club and Service Organisation Action

General public awareness of service club activity and the overall role and mission of service clubs was often cited by interviewees as a problem. In general, interviewees expressed that they felt that members of the public were not aware of the good works carried out by the charitable aspect of the organisation:

*"My personal view is that we as (service organisation) don't blow our trumpets loud enough. You may have heard that we have called ourselves 'the best kept secret in Britain'. It's true. You know, we just get on and do it, we tend not to shout about it. I really believe that we should be shouting about it more, not that we want any praise or glory but we want more people to join the (service clubs) to be part of what we do because we don't do anything bad! But people tend not to want to join things these days and it's really, really hard to gain new members."*

**(CM5)**

The above quotation refers to the practical issue of the resultant effect on membership that poor public awareness has. This lack of awareness is common amongst voluntary groups (Chanan, 1993) within local communities. However, the lack of awareness identified also has deeper implications for service clubs. Without clear communication to public stakeholders regarding what service clubs represent (i.e. their philanthropic and altruistic nature), tendency for gossip to be utilised to communicate their function will exist amongst the general public.

This issue relates to the one discussed in subsection 6.3.5 of this chapter, where assertions are drawn as to the similarities between service clubs and fraternal orders such as freemasonry and negative perceptions are formed and held. Although gossip and word of mouth may represent a valid medium for service clubs to discharge accountability, the lack of control over the nature of such unsurveilled communication (cf: Roberts, 1991; Roberts, 1996) means that relying on it for promotion of the organisation and its good works may represent a risky communication strategy for service organisations as a whole.

The next subsection identifies issues service organisations face with specific reference to diversity<sup>52</sup>.

### 6.3.3 Diversity Issues

The claim that service organisations are inclusive of all members of society, (as opposed to exclusivity, and consequent appeal of fraternal organisations) was discussed in depth in chapter three. Interviewees regularly commented on diversity as an issue within service organisations. Awareness that promoting membership diversity within their respective service organisation was one of the biggest issues they faced was demonstrated by one interviewee explicitly:

*“The biggest issue, in terms of the continuance of (service organisation), is the falling membership. That's the number one issue. Now there are a couple of issues, in my view, that are absolutely of crucial importance with that. One is equality and diversity and I think we've got to get our act together and start recruiting properly from across all areas of society. That's probably the most fundamental issue in the whole question of membership.”*

**(DR3)**

The linkages between declining membership and issues inherent within the organisation such as equality and diversity identified by the above interviewee quote, shows a recognition of the current stance on these issues present within their service organisation not being aligned with what is necessarily congruent with the popularly held (and commonly socially acceptable) views of civil society. Discussions of specific aspects of the umbrella term of ‘diversity issues’ are discussed in the following subsections.

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<sup>52</sup> Although age can be considered an aspect of diversity within the membership, it is felt more appropriate to discuss this aspect under the heading of ‘Membership Decline’ (subsection 6.3.1). This issue will however still be reflected on in the conclusion of this chapter (section 6.4) and other chapters with respect to the establishment of the respective social norms, on which socialising forms (Roberts, 1991) of accountability are based.

### 6.3.3.1 Gender

Although the concept of gender has arguably become less certain over recent years, with more recent assertions that gender can be viewed as a social construct as opposed to more traditional beliefs of gender as a largely binary, biological determination (Butler, 1988, 1990; Hearn & Collinson, 2017; Lorber, 1994), the opinion that service organisations were dominated by a largely male membership was demonstrated by a large number of interviewees:

*“Yeah, particularly the equality and diversity. As I've said to you 86% of this (district) are male. Every other (district) is going to be more or less the same.”*

**(DR3)**

During some observations sessions, women appeared to be treated differently from men in club meetings. In one club in particular, it was commonplace for the men to shake hands on arrival, however for women the accepted social practice was for men to greet women with kiss on the cheek, or not to greet them with physical contact at all. Reasons for this were not clear, however it was expressed informally by one member that it may be a way for freemasons within the service club to greet one another. This practice is likely to have been established and maintained over time, however with the professional nature of the handshake not being offered to women, it implies that their nature as respective professionals may have not yet been adopted in this particular instance. The issue of a longstanding, former policy of male-only membership was noted by a number of interviewees:

*“there is still a predominance and again, this is the heritage of the clubs, of white, elderly males.”*

**(GMB1)**

Organisations that are male dominated such as service clubs can also become dictated by a masculine culture and identity (cf: Hofstede, 1984, 1998, 2011; Hofstede et al., 1991). Again, the question of whether what is deemed masculinity in terms of identity and culture necessarily stems from (biologically) male individuals is debatable. However, some elements of male dominated culture were evident in both interviewee responses and observation sessions. Occasionally, chauvinistic views were expressed by male members, including a derogatory comment during an observation session, where a particular male member referred to the constructed nature of women to be ‘moaners’. This member was duly fined by the club officer in charge of this, although not in a manner which could be considered a serious reprimand (see chapter seven).

One interviewee hinted that a solution for service clubs that were dominated by male membership (or still operating as male only, despite their overarching service organisation

officially possessing 'dual gender status') was to simply discourage female members from joining the club:

*"(Service Organisation) is not male only. We are at (interviewee's club). I think we would have to think about it if a lady wanted to join the club. We haven't got a rule that say 'women aren't allowed', but there was one lady who was interested many years ago, and I just explained that it was a male only club and that she'd be the only lady there, and she said well I'll think again and we didn't see her again. We're not sort of male only by rule, but we are by tradition."*

**(FDR1)**

This carries implications for the wider accountability and governance of clubs from their overarching service organisation. Service organisations are only as effective as their clubs in implementing and practising policies such as operating as dual gender clubs, and professing to be inclusive of all members of society. If clubs such as the above do not transmit this message via their actions (and actually work against them as in the above example), then the service organisation will struggle to ensure its intended image is transmitted from their strategic level to the general public. A female representative of a prospective beneficiary charity reflected on their experience of the process undertaken to win a grant from a local service club:

*"they were just a bit slimy, older blokes being a bit you know. . . I'm a young woman . . . and I thought this could be a barrier to you engaging with young people. . . it was little things, it was like 'Oh, you can sit next to me' and you know, 'Oh, you can sit on my lap if you like' you know, that sort of stuff"*

**(GMB5)**

A more explicit and extreme case of this kind of behaviour was detailed by one interviewee, referring to a particular service club that formerly operated within their district:

*"apparently the story as I understand it is, this is one of these male only bloody clubs, will not have women. Two women turned up, one of which was Asian, I understand. Two women turned up as prospective members. Standing in the bar of the hotel, or wherever they were meeting, (the) President of the club goes out to them and said, 'I don't know what you two are doing here, especially you.' to this Asian woman. 'We don't have people like you in this club.'"*

**(DR3)**

The relevance of what (appeared to be) isolated incidents within service clubs is that wider perceptions held about what they represent are easily influenced such incidents as the one described above. Coleman (1990) refers to the potential of gossip to form a communication method between individuals and spread news of such incidents, which are then internalised within those partaking in the gossip, and can then be reflected in their behaviour and perception of the subject as they construct their own accounts based on that of the gossip. The recent

charity scandals involving the Presidents Club and Oxfam have highlighted where male exclusivity, combined with increasing readiness for the public to recognise charities behaving inappropriately (Keating & Thrandardottir, 2017) can cause issues for the organisation and its public image (see: Hirsch, 2018; Marriage, 2018). Interviewees reflected on attitudes towards allowing female members to join their respective clubs:

*“there’s one or two clubs that don’t seem to like women. I think they’re missing out half of society.”*

**(FDR2)**

This quote emphasises the damaging effect on membership that excluding women from clubs has practically. These inherent attitudes form obstacles for service organisations to overcome, if they are to portray a positive public image on which accountabilities can be built, and truly be inclusive to prospective female members and other stakeholders.

#### 6.3.3.2 Ethnicity

Drawing on from issues associated with lack of diversity in terms of gender, mixed perceptions on ethnicity could be drawn from the interviewee responses. The earlier quotation from ‘GMB1’ regarding “white, elderly males” reflects that ethnic diversity could be considered an issue for some service clubs in the study. Varying degrees of ethnic diversity were witnessed in observation sessions, and the degree of which membership was made up of different ethnic groups varied from club to club.

*“If you want to have a look at this, come along to the next District Council meeting. . . Have a look around the room, how many Black or Asian faces will you see. I can almost tell you now how many you’ll see in the room . . . two.”*

**(DR3)**

Although no explicit prejudice towards different ethnicities was evident from interviewee responses, during observation sessions a distinct lack of ethnic diversity could be seen often in meetings amongst the membership, with the majority of members being Caucasian. The significance of this is that despite the study taking place in the United Kingdom, whereas in 2011, 87% of the population considered themselves to be ‘white’ (Office of National Statistics, 2013), almost all of the service clubs in the data sample were located in areas of the UK with significant ethnic diversity, and thus a resultant ethnically diverse membership base would be expected. This suggests that despite their inclusive message (see chapter three), service clubs are struggling to attract different ethnicities, presenting diversity issues and potentially missed opportunities to build relationships with other ethnic groups and organisations (e.g. charities,

civil society organisations, businesses etc.) which could assist them on achieving their social objectives in their respective communities.

#### 6.3.3.3 Sexuality

Prejudice towards individuals based on their sexuality was reported by an interviewee in one particular instance, where they recollected a district level official's remarks regarding non-heterosexuality<sup>53</sup>:

*"We're now looking at having a national event at the (capital city) Pride event and we're also looking at the (local city) Pride event. I think that we need to be in these places, but I had a comment from a certain (District Governor), after the (local county) Pride event, (who) took to me one side and said, 'What are you doing with those kind of people?'"*

**(DR3)**

It was noted that occasionally comments would presume individual members were of heterosexual orientation, a notable example being a remark from a district level official, referring to female members having potentially changed their name due to marriage (one of the members in attendance that had recently changed their surname after getting married identified as a homosexual male). One member remarked that male members also could have potentially done this, but this was done quietly between them and with those sitting close to them.

Positive attitudes regarding attitudes towards LGBT<sup>54</sup> were evident in interviewee responses, although not many mentioned attitudes towards sexuality as a 'big issue' for service clubs/organisations. One senior district level official however drew attention to this, and how they intended to change this when they became district governor, functioning as a deliberate antagonist against what they saw as prejudice towards homosexuals from their service organisation:

*"Equally, something I'm working on and I'll talk to you about this for a bit, if you like; gay members. I am aware of five gay members in the (district), that I know for sure and certain. . . One of them is a good friend of mine, a chap called (name), great lad . . . I've actually appointed him to be my Equality and Diversity Officer in my year as DG. He's currently working on all of that for me . . . he's a barrister, which is handy, his speciality is equality and diversity law. I had a conversation with him last night, because he wanted (service organisation) to go to the (county)*

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<sup>53</sup> It should be noted that this is not intended in any way as an 'umbrella term' for different sexualities. Lorber (1994) details ten different sexual identities, highlighting the diverse nature of non-heterosexuality in society.

<sup>54</sup> LGBT – Lesbian, Gay, Bisexual, Transsexual. A commonly used acronym, employed for the purposes of this study for the description of non-heterosexuality.

*'Pride' event last year. District Governor flat refused to go, so did the District Governor Elect. So I didn't, I said, 'I'll come, no skin off my nose.' So I did."*

**(DR3)**

The above quote represents the different attitudes that exist regarding LGBT within service clubs, arguably as with society in general. However, the responses above imply that there may be underlying issues with regards to discrimination against individuals who identify as LGBT. The refusal of some officials to engage with individuals and events promoting LGBT awareness etc. suggests that service clubs may be missing out on opportunities to link with other civil society organisations centred on these movements because of more conservative views amongst members and district officials. This affects how the identity of the organisation is viewed and constructed. A more progressive civil society viewpoint in general may mean that service organisations are giving accounts of their identity and stances on key issues (such as LGBT) through the behaviour and exposed views of their members.

#### *6.3.3.4 Social Class*

The social class of membership was a consistent theme throughout the data. Although there are disputed views regarding how the class structure in the United Kingdom operates (see: Giddens, 2001), and whether or not a classless society exists, for the purposes of this section, generally accepted definitions of middle and working classes are explicitly considered (cf: Savage, 2000; Scase, 1992). From the documents analysed, a feeling of appeal of service organisation membership to middle class individuals could be derived. This is in line with observations regarding volunteering in the UK (Dean, 2016), but was felt to be particularly pertinent in the data observed. Advertisements within the membership magazine for example, often included discount vouchers for goods and services more associated with middle class pursuits (see: Reid, 1989), such as wine, or luxury holidays.

Some club members reflected on the perceived middle-class nature of their membership profile when describing issues the organisation faced. In particular the need for skills that members of society from other, more working class backgrounds possessed. During an observed meeting, one club heavily relied on a younger member who was a local farmer to assist them in running charity events. However, the greater appeal to middle class individuals was touched on by one interviewee when questioned about the class profile of their membership:

*"I mean we have had builders in our club, I'm not trying to specifically segregate them. I think a lot of these organisations, I mean to belong to the (service organisation) club or something like that is, in some people's eyes a bit of a status symbol and perhaps something that not everybody feels that they are quick to belong to"*

**(FDR1)**

This theme continued as one of the local government officers that were interviewed reflected on their opinion that a service club in their area wasn't inclusive of all members of society in the nature of the fundraising events that they ran, highlighting that the potential class issue permeated further than just the membership profile of the service club:

*"Black tie dinners, special dinners where tickets are at least twenty five, twenty six, maybe even thirty pounds. For the general man, person, it's a lot of money. When you're thinking about coupling and then you're thinking drinks, one hundred pounds per night. So you have to be at a certain level to be able to go there. That's my only thing. But they also do good work. I can't take that away from them."*

**(LGR1)**

There may be an argument that in order to raise funds most effectively, service clubs such as the one above will aim to target potential donors who can afford to give more (cf: Ware, 1989), with the aim of raising more money efficiently from their events. However, from a community perspective, service club events that aim to raise funds are not only ran for this purpose. The added benefit to the local community is that such events allow for members of the community to meet, socialise and through this process become stronger. If members of that community are excluded based upon their financial status, then the overall benefit of such events to the wider community is reduced. Service clubs may be reflecting their membership demographic (largely middle class with ample disposable income) in their target audience for their events, as opposed to recognising their wider responsibility to the community in this regard. The relationship between service clubs and the wider community will be covered in more detail in chapter eight.

As service clubs were founded on the basis of business professionals networking with one another, some may argue that it should be of little surprise that their membership is dominated by an expanding middle class in the UK (Giddens, 2001). However, as the role of service organisations have changed to incorporate more community focus and charity as part of their role, and other networking opportunities become available, a potential for a wider membership demographic in terms of social class exists. One of the more effective service organisations in the study appeared to transcend class barriers in this regard, bringing together members from different backgrounds, and having better access to resources via the more diverse range of personal networks that these individuals had access to.



Although the message from service organisations is that they are open to all members of society, effectively their policies and practices at club level cannot be said to be aligned with this ideal. This brings with it the associated restrictions on the socially beneficial activities the organisation can undertake, limiting access to more diverse social networks (and the resources they possess). Other resultant effects are discussed in the following subsections of this chapter, including specific consideration of the external image of the organisation amongst the public, and the relatively inert nature of service clubs and organisations in terms of progressive change.

#### 6.3.4 External perception of Service Clubs/Organisations

The external perception of service organisations held by their respective stakeholders will have the potential to affect the nature of the accountability that exists between them. This is due to social norms and rules that underpin the accountability relationship being founded on both parties sharing common values and beliefs (Roberts, 1996). This, in turn, allows for accountability relationships to be entered into and maintained by both accountor and accountee respectively, as is the reciprocal nature of accountability between two accountable parties to one another (Coleman, 1990).

External perception of service clubs was mixed in interviewees and often varied between participants and depended on which service organisation was being described. Many positive reflections of service clubs were given during interviews with external stakeholders:

*“generally speaking guys, my experience with them is that they are just so, they’ve got such a heart for local people, it’s a real privilege. I don’t have to beat the drum with these guys, we’ve already (got) the same heartbeat. I just have to share the story, share the testimony, share the vision and they’re right on board. That is so helpful.”*

**(GMB3)**

The interviewee in the above example had had a personal experience of good works carried out by service organisations. Witnessing beneficial work being undertaken within the community formed their positive opinion in this regard, as simply carrying out their social mission was enough to render a positive account to this respective stakeholder (Gray et al., 2006).

As a counter to positive opinions regarding service clubs and organisations, frequently during observation sessions, members commented on how the general public saw the respective clubs’ wider service organisation as a whole, often citing a negative public image. This was also reflected in interviewee responses, often with interviewees referring to the organisation having a ‘PR problem’ or as in the below response:

*“So it’s got a brand issue. It’s got a massive brand issue and I think the brand issue is more prevalent in this country than what it is in other countries.”*

**(DR2)**

Most comments reflected that associated with a negative public image, and general lack of awareness of what the organisation was about and what it did in the community. Frequently, association with fraternal orders was difficult to shake, and this was both reflected in observation sessions and interviewee responses:

*“They (the general public) have an image of old fat blokes in dinner jackets, which we can be maybe one night a year.”*

**(CM9)**

Internally, within service clubs, there was a recognition that the organisation may have a negative public image held by those outside of the organisation, and perhaps sustained by wider media:

*“I actually, personally I have problems where it might be more of a masonic approach, where traditionally you will hear on television whatever, that jobs are being given to the boys in your club. That’s anathema to me.”*

**(FDR2)**

Promoting and maintaining a positive public image in terms of how service clubs match up to standards in civil society in terms of ethics, rules, social norms etc. can be considered an aspect of their overall accountability (Tandon, 1995), formulating the basis for such relationships, trust and accountability to be founded upon (Jönsson, 1996).

### 6.3.5 Organisational Inertia

*“It’s their inflexibility. Like lots of organisations, change, there’s this hitting a brick wall kind of thing occasionally.”*

**(DR1)**

Inertia, a term borrowed from physics, relates to an object either wanting to remain still, or continue in the direction it is currently traveling at its current velocity. In the wider social sciences, the tendency to do nothing or remain unchanged describes the foundation for organisational inertia. Michels (1962) details how organisational change can be slowed and is inherently conservative in nature as organisational actors seek to preserve their respective positions within a particular group. This could be applicable if members had been part of service clubs for a substantial period of time (as they commonly were), or had held office within a particular club. The maintenance and reproduction of the service organisation through the

manner in which service clubs operate could be said to be fostering organisational inertia within service clubs, naturally linking to other issues that have been identified in this chapter.

Comments regarding the age of membership and the effect that this has on attempts for the wider service organisation to institute change through their clubs were detailed within interviewee responses. One interviewee summed this up by referring to a nearby club:

*“There's an old (service club) which is really just once a month, (you) probably have to be over seventy to be eligible now, so that's the original one, and there's one more on the original lines of (service organisation) but they haven't wanted to change. Again, they're older.”*

**(CM2)**

The above quote suggests that amongst the current membership profile in some clubs, a lack of willingness to change among members is the source of organisational inertia as opposed to other factors which inhibit change within organisations. Routine rigidity (cf: Gilbert, 2005) was evident within interviewee responses, with the repeated practice of holding charity events of the same nature, and meeting in the same way which members were comfortable with:

*“(at) local level we have a set pattern of doing things, where you have things that you've been doing for years and we do them well so we'll be doing them next year you know. So in that way although it's not written down, we have a routine that we adopt and we keep to.”*

**(FDR1)**

The continued repetition of such activities can be said to contribute to the identity of the respective service club that carries them out. Naturally this will carry accountability implications both externally and internally, as a felt responsibility to maintain the identity of the organisation could become a priority for members, who, in fact chose to join the organisation based on this representation, or have shaped it in their period of membership. This may carry issues for some newer, younger members however, who also wish to ‘make their mark’ on the organisation, and in turn, expect it to be aligned with their lifestyle expectations and societal values. One of the younger interviewees who held service club membership felt that their club hadn't changed enough in line with such changing trends in society, and the desires younger members held from their membership:

*“(interviewee's club) haven't reacted quick enough in wanting to change, and I see it in this club now, since I've been there just over a year, as a (service organisation) member, because they say they want to embrace the change and be more flexible for younger people to come on board, but at the same time they're not taking into consideration what the generation of today values. So I value 'value for money'. I would say most people do, because we're not as wealthy as the generation above us and the generation before that. So I don't mind paying my (service organisation)*

*dues, because that means that I can go round every single (service organisation) club and that'll be fine. The issue that I then have is paying for a (meal) that is £13, when I can go out to (high street outlet) and still get a good (meal) for four quid. I understand that you've got the room charges involved in that, but at the same time they need to consider what this generation would pay for something like that, on the go, quickly. To me, the room hire (fee) outweighs the benefit of what the venue offers."*

**(DR2)**

During this statement, the interviewee displayed visible frustration about how their club was being managed, in their opinion, for the benefit of older members and not younger ones. A constraint on younger generations in UK society can be a comparative lack of disposable income compared with older generations (Pirie & Worcester, 1998) who tend to be retired, and have less financial constraints on their income (mortgage, cost of raising children etc.). Costs to join and maintain service club membership varied, with one club costing over six hundred pounds a year<sup>55</sup>. High membership fees could be considered a deterrent not just to younger members with less disposable income, but also those who were not necessarily affluent as others<sup>56</sup>. This link to other issues encountered by service clubs (such as those previously covered in this chapter) will be discussed further and reflected upon in section 6.4 of this chapter. The failure to recognise the societal trend for younger people to have less disposable income than their predecessors is a factor that prohibits some younger members from joining, and thus bringing fresher ideas to service clubs in terms of their operation. This can therefore be considered a contributory factor to organisational inertia within UK service clubs, as younger members (who could potentially stimulate change) are financially prohibited from joining. This was reflected by one member who was also a representative of a charitable organisation which had received grants from their club:

*"One of the issues is the timing and structure at meetings. (At) most (service organisation) meetings there is always a meal. That in itself, is not an inexpensive thing, especially for millennials . . . Or even just for other people, it adds up. I think insisting on having a meeting (is detrimental)"*

**(GMB1)**

General attitude with respect to change within clubs could be said to be limited in terms of piloting new ideas or changing the way the club was run, for example how often it met, or the content of meetings. The maintenance of traditions and practices from clubs was seen as a contributory factor to them struggling to keep up with the pace of modern societal demands.

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<sup>55</sup> This figure included an average of 48 meals of one course, provided in a buffet 'catered' setting.

<sup>56</sup> Hasenfeld and Paton (1983) note how less affluent community groups were effectively excluded from joining community centres in Israel due to not being able to afford the membership fee.

One district level interviewee reflected on this with regards to the fundraising events run by a particular club within their district:

*“There’s kind of a ‘same as last year’ ethos”*

**(CM10)**

*“a lot of the clubs will be doing this because we’ve always done it, and that’s very dangerous for me. And they wonder why their events are less well attended.”*

**(DR1)**

Clubs remaining static in terms of their operation and activity caused problems for some members. A district level official who also happened to be a younger member, expressed their dissatisfaction and the lack of ambition for change within their club:

*“I feel like I’m more supported at district than I am in my club. Because I find district have an aim, they want to stick to it. Yes most of them are retired or working, but they’ve got that “yes I need to get through this” or “this is what I want to achieve” and they’ve got an aim. That could go back to their business plan, and the club hasn’t got a business plan. For me, I’ve said we need to go through this (AB)<sup>57</sup> training, I’ve had total yeses from five people, but you need the majority of the club to do that, and I’ve stopped putting effort in now.”*

**(DR2)**

Through regular face-to-face interaction and repeated bonding encouraged by ritual and ideology set out by the service organisation, service clubs can be said to be a fertile ground for the formation and maintenance of strong social bonds in between members. This affects the nature of internal accountability within the organisation (see chapter seven), but also, in more general terms, means that norms that are established are generally sustained by the social group in which members reside, in this instance the organisational field of their respective club. It can be harder to challenge social norms and the practices undertaken by a tightly knit group of individuals and therefore harder to instigate change in such organisational settings (Coleman, 1990).

## 6.4 Conclusions

Overall, service organisations and service clubs can be said to face a number of challenges regarding their operation, which will affect how they interact with their stakeholders, both generally and in terms of the accountability relationships they form and maintain.

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<sup>57</sup> AB – Pseudonym used to describe an initiative undertaken by one of the service organisations in the study, aimed at promoting change and encouraging growth within the service clubs under their jurisdiction.

Inherent within their current mode of operation, service clubs can be said to embody a number of core values, expressed via continued practice, ritual, traditions and artefacts such as regalia. Despite the 'policy line' from the overriding service organisation, clubs often contradicted this via their practices. Participation in ritual and the formation of strong relationships between members results in a different set of ideals being practiced by the organisation at grassroots level, allowing for an external image of service organisations to become established which may not be desirable to the organisation.

Practically, service organisations are currently fighting against decreasing membership, but are still keen to maintain an air of exclusivity regarding their membership criteria. Exclusion (whether deliberate or otherwise) of particular sections of society based on race, gender, sexuality or social class can be said to potentially stem from external and internal sources:

- Longstanding prejudice against these specific demographic groups within Western society, combined with a somewhat conservative ethos held by a majority of service club members.
- Strong social bonds between members may in fact make the group hard to penetrate for those outside of the organisation (to whom the interaction which these bonds are founded is non-compatible), and in turn may discourage prospective members from joining.

This not only restricts the membership growth potential for service clubs, but also is an example of active non-compliance with the 'policy-line' of inclusivity and celebration of diversity which forms part of the wider service organisation objectives (see chapter three). Such detachment from the organisational hierarchy poses problems for service organisations as to the management of their public image, with clubs functioning the instrument for translating the organisation and its message to the public. This will be commented on in more detail during chapter seven, as the nature of internal accountability (in particular between clubs and the rest of the organisation) is discussed.

The external perception of service clubs within their respective communities will affect how they are able to discharge accountability to community stakeholders and the nature of the relationship between service clubs and the rest of the hierarchy in terms of accountability (Gray et al., 2006) and will be a key aspect in the accountability relationships the service club enters into. The giving and demanding of reasons for conduct (Roberts & Scapens, 1985) which forms the definition of accountability can be said to be founded on the socially constructed nature of

a particular individual's environment, as to what constitutes adequate behaviour, ethical practice etc. for which service clubs are responsible.

The following chapters will draw on the issues that service organisations currently face and their current mode of operation, as contributory factors in the nature of their accountability relationships to their respective stakeholders. Specifically, internal accountability (Ebrahim, 2003a) will be covered in chapter seven, and external accountability in chapter eight. Further discussion of the points raised in this chapter (along with linkages to those discussed in chapters seven and eight) and greater theoretical reference will be continued in chapter nine.

## Chapter 7 - The Internal Accountability Dynamic of UK Service Clubs<sup>58</sup>

### 7.1 Introduction

This chapter outlines the nature of internal accountability (Ebrahim, 2003a; Najam, 1996) present within UK service clubs. The particular focus taken in this chapter centres on accountability relationships within the club, and also between the club and the district level (the first 'managerial' level) of the organisation. Hierarchical forms of accountability (see: O'Dwyer & Unerman, 2008; Roberts, 1991, 1996), for the purposes of this chapter, refer to where individuals or unit groups are controlled and held accountable by those with the legitimate power to do so, granted by superior status in the respective organisational hierarchy (see: Romzek, 2000). This 'internal aspect' of accountability can be considered important in establishing the overall nature of accountability in operation within UK service clubs, the effect of this on the culture and operation of the organisation and interlinkages with notions of external accountability (see chapter one, sections 1.4-1.5), as it effectively contributes toward the governance, culture and ethos of the organisation through the governance of its members.

Within this chapter, the concept of an 'accountability dynamic' is proposed, which encompasses the constantly changing (cf: Sinclair, 1995) nature of accountability within a particular social space. This is a result of different forms and notions of accountability competing against one another, effectively resulting in tensions between one another and their respective requirements (See also: Yates et al. 2018). Section 7.2 details evidence and reflection regarding hierarchical forms of accountability present within service clubs, and specifically accountability requirements in this regard to 'district' level from 'club' level (see chapter three, figure 3.1). This is contrasted with evidence of more socialising forms of accountability, which are particularly apparent within the social space of UK service clubs (Section 7.3). The conclusions of this chapter are then presented in Section 7.4.

### 7.2 Hierarchical Forms of Accountability

Adequate and appropriate levels of hierarchical accountability are required for the effective governance of any organisation with a hierarchical element present within their structure (Jaques, 1991). This assists with the development of work processes and with the governance of the organisation (Chenhall, Hall, & Smith, 2010; Simons, 1995). Without the presence of such

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<sup>58</sup> The materials in this chapter have formed part of a paper accepted by Accounting Forum, and this paper is currently in press.



hierarchical accountabilities, the organisation can be argued to have the potential to descend into a governance model lacking in control, with individuals each pursuing their own agendas in terms of their actions, and therefore making the larger strategy and mission of the organisation difficult to achieve. The hierarchical form of accountability can be said to be more closely related to accounting, as often accounting reports and artefacts form the basis of demanding reasons for conduct from those to be held to account. Hierarchical accountability is also exercised through organisational structure and the resultant legitimate authority of individuals higher up in the hierarchy. Roberts (1991) views this form of accountability from a disciplinary control perspective (Foucault, 1979, 1982; Hoskin & Macve, 1988, 1994b), and this perspective will inform the discussion of hierarchical accountability that follows.

As service organisations adopt hierarchical structures, partly as a consequence of organisation by geographical region (see chapter three, figure 3.1), they require a hierarchical accountability function that meets their needs in terms of both enabling effective governance, and that is suitable, acceptable and feasible for the membership of the organisation to effectively function. This will allow them to govern the wider organisation and, in theory, assist in the facilitation of achievement of their wider organisational strategy.

#### 7.2.1 Constitutional Requirements

One such artefact (see above) from which hierarchical accountability is founded for service clubs could be that of the service organisation constitution. All four of the service organisations covered in this thesis have club constitutions which service clubs must adopt and abide by, should they wish to be affiliated with a particular service organisation. These typically include various articles and by-laws detailing voting procedures, membership requirements (in terms of numbers and what is considered an 'appropriate' member), the overall purposes of the club and other guidance on how the club should be run. The constitution is also designed to prevent any club from undertaking actions that could bring the wider service organisation into disrepute, and to ensure in general that affiliated clubs run in a way which is acceptable to the wider service organisation. It is considered the responsibility of the club committee to ensure the requirements outlined in the constitution are 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 allowed to be affiliated with the service organisation. This however was considered an extremely rare occurrence. One interviewee recalled when such behaviour resulted in a club being closed down, for the undertaking of activities that could have brought the wider service organisation into disrepute:

*“At that point I had to phone the (District Governor) and say, they're taking the piss . . . And his attitude then was, right, game over. He then went and wielded the big stick, they got the message and voluntarily closed the club down. If they hadn't I'm afraid the charter would have been taken off them. That's a very rare, it's just actually happened in (county) as well.”*

**(DR3)**

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 areas of compliance:

*“There is a constitution. So every club has a constitution, now it depends on the age of the club. Our club doesn't have a written constitution, because nobody knows where it is. Basically we revert to (service organisation) international, which has a basic constitution, which we are bound by and we also have our ethics and our values”*

**(DR1)**

The existence of a constitution, and constitutional requirements as part of a wider service organisation could be considered a method of regulating behaviour across physical distance. As Roberts (1991, 1996) suggests, when disciplinary power is exercised through the club and its members meeting obligations related to the constitution, this could be considered evidence of constitutional effectiveness within clubs (Leeson, 2011). In spite of the club represented in the above interviewee response from 'DR1' having lost its constitution, the wider constitution of the parent service organisation could be said to be having a similar effect in terms of maintaining control over how the club is run. Despite this phenomenon generally being observed, one particular club had issues surrounding subscribing to its constitution, in particular the humanitarian cause that the overriding service organisation 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 10 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)**

Despite the existence and resultant awareness of the constitution, active non-compliance such as the above was commonplace in interviewee responses, with some awareness of

constitutional requirements demonstrated. The feeling that the constitution, prescribed by the international level of the organisation, was not applicable to all local contexts was also evident. 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 also that they would not be made to comply by their district level. This is reflective of the need for engagement in developing accountability relationships between accountor and accountee (Greenwood, 2007; Unerman & Bennett, 2004). Both the perceived physical distance (see: Roberts, 1991) between the club and the rest of the organisation, and the lack of engagement in the design process can be said to have contributed towards this perception of the clubs and their relationship with the wider organisation. The concept of 'distance' and resultant lack of engagement with district level for members of clubs was highlighted in interviewee responses:

*"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)**

This notion of lack of engagement between district and club levels was demonstrated by a number of members during observation sessions, as well as in interview responses. In one meeting, simply mentioning the current district governor's name drew negative reactions from the members present. Often remarks were made on how little action the district took in directing the organisation, or whether they cared about the club and its members. In general, district level and above were considered almost separate entities to the clubs that they were supposed to govern through legitimate hierarchical accountability by the members of such clubs. This is referred to again in subsection 7.2.3.

### 7.2.2 Segregation of Funds – Internal Financial Management

Internally within service clubs, cash reserves may all practically be stored in one bank account. However, clubs tended to either have separate bank accounts or treat cash differently from and accounting point of view dependant on where the cash had come from, and for what purpose it would be spent:

*"Because we've got . . . the admin account, which is basically the members' subs and the admin side of things. You've got the welfare account, which basically you*

*can call that a fundraising account, and then you've got the charity account and normally what happens is that middle account, the welfare account, makes the money and then just transfers it to the charity account and the charity account actually physically pays out"*

**(CM7)**

The above quote details the main three accounts that some service clubs will operate in order to maintain separation of charity funds and money to be used for the administration of the club. This includes:

- A charity account, where fundraising money is deposited on a regular basis and grants to good causes are paid from. This account may also double for the bank account of the charitable trust arm of the organisation, should the respective service club adopt this form.
- A social account, for the administration of the club. Membership fees are deposited here and cash outflows include subscriptions to district level and above (as part of the financial obligation to the rest of the organisation –see subsection 7.2.4) and general running costs of the club (meal costs, sundries etc.).
- A third (optional) welfare/fundraising account, where funds raised for charitable purposes are deposited before being transferred to the charity account (as in the above quotation).

The account structure as described above also functions as a method for clubs to track and manage its finances. Some clubs in the study only operated two accounts in this regard, with the charity account having funds directly deposited into it:

*"Two principal accounts. We have a club account and a charity account. The club account, is the means by which individual members pay subscription. A club has an individual subscription is earmarked for that club to be able to pay, the club has an obligation to pay subscriptions both to district and to Rotary international. In other words, the club is contributing towards the running costs of what I've just called the hierarchy in various forms. . . The charity account: that obviously is where we accumulate money over the years that we've taken in. We have an income of probably somewhere in the order of eight or nine thousand pounds a year."*

**(CM6)**

When questioned about accounting practices within the club, many interviewees described the need for the separation of money for social and charitable purposes:

*"The charity account is sacrosanct. There's no such thing as expenses, there's costs, so the only stuff that comes out of there are direct costs."*

**(FDR6)**

*“That’s (charity money) locked away, it doesn’t get mixed up with any of our social side to it, that is, and we are very strict about this to make sure that the two accounts are not in any way mixed. We don’t want anybody thinking that we’re dining out on the results of a Father Christmas visit or something like that. Now we are very strict in that, (charity account) is just for community funds, so all that will go into that are money raising funds, and all that will come out of it are donations, nothing else, in or out.”*

**(FDR1)**

This simple internal financial governance mechanism employed by the clubs can be said to represent a number of elements. The first is hierarchical accountability and governance, as interviewees detail how the strict separation of funds for charitable and social reasons is set down by the larger service organisation as a rule that must be kept to. Tangible, disciplinary sanctions were considered to be severe in the event of financial irregularities being discovered in this regard, despite not being covered in detail by interviewees:

*“If you ever drop a clanger with some money that somebody’s given you for a (charitable) project and you don’t get it to the right place you will be called upon, very quickly, by your (district).”*

**(DR3)**

Whether or not the adequate mechanisms to detect financial irregularities underpinning this method of control were present or effective is covered more substantially in subsection 7.2.4. However, the mere threat of sanctions (and held belief on the part of the subject that they will be enforced) is likely to produce a level of disciplinary control (Foucault, 1979, 1982). The second insight that can be taken from this is of effective hierarchical control over the way money is managed internally. It is accepted that there may be numerous elements contributing to the maintenance of the principle, that charity money and social money are kept strictly separate, such as morally it would be considered the right thing to do, and that socialising accountability and social control (see section 7.3) amongst members will also contribute to maintaining this. However, the fact that this is a rule handed down by the hierarchy, and that sanctions would be enforced by the hierarchy upon transgression in this regard suggests the presence of hierarchical accountability and control. Further discussion of this issue is provided in subsection 7.4.3 of this chapter, with the overlap of hierarchical and socialising forms of accountability demonstrated here.

### 7.2.3 General District Involvement and Governance

During observation sessions, the rarity of district governor and other district level actors visiting the clubs was evident. District level members who were responsible for governing clubs would

often visit as little as once per year, normally to establish awareness of who they were with the clubs under them in the organisation:

*“we have District Governor visits, because he (sic), once a year goes to all the clubs and delivers the message from America, what we're gonna (sic) do this year.”*

**(DR3)**

*“round about the time of the changeover<sup>59</sup> 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.”*

**(CM6)**

For most members, it was expressed that this would be the extent of their involvement with the district, but also the extent that district got involved with their club:

*“So we have a system of (district) governors, which we see. And for most (members), that is the extent of (the service organisation) hierarchy.”*

**(FDR3)**

Member perspectives such as the one expressed by 'DR3' suggest that district governor visits are internalised in a way which portrays them as the district level of the organisation attempting to exercise control over the club level of the organisation, as opposed to building social bonds between the district and the clubs within it. This however was largely the extent of district involvement in governing clubs in their jurisdiction. In general, when asked about how much involvement clubs get from district level (and above) in terms of their running and governance, responses painted a picture of a very much laissez faire attitude towards governing clubs from district level. Interviewees went into detail regarding this aspect:

*“We get very little national guidance. We don't have anybody saying “this is what you should be doing and what have you”. That means a lot of clubs are different from each other.”*

**(FDR1)**

*“Additionally to that we get no control, very little control from above. I suppose if anything went wrong we might have to look into that, but basically they don't sort offer any rules on what we, how we should be raising our money, and where it's going to. There are normal by-laws such as how we conduct ourselves which I think we have adopted and they all make sense, the sort of business things, the sort of things you'll get in any business organisation, voting procedures, all this sort of stuff, they have provided that sort of network, that framework for us to work to,*

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<sup>59</sup> End of the year long period for officers throughout the organisation.

*and that sort of set the club up many years ago, and we just continued that without actually querying it at any time."*

**(FDR1)**

This bears implications for the governance of the grassroots level of service organisations that is constituted by individual clubs. Goal congruence<sup>60</sup> (cf: Emmanuel, Otley, & Merchant, 1990) between organisational levels could be considered a component of good governance in terms of working towards the wider strategy of the organisation. The perceived physical (and hierarchical) (Roberts, 1991) distance between district level and club level of the organisation can be said to be not being bridged effectively by the personal, face-to-face nature of accountability that is attempted to be instilled by visits from district level officials. The reason for this is that these visits neither are often enough to instil effective accountability (via hierarchical or socialising forms), or effective enough in terms of the message being delivered and this contributing towards the governance of the club level of the organisation, and aligning the activities of the clubs with that as envisioned role of the service organisation.

Clubs were effectively left to function in a way which is left up to their membership to decide. In some regards this is a positive for the organisation, as the benefits to membership of being part of a body which governs itself and chooses which direction it can go in terms of activity, could be seen as appealing to members who want to make a difference in this way. However, when attempting to tackle organisation-wide issues (see chapter 6), this presents a problem with regards to effectively engaging club level with the vision coming from the higher levels of the organisation.

#### 7.2.4 Financial Obligation to District Level

Service clubs have a financial obligation to transfer money upwards through the organisational hierarchy, based on their membership numbers and the category of members they have<sup>61</sup>. Awareness of this financial obligation was evident with all interviewees who were members of service clubs. The 'chain' of financing commitments throughout the organisation was explained in detail by one interviewee:

*"It's billed. Again, I can only speak for our club, but across the UK, every (member) will pay between 60 and 80 pounds, to be a (member). It depends on what the club*

<sup>60</sup> Popularly applied to aligning individual motivations with that of the organisation in order to effectively control behaviour within management accounting literature, this term is employed in this instance, with relation to the control of clubs with regards to pursuing the wider organisational strategy.

<sup>61</sup> For example, corporate members will often pay a reduced fee for membership subscriptions. Honorary members bear no subscription obligation, but may pay a fee each time they visit the club for their meal etc.

*charges. I think the minimum is £65. Of that I think £20 per (member) goes to district, £20 goes to (National), and £10 goes to (International) . . . To cover all of the costs. So at (District) level we have a budget, and at (National) level we have a big headquarters which has to be staffed and run, and it's all there to help support the clubs, and at international they've got (head office) so they take a piece of that as well. It covers producing the emails, websites, admin, all that kind of stuff."*

**(CM5)**

Sanctions for non-payment of dues to the wider service organisation were present, and awareness of this was demonstrated by interviews, detailing the loss of a club's democratic voice at district level:

*"So every club is monitored, to make sure that we're a club in good standing<sup>62</sup>. If the club hasn't paid its dues, they can't vote for example at conventions and multiple district conventions. They lose their rights."*

**(DR1)**

This sanction can be considered an exercise of disciplinary control (Foucault, 1979, 1982; Hoskin & Macve, 1988, 1994b) from the service organisation over the clubs. By removing their democratic voice, the sanction employed could be particularly appropriate, given that one aspect of service organisation membership is that of sharing opinion. A club would neither want to lose its democratic voice to influence decisions made at district level, nor want to suffer the shame of being viewed as 'not in good standing' with other clubs within the district. Again, this could be considered as producing an alignment of both disciplinary and social control (Coleman, 1990) mechanisms within the internal accountability function in which service clubs operate. These methods however should be considered with some caution, as there is potential for clubs to become withdrawn and introspective in a similar way to individuals under Roberts' (1991) theory of accountability, when they are subjected to hierarchical accountability mechanisms such as these. This may be a contributory factor to the club becoming somewhat insular in nature as previously discussed in chapter six (section 6.3).

#### 7. 2.5 Reporting Requirements to District Level

Reporting internally forms one of the mechanisms for governing charitable organisations (Ebrahim, 2003a), and this is no different for service organisations, due to their hierarchical structure, and functioning as a component of the management control function for the organisation (Collier, 2009). When asked what reporting requirements clubs had to district level, interviewees gave mixed responses. Commonly, membership numbers and the reasons why membership numbers had changed were cited as one of the most important requirements:

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<sup>62</sup> Fully paid up in terms of subscriptions.



*“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 quotes such as the one above, that clubs had established the idea that the only reason they reported any kind of information upwards to district, was so they could be billed correctly for levies on membership numbers. This may also be linked to the overwhelming focus that service organisations carry for membership numbers, in a period of membership decline (see chapter six). The need to increase membership numbers and therefore revenues from clubs was often considered the primary measure of performance from clubs, by which they would be judged by their district. The view that reporting other data such as finances, could help assist the overarching organisation in its administration and benefit the club in this way was not apparent in interviews. The emergence of service organisations using technology to help with reporting was noted by some interviewees, however individual knowledge levels of this were mixed:

*“We have a system called (name). So every club is obliged to, there's a number of things so reporting is one. Because what we're really bad at in (Service Organisation) is telling others how much work we're doing. So unless at a (District) and (National), they can say that the clubs reported how much they raised, how many volunteer hours they have done, how many events they have done, that's the only way that we can promote (Service Organisation). So every club has a return that you're supposed to fill in on a monthly basis: (volunteer) hours, money raised, fellowship as well – it covers everything. The return, like a spreadsheet but it's on an online portal, that every club should fill in every month.”*

**(DR1)**

The need to discharge accountability (cf: Cordery & Baskerville, 2011; Dhanani & Connolly, 2012) from the service organisation to the general public is considered in the above quote, and the fact that this is realised on the part of the organisation when clubs comply with internal reporting requirements. This again ties with the organisational challenges that were discussed in chapter six, where effective collated reporting could be used to improve the public image and foster trust of these organisations (Hyndman & McConville, 2018) within the wider community, but requires effort in terms of reporting through the hierarchy in order to allow for this. This highlights the interrelated nature of internal and external accountability, and what is required in order to ensure requirements for both are adequately satisfied. One interviewee referred to a ‘push’ from district level to engage with the new reporting system:

*“(District) are pushing for you to put your targets on (Online Service Club Information System)’ to make it more transparent to the district what your targets are.”*

**(DR2)**

Despite this push for engagement with the online reporting system from district level noted in a number of responses, 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, and therefore complying with district level reporting requirements (cf: Ahrens & Chapman, 2004). This is a tangible consequence of declining social capital (Putnam, 1995, 2000) in terms of fewer links between individuals, which if membership could be extended beyond people with similar interests and values then potentially this would allow service clubs to recruit from a wider section of the populace, and potentially widen their skill set and access to greater resources (Nahapiet & Ghoshal, 1998) they could mobilise via widening their network.

Other interviewees suggested they didn’t participate in reporting because it wasn’t important, or that other clubs in their organisation didn’t participate, so on this basis they shouldn’t have to either. The magnitude of the task of reporting was suggested as the reason this activity didn’t take place:

*“We report nothing, apart from how many members we have so they can calculate the figures. Looking through the website when I found the by-laws, I also found the club reporting requirements. So 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)**

Building on this theme, a potential governance problem associated with non-compliance with reporting requirements to district level was exposed by one interviewee:

*“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)**

The above quote implies that service organisations are at risk of poor financial management simply because they are deferring this task to the larger, governmental body; the charity commission. Clear responsibilities do not necessarily exist within the hierarchy of who is responsible for verification of the figures each club submits to district (should they actually complete this). Often verification was left to a fellow member of the club, for which the level of independence required from audit (although an internal function) would therefore not be present. Although this is commonplace in membership organisations, the point could be argued that this process was not suitable given the size of service organisations when clubs are considered in aggregate. Therefore the accurate and timely reporting of financial information from clubs to the larger district level could be considered an area of practical importance for service organisations to focus on.

Contrasting accounts of reporting requirements were however given when referring to obtaining funding for district level for charitable projects. One interviewee detailed how district level imposed reporting requirements on the clubs, in order for them to be successful in receiving funding from district level (district grants):

*“Recently we were thinking about doing a project somewhere in West Africa and we applied for a district grant. So there are obviously some hoops you have to jump through in a way, restrictions and some qualifying process to get the grant, it was going to match whatever we were going to contribute. So I think as much as it can be a bit of a pain to think we’re going to have to do this process properly, actually it’s a good way of ensuring that money is well spent.”*

**(CM4)**

A vital component of the disciplinary accountability relationship between an accountee and accountant, is the power of the accountee to hold the accountant to account i.e. to demand their

reasons for conduct (Roberts & Scapens, 1985). In this case of obtaining funding from district level, the sanctions for non-compliance with accountability requirements were visible and tangible (i.e. no funds would be granted). However, for other aspects of non-compliance with reporting, for the most part 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)*

Without the realisation of tangible sanctions (on the part of the accountant) for non-compliance, hierarchical accountability loses its power to function as an effective system for governing actors within an entity. Declining membership (see chapter six) could be a potential reason for sanctions not being imposed, along with the voluntary nature of the organisation. One interviewee expressed this in their response as to what their club would do if the wider service organisation (district level) attempted to sanction them for non-compliance with reporting or constitutional requirements:

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

**(CM14)**

With the threat of losing members, and eventually clubs (through declining membership or potential defection to other service organisations), the ability to enforce hierarchical accountability mechanisms can be said to be greatly limited. In general, when sanctions were described by interviewees, 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 sustainability 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)**

*“They bring it up at every . . . district convention. But they don’t ask the question why you don’t do it? They just would like you to do it, they keep on saying.”*

**(CM14)**

The presence of sanctions, but those that were weak in nature effectively hindered the hierarchical governance function of the rest of the organisation in terms of how they could govern their respective grassroots level (clubs). Also, it should be noted that various accounts of what these sanctions constituted were given, suggesting that the sanctioning process is somewhat unclear to members of service clubs, and not standardised as it would be in other hierarchically-based organisations. Again this limits the effectiveness of traditional hierarchical accountability mechanisms.

Overall there was a feeling that reporting information up the hierarchy of the organisation, from club to district levels was not important in achieving the mission of the organisation or that the overriding objectives of the organisation were not the responsibility of the club. This suggests that internal accountability mechanisms such as reporting, intended to bridge physical (and hierarchical) distance (Roberts, 1991) are not effective in this case, simply because said internal mechanisms were not being utilised. The impression was also given that reporting would not hold any benefit for the club, and was seen much more as an exercise orchestrated for the benefit of the hierarchy. Observations regarding the level of reporting suggested that members of clubs had not been engaged with (a key theme in establishing the dialogical aspect to accountability) when setting up reporting lines and procedures, and therefore did not feel part of the process, but rather that it was being administered to them. This message was summed up by one interviewee when referring to communication regarding overall organisation 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, and this is just hypothetical thinking forward, in its worst case (it) 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)**

*“The international presidents are far too ‘gobby’<sup>63</sup> and they write and they write and they think they need to inspire us. All we do is ignore it completely”* **(FDR5)**

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<sup>63</sup> 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.

Overall there was a negative attitude towards district level and the rest of the hierarchy within service organisations from club level. The sharp contrast between regular socialisation within the club environment and the outside influence of district attempting to govern clubs via hierarchical methods was not well received. The next section of this chapter details reflections of more socialising forms of accountability within service clubs.

### 7.3 Socialising Forms of Accountability

Within a particular social space (such as a service club), socialising forms of accountability can be said to exist between the individuals, that affect their relationships and actions. Roberts (1991) describes socialising forms of accountability being formed and practiced in “the ‘back regions’ of organisational life” (p. 362), through informal interactions between actors. The following subsections detail the nature of socialising accountability evident within interviewee responses and the other data sources utilised in this study.

#### 7.3.1 Fellowship and the Formation of Socialising Forms of Accountability

Before joining a service organisation, the prospective member must be deemed worthy<sup>64</sup> of membership by established members of the particular service club they are looking to join. This initial asymmetrical power relationship puts the prospective member accountable to the current membership, in terms of that they must discharge accountability as to the nature of their person, and their self to current members in order to be allowed to join:

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

**(FDR3)**

However, once accepted into the club, members were observed to be on a relatively equal plane in terms of voicing their opinion, and this power differential was reduced, despite clubs having distinct offices held by elected members. This alludes to Roberts’ (1991) statement that socialising forms of accountability form and operate best where there is low power differential between actors. This can be considered a reference to the Habermasian concept of the ‘ideal speech situation’ (Habermas, 1984) as discussed in chapter four, and also to the ethical code practiced amongst members in respecting one another’s opinion. This was even more evident in several of the club meetings observed, where despite the elected roles (President, Secretary etc.), a relatively equal plane of discussion was observed, with minor formalities in terms of addressing people by their position (e.g. ‘Mr President’) being observed. A mutual respect for each member’s opinion and status as a member was generally accepted amongst those present

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<sup>64</sup> The exact word ‘worthy’ was included in one of the service club induction procedures witnessed during the study.

as a social norm, as opposed to the opinions of those in hierarchical positions of power (elected officers of the club) carrying more weight.

One of the primary functions of service clubs and organisations that is stated in their aims and objectives is that they seek to offer a space where their members can socialise with one another and develop relationships. 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<sup>65</sup> 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)*

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

Clubs meet on regular basis, as often as weekly for most Rotary clubs, and meeting ‘face-to-face’ has until very recently<sup>66</sup>, been considered a cornerstone of service clubs and actively encouraged by their hierarchy, even going to the extent of tracking member attendance. For example, the Rotary oath that new members take on joining a club and the Rotary movement for the first time, includes a pledge to ensure the member regularly attends the meetings of their club. This commitment was also present within other service organisation induction procedures.

The regular face-to-face interaction that takes place between members at meetings is consistent with Roberts’ (1991) reflections regarding the nature of socialising forms of accountability, and later observations in extant literature regarding ideological talk and control (Kraus, Kennergren, & von Unge, 2017). The regular interaction between members fosters growth in socialisation, and consequently resultant socialising forms of accountability forming between one another, based on unwritten rules that were commonly accepted between members. Related to the tradition of face-to-face meetings and interaction, a consistent theme in interview responses was that of ‘fellowship’ (see chapter six) between members. Many members cited it as their most valued aspect of being a member of a service club:

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<sup>65</sup> This would normally be printed in media both produced by the central organisation and the members of the club itself (e.g. club newsletters).

<sup>66</sup> Clubs are now looking to be more flexible, for example, with the formation of ‘e-clubs’ where meetings are conducted via the internet with members each in a remote location, akin to video conferencing.

*"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)**

Fellowship was a consistent theme during the observations conducted, frequently referred to as a proxy for the social side of the organisation, but also as greater level of socialisation, or friendship that existed and that was the duty of every member to maintain. In some instances, fellowship was considered the most important aspect of service clubs not only for individual members, but for the organisation as a whole. Often, it was cited as an 'antithesis' to the hierarchical structure of the overriding service organisation:

*"(The wider 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)**

*"So it depends, your club is the key to (service organisation). Not (service organisation) the key to the club, that's why I say it works upside down."*

**(FDR3)**

The feeling that the club was central to the organisation for most members was strong with respondents and other members of service organisations observed throughout the study. This is in part, to be expected as the club forms the first and most frequent point of contact between the individual member and the larger service organisation. The infrequent exposure to the rest of the larger service organisation and natural tendency for people to focus on areas within their locus of control, results in a certain level of detachment for members from the organisation outside of their own club. This detachment from the broader service organisation contrasted with the regularity of seeing peers within the club, and the formation of strong social ties (cf: Adler & Kwon, 2002; Baron, 2000; Tsai & Ghoshal, 1998), and resultantly, the creation of associated socialising forms of accountability (Roberts, 1991, 1996) between members through this regular interaction.

### 7.3.2 Locality

Following on from the theme of fellowship, a sense of locality bearing importance was evident in interviewee responses. The close proximity of members to their club, in terms of regular meetings, promoted a 'grassroots' feel when members were asked about their roles and



responsibilities. A high ranking district level member referred to this when asked about their respective roles within their service organisation:

*“So first and foremost, I’m, a (member). That comes first, I think it should with all (members).”*

**(DR1)**

Due to service clubs working and acting in a particular geographical area, where frequently members would reside, many interviewees exhibited a form of ‘felt’ accountability (Ebrahim, 2003b; Fry, 1995; O'Dwyer & Boomsma, 2015) to the local community was evident in contrast to the overriding mission of the organisation. The following quote reflects a member who showed a strong sense of loyalty and accountability to their local area as opposed to the internal hierarchal function (district, national and international levels) of their respective service organisation:

*“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)**

The source of this attitude and general felt accountability towards the community/area rather than the hierarchy could be said to come from several sources. First, the clubs conduct community work in a specific geographical area (Charles, 1993; Wikle, 2009), and interviewees and observations showed that they were reluctant to offer help/funding to causes outside of what they perceived as their geographical area for responsibility. In addition to this, the generally held perception that service clubs are there to benefit their communities was described by interviewees as a key factor in achieving donations from the local populace and corporate donors. This preference to grant money to good causes locally rather than to the humanitarian cause that the overriding 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)**

Again a socialising form of accountability can be said to have materialised within the service club, with members feeling (cf: O'Dwyer & Boomsma, 2015) more accountable to the local community than the prescribed global humanitarian cause of the overarching service organisation. 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 little obligation (either felt or imposed) to support the larger humanitarian cause (pursued by the service organisation), some clubs in the sample had reflected this via strong forms of felt accountability between themselves to the local community. Within the clubs, there was a feeling, derived from an accepted social norm (cf: Coleman, 1990) of 'localism' held amongst members, that it was their duty to benefit the local area they were based in, with some interviewees detailing they would not help if appeals were received from individuals or charities from outside of their community. This will be covered in more detail in chapter eight, under the discussion of beneficiary accountability, as the foundations for this held notion of accountability are explored in more depth.

### 7.3.3 The Transformation of 'The Prescribed' into 'The Personal'

Previously in this chapter, conformance with constitutional and other 'prescribed' codes of conduct was discussed, as a means of hierarchical accountability for service club members. Despite good awareness of constitutional and personal ethical requirements from members, it was rare that they could recite what these requirements actually were verbatim. Instead, it was common place for interviewees to provide proxies for what constituted conformance with the values of the organisation, relating to their sense of an 'ethical self' (see: Levinas, 1991; Roberts, 2012):

*"(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 'repackaging' of a code of conduct prescribed by the organisation, into something which was socially palatable for members gives insight into the ethical accountability employed at grassroots level. The combining of what service club membership represents to the individual member, as constructed through the imaginary (Lacan, 1977) and a personal ethical code service to demonstrate the dualistic aspect to accountability in this regard. With members at the local level sharing common understandings of ethical accountability via the maintenance of social norms within their group, the informal accountability and realisation of ethics via the personal as opposed to the organisational shows how socialising accountabilities can develop and interact through what members feel to be their role in the service club.

### 7.3.4 Social Sanctions

As discussed in chapter four of this thesis, sanctions for socialising forms of accountability tend to be more intangible (informal) in nature than those associated with hierarchical accountability

mechanisms. These more intangible, almost underlying sanctions were evident with respect to the social norms present within service clubs, and may be referred to as 'social sanctions' (Coleman, 1990).

During observation sessions it was observed that members would often informally (normally in jest, or with sarcasm) reprimand each other for not behaving in what was considered an appropriate manner. Little in terms of formal sanctioning was evident between members, however an undercurrent was sensed that those in the club who did not meet the unwritten, repackaged ethical code for members would be on the receiving end of such sanctions. One interviewee in particular expressed their dissatisfaction at the behaviour of one of their fellow members:

*"While we need to do that, the current treasurer, 'king useless. Nice bloke but 'king useless. All we asked him to do this year is get the signatories sorted out, get the account modernised, so we can just have a modern, fresh, operating bank account. We're now coming to the end of the year: nothing's happened. He's been to the bank, we need some paperwork filling in. So fill in the paperwork. Do the fucking job. It drives me round the bend, but it's the way it goes."*

**(CM10)**

This unprofessional behaviour from the treasurer had not been formally sanctioned by the committee of the club in question, but the projected image of the individual had clearly suffered amongst their peers. Relating this back to the specific context of service clubs, professionalism (Charles, 1993; Tadajewski, 2017) was a consistent theme and value which members should aspire to maintain in their conduct. The expression that the treasurer was letting their fellow members down in this regard, by not taking their duties seriously, and yet not being sanctioned formally by the internal hierarchy of the club, effectively deferred the sanctioning to socialising forms of accountability among the members. The use of 'we' in the quotation particularly implies that other members had shared this viewpoint between one another, and that a collective negative opinion of the treasurer had formed as a result. Practically, the treasurer can be said to have suffered a decrease in their personal capital within their club, as a result of not carrying out their role, and therefore had impinged on conformance with norms which informal, socialising accountability relationships are based on. Another interviewee was more explicit regarding this theme, when referring to anecdote from their time in their service organisation:

*“mutual respect is equally important. Equally important. There’s one man in our (club), for whom having done business with him, I have absolutely no respect. Absolutely none. And I won’t work with him. I don’t make a point of saying ‘I’m not going to work with you’, I just say ‘yeah okay, fine’. But mentally I’m out of there, I won’t work with him.”*

**(FDR3)**

This quote can be said to allude to the traditional view of service clubs as being business orientated (Charles, 1993), and therefore the process of doing business together filters through to influence the membership of the club. As in the above quote from ‘CM10’, professionalism could be said to be a pivotal underlying social norm which was demanded by members from one another. When this norm was not upheld, the reputation of the member who had transgressed reduced as a result of being informally socially sanctioned (either by loss of public image amongst their peers, or as in the case of FDR3’s anecdote, lost opportunity for future business). Relating this to accountability, the existence of strong social ties (cf: Adler & Kwon, 2002; Baron, 2000; Tsai & Ghoshal, 1998) between parties involved has created an accountability relationship within it, for which both reasons for conduct, and the member’s respective conduct in itself are continually given, received and internalised by other individuals within that particular social space. These two quotes help to summarise the general attitude towards members who fail to observe the accepted norms and values associated with service club membership and the associated foundations of socialising forms of accountability between members, which form the foundation (in part) of the identity of the club.

## 7.4 Conclusions

This chapter attempts to outline the nature of internal accountability within UK service clubs with respect to their internal governance and accountability to the rest of their wider service organisation. From the data presented in this chapter, a number of conclusions surrounding the nature of internal accountability within service clubs can be drawn and are referred to in greater detail in chapter nine.

### 7.4.1 The Socialising form of Accountability: Formation and Maintenance

The social space offered by service clubs can be said to be one for which socialising forms of accountability to exist and flourish. These socialising forms of accountability can be attributed to a number of factors present within service clubs and their unique context. Many participants from both club and district level detail how the concept of fellowship is central to their respective clubs, and the service organisation as a whole. The maintenance of fellowship and the ensuing relationships between members within their club is not only considered important,

but can be said to be a key factor in determining the nature of the accountability dynamic present within service clubs, and the effect this has on social practices and belief systems.

With the process of attending meetings regularly and interacting with their fellow members in their club, members get the chance to build strong social bonds (cf: Chenhall et al., 2010) between one another. This is enhanced by the practice of repeated rituals, fellowship and development of effective social norms which members within clubs engage with and conform to (see chapter six). However, this socialising form of accountability, when viewed from an internal perspective, appears to be largely confined to the club and its members. This has the potential to create insular, unsurveilled spaces (Roberts, 1991) within clubs (Yates et al., 2019), and in turn, hamper the overall cohesion of service organisations.

#### 7.4.2 The Domination of Accountable Space

Frequently throughout the interviews, clubs were referred to as singular collective entities, with their members summed into one, accountable body as opposed to individual members of a club. This meant that holding individuals to account proved difficult. Under Roberts' (1991) theory, this carries implications, as hierarchical accountability has an individualising effect on the self, but may also require an individual sense of self to exist, in order for hierarchical accountability to be effective. By attempting to hold clubs to account, the individual aspect of this form of accountability is absent, and instead, replaced by a tightly knit collective bonded through rituals, regular meetings and fellowship. This chapter suggests that the collective self (cf: Brewer & Gardner, 1996) of the club is particularly difficult to hold to account in this regard, as the lack of an individual realisation of being subject to account, and subsequent lack of regulation of the self results in traditional hierarchical accountability mechanisms being ineffective.

This results in a domination of accountable space within the club by socialising forms of accountability. The main implication stemming from this is that service clubs may be difficult to govern as part of a hierarchical organisation, such as service organisations (see: figure 3.1), in that their fundamental basis for existence (*raison d'être*) relies on frequent social interaction between members, and therefore hierarchical forms of accountability are ineffective against a tide of socialising forms of accountability among members to each other and the group.

The next chapter looks specifically at the nature of external accountability (Ebrahim, 2003a) for UK service clubs, in terms of accountability to local community, beneficiary organisations, donors and other external stakeholders to them.

## Chapter 8 – The Nature of External Accountability within UK Service Clubs

### 8.1 Introduction

This chapter outlines the nature of the external accountability of UK service clubs. Particular attention is given to accountability toward donors, beneficiaries, local government and central government (the Charity Commission). Service clubs, like other organisations can be argued to have a responsibility (and resultant accountability) to all their stakeholders (Freeman, 1984, 1994; Gray et al., 2014; Gray, Owen, & Adams, 1996), and this chapter details the nature of these accountability relationships in this regard. External accountability can be said to contribute toward the public image sustained by service clubs, and their role and status within civil society. The purpose of this chapter therefore is to explore this aspect to their accountability in order to observe the forms and discharge methods, but also to link to the wider context of service clubs including their challenges and operation as discussed in chapter six.

First, perspectives on what is commonly termed ‘upwards’ (or upward), donor accountability (Ebrahim, 2003a, 2003b; Edwards & Hulme, 1996) are considered, both in terms of micro donors and larger, institutional (often corporate) donors (Section 8.2). Second, beneficiary (downwards) accountability is considered in terms of both direct beneficiaries and recipients of grants (cf: Grant, 2012) from service clubs (Section 8.3). Following this, brief consideration is given to the accountability relationships that exist between service clubs and government, in terms of both local government perspectives (Section 8.4) and central government via the Charity Commission (Section 8.5). The chapter is summarised, and conclusions are drawn in Section 8.6.

### 8.2 Perspectives on Donor Accountability

Charitable organisations (such as service clubs) rely on donors to provide them with financial capital, which, in turn, enables them to execute their social objectives. Donations to charitable organisations could be argued to be increasingly difficult to raise in the UK (Pharoah & Tanner, 1997; Sargeant, 2001). Donations to service clubs may be on the part of individual donors, or larger, institutional donors with potentially greater resources. These include micro donors (members of the general public who donate relatively small amounts via collections or attending service club public events<sup>67</sup>) or institutional donors such as businesses in the local area.

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<sup>67</sup> These would often include charter dinners, or other fundraising community events run by the service club, such as charity fun days, drive-in movie nights, barn dances or ‘bucket shakes’.

Donations would either be cash, or goods in lieu of cash, so the respective service club could use them to raise funds (via raffles or auctions etc.).

It should be noted at this point that members of service clubs could be considered the primary donor for the service organisation, through donating their time for volunteer activity, financially via the payment of subscriptions<sup>68</sup>, and via their vested personal interest in the organisation (cf: García-Mainar & Marcuello, 2007). This section seeks to explore explicitly the donor accountability perspectives external to the clubs i.e. donations not raised from membership fees. Opportunities for further research deemed outside the scope of this thesis (such as the development of a greater understanding of the accountability relationship between members and the organisation itself) are discussed in chapter ten.

### 8.2.1 Motivation to Donate to Service Clubs

A precursor to establishing the donor-charitable organisation relationship is the motivation to donate, and specifically, the motivation to donate to a particular cause or organisation on the part of the prospective donor. This concept relates to accountability in that the perception of the organisation (based on the prior account it has given of itself and its activities) has the potential to influence the donor in terms of whether they chose to donate or not. In theory, charitable organisations with a poor reputation or public image<sup>69</sup> (potentially as the result of scandals, poor use of funds, negative press etc.) will struggle to resonate their cause with donors (Webb, Green, & Brashear, 2000), who in turn, will then choose not to donate because of these negative accounts. This resultant lack or eroding of institutional trust (cf: Taniguchi & Marshall, 2014) between the prospective charitable donor and organisation via negative accounts has the potential to heavily influence the decision whether or not to donate, and links to a precursory, ex-ante (Pollmann, Potters, & Trautmann, 2014; Uddin & Belal, 2019) discharge of accountability to donors in order to secure their donation.

When asked why donors chose specifically to donate to service clubs in their area, different responses were given. The concept of longevity was brought up by one donor, along with the theme of the respective service clubs having a good reputation in their local area:

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<sup>68</sup> Often members would donate to their club in addition to paying their subscription.

<sup>69</sup> The potential for narcissistic accounts (Roberts, 2001a) to be produced in order to (in theory) improve this and promote donations therefore exists, in the same manner as corporations seeking investment/promoting themselves (see: Roberts, 2003), or public sector bodies justifying government funding for example.

*“They’re renowned. They’ve been around since, what, (date) or something? They’ve been around. We’ve always known about them. They’ve got a very, very good reputation. They have always supported us, and we’ll always support them. I think you can always tell by the people that actually are involved in the organisation because every single one of them, they’ll give their heart and soul with regard to their community. I like that. It’s something that I genuinely believe in what I do, and they do too.”*

**(D3)**

The presence (or perception) of a longstanding organisation within a particular geographical area can be said to bring with it a number of elements that assist the formation and maintenance of an associated sense of trust between the prospective donor and the service club, and thus provides a foundation for more socialising/intelligent forms of accountability to be founded upon (O'Neill, 2002; Roberts, 2009). This trust however appears to be based on a combination of the longevity of the service organisation and also that the club itself and its members (“them”) have been visible in their community. The perceived ethic of members on the part of the donor has also contributed to this positive image.

With respect to accountability, the service club can be said to have discharged accountability for its existence to some extent through the image it portrays to stakeholders such as donors. Having developed a reputation for good works over time, and on the strength of a community ethic, an image is created of what the organisation represents, and this can be seen to have elicited donations. The club can effectively discharge accountability (perceived on the part of the donor) in advance via their projected image (see: Lacan, 1977), and thus are more likely to receive donations from donors who hold these positive views, and value longevity and organisational prestige in this regard.

Not only is the longstanding existence of an organisation a contributor in terms of establishing trust between service clubs and donors, but also the presence of longstanding relationships between service club members and their respective donors can help build the trust that socialising/more intelligent (O'Neill, 2002; Roberts, 2009) forms of accountability are based upon.

### 8.2.2 The Role of Trust in Donor Accountability

As for ongoing relationships with donors, the strength of personal relationships (and the trust contained within them) between often one member of the club and the donor were cited as important:



*“There’s a guy called (name) who I know best. I’ve known him since, he’s been involved . . . the one that tends to come and see us and tap us up and, “Is there anything we can do for you?” So he has been my contact has over the years and he’s still around.”*

**(D2)**

*“We’re comfortable with it. We’re comfortable with each other and I have to say that as a professional liaison over the last six years a very strong personal friendship has grown up between (service club president), (service club member) and myself. And as I say we’re very comfortable with each other.”*

**(D1)**

By having strong personal, longstanding relationships between a member of the club and the donor, trust in the organisation is reflected by trust between the individual member and the individual donor. This relates to the idea of “generalised reciprocity” (Putnam, 2000, pp. 134-135) between individuals, where the relationship is maintained by effectively holding each other to account over time (via conformance with the accepted social norms on which the relationship depends). The strength of individual members can be said to where the trust and accountability between donor and the club is situated. Often donors would donate because they already knew someone in the club (cf: Connolly & Hyndman, 2013), or in the case of the below response, maintain their relationship due to establishing personal contact with members of the club:

*“Well one of my customers was a very, very, keen, in fact still is a very active member of (service organisation) and he’d been talking to me for a few years about joining. . . we raised nearly £5,000 which we donated. Which we had, which we then had to decide how we were going to donate. And having had contact with (service organisation) and knowing that (service organisation), all the money we give to them would actually get to the end user as it were, person in need, we decided to donate it to the (service club). So I contacted our local club, made that donation.”*

**(D5)**

The theme of trust and its importance in the donor-club relationship was also prevalent when questioning donors. As one of the components of intelligent accountability (O'Neill, 2002) identified in chapter four, the role of trust in forming and maintaining these (more informal) accountability relationships could be considered a key aspect to how service clubs discharge accountability to their donors. The relationship between trust and transparency Roberts (2009, 2018) was highlighted when one particular donor was asked if they ever requested to see where their money had gone, once it had been donated:

*“no we’re happy with that . . . we know all the money that (service club) uses goes to good causes one way or the other anyway.”*

**(D5)**

Relating this back to extant literature, it seems that on the surface, trust in these circumstances, functions as a substitute for hierarchical accountability measures, much in line with the thinking of Power (1994, 1997), with respect to audit. However, when the theme of trust in this instance is considered alongside ideas of how socialising accounts are formed and maintained, it can be argued that the continued discharge of accountability by service organisations and their dubs via the execution of social works (Gray et al., 2006; Parker, 2014), visibility in communities and the resultant recognition as an entity (Althusser, 1971; Roberts, 2009) has allowed for trust to be built based upon such visibility. Trust generated from visibility could potentially foster more intelligent types of accountability (based on action and judgement) in this situation as opposed to being alternatives to one another.

### 8.2.3 The Discourse of Efficiency as Accountability

Reduction of waste (cf: Fenton, Golding, & Radley, 1993) and effective use of donor money were established themes in accountability to donors. The notion that more donor money was reaching the end beneficiary, (due to the financial model which service organisations employ<sup>70</sup>) was a consistent theme in both documentary sources and interviewee responses. In a community report magazine produced by the wider service organisation, and targeted at members and their immediate contacts, a whole page was devoted to explaining that 100% of donations would go to good causes:

*“(service clubs) help local communities in a number of ways with every penny collected in the British Isles – and every cent in Ireland – going direct to good causes.*

*Not one penny/cent is spent on administration as (service club) running costs – including publishing this community report – are funded by members*

*Just ask any (service organisation) member how we make every penny/cent count.”*

**(Community Report Document)**

Documents including this and others can be said to have helped establish a discourse of efficiency amongst members and wider stakeholders, both for dissemination and the discharge of accountability to the wider community via their membership. This was evident in another document, a flyer for a fundraising event run by a collaboration of two local service clubs, where

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<sup>70</sup> Administration costs of service organisations are funded by member subscriptions. Therefore, the argument that donated money goes towards to social mission and is not used for administration is founded upon this model. It is accepted however that administration costs can be somewhat arbitrary in their allocation (cf: O'Dwyer & Unerman, 2008).

one of their presidents expressed this notion explicitly to those in attendance, and who would read the document:

*“our net income from today’s event will be going to charitable causes without a single penny ‘lost’ to administration or other charges – that is the (service organisation) way”*

**(President’s Opening Note, Charity Event Flyer)**

Within the current societal attitudes towards charities as inefficient in terms of administration costs (see: National Council for Voluntary Organisations, 2018; True and Fair Foundation, 2015), the decision to highlight this aspect of service organisations could be considered as an effort to differentiate from ‘larger charities’. Interpreting this in line with Roberts (2012), this could be considered an aspect of the moral narcissism (Butler, 2005) exhibited by service clubs, namely a desire to prove themselves better than alternatives in the eye of the donor, on the basis of a supposed more ethical use of donor money, but also seeking to meet the needs of donors in terms of showing their money was reaching the end beneficiary (see: Connolly & Hyndman, 2013).

The transposition of this discourse from corporate message to one mobilised by club members as an effective discharge of accountability for service club activities was reflected both in member and donor interviewee responses, as a motivation for donation to service clubs as opposed to larger charities (with in theory, larger administration cost requirements):

*“on the news you often hear stories of charities where twenty, thirty percent of the money disappears in admin fees, in television adverts, that sort of thing. And we’d all put a lot of effort into collecting our money, to earn our money to fundraise and whatever and to see a lot of it disappear into those sort of ways is not, I don’t think it’s ethically right personally. But also it doesn’t seem right to ask people to give you money and then say oh you know, sixty, seventy, eighty percent of this will go to the end cause, we’re keeping the rest for our own uses and I knew that (service organisation) was all manned by volunteers. They paid subs which pay for any admin costs in the club. So any money that goes into the (service organisation) donation gets out to the people that need it. So having got this five thousand pound pot of money it seemed the best way for us to do it.”*

**(D5)**

This discourse that service clubs attempted to establish and maintain was considered a key aspect of the way they discharged accountability to donors and the wider public. One interviewee summed this up in the overall impression that they wished to give to donors:

*“We don’t want to be seen to be silly, people are donating that money aren’t they? They’re donating that with a certain amount of confidence that we’re going to treat it with a bit of respect and give it to where it’s needed, that’s how I see it.”*

**(CM13)**

This notion of efficiency as expressed above has a number of implications. First, no actual financial statements of donations raised and spent were disclosed to donors, which again highlights the dominance of trust as opposed to transparency (see: Roberts, 2009, 2018) as the basis of accountability. Second, underpinning trust, the maintenance of a certain image within the public eye is mentioned. The idea of “not being seen to be silly”, relates to the consciousness of operating within the view of stakeholders such as the general public (and more general public gaze), and a desire to be open in terms of behaviour, but in order to be recognised in a particular way (rational with donations). The construct of ‘efficient charity’ reflects part of the desired identity and image that the service club (and service organisations) wish to portray. As described in the above quotation from ‘D5’, this is seen as a differentiator from other, larger charitable organisations, and a means of detaching service clubs and organisations from the negative aspects of recent charity scandals and the notion of administrative waste on the part of these organisations. This raises important questions regarding image management of service clubs and organisations, which will be discussed further in chapter nine.

#### 8.2.4 Lack of Hierarchical Donor Accountability – The Dominance of Informal Means of Accountability

Traditionally, donor accountability has been conceptualised via the application of the theoretical construct of hierarchical accountability (see: O'Dwyer & Unerman, 2008; Roberts, 1991, 1996). Larger charitable organisations often require detailed reporting to donors in order to satisfy donor accountability demands for a wide range of factors including governance, effective use of finance etc. The reference to donor accountability as ‘upwards accountability’ (Ebrahim, 2003a) serves to reinforce the hierarchically constructed nature of donor accountability. Naturally with regards to service clubs, this reporting is expected to be of a different nature, both in terms of quantity and scope as to the areas covered, since service club members have neither the time nor resources to produce detailed reports with regards to donor accountability.

Relating this to traditional ideas regarding hierarchical donor accountability, donors expressed that they had little power over where their money was spent once they had granted it to the service club in question, and normally didn't want to exercise such power or restrictions as normally associated with donor money (cf: Baur & Schmitz, 2012; Ebrahim, 2005; Edwards & Hulme, 1996):

*“No we have no influence over it (where donor money goes) at all and we don’t seek to . . . we don’t seek to influence them (service clubs). We just say what do you need help with and as long as we’re happy with the thing and we always are we just say okay let’s do it.”*

**(D4)**

Donors didn’t see this lack of influence as a problem however, as with larger donors and larger charitable organisations where donors often wish to influence where money is being spent. Mission drift due to donor requirements could be considered less of a problem for service clubs, as they largely retain control over where donor money is spent in terms of social causes. This represents the importance of locality in the overall accountability process for service organisations. Roberts (1991) asserts that hierarchical accountability has the capability to ‘bridge’ physical distance, effectively establishing a level of visibility via reporting that cannot be established by other means. However, in the instance described above, since service clubs specifically look to donate to local causes, the level of desired visibility from the donor of their grant recipient can be satisfied via other means, such as a visit or by the visibility of their action in the community (cf: Parker, 2014), and thus rendering the role of formal reporting to one of minimal importance.

To keep donors informed (and to retain their donations), a specific member of the club would often take responsibility to keep a donor updated as to how their money was being used:

*“The member that was our customer, well all I can say is what we’d do now and I assume what was done then, one person was assigned as contact for that donor to keep them informed so (member) regularly kept me updated.”*

**(D5)**

The personal nature of face to face interaction, as opposed to discharging accountability via reporting forms part of the means for the discharge of accountability to donors. The intertwining of the relationship established between the people involved, and the donor/beneficiary (service club in this instance) combines the formal element of accountability with a socialising element via the maintenance of the personal relationship. Therefore, what can be seen is a more complicated, mixture of accountabilities, based on relationships and action in an ethical way that promotes trust, but still with elements of transparency (and resultant discipline) visible through action, which in turn substitute for more formal, hierarchical mechanisms of accountability. This theme will continue throughout this chapter, as the next section details the nature of beneficiary accountability employed and practised by service clubs.

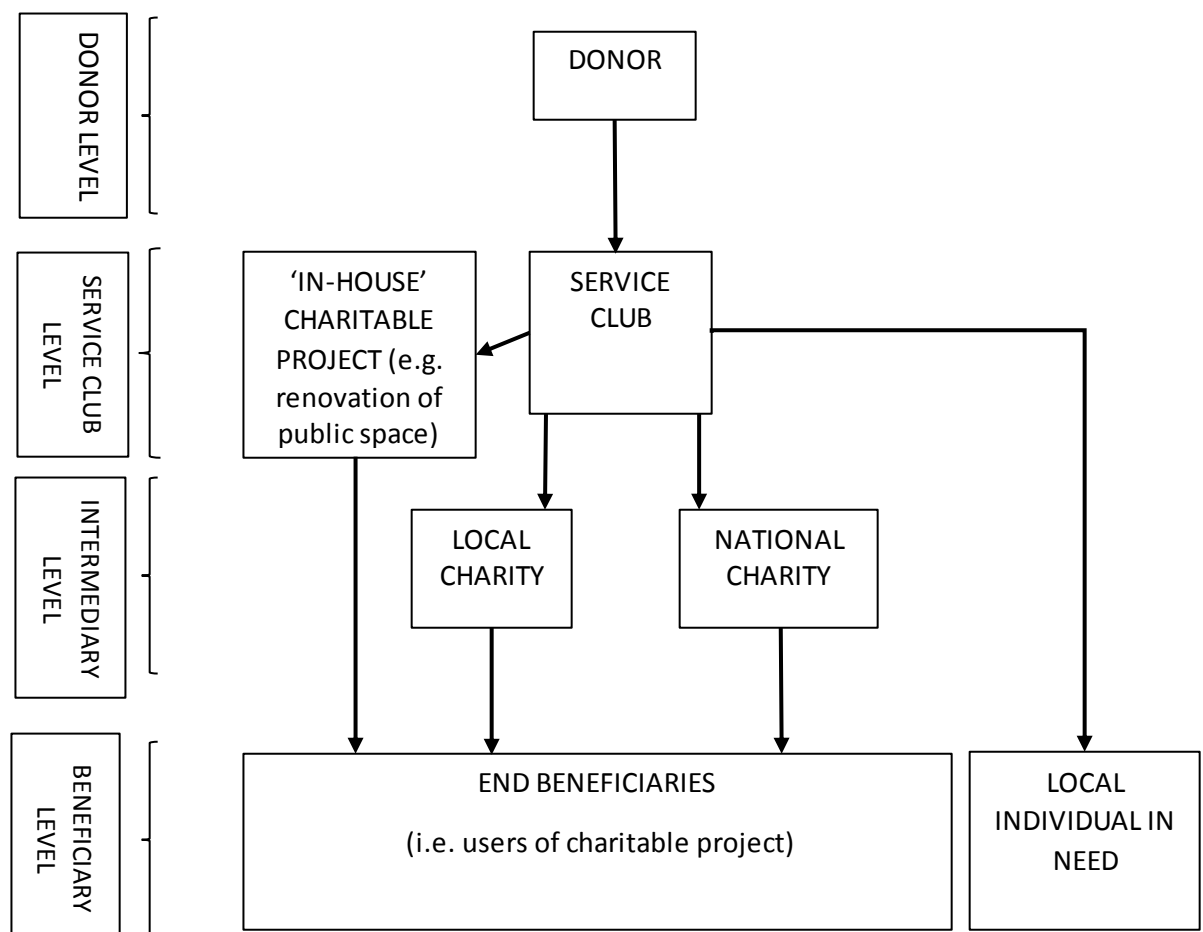
### 8.3 Perspectives on Beneficiary Accountability

Service organisations can be said to have a variety of beneficiaries, due to the diverse nature of their assumed roles and responsibilities (see chapter three). For the purposes of this study, beneficiaries are categorised as those who have benefited from grant-making activity on the part of service clubs, and those who have benefitted in a more direct manner from their action, but have not received grants.

#### 8.3.1 The Nature of Grant Making Activity

Grant making activity was seen as the primary focus of beneficiary activity for service clubs within the study. Grant making often involves the giving of funds to beneficiary organisations, and in terms of service clubs, this was often other charitable organisations who were in need of funding. Occasionally direct grants to individuals in need were given. A summary of how grant making activity reaches the 'end beneficiary' is shown in figure 8.1.

*Figure 8.1 - Grant Making Diagrammatical Expression*



The nature of grant making activity causes beneficiary accountability (and to an extent, donor accountability) in this relationship to in fact be deferred, often to a third party charity who naturally will be responsible for administering their activities and discharging accountability for themselves in this regard. The notion of low or zero administration costs mentioned in subsection 8.2.3 is also undermined if the grant recipient has significant administration costs (as witnessed with many of the grants made by clubs in the study), suggesting clubs only felt responsible for the efficient use of donor money up to the point at which it was granted.

The process of obtaining a grant from a service club would often involve the prospective grant recipient either writing an appeal to the club, or visiting it to present their respective organisation, such as in the below example:

*“What I say as part of the presentation is, I say how much a bag costs<sup>71</sup>, which is £25. I tell them what we've done so far in terms of bags packed, and amounts of monies that we've raised and then what our target is for 2020. So, they can then see what the scale of our ambition is.”*

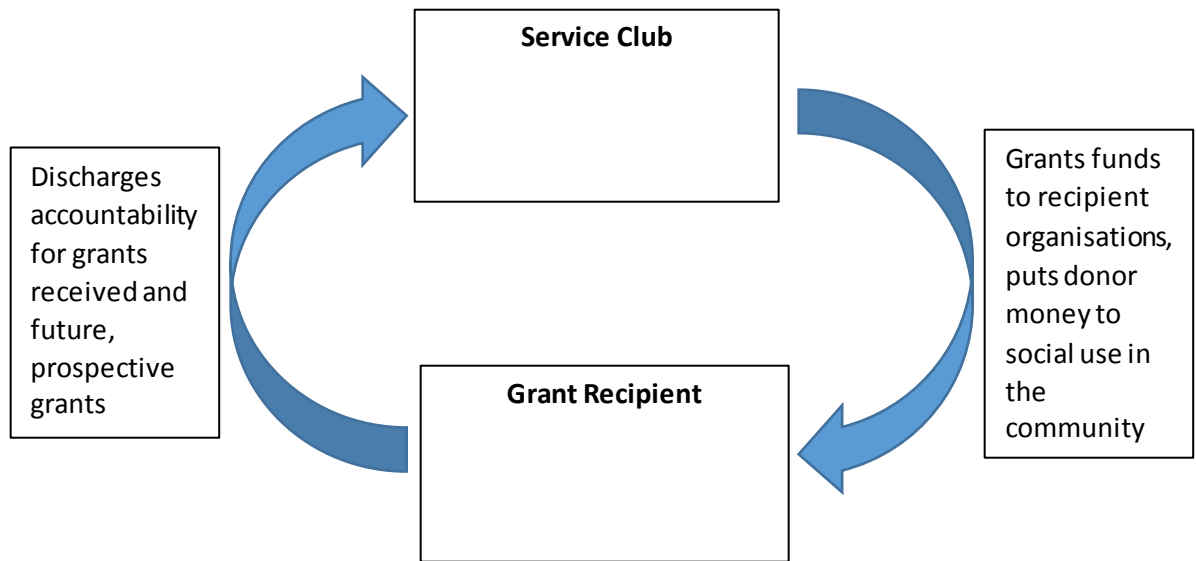
**(GMB1)**

Effectively, the prospective grant recipient discharges accountability for their actions and their organisation prior to receiving a donation, showing how previous donations have been used and emphasising the strength of their respective social cause. This gives rise to the idea of an ‘accountability loop’, where the constant undertaking of social activity in a beneficial way for the community/intended beneficiaries forms the basis for donor accountability in securing future donations.

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<sup>71</sup> The grant recipient organisation provided bags to children in urgent need, which would contain a kind of ‘care package’ of goods for basic hygiene and entertainment (pens, paper etc.)

Figure 8.2 - Accountability Loop



In this situation, the reciprocal nature of accountability is thus realised, as an accountability relationship exists between the beneficiary organisation (to demonstrate proper use of funds) and the service club (as the intermediary donor). The role of the club therefore can be considered as both subject (to their donors) and subjector to their beneficiary organisations, should said beneficiary organisations wish to win a grant from them. Elements of hierarchical accountability, in terms of the giving and demanding of accounts are present, and once a relationship is established, there opens the potential form more intelligent accountability beyond this.

#### 8.3.1.1 Influences on Grant Making Activity

Choosing where to grant money was a key issue for service clubs. Ensuring that grant applications were not only genuine, but that beneficiary causes would tie in with the personally held values of members was considered important. When asked how grant applications were prioritised, interviewees gave mixed responses. Some referred to a values-based decision process:

*“You have to be aware of what your values are, and I’m talking personal values, how I will vote when it comes to the time, for distribution of whatever monies we have, which won’t be a lot, but in a small charity, it will be.”*

**(CM8)**



This quote suggests that the constructed inner ethic of the member is an important factor in the nature of charitable activity of the organisation. In observation sessions it was noted that if members had a personal connection to the cause they wished to grant money to (e.g. a relative with cancer for a cancer charity), this would often dominate their decision on whether to grant money as opposed to potentially more stoic, less emotive decision making models.

Other interviewees were more candid with regards to how they prioritise grant applications, referring to where they felt money should go to, and on what factors they based this decision. Granting money to local organisations was the most pertinent example in interviewee responses:

*“the money that is raised is given locally, on the tacit understanding that it’s being spent locally. So if we had money come in from the middle of (hometown) and we spent it in say (far away coastal town) because someone wrote us a letter to say “we want to have some nice window boxes, and we’re raising money for some disabled children in down in (far away coastal town), we would review it, but it would be almost impossible for that to get through, because people would say there’s no local connection, I’m sorry, it may be a worthy cause, but we want money to stay locally.”*

**(CM10)**

Elements of donor accountability can be seen from the above quote, effectively promoting localism in the way grant making is undertaken. The interviewee refers to a ‘tacit understanding’ between donors and the service club that money will stay local to their area. The theme of localism and the fact that it appears to be shared between donors, beneficiaries and the club suggests that common grounds exist for service club role and identity as a local organisation (cf: Letiche, 2012). The resultant felt accountability towards the local is a theme continued from the internal accountability function discussed in chapter seven. With the local environment being considered as the arena for those to view the actions of service clubs, and also as one of the primary mechanisms for the discharge of accountability, the element of localism in the scope of activity and accountability of service club action is strengthened.

The notion of how donations and beneficiary activity influenced perceptions of the organisation was expressed by service club members, and this was demonstrated in their responses when speaking regarding how grants are prioritised:

*“I think the majority of people that are in the (club) feel that we should try and keep most (of it) local if we can. Because you become better thought of I think, as a local charity.”*

**(CM3)**

The expression of the need to maintain a particular public image, and the use of donations to achieve this suggests that rather than donors dictating where grants should be made, or the action of the charitable function of service clubs (as often with larger charities), in fact the desire to maintain a certain identity was the key to this disciplinary relationship. This was more explicit in a response by an interviewee from another club, recalling an incident where they felt donor money was misused in order to maintain a relationship/sense of public image:

*“this kid was a roller-skating enthusiast, in fact he was very, very good at it. He was competing nationally . . . They’d got a nice house, it was obviously a private dwelling, nice car in the drive you know? . . . (treasurer) says “I think we ought to support them, the kid’s got a future in front of him he just needs a bit of a push, once he gets into it, the national bodies will step in and take over you know, he needs this help now”, and I disagreed, well I’ve seen there they’ve got a better garden than I have for start you know, and we’re in this to support charity, we not here to support sponsorship, and that’s what I felt it was . . . It did go through, my argument didn’t. I remember one of them “well what you’ve got to think about is the PR side of it”. Because the one who was a care assistant was well known to the (service organisation) I think, and we should be promoting the (service organisation) as wanting to help people. Anyway I lost the argument and we did pay them a few hundred quid.”*

**(CM13)**

This example could be said to highlight the linkage between organisational issues such as the PR crisis described in chapter six and good decision making with regards to donor money. The felt need to maintain relations with an individual, and a positive reputation in this regard can be said to have been one of the main influences on the decision to grant money. In this instance, donor money could be argued to have been used better, for potentially needier causes if a less narcissistic (Roberts, 2001a) motivation for giving was prevalent, rather than the need to maintain what the interviewee refers to as ‘the PR side’. Regardless of whether this donation was appropriate or not (this study makes no deliberate attempt to provide normative assumptions of what is deemed ethical), the influence of maintaining a certain image or reputation in the eye of others (Roberts, 2001a, 2012) is clearly evident, and parallels with narcissism in this regard can be drawn.

Grant recipients would discharge accountability to the service club who had donated to them in various ways. The importance of face to face discharge of accountability, via a visit or talk was emphasised by some interviewees. A beneficiary organisation of a service club was keen to facilitate this:

*“We always say to people, particularly if they’re looking to fund us or have done, come and see how your money is spent or come and see how you’re helping.”*

**(GMB2)**

The mutual obligation aspect to accountability is demonstrated via the process as described above. Grant recipients will wish to discharge accountability for funding received to service clubs who have made grants to them, and service clubs (as donors) should be looking to ensure the beneficiaries of their work are receiving the services they require, albeit via a third party charity in the case of grant making activity.

Mutual understanding between the beneficiaries of grant making activity and the donor played a part as to the nature of how accountability was discharged. This mutuality was emphasised in one representative from a beneficiary charity, referring to a mutual understanding between the two parties:

*“generally speaking guys, my experience with them (service clubs) is that they are just so, they’ve got such a heart for local people, it’s a real privilege. I don’t have to beat the drum with these guys, we’re already the same heartbeat. I just have to share the story, share the testimony, share the vision and they’re right on board.”*

**(GMB3)**

This mutual understanding that was described could be said to influence the informal nature of accountability between donors and beneficiaries of grant making activity. The strength of the cause, combined with the particular ‘vision’ as described above was enough to reassure the service club that their money was going to be of benefit to their community, via the action undertaken by the grant recipient organisation and perceived shared local knowledge (see: O'Neill, 2002). This can be said to have formed the basis for shared understanding between the beneficiary organisation and the service club, forging a relationship on these grounds and enabling the continual discharge of accountability between the two parties through maintenance of said relationship. This theme was reinforced when the interviewee was asked about the role of formal reporting in discharging accountability for grants received:

*“Which actually I have to say, is really helpful for an organisation if you don’t have to be doing constant reports and updates and things. It’s a pressure. Yes, you have to be transparent and accountable and you have to be honest in your dealings with this money’s for this and that’s what it’s used for. But the fact that you don’t have to write constant reports on things is hugely appreciated”*

**(GMB3)**

The recognition of a need for transparency and accountability to donors, and that this could be satisfied through other means than formal reporting was common amongst other interview responses, along with the one above. The shared understanding, and low physical distance,

meant that visits and trust between the service club and grant recipient, provided a level of visibility, for which the accountability relationship could be established.

### 8.3.2 Discharging Accountability by Undertaking Socially Beneficial Action – Community Visibility

Gray et al. (2006) raise the point that NGOs functioning within civil society may in fact discharge accountability for their actions simply by carrying out their social mission, via a series of activities designed to be socially beneficial. This process however can be said to comprise of two components, the accountability via the action (see: Parker, 2014), and the accountability via being viewed as undertaking such socially beneficial action. The latter relies however on a level of community visibility (cf: Foucault, 1979), in order for beneficiaries (the local community) to witness the socially beneficial action service clubs undertake, and thus recognise it as an account of conduct via action. Despite the assertions discussed in chapter six regarding poor awareness (and perceived image) of service clubs within the general public, interviewees gave positive accounts of service clubs and their actions in the local community:

*“I think they’re pretty amazing. Just seeing from an outsider. . . They are all volunteers that have got such passion for the town that they live in that they’re willing to give hundreds and hundreds of man (sic) hours to do whatever it takes to make something happen and to make it good. . . they’re amazing.”*

**(LGR3)**

The process of being visible (cf: Foucault, 1979) in their respective communities allow for the positive social accounts of service clubs to be constructed within those who are witness to their social action. The demonstration of this as an internalised opinion of the service club in question and the nature of their activity undertaken reflects the creation of a positive account via the undertaking of socially beneficial activities in the community (cf: Gray et al., 2006). Accountability is effectively discharged via action (Parker, 2014) which is in this instance seen to be socially beneficial, giving an account more in terms of the role of the organisation and its operation as opposed to its governance or financial state (which may be the case with more formal reporting mechanisms<sup>72</sup>). This was reflected in when a local government interviewee was asked what would be the consequence of an influential service club in their jurisdiction ceasing to operate:

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<sup>72</sup> It is however accepted that formal reporting mechanisms such as reports have the ability to capture much more than simply governance of financial information. Social impact reporting for instance can provide an account of beneficiary accountability. Whether such accounts are reflections of beneficiary accountability however are subject to the same criticism as accounting in the limitations it has when attempting to ‘reflect’ reality, as discussed in chapter four.

*"I think it would leave a massive black hole. If the (service club) were to disappear tomorrow what would be the impact of that? (town) would see a huge impact. It would, it's got a very good reputation very being a very social town. People will say, come to live in (town) because there's always something going on. I heard that when I first came two years ago, that was one thing, you know, there's always something going on in (town) and it's so true. The impact would be huge."*

**(LGR3)**

The recognition of the service club as an entity, via the work undertaken in their respective community, alludes to the narcissistic aspect of accountability. The recognition in the eyes of others as to the work confirms the identity of the service club (cf: Althusser, 1971; Roberts, 2009), and with it its importance in local civil society. Whether this is intended or not is somewhat irrelevant, as the process of being in the public gaze means that an element of this form of accountability will always be present. This will be discussed further in chapter nine, as to how this relates specifically to accountability for service clubs and wider charitable organisations.

### 8.3.3 Other means of Discharging Accountability Utilised

Other methods of discharging accountability were utilised by service clubs, but not to a large extent. The possibilities for voluntary disclosure of socially beneficial activities and subjection to public visibility can be argued to be more important in an age of social media and widespread internet use. One interviewee referred to how their club had attempted to utilise social media to disclose their activities in this regard:

*"there has (sic) been newsletters, which have gone onto Facebook. In fact, not long ago there was one that was done. Yes, we do, we've got a very active Facebook page, we tend to maximise, most organisations use social media. So, if you go onto our Facebook page, I was on there, I always go into Facebook via that anyway. You can always see what's gone on . . . and any sort of upcoming event. . . Not on a regular basis, it takes up a lot of time and effort to do that. But certainly on Facebook you'll get a very good view of the things that we've been engaged with."*

**(GMB1<sup>73</sup>)**

Accounts such as the above were few and far between, and more emphasis was put on personal connections (in line with the focus on building relationships emphasised by the service organisations – see chapter three) and word of mouth as the primary mechanism for discharging accountability of the organisation to beneficiaries such as the local community. This could refer back to the reluctance of service club members to engage with more modern phenomena such as social media identified by interviewees:

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<sup>73</sup> This interviewee also held service club membership.

*“because they ask their friends, they ask their circle of influence as seems to be the buzz word. Other clubs are doing nothing about it at all. (service organisation) generally are working hard - social media’s the big thing, they’re trying to get us on Facebook, Instagram, Twitter. For my club, not a problem. For a club where the average age is sixty-eight, this is a problem! . . . some clubs don’t even have webpages! You know, you google ‘x’ club, and there’s no page, let alone a Facebook page.”*

**(DR1)**

Other members cited difficulties in engaging with more traditional media such as the local press. The inability to effectively utilise media streams such as traditional forms of media (print, radio, television etc.) or more modern forms such as social media to discharge accountability for actions left service clubs defaulting to word of mouth and personal face-to-face communication for the discharge of accountability. This can be related back to chapter six, where the issues of public image management were cited as a problem service clubs face in present times.

#### 8.4 Accountability to Local Government and Local Society

Local government organisations such as, but not limited to local councils and local government partnership organisations can be said to be accountable to their constituents as to the maintenance of local amenities and infrastructure within their geographical jurisdiction, as well as providing public services and the provision of goods not provided for by market mechanisms (Bailey, 1999). It is key therefore that in the use of public money, and as the organisation essentially responsible for what goes on within their geographical jurisdiction, local government bodies recognise that local service clubs as an accountable community group.

##### 8.4.1 Local Government as a Donor

Local government representatives gave mixed accounts as to their relationship with service clubs in their area. Often they would function in the role of a donor, granting money to service clubs, who subsequently undertook socially beneficial work in their respective communities:

*“The town council has a grant for seven thousand pounds which it has agreed for this financial year. And that fund is available to any voluntary or charitable organisation like the (service club A) or the (service club B) to apply for in order to support their events and activities that they do.”*

**(LGR1)**

This role creates financial accountability issues for the service club in question. The local authority will be granting public money to local charitable organisations for use in their

community. Through the application process, the service club will need to account for the use of prospective grants, in order to be successful in obtaining it, since in theory other charitable organisations will be competing for the same money<sup>74</sup>. Formal hierarchical accountability requirements associated with receiving a grant from the local authority were detailed in interviewee responses:

*“certainly we have to provide them with information . . . what acts we are doing and how much it’s costing, so yeah, obviously from a council point of view they’ve got to be able to show that it is bona fide and we have spent this particular amount of money.”*

**(CM7)**

This is to be expected as with the granting of public money, the local authority would want to ensure their accountability requirements are met as to what public benefit has been gained from the grant. However, in other circumstances, relationships with local government relied on more informal forms of accountability, and less on formal hierarchical reporting requirements, pre and post-receiving a grant:

*“They’re very ‘How much money do you want?’, ‘What you using it for?’ We don’t have to be totally accountable again, so let’s say (event A). We know that money’s what they charge to rent it to us so that’s covered. (event B), we have to give them an itemised invoice so that’s accountable for the three and half grand<sup>75</sup>, fine. (event C), well we don’t actually ask for anything in detail. I think that’s more of they know it costs us a lot of money to put it on, it’s just a little donation towards it.”*

**(CM1)**

This reverts back to the commonly practiced nature of accountability when service organisations are involved, that is to say an element of trust is employed based on pre-existing knowledge of the event costs and benefits, so this substitutes for formal reporting and accountability. Whether this constitutes more intelligent accountability (O'Neill, 2002; Roberts, 2009) could be open to debate. On the one hand, local knowledge is being utilised in the recognition of the visible cost and running of the event. However, an element of ignorance towards formal accountability could be said to exist, with the interviewee explicitly stating that the service club doesn't have to be fully accountable i.e. account for where this public money has been spent. Therefore Roberts' (1991) assertion that a balance between hierarchical and more informal socialising (or trust-based in this instance) accountability appears to be somewhat lacking, with

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<sup>74</sup> Interviewees in local government positions emphasised the scarcity of charitable grant money, citing central government policy (cutting local authority budgets) as the main driver.

<sup>75</sup> Grand –Western slang for a thousand pounds.

more informal accountabilities dominating the agenda, and localism and local visibility or action (Parker, 2014) substituting for hierarchical financial reporting regarding the use of the grant.

During the interviews with local government representatives, the impression that local government were reliant on service organisations (and other local voluntary associations) to maintain and improve their local communities was exhibited, along with a general impression of service clubs and their members:

*“I think they’re very professional. They are businesspeople themselves. They do not want their reputation to be besmirched so they put in a lot of effort into what they do. And the detail of work and investment of time is always there. Their commitment is always there. As I say, (local service clubs) are generally there. They’re our stalwarts really.”*

**(LGR1)**

Relating this back to the theoretical framework, the idea of ‘maintaining face’ in terms of reputation is raised as a mechanism for accountability. The maintenance of a reputation for professionalism in terms of service club activity ties back to the early nature of service club membership, along with elements of narcissistic accountability (Roberts, 2001a), as the image of members as professionals, similar to Foucault’s (1979) “considerable person” (p. 37) is perceived to be of importance when discharging accountability through relationships with stakeholders.

As expected, very little attempt was made to formally measure the impact of a particular service club’s activities on behalf of the club, as the complexity of calculating social return (cf: Cordery & Sinclair, 2013; Dey, 2003; Dey & Gibbon, 2017) from their activities considering their size and skill set would be deemed inappropriate. Instead, a reliance on personal connections and disclosure of activity in the community was again emphasised as the primary means of discharging accountability to local government, as with other stakeholders:

*“We hear about it because we meet with (club spokesperson) quite a lot. We get to know what they’re doing . . . I think they do a wonderful job”*

**(LGR2)**

Often the impression was given that because local service clubs were made up of local volunteers themselves, they in fact were the best people to be carrying out socially beneficial activity in their community, and this constituted part of their relationship with their respective local authority. The integrated nature of community bodies and local government was highlighted by one interviewee, describing the relationship they had with their local government representative, and how this assisted with obtaining grants:



*“Well, obviously we interact, (at) (local charity event) and (local charity event), because they are both funded to a various degree by, I think one is the Town Council and one is the District Council, or the Borough Council I should say, that they are funded by, so yeah, again it’s contacts. One or two, particularly one of our members, who seems to be involved in just every aspect of (local town).”*

**(CM7)**

This quote sums up the interrelated nature of individuals within local communities, where physical distance is less prevalent and relationships are forged and maintained by regular contact. Knowing someone in local government, and maintaining a relationship with them allowed for elements such as trust to be built and therefore circumvent formal accountability instead relying on trust and the maintenance of the relationship between individuals as a method for discharge of accountability. This recurrent theme will be discussed in more detail in chapter nine.

#### 8.4.2 Local Government as a Proxy for the Local Community – Service Provision and Beneficiary Accountability

As local government organisations can be said to be accountable to their constituents via democratic accountability processes (Goddard, 2005; Sinclair, 1995), they can be said to function as a proxy for the communities they represent and therefore would be interested in their overall development and wellbeing via their own respective public accountability (Sinclair, 1995). The recognition of the social benefit that service clubs provided to their communities was highlighted by local government representatives in their interview responses. A particular quote highlighted the benefit two service clubs gave to the local area in helping run and manage a community event:

*“But we certainly don’t want to lose the involvement of the (service club) and the (service club) because they put in a lot of effort to bookend the event. What we’ve got to do is to really make sure that the internal content during that week supports what we want to do.”*

**(LGR1)**

This again can be said to link to the interrelated function of local government and charitable organisations (see: Salamon, 1987) such as service clubs. As previously mentioned, cuts to local government funding have resulted in a reliance of local government and the third sector to provide events and service for their community. Examples such as the provision of services classed as discretionary expenditure<sup>76</sup> (e.g. leisure centres) via charitable trusts and other third

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<sup>76</sup> As opposed to mandatory local government service provision such as refuse collection for example.

sector organisations show how the move away from state provision to more market-based mechanisms have been realised. This can be said to foster a reliance on the third sector, and service clubs in local communities form part of this function, with their beneficial activity in the community being of value to the local area and government.

In terms of which events were undertaken and the nature of those events, little from service clubs in terms of determining beneficiary needs was exhibited. Local government did however attempt to get involved in influencing the nature of service club activity, if albeit in a limited way:

*"In fact, we're looking at how to revamp the festival as a whole because we've had a lot of comments that have come through to the town council that have said, 'Mmm. It's getting a bit staid.' And we need some sort of invigoration, or how can the town council do that. Now, the town council has to step back. It doesn't want to tread on (service club's) toes so although it's got to bring this to the attention of the organisers, which we have, we've had a frank discussion about it, and they've gone away to think about it."*

**(LGR1)**

Local government tended to rely on people raising their opinions through word of mouth and through writing. When asked if they attempted to measure beneficiary impact in any way, responses indicated that this was not deemed a priority for them, and thus could not be fed back to the service club:

*"We haven't. We haven't, I must admit. That would be really for the (event) committee to do. And that might be an interesting question to pose to them, which we will do."*

**(LGR1)**

Rather than measuring impact in any particular way, local government, on behalf of their communities seemed satisfied that they could see the beneficial action undertaken by service organisations, and that this was satisfactory to them and the local community in terms of measuring beneficial activity:

*"Because you can see the lights are up in the town. Everybody knows, across the street you've got Merry Christmas (from service club) on a big huge sign. It's evident. The bonfire night, it's well established, it's been running for years now and everybody knows what the (service club) do."*

**(LGR3)**

Through charitable activity, and visibility in the community, service clubs satisfy accountability requirements with local government. This is in part due to very little in formal accountability being demanded by local government institutions from service clubs, instead deferring to the

altruistic nature of their activity as at least partial justification for their action. An element of trust can also be said to support this, based on personal reputation and the maintenance of personal relationships, a recurrent theme in the method in which service clubs discharge their accountability. Whether this low level of formal accountability is appropriate when dealing with public money, and discharging accountability to the local community is a question that remains unanswered, but arguably, this may not sit easily with the tax paying public in times of public spending cuts and increased calls for transparency (Roberts, 2009, 2018). As a counter, whether increased formalised accountability in this context would actually provide benefits for the local community via local government is also open to debate, and whether what is in operation, in fact represents a form of more intelligent accountability (O'Neill, 2002) could reflect the appropriateness of the current form of accountability being practised between local government and service clubs.

### 8.5 Accountability to Central Government (Charity Commission<sup>77</sup>)

As the overriding public sector organisation that charities are accountable to in the UK, the Charity Commission can be said to be a stakeholder which demands accountability from service clubs. As previously discussed in chapter three, the rules that the charity commission set out in terms of reporting and verification/auditing requirements depends on their registration status and their income level (Morgan, 2017; The Charity Commission, 2013). How service clubs have responded to these requirements in terms of compliance and accountability is outlined in the following subsections, along with the perceived implications from the perspective of service club members of being registered/unregistered with the Charity Commission.

#### 8.5.1 Reporting Requirements and Organisational Form

Reporting requirements to the central government would depend on the nature of the service club as a legal entity, whether it was registered with the Charity Commission and the organisational structure it had chosen to adopt (see chapter three). The level of reporting also depends on the level of income that the entity has, with charities earning over £5,000 per annum required to be registered with the Charity Commission, and full, independently verified accounts required to be submitted on an annual basis should income exceed £25,000 per

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<sup>77</sup> As previously mentioned in chapter five, the charity commission was approached a number of times, with a number of different individuals being contacted. Although no flat refusal for an interview was given, communication broke down on each occasion. Hence, the debate around accountability to this particular stakeholder centres on service club member perspectives, supported by insights from documentary evidence.

annum. Awareness of this was varied in respondents, with the responsibility often being deferred to the club treasurer.

There were a variety of organisational forms adopted by the cross section of service organisations covered in the study. Some of the clubs in the study were not registered charities, and gave various reasons relating to reporting and accountability for their non-registration. The main reason however, was the perception that registering would mean significant reporting requirements which individuals in their respective club would not wish to undertake:

*“we took a decision, and we re-visit the decision on a fairly regular basis, but it’s just given the sums of money we’re raising and compared to the hassle of managing a registered charity, we choose not to do it . . . I can imagine it’s to do with the application process and whatever kind of reporting that you have to do.”*

**(CM9)**

Not registering as a charity brings implications, arguably the most damaging to the social impact service clubs can have being the difficulty in the claiming of gift aid<sup>78</sup> on donations. This was recognised by interviewees, demonstrating that they were aware of this issue:

*“it makes it more difficult to claim Gift Aid.”*

**(CM9)**

Some service clubs which earned over the five thousand pound threshold for mandatory registration still chose not to register, and not comply with the requirements of the charity commission in this regard:

*“strictly speaking (service clubs) that are not registered at the moment are, I wouldn’t say breaking the law, but certainly not complying with things, because they’ve got a turnover of more than five thousand (pounds).”*

**(CM7)**

The deliberate avoidance of subjection to hierarchical accountability measures such as charity reporting reflects an attitude held within some service clubs that the mere idea of ‘red-tape’ and compliance in this regard is not compatible with the ethos of their organisation (see chapter seven). This stance limits their fundraising capabilities in terms of claiming gift aid, and other potential tax relief open to registered charitable organisations (see chapter three). The accountability implication represents a trade-off between having to account less to the charity

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<sup>78</sup> Gift aid – “government scheme whereby a UK taxpayer gives to charity, and the charity can reclaim the income tax paid by the donor on their gift” (Morgan, 2017). This is calculated at the basic rate of income tax, but has the potential to increase donations to charitable organisations by 25% (UK Government, 2018).

commission, but at a potential cost of an implied ethical accountability to donors and beneficiaries (local community for example) of maximising the impact of fundraising.

Other clubs more commonly adopted charitable trust status, with some clubs moving to the CIO structure, and were aware of the responsibilities that being a registered charity brought for trustees:

*“Because we are a registered charity and we’re accountable to the charity commission. There are trustees, so I am one of them. Trustees change around the roles in the club, normally president, treasurer and vice president and we can have others if we want but it’s normally those three, and we have a duty to act faithfully as trustees. One of those is just being able to account for where the money’s gone, and that it’s been spent properly, in accordance with the trust deed.”*

**(CM2)**

The awareness of accountability requirements gives the impression that the interviewee believed being registered with the charity commission and complying with their reporting requirements to be sufficient. The fiduciary duty of trustees to act in a proper manner in terms of governance and responsibilities suggests that the interviewee in this instance feels that being registered as a charity contributes towards good governance and accountability within their club. Whether or not this is actually the case, with very limited reporting requirements (Appendix F) required of charities in the revenue range of £5,000-£25,000 suggests that this impact may be limited. A deference of governance responsibilities towards compliance with charity commission requirements may in fact leave smaller charities open to processes of inadequate disclosure and financial reporting. However, this should be considered as part of a wider debate within the charity sector regulatory environment.

### 8.5.2 Active Non-compliance with Reporting Requirements

Along with not registering as a charity, regardless of whether obliged to by the level of income generated, there was also evidence of non-compliance with Charity Commission requirements even when service clubs had chosen to adopt registered charity status. With compliance and accountability reporting requirements often cited as being one of the potential discouragements from adopting charitable status, so too was the £25,000 income threshold for independent examination of accounts (see: Morgan, 2017). One interviewee from a club which had issues in this regard explained how they worked around this requirement:

*“if we do bump above the twenty five ‘K’ level, we’ve then we’ve got to have a different level of auditing. We’re not set up to do that, and because of how we pay for certain things, which are basically cash in hand, then if we start going the full blown route, then that changes... If we want to go through the full blown invoice process etc. then that’s what we’re faced with, otherwise it’s a cheque to that*

*person as an individual, then how they sort out their tax affairs with that business is up to them. It's legal, I'm not saying it's particularly ethical, and there is the very genuine discussion to be had around that. But if we operate as a full blown charity that's raising over twenty five grand, we can't do things like that anymore. It has to be fully accountable."*

**(CM10)**

The awareness of the requirement for independently verified accounts when operating at such a level suggests that in this instance, the club and its members were aware of the increased level of accountability upwards to the charity commission. The fact that they are aware of this, and choose to disregard it in favour of what was termed 'unethical practice' suggests that they do not feel they need to be accountable in this particular way. This may be a reflection of a case where a small charitable organisation has outgrown its 'small' nature, and remains static as opposed to having the resources to grow into a larger organisation and comply with the necessary reporting and accountability requirements. This can be related back to the concept of organisational inertia covered in chapter six. Another possible reason for the organisation feeling they do not have to be accountable in this regard could stem from their social mission being considered more important, and their local area being more deserving of effort in terms of accountability than central government. This can be related to the point surrounding locality being the focus of service club activity raised in subsection 8.3.1 earlier in this chapter.

Overall, formal hierarchical accountability requirements set out by the charity commission were generally seen as a hindrance to the social mission of service clubs, as they were perceived as time consuming, and not beneficial to the organisation. The other theme evident here was a trade off in terms of to who the above service club felt more accountable – the charity commission in terms of proper compliance with hierarchical accountability, or more to their community, via raising more money and having a bigger social impact and community presence. In this instance the visibility locally associated with undertaking more events, raising more money and consequently granting more money locally had 'won out' over maintaining a level of operation under twenty five thousand pounds in income, or properly complying with charity commission requirements. Relating this back to the theoretical framework, this could be said to be due to a number of reasons, including lack of proximity (physical distance) causing compliance issues and attitudes towards hierarchical reporting within service clubs (see chapter seven). The relative lack of transparency requirements for smaller charities (and other organisations of a charitable nature) means that this segment of the sector is difficult to maintain control over from the perspective of the Charity Commission.

## 8.6 Conclusion

This chapter has outlined the key external accountability relationships which service clubs face and the nature of such relationships. In particular, four key groups of stakeholders have been identified and the nature of the respective accountability relationships between them and service clubs has been explored.

Echoing the previous chapter, the relative lack of traditional hierarchical accountability measures being enforced and engaged with (such as reporting) should be noted. Instead, accountability (in the large part) is both founded upon and discharged via more informal means, such as the maintenance of trust, personal relationships and maintenance of a positive public image within the community. In addition, the undertaking of visible (cf: Foucault, 1979) community action from service clubs was noted by interviewees as a key method in the way they discharge accountability for their existence as charitable organisations. Relating this back to the issues covered in chapter six, the importance of maintaining a positive public image and discharging accountability to civil society via the successful undertaking of community work forms the foundation for how service clubs (and other civil society organisations) discharge accountability to their stakeholders. The following chapter brings the three empirical chapters together, and discuss service clubs and their accountability with respect to the context and theoretical framework outlined in chapters three and four respectively.

## Chapter 9 – Discussion of Findings

### 9.1 Introduction

This chapter aims to link the findings outlined in the three preceding empirical chapters within the context of UK service club accountability in line with the research questions and objectives outlined in chapter one. The discussion will reflect wherever possible on the theoretical framework outlined in chapter four, allowing for an in-depth and theoretically informed discussion of service club accountability to be made. Reference to extant literature in the field of accountability in general, and more specifically, NGO/charitable accountability will also be utilised, in order to effectively discuss the data collected, and establish contributions from this research to the field, with respect to the research objectives and proposed contributions outlined in chapter one (sections 1.5 and 1.8 respectively).

The foundations for service club accountability are considered in section 9.2, with particular reference paid to how the ‘image’ of service club membership is constructed at the member level, and collectively within the individual service club. Distinctions between different aspects of accountability present within service clubs are considered in section 9.3, with narcissistic (Roberts, 2001a) and ethical/intelligent (O'Neill, 2002; Roberts, 2009, 2012) accountabilities covered in sections 9.4 and 9.5 respectively. Section 9.6 provides insights on the overlapping nature of accountability via an examination of service club social and societal activities. Section 9.7 discusses the implications of these findings for the wider NGO/charitable accountability literature. The chapter is concluded in section 9.8, with further considerations for the charity sector as a whole (relating to this research) briefly discussed.

### 9.2 Imagining Service Club Membership – the Foundations of Accountability

Via Lacan's (1977) conception of the mirror stage as discussed in chapter four of this thesis and in line with a social constructionist ontological stance (Burrell & Morgan, 1979), the idea of a construct of what service club membership represents both to its members and wider stakeholders through the realm of the imaginary can be envisioned. This is based on the mechanisms on which individuals construct understandings of the world, the imaginary and the symbolic (Lacan, 1977) combining to assist in the understanding of what service club membership represents for the individual member, and will be constitutive of the nature of accountability that the individual practises and experiences.



From the data, the current service club environment can be said to reflect an arena of conflict between tradition and modernisation, the degree to which each of these bear influence can be said to depend on the nature of the individual club. This challenge is felt by many organisations due to the rapid pace of technological change in society, but potentially more so with service clubs, with these opposing forces being exacerbated by strong reliance on tradition and ritual within their established culture and rules of operation. This issue is realised via the conduct of the members who reside within, in essence, representing it via the action undertaken while acting on behalf of the organisation. Some clubs were observed as purveying rather conservative views and values when compared to those more commonly held in civil society (see chapter six), whereas others seemed to be engaging more with a more progressive model of operation, based on their locality and membership profile. This carries implications for the representation of service club membership constructed by the subject (club member or other stakeholder who engages in interaction with the club) at club level.

For those who see the values, practices etc. of the respective service organisation as a desired component of their 'ideal image' (Lacan, 1977), this can represent part of the appeal of service club membership, and can be said to contribute towards member retention and recruitment. On the other hand, for those individuals who see this as contrary to their ideal image, i.e. not something they wish to represent their self (misrecognition of the self accepted), this then carries negative implications for recruitment, member retention and the growth of membership. These effects are realised as the member/prospective member sees service club membership as an expression of something that does not form what they perceive (or desire) to be a reflection of their self and therefore part of their ideal image. This is reflected by the data discussed in chapter six and seven, in particular where one participant describes their club as not meeting the needs of younger generations (see pages 152-153) a demographic of society to which they identified. One could argue that service organisations are relics of a different historical age, that of the protestant ethic (Weber, 2001), with connections to notions of exclusivity, wealth and divinity embodied by the tradition of service clubs. The original instantiation of these clubs reflected a somewhat homogeneous membership, and epitomised strong themes derived from religious capitalism throughout their meetings and ceremonial events (see chapter six). The integration of these themes can be seen in part, as a reflection of the time in which service organisations were founded and came to become popular, namely the early twentieth century. This time in history resulted in growth in capitalist societies and the associated ethic was evident during observation sessions and in interview responses. The social

class of members (mainly middle class, see chapter six), with many still coming from entrepreneurial backgrounds also reinforced this theme.

Therefore service organisations, although varying from club to club, can be said to appeal to a relatively niche section of society, those who see service club membership as part of the ideal image (Lacan, 1977) they wish to project, such as (but not exclusively) Sinclair Lewis' (1922) somewhat egotistical characterisation of 'Babbitt' mentioned earlier in this thesis. Hence the contribution of service club membership towards the narcissistic side of the accountable self as described by Roberts (2001a) can be established. This may not be considered such a problem for what is essentially an exclusive club, but when experiencing the membership decline as detailed in chapter six, this issue constitutes a threat to the continuation of service organisations. It should be noted here however, that this observation is not intended as a generalisation regarding all service clubs. The cross sectional research approach allowed for varying degrees of the stereotypical view of service club membership as discussed in chapter three to be observed. However, remaining relevant in a changing society still can be seen to present challenges for service clubs and their management.

Whereas previously membership of a service organisation may have been considered beneficial, or in some cases essential for the upwardly mobile professional (Charles, 1993), a shift in societal trends, and the changing nature of professionalism, appears to have consigned the service organisation to a lesser role (see chapter six). The advent of other networking vehicles such as the internet, social media (Perrin, 2015) and dedicated professional networking organisations, mean that representation of service club membership represents a different role, image etc. in the realm of the imaginary within the individual subject. No longer is the admission to service club membership seen as something to be desired within the potentially younger demographic, of which interviewees expressed their desire (and need) to recruit from in order to maintain their club membership and presence within civil society. Instead membership was seen as something potentially for older people, retirees and those seeking club membership as opposed to a potentially 'purer' business networking function. The image of service clubs derived from the behaviour of their members as detailed by interviewee responses in chapter six suggest that these organisations are now seen as mainly for older individuals, and potentially the site for an accepted behaviour not aligned with that of modern, and arguably more liberal, civil society expectations (see chapter six, section 6.3).

If Lacan's (1977) realm of the imaginary is considered to be the basis of more hierarchical (Roberts, 1991, 1996), narcissistic accountability relationships (Roberts, 2001a), then these

imaginary objects as constructed by the subject will form the basis on which service clubs hold themselves accountable and in turn are held accountable via the narcissistic form. On this basis it is key to understand what service club membership means to members, in terms of how they should aspire to the ideals it purveys (as reconstructed through the individual), and how they internalise and in turn reflect this in their conduct, appearance and other aspects of this 'méconnaissance' (Lacan, 1977) of the self. These held notions of what membership represents (and subsequent associated values to which members subscribe) will filter through to the conduct of members and their respective accountability relationships, as they aspire to this ideal image through their conduct as a member. The potential therefore can be seen for these notions of membership to influence the specific individual's construction of personal discourses (Sinclair, 1995) of accountability, i.e. what they mean to that individual, outside of the formal. The resultant effect is that through accountability relationships, this image of the organisation and membership has the potential to become visible, via relational elements such as conversations (see: Fry, 1995) between the stakeholders involved. Therefore, for any sense of accountability discharged via this low distance (see chapter four) (Roberts, 1991) method, the image of the organisation and how it is constructed by accountant and accountee will influence the nature of accountability, via the resultant accounts constructed from such interaction (Roberts, 1991, 1996).

Drawing on this, evidence from chapters three and six of this thesis shows a reflection of service club membership as being founded upon certain principles that relate to their heritage as organisations for individuals frequently drawn from the professions (see: Charles, 1993; Tadjewski, 2017). This was largely observed in older members, who had longstanding memberships, or had known of their clubs for a long time. The associated expectations of behaviour from members put on themselves by the organisation (via codes of conduct etc. – see chapter seven), and reinforced by their peers, play an important role in the regulation of behaviour in line with the social norms practised within the club environment. This therefore can be said to form a foundation for a certain mode of action displayed by members, as the imaginary construct of what service club membership represents to members is practised and reinforced, via conformance and subjection, functioning as a disciplinary mechanism (Foucault, 1979; Roberts, 1991, 1996) for behaviour, and limiting the agency of the individual (see chapter four). These influences create an accepted standard for conformance among members, which can be translated into the way in which they interact with one another, with the internal hierarchy of the organisation and other external stakeholders, effectively functioning as unwritten, but socially enforceable rules by which service club members are expected to

behave. The connotations for the nature of accountability within this setting therefore link to the highly individualised notion of self to which Roberts (1991, 1996) refers. Although service clubs can be observed as tightly-knit, close groups of individuals, the individualism of the member is preserved in this environment, via the way in which service clubs recognise and account for their individual members. In some clubs, this was reflected by badges denoting the member's name and professional sector, contributing to their identity and visible sense of self, via their line of profession for example. This point will be elaborated on further in section 9.4 of this chapter, but can be considered part of the construction of what service club membership represents to the individual member, and the establishment of a belief of what service club membership contributes towards the ideal image and misrecognition (Lacan, 1977) of the self.

Further evidence from chapter six also suggests that service club membership may still carry negative connotations due to a potential failure to keep pace with changes in attitude present in civil society, namely more progressive views linked to civil rights and emancipation of various demographics of society who previously faced discrimination. Service organisations face the prospect of an aging membership profile, and awareness of changing societal trends including longer working hours, and busier lifestyles in general for potential younger members (who could provide the catalyst for change in this regard) were recognised. Evidence of some discrimination was given in chapter six, in particular the themes of gender, sexuality, ethnicity and social class were remarked upon by interviewees and members as issues the organisation needed to address. This issue could be linked to the somewhat inert, typically aging space of the service club meeting, where certain behaviours that were once acceptable, are no longer when considered in a contemporary context. It should be noted that discrimination of this nature was not regarded as widespread through service organisations, but was expressed in some cases, and should be regarded as important as it is contrary to the messages of inclusivity prescribed by the service organisation (ironically for organisations based initially on exclusivity), and also contrary to the nature of altruism and voluntary action in regards to tackling these societal issues (see: Knight, 1993).

The link between/transition from (and to) individual service club members and the organisation itself presents interesting observations. The aggregation problem as to how the ories of the self and the individual transpose to that of the realm of the organisational has previously been noted in this thesis. Perhaps unsurprisingly, in the context of UK service clubs, the role, conduct and action of the member can be said to closely reflect the image of service club membership and the action undertaken within a localised context. Effectively, via close personal relationships with stakeholders, members act both as gatekeepers and communication channels to and from

the service club, and wider service organisation. The emphasis on face-to-face communication and word of mouth as a means of communication and liaison with key stakeholders means that the conduct of the member in their action (and the way in which they undertake such action) serves to give an account/representation of the organisation. This point is expanded on further in the next subsection, as one of the potential contributors towards the narcissistic element of service club accountability.

### 9.3 Differing Aspects of Service Club Accountability: Distinguishing Between Hierarchical, Narcissistic, Socialising, Ethical and Intelligent Accountabilities

Viewed on the surface, it would be easy to follow the implied dichotomous nature of Roberts' (1991, 1996) initial writings with regard to theorising accountability within UK service clubs. Although it is accepted that there are shared elements between hierarchical and narcissistic accountability<sup>79</sup> for example, the nuances that separate these two terms should be recognised when attempting to theorise the empirical data unearthed in this study. This is in order for a more in-depth picture of accountability to be established and a greater theoretical contribution to be made.

Commonly placed in the same category are the elements of hierarchical and narcissistic accountability. The narcissistic element of proving oneself in the eyes of a hierarchical superior is one that can be seen in many organisational contexts, however in chapter seven, the rejection of the hierarchical (and arguably more global representation of the organisation) by members suggests that this aspect of accountability does not bear the most importance in the service club. Instead, a form of localised narcissistic accountability is observable, with the club and its members constantly seeking to prove their worth in the eyes of the local community (chapter eight), who should not necessarily be considered hierarchically superior in the same way as commonly accepted with organisations of a different nature (for example, the line manager-employee relationship in more corporate organisations). This then is realised through the concept of 'community visibility', and is derived from being within the gaze of a community as opposed to their direct supervision, as more familiar to hierarchical accountability systems. This can be seen more as a recognition of the local community as important, and at least to some part, a voluntary subjection to community judgment via existing within their gaze and the undertaking of socially beneficial action. This point is expanded upon in greater detail in section 9.4.

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<sup>79</sup> Likewise, that of socialising, ethical and intelligent accountability, where overlapping elements exist, however differences still remain.

This link can be observed within the data, but differences between these two terms should also be noted in order for a more in-depth understanding of accountability within this context (and others). Hierarchical accountability should not be considered a synonym for narcissistic accountability, as despite sharing some aspects, narcissistic accountability could be argued to be both a component of hierarchical accountability though the proof of self-worth to a hierarchical superior, and functioning outside of formal hierarchy, in the context of the relationship with the misrecognised self within the individual subject via the ego (Lacan, 1977). However, these two versions of accountability, each grounded in discipline, when utilised as in this study show a more distinct separation, as narcissistic accountability carries both a hierarchical element when considered in the context of legitimate authority over another, and an element outside of formal hierarchy when considered, for example, as a part of self-construction via community visibility of action. The data uncovered in this study helps to distinguish between these two aspects, and is able particularly to highlight them against a context where the nature of volunteerism and voluntary organisations, is contrasted to a more hierarchical (e.g. corporate) organisational form. In this context, the agency of the individual could be said to be restricted (by hierarchy) far more than that in a volunteer role, presumably willingly entered into by the subject, and as equally resigned from<sup>80</sup>. Arguably, narcissistic accountability can be said to play a more important role in the notion of self-construction on the part of the subject than the proof of self-worth role to a hierarchical superior, when considered in voluntary roles such as service club membership.

Roberts (1991, 1996) initially theorises accountability outside of the hierarchical domain as socialising accountability, based on mutual understanding and communication between those involved. The informal nature of this accountability is characterised by the area in which it takes place, outside of formalised hierarchical structures, and between those individuals and within groups of similar hierarchical status. Within the data discussed in the previous three chapters, socialising forms of accountability can be said to be found throughout service club membership. The notion of hierarchical status and superiority of position over others, despite being strong within the structures of service organisations (hierarchical organisational structure, artefacts denoting position etc.) was often rejected by the grassroots membership in favour of a flatter functional structure within clubs, where 'rank and file' members were frequently observed to freely express opinions and direct their club. This was in turn facilitated by regular social interaction between members and the development of relationships over time, leading to

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<sup>80</sup> Social pressures to remain a member of service organisations such as maintenance of friendships, pressure from peers etc. accepted.

shared understandings between the individuals involved and the development of accountability relationships between members within clubs based on such shared understandings (cf: Roberts, 1991).

This represented the conflict between what could potentially be seen as more global level ideas characterised by the structure of service organisations, and local working practices that has emerged and been reinforced through practice over time. Local service clubs were viewed as having sufficient freedom and autonomy to manage themselves, but at the potential loss of organisational control, as often attempts to govern them from above were ignored and not enforced. Instead control was localised to the club, generating issues for governance of the organisation as a whole. With a preference over the local as opposed to the global, service clubs can be said to practise their own version of accountability, determined largely by shared understandings within their own membership (cf: Jönsson, 1996) and in relative isolation from the hierarchy. This in turn lead to the construction of an unsurveilled space (see: Roberts, 1991) from the perspective of district and higher organisational levels, one which reflected autonomy and self-governance for the actors within the club.

In addition to socialising forms of accountability, other distinctive elements of accountability can be identified which counter the hierarchical and often narcissistic forms of accountability. These include accountability based on ethics, and 'intelligent accountability', which O'Neill (2002) suggests includes key components of trust and local knowledge (see section 9.5). The ethical side to accountability and responsibility was often deferred (by members) to the altruistic nature of service clubs and their charitable work which is covered in more detail in section 9.5 of this chapter. This is to be expected to a certain extent, as the underlying ethical nature of charity and altruism could be argued to satisfy ethical accountability to the extent carried out (Gray et al., 2006), and if viewed with respect to undertaking no altruistic activity at all.

In summary, in discussions of accountability, the dichotomy of formal versus informal accountabilities is arguably too often employed and used as a benchmark for conceptualising accountability in social settings. On the other hand, extant literature (as a potential counter to this, and with the aim of making theoretical contributions) has sought to conceptualise accountability in great detail, recognising different aspects of accountability (see chapter two) and categorising these as such. With the utilisation of Roberts' theorisations of accountability, it is proposed that a balance has been struck between these two potential approaches to

conceptualising and analysing accountability within UK service clubs, while allowing for sufficient theorisation of findings and contributions.

#### 9.4 The Construction of Narcissistic Accountability

Narcissistic accountability (Roberts, 2001a) can be seen as having a strong presence within the overall accountability practiced by UK service clubs. The emphasis put on maintaining the image associated with service club membership as discussed in section 9.2 of this chapter (along with the discussion in chapter eight), can be said to provide fertile ground for such a form of accountability. The ideal image put forward by the organisation forms the basis for a consequent ideal image to be aspired to by the members. This ideal image however does not connect with accountability until the relational effect of the organisation (or individuals within the organisation) is considered. Accountability takes the form of relationships between parties, most commonly with others but also with the self, via consciousness of the subject developed in the mirror stage and via development and engagement with an ethical sense of self (Roberts, 2001a) derived from the Other (Levinas, 1991). The desire for an ideal image to be projected, and recognition of the public image of service clubs as a key factor in establishing the nature of accountability will be discussed further below.

From their first contact with the club, the prospective member is aware they are giving an account of themselves to their prospective fellow members, as demonstrated by the quote in chapter seven regarding member 'standards' (page 171). This forms the foundation for the initial stage of the relationship between prospective member and their (at the time) superiors, who they must prove themselves to as worthy of membership. By this occurring so early in the process with regards to service club membership, the self-aware nature of the subject is immediately engaged, and proof of self-worth in the view (and opinions) of particular others the primary goal to be achieved if membership is to be achieved. This theme is supported with artefacts denoting the status of individuals regularly on show at service club meetings and events (regalia etc. see chapter six). These artefacts reinforce the physical aspect to narcissistic views of the self, providing visual and physical representations of the individual member into whose gaze (or direct view in this instance) they should fall. However, it should be noted, that for the majority of members, this experience is localised to within their club. As shown in chapter seven, the hierarchical accountability upwards through the organisation is often given little credence, and this notion of proof of self-worth is limited internally to future peers within the club or fellow service organisation members from other clubs (at events etc.).



The notion of selfhood constructed by this process lends itself to more Western, existential versions of the self as opposed to Levinas' (1991) realisation of the self through an ethic of the Other. This is an example of a highly individualising system of assessment of the subject, directly targeted at the person in question, as opposed to measures of performance such as through accounting and accountability systems in organisational settings. Therefore, this method of assessment of the self (the misrecognised notion of the self) can be said to directly target the soul of the individual (cf: Foucault, 1979), and therefore form the foundation of what Roberts terms narcissistic accountability on the part of the individual moving forward. Not only is conduct being assessed, but a feeling of the assessment of the actual 'notion of being' that said individual has carried with them throughout their lives up until the point of applying to join a service club, and of whether this conforms to the standards required of membership is experienced. These standards are presumably derived from a combination of what the organisation dictates, and the 'own image' (see quote from CM6, page 171) of the current membership, which is deemed acceptable through continued practice and the maintenance of social norms within their respective club environment.

This theme can be said to carry into the realm of the organisational, as an awareness of self-image and conduct is portrayed by the interviewees within the study. The mere recognition of a 'PR crisis' for the organisation as discussed in chapter six, allows for elements of narcissistic behaviour and accountability to be observed. On an initial level, the desire for positive recognition, outlined by members feeling they did not do enough to promote their organisation, and that the public had little knowledge of their activities, links to a desire to be recognised as a subject (Althusser, 1971; Roberts, 2009), or a group of subjects, combined into the entity that is the service club. Member accounts relating to not making the public aware of the good works undertaken by service clubs suggest a link between a desired image, and recognition of socially beneficial works as part of the service club identity that it desires to have associated with it (and its members). This therefore suggests that the socially beneficial, and on the surface, altruistic activities undertaken by service clubs also encourage a narcissistic dimension when related back to identity of the organisation, the club itself. This is explained further in section 9.6 of this chapter.

In contrast to the maintenance of a positive public image and account in the eyes of the public, this issue deepens with the various accounts detailed in chapter six of external perceptions of service clubs, and the accounts given by interviewees regarding past misdemeanours such as the account given by DR3 on page 145. These accounts, given and evidenced by the conduct of members have the potential to tarnish the overall image of the organisation, and can be related

to wider debates about the conduct of the charity sector. Awareness of operating in the public gaze, yet poor/inappropriate conduct when within it (as discussed in chapter six) results in social sanctions undertaken based upon constructed accounts from those external to the service organisation. Such social sanctions are as a result of the nature of a constructed image of service clubs held by such external stakeholders, based on their experience and interaction with them. Thus the requirement to exercise control over members and their behaviour can be said to be one of the internal accountability requirements for service clubs and the rest of their respective hierarchical organisations. Whether members truly recognise the accounts they generate through behaviour and action as a result of being in the public gaze is open for debate, as although it is arguably part of human nature to be favoured by some and not necessarily by others, an awareness and regulation of behaviour was seen to be lacking in some accounts of how members conducted themselves, despite the overriding service organisations they belonged to having clear codes of ethics for members to follow.

Foucault's (1979) panoptic model therefore can be seen to be appropriate in the context of the local environment. Modern expectations as to behaviour based on commonly accepted social norms and values mean that service clubs and their members are often judged on a changing basis compared to that which they may have been previously. Service clubs can be said to be grounded in tradition, and as discussed in chapter six, may not be necessarily aligned in their operation to modern civil society or other networking organisations, where societal structures have moved over time, and the inert environment and views espoused by the service club has remained grounded in previous notions of what is socially acceptable or desirable activity.

### 9.5 Towards Ethical/Intelligent Accountability? *Laissez-faire* or by Design?

The question of whether an accountability driven by a genuine ethic for the Other (Levinas, 1991) as Roberts (2001a, 2009, 2012) refers to, can be achieved within a modern neoliberalist society remains open for debate. Arguably, as discussed in greater depth in section 9.6 of this chapter, an element of narcissistic accountability can be interpreted from genuinely ethically motivated action. Whether this pertains to the self-interested, classical economic/neoliberal societal actor as discussed in chapter three, and the resultant perceived abnormality of undertaking ethical action for the Other with no self-interest presents one potential source for this aspect of accountability to be recognised.

Overall the sense of pride at their own success demonstrated by some service club interviewees suggested this as a motivation for their ethical action, as if personal success put them in a position to help others. However, when the definition of this sense of pride is explored, it is

often referred to as a feeling of deep pleasure or satisfaction derived from one's own achievements, sharing similarities with that of narcissism within individuals (see chapter four). Service club membership was frequently referred to as something to be proud of, with observations of "Proud Lions" and "Proud Rotarians" expressing this verbally when observed. Such pride could be considered to be an obstacle to a consideration of the Other in an ethical sense, where the source of pride can be viewed as the result of personal success, comparative exclusivity, and a detachment from the beneficiary 'Other' despite them being located within the local community, and in theory, physically and visually 'close' (cf: Rawls, 1972) to the charitable actors within the service club.

This 'dual aspect' of service club membership and accountability suggests a somewhat conflicted scenario regarding the two broad aspects to accountability as detailed in the theoretical framework. Without the primary networking function of service clubs, and the development of the individual, entrepreneurial business focus as the initial *raison d'être* for service clubs, it could be argued that these organisations would never have been founded, and therefore their altruistic potential lost from the perspective of civil society. Therefore, practically, this could be seen as a tangible loss for society in terms of the altruistic works undertaken, as those who have benefitted from service club activity arguably would not have done so. Whether one's motivation to undertake altruistic action carries with it self-interest, from the perspective of measurement of social benefit could be (at a surface level) considered irrelevant.

However, one of the principal elements of a Levinasian view on ethics is that ethics itself forms the basis of philosophy, as the self is only truly realised through the Other, devoid of any element of self-interest. Therefore, the form of altruism offered by service clubs since their formation can be considered almost a by-product of their primary reason for existence, namely of representing a business networking organisation. This still stands today, despite the realisation of service organisations as bona-fide international NGOs, with local clubs still forming the grassroots of the organisation. The legitimacy of the organisation to the wider community outside of those who can see merit in a business networking organisation can be said to be drawn from such altruistic action.

The idea that there needs to be a balance of more hierarchical and socialising forms of accountability which Roberts (1991) postulates can be reflected on at this stage. In this instance, not only is Roberts' (1991) inference that a balance is required between the two forms of accountability (for the reasons explained in the paper), but that the two aspects of

accountability are inseparable, inexplicably linked by the nature of the human subject. The motivation exists both to act in an ethical way, but also to subsequently internalise this ethical action into the conception of the ideal self, and consequently embrace this in the identity that is purveyed via the tendencies associated with more narcissistic, hierarchical accountability. The act of conducting altruistic activities allows for the individual (and organisationally, the service club) to create an aspect to their identity of 'goodness', drawn from acting within the public view, allowing for a sense of ethical identity to be established as the organisation legitimises itself and its function on these grounds within their community.

Whether through ethical action (such as the altruistic activity undertaken by service clubs), a true ethical sense of accountability based more on moral duty rather than accounting to a particular stakeholder can be achieved through action is questionable. The process of being in the public eye will always present opportunities for narcissistic accountability to be established, and often, engaged with willingly. The undertaking of what is seen to be 'good' by civil society (via generally accepted social norms and values) naturally renders the subject to their judgement, based on conformance with such norms and values. Accounts of conduct based on identity and behaviour are formed and implemented, and the capacity of the subject to recognise this despite no formal sanction or system of accountability leads to an inescapable narcissistic sense of accountability existing.

It should be noted however that this thesis seeks not to criticise this occurrence, nor suggest any normative assumption for behaviour on the part of service clubs and their members (the somewhat ironic nature of being judgemental in this instance is noted). However, it seeks to simply recognise the nature of accountability present, and raise questions as to the motivation driving such seemingly ethically motivated action.

A recurring component of intelligent accountability (O'Neill, 2002) was evident in the way in which service club members went about discharging accountability, that being the element of trust. The apparent absence of formal hierarchical accountability mechanisms such as reporting, and the importance of face to face communication and maintenance of relationships resulted in trust being regularly referred to as a key element to accountability relationships. This ties in with expectations of civil society, the concept of generalised reciprocity (see: Coleman, 1990), and the nature of service clubs as members who uphold integrity and ethical business practice (Tadajewski, 2017) in this regard.

However whether the nature of service club accountability to and from external stakeholders could truly be referred to as 'intelligent' in the way in which O'Neill (2002) suggests is

debateable. Within the development of personal relationships, the nature of what trust is founded upon should be questioned. Whether trust can be generated from perceived transparency for instance, or grounded in the longevity and reputation of a person or organisation is a key factor to consider when analysing the nature of relational accountability. In chapter eight, trust is seen to stem from a carefully managed image and reputation on the part of the club, combined with the (albeit limited) account the individual member is believed to give of themselves (cf: Messner, 2009). In the data in chapter eight, trust emerged from three main sources:

- The reputation of the club as an organisation (longevity in the community etc.)
- The longstanding nature of the relationship
- The perceived status of the individual (club representative) involved

The nature of trust therefore prompts discussion. All three of the above sources can be said to have some element of narcissistic accountability associated with them. The longstanding maintenance of relationships requires the respective maintenance of an image between parties, which links to the other two sources of trust above. Reputation and status of individuals and organisations is something that can be said to be perceived in the eyes of others, constructed through the imaginary as perceived reflections of 'true accounts' of said individual or organisation purveyed via the semi-transparent projection of self (Messner, 2009). So as to whether this trust is in fact based upon solid foundations, presumably a requirement for more intelligent accountability is a key issue raised as to the nature of accountability present.

Although the element of trust can be said to be present between parties involved, and the evidence that local knowledge also dictates the mode of operation and accountability due to the local level of operation, accountability in this instance can be viewed as rather limited in its scope. When accountability was practised, it was largely confined to the relationship between principal accountant and accountee, and little consideration for accountabilities that exist outside of this relationship was shown. This theme, instead appeared to be deferred to being covered via the act of undertaking altruistic activity on the part of the club and its members. In turn, this left little consideration for community and beneficiary engagement, with an overall feeling of the club 'knowing what was the right thing to do' as opposed to engaging in dialogue with other beneficiary stakeholders that were outside of their relational network. Thus a genuine ethical consideration of the Other, outside of the individualised self was difficult to observe in service club action. Beneficiaries were referred to in terms of 'them', and a school of thought more akin to existential versions of selfhood (e.g. Heidegger, 1973) and others as 'they'

or 'them' dominated, despite the geographical community link rendering others as similar to the service club members themselves. Relating this back to the nature of service clubs, the exclusive nature of membership points to a potential source for this attitude and aspect to accountability. By functioning as an exclusive, tightly knit group of individuals, one's vision as a member is easily confined to the space in which one inhabits. Regular meetings, and the rituals that reinforce this knowledge of what service clubs represent could be said to limit the view of members of what their club should represent from a charitable context. The reassurances from above that members are performing well<sup>81</sup>, and though their membership, acting ethically has little or no consideration for the Other, and contributes to the self-replicating, comparatively inert nature of service clubs in the UK.

The next section of this chapter seeks to address this issue, and explain the conflicting, but also coexisting natures of more hierarchical and socialising forms of accountability in community charitable organisations.

#### 9.6 Blurred Lines: Interrelations of Hierarchical and Socialising Accountability

One potential criticism of the theoretical framework proposed in this study is that it could be viewed as a rather dichotomous model for accountability, with formal systems and conceptualisations of accountability on one side, contrasting with more informal means of accountability (outside of accounting and the hierarchical) on the other. One of the proposed contributions of this study is that accountabilities are rarely dichotomous in their nature, and that it is the process of attempting to classify such a complex social process into distinct, labelled categories risks reinforcing a misrepresentation of accountability in practice. This supplements the inference already raised by Jacobs and Walker (2004) (where distinctions between socialising and hierarchical accountability are not always clear), but in a different empirical context, with further discussion as to the components of individualising and socialising (Roberts, 1991, 1996) forms of accountability.

Some aspects of accountability unearthed in the study suggested that actions can possess elements of both hierarchical and more socialising/ethical aspects of accountability, and could not be clearly identified as one or the other. For example, the concept of community visibility discussed in chapter eight (and referred to earlier in this chapter) can be said to occupy space within both conceptualisations of accountability.

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<sup>81</sup> Members were often praised in membership magazines in messages from international presidents etc. These magazines were also dominated by 'success stories' and an overall message that service clubs were making a positive difference in their communities and overseas.

The disciplinary element of operating within the gaze of the community, yet undertaking activity which is considered beneficial for the community/charitable in nature embodies the complex nature of charitable accountability. Undertaking such altruistic activity should, in theory, be motivated by a felt need/responsibility to do something socially beneficial (cf: Newman & Cain, 2014). The earlier discussion raises questions as to the motivations of charitable actors, and whether self-interest or genuine ethically motivated feelings of responsibility drive such community-based altruistic action. Arguments could also be made as to whether decisions to account in certain ways are deliberate choices made by service organisations with narcissistic motivations in mind, or whether this is simply a by-product of operating within the public gaze. This aspect to service club accountability relates to debates surrounding morality and action of an altruistic nature (see: Phelps, 1975).

The nature of accountability present within the local service club environment can be further complicated with the addition of the component of local knowledge, an ingredient in more intelligent forms of accountability as professed by O'Neill (2002), and discussed by Roberts (2009) as a potentially alternative to transparency, and disciplinary forms of accountability. Service clubs were observed as possessing longstanding knowledge of the local area, derived from their typically local membership who often lived and worked close to the venue where the club held its meetings. This suggests the potential for a form of accountability to be practised, which has the potential to take into account the beneficiary more than in other organisations where greater distance between them and the end beneficiary exists (Boomsma & O'Dwyer, 2014). Yet through the process of grant making (see chapter eight), the service club effectively is a step removed from the beneficiary in this instance due to the presence of an intermediary. A mixed attitude towards beneficiaries and the wider local community was attested through the interviews and other data, with some clubs relatively well entwined with local life, and others somewhat detached. Ultimately, the clubs who possess local knowledge are limited as to the extent by which they are willing to engage with the local community, and mobilise such knowledge into their accountability relationships and action.

As referred to in the previous section, trust forms a key aspect to accountability relationships for service clubs. The constant building and maintenance of trust however in this instance can also be linked to the narcissistic side of accountability. Maintenance of trust between parties is required for relationships to flourish, with Power (1997) noting that "(trust is) easier to destroy than (it is) to create" (p. 134). This method of doing business, and discharging accountability therefore creates an environment in which the service club member must maintain their relationship with their external stakeholder, and combined with the expectations put on them

as a member of a service organisation, and by their club, this creates a necessity to be seen as trustworthy, and reputable in the eyes of said stakeholder. Hence this disciplinary element (regulation of behaviour) contributes to the sense of 'ideal ego' which Lacan (1977) refers to in the formation of the narcissistic reflection of the self, and can be said to be limiting to the level of accountability that is effectively realised through these personal relationships via its opaqueness (Messner, 2009). It can be said that ultimately, what the trust is built upon, and whether that resonates with both parties within the accountability relationships that employ it, pertains to how effective trust is as a component of accountability (or substitute for transparency) (see: O'Neill, 2002, 2017a, 2018).

### 9.7 Implications for NGO/Charity Accountability

Relating back to the established literature on NGO/charity accountability as outlined in chapter two, insights can be seen as to the unique contextual nature of service clubs and their accountability, but also for other charitable organisations, in particular localised membership organisations and smaller charities/NGOs.

Localism is a key theme that distinguishes the operation of the service club from larger, international charities/NGOs, and the operation of their respective service organisation. However, service clubs should not be considered in their isolation, and it should be remembered that they feed into a much larger international NGO, effectively forming the grassroots level from a membership perspective (see chapter three, figure 3.1). Therefore the scope of this study is somewhat restricted to this level of aggregation, however this also gives the potential for useful insights at this level, often not covered by studies into larger NGOs/charities, and pitched at the organisational level and conducted via case study research methods (cf: Agyemang, O'Dwyer, Unerman, & Awumbila, 2017; O'Dwyer & Unerman, 2008).

The picture of accountability that emerges at this more local level is quite different from that of previous conceptions of donor accountability, beneficiary accountability etc. This can primarily be said to be due to the localism theme that runs throughout service club action, and also due to their preferred mode of operation, relying more on face to face communication as opposed to more formal reporting mechanisms designed to bridge physical distance (Roberts, 1991). What can be observed is a more muddled, less defined picture of accountability at the grassroots service club level, with elements of accountability effectively present within (and discharged via) the action undertaken by service clubs and their members. The clear-cut dichotomous nature of accountability between more formal and informal forms of accountability as outlined in chapter four is instead replaced with a more complex and mixed



version of these forms, where apparently opposing elements of accountability manifest themselves (see: Jacobs & Walker, 2004). This perspective is also true when considering donor accountability and grant making activity at the grassroots, where donor accountability is no longer easily defined by hierarchical accountability characteristics, and that of accountability with beneficiaries of grants, lies within personal relationships and face-to-face interaction.

Donor accountability can be said to be located within the maintenance of personal relationships and an 'ethical image', based on reputation and visible action (see: Parker, 2014) in the local area. With local donors, the visible undertaking of action within the local community, and undertaking their socially beneficial activity (Gray et al., 2006), discharges accountability for their existence and to some extent use of donor money. However, accountability can only have said to be discharged to others through this action if it is witnessed by such other stakeholders outside of the service club. These could include the local community (Parker, 2014), local donors, local government and other stakeholders. It is this notion of community visibility which reduces the need for formal accountability mechanisms between stakeholders and the service club. Therefore, part of the hierarchical theorisation as postulated by Roberts (1991, 1996) (exercised through formal accountability systems and measures) is somewhat redundant within the operation of such community groups, or relegated to a much less important role as opposed to when greater "physical distance" (Roberts, 1991, p. 361) is required to be bridged between accountor and accountee. Instead there are elements of a disciplinary relationship that can be argued to exist outside of formal hierarchical power structures, and measured not via accounting and performance indicators for example, but via the public view. From this, cognitive accounts of the service club and its activities are constructed, and judgement passed on the part of the stakeholder whose view such activities fall into.

Personal relationships with local donors might also be seen as the communication channel desirable for discharging donor accountability, as opposed to formal reporting. Discharges of accountability via face-to-face interaction allow for common understanding and trust to develop between donor and the service club. This represents a socialising form of accountability, as such common understandings and shared values are established and maintained, resulting in behavioural outcomes, as opposed to such behaviours being required to be enforced by hierarchical means. Whether this form of accountability practice represents a truly mutual discharge of accountability is debateable. Non-profits often rely on such informal means of accountability, such as conversation (Fry, 1995), in order to discharge accountability outside of the realms of hierarchy. Instead in this instance, such dialogue is restricted to individuals (as opposed to engaging with the wider community), as representatives of organisations (see

chapter eight). This means that the face of the organisation, within a particular accountability relationship, is dependent of the conduct of the individual member within the specific conversation/dialogue. More dialogical forms of accountability (see: Bebbington, Brown, Frame, & Thomson, 2007; Roberts, 1996; Unerman, 2007) could be said to require greater levels of engagement with wider stakeholders, something that appeared lacking in the nature of how the service clubs liaised and developed accountability relationships with stakeholders.

Such personal relationships seem to also dominate the nature of accountability between service clubs and those beneficiary organisations which have received grants from them. The demonstration of common understandings between representatives of the club and the recipient of the grant, formed on the basis of charity and altruism can be said to form the foundations for accountability (see chapter eight). However, elements of the disciplinary/narcissistic accountability form were also evident, namely through precursory discharges of accountability via presentations, but also rarer instances where clubs desired feedback (or were given it regardless) of how their donated money was spent. Relating this to accountability, the satisfaction of donor clubs was seen as part of the accountability dynamic from grant recipients, achieving this by subjecting themselves and their operation to the scrutiny of the club. This was arguably in a very well managed way (through specialists in fundraising and personally designed presentations) could be considered an attempt to construct a positive account of their organisation in the eyes of the potential donor, and resultantly give the impression that their organisation represented a worthy cause and a good use of donor money. Thus, a wilful subjection to the club and proof of worth in this regard forms the basis for the accountability relationship, and similarities with that of more narcissistic forms of accountability (Roberts, 2001a) can be noted.

## 9.8 Conclusion

This chapter discussed the findings detailed in the empirical chapters six through eight, with respect to the research questions outlined in chapter one. In particular insight has been drawn from the theoretical framework for accountability put forward in chapter four, and contextual information regarding UK service clubs, detailed in chapter three. This chapter has also attempted to highlight the differences in accountabilities for service clubs and other charitable/membership organisations, which arguably too often become synonyms for one another within extant literature. This approach was possible by focussing on the micro level of the individual member, and attempting to explore accountabilities via their experience and construction of accountability, and observing how this was effectively transposed to the

accountability practised by the club, albeit at a still relatively micro organisational level (see chapter three, Figure 3.1).

This chapter can also be seen to feed into a wider, arguably more practical debate regarding how organisations with a charitable aspect operate in terms of undertaking their socially beneficial activity. When attempting to analyse accountability is considered, it is important to consider what is being accounted for, how it is being accounted, and by whom is the account being given. This approach therefore focusses on the medium of action as the primary means of discharging accountability for service clubs, and when so much reliance is put on this medium for the discharge of accountability (as opposed to more transparency-based reporting mechanisms for example), what implications this carries for charitable organisations and their operations.

Whether simply 'doing good' is enough in the essentially competitive charity donations market currently present within the UK environment constitutes a provocative question. The increased calls for transparency in general in society (Murphy, Eckersley, & Ferry, 2017; O'Neill, 2002; Roberts, 2009, 2018) can be said to have influenced subsequent calls for charity conduct to be improved, regardless of the social benefit they provide. It seems increasingly, that doing good 'well' is a requirement for charitable organisations (Hyndman, 2018), and that the public gaze is seemingly inescapable in this regard. The previously held notion that contributing via a positive impact on society, and ensuring this beneficial action outweighed negative aspects to the charitable organisation (administration costs, behavioural transgressions etc.) is diminished in an age where transparency and visibility are considered as highly desirable (and in many cases essential) when public money is involved.

The local context in which service clubs operate seems to exacerbate this issue as a potential problem, for the level of proximity between the service club, their donors, and beneficiary organisations means that systems of accountability of a Foucauldian nature are ever present, despite no formal system for such accountability between stakeholders being employed (e.g. reporting, monitoring etc.). Inevitably, acting within the public gaze brings with it an associated accountability for action, whether the subject desires and pursues recognition for such action or not. The increasingly transparent nature of society, via word of mouth, social media (see: O'Neill, 2017b) and increasing emphasis on localism promotes an environment where one's conduct is constantly scrutinised and evaluated, be that at the individual or organisational level. It is therefore proposed that in undertaking charitable activity, the nature of the activity, and also the way in which it is carried out constitutes important requirements for stakeholders in

terms of accountability for conduct. The notion of discharging accountability simply carrying out a social mission (see: Gray et al., 2006) is a limited one within the context of a local environment and a society with increasing demands for transparency, and the means to achieve it.

Practically for the future of the sector, if the trend for transparency and close scrutiny of the sector continues, change will occur in the sector, in line with demands for such transparency and accountability of this nature. The sector is currently moving away from smaller charity, and towards the prospect of 'mega charities' (see: Cordery, Smith, et al., 2017), with the resources available to carefully manage their public image dominating the sector. For smaller charitable organisations, this could be considered a threat to their position within the overall charity and wider third sector. The detachment from their respective service organisations hierarchy (see chapter seven) means that the resources potentially available to such clubs via their affiliation could be underutilised or simply not engaged with at all, leading to a mismanagement of public image for the wider service organisation. The symptoms of such lack of management in this regard are clear in the data, as those without direct contact with the service club base their opinion of said service club on various sources, including gossip and hearsay regarding what such clubs do and represent. This issue represents a potential future research project to be explored, in particular how individual accounts are constructed within the current climate of 'disputed realities' and arguably increasing denial of reasoned opinion<sup>82</sup>.

Overall, service clubs could be viewed as being caught between competing themes of globalism, with their larger NGO status, and with the strong sense of localism that they practise via their grassroots activities in their local communities and via their clubs. This can be seen as a version of the traditional beneficiary donor paradox (see: Connolly & Hyndman, 2017; O'Dwyer & Unerman, 2008) that is well documented within the NGO/charity accountability literature. However, beneficiary accountability is reflected in a different way as to that as proposed in downwards accountability mechanisms. Deferred accountability to the beneficiary via local charity organisations, and little engagement with beneficiaries on the part of service clubs show the service club to arguably be 'doing charity' to the Other as opposed to with them, as fellow members of the human race. Finding ways to work within these competing themes and change accordingly will be a practical challenge if service clubs are to remain relevant in twenty-first

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<sup>82</sup> With terms such as 'fake news' being used more frequently, and increasingly in political rhetoric, this could be said to be a reflection of a society which is less transparent and more based on opinion as opposed to 'objective facts', interpretivist assumptions in this study accepted.

century society, and understanding the nature of their accountability should be considered a key factor in achieving this.

## Chapter 10 – Conclusions and Opportunities for Further Research

### 10.1 Introduction

In line with the research questions formulated in chapter one (see section 1.4), this thesis has explored the status of UK service clubs, with respect to the current civil society environment in which they operate. The study has gone on to explore what forms accountability takes from both an internal and external perspective for UK service organisations. The purpose of this chapter is to summarise these findings and outline potential future avenues for research stemming from the foundations laid in this thesis. A summary of findings is presented in subsection 10.2, with research questions addressed in subsection 10.3. Contributions from the study are discussed in subsection 10.4, with the limitations of this piece of research and opportunities for future research proposed in subsection 10.5. The chapter is concluded in subsection 10.7.

### 10.2 Summary of Findings

This thesis has sought to explore notions of service club accountability that exist both internally within the service club and wider service organisations, and also externally to other stakeholders. The thesis has also uncovered issues present within UK service clubs that pertain to their operation, image and accountability within modern civil society.

Before specifically addressing the issue of accountability, several issues were uncovered as to the operation of service clubs and their status within civil society. A conflict between the organisational level message of inclusion and the exclusive nature of some clubs expressed by interviewees in the study suggested that this issue was one that could be limiting the impact of socially beneficial action which service clubs could undertake. This issue is also felt through the constructed image of service organisations within the minds of the general public and stakeholders, with some giving negative accounts with regards to their impression of service organisations.

The thesis then progressed to refer to accountability internally between service clubs and the rest of their wider, respective service organisations, with more traditional hierarchical accountability mechanisms such as reporting and hierarchical status being determined as of little importance to the service club. Instead, service clubs saw themselves as being accountable more in a local manner, to the area in which they were based, with active non-compliance with attempts to govern them via hierarchical means.

The inevitability of narcissistic forms of accountability being present within the manner in which service clubs discharge accountability externally was noted. This was exhibited via two main sources for discharge, action (Parker, 2014) and personal relationships. Each method of discharging accountability was seen to have narcissistic elements, and the question of whether discharges of accountability, when paired with the context of altruistic action can ever be devoid of a narcissistic element (see: Levinas, 1991; Roberts, 2001a, 2009, 2012) was considered.

### 10.3 Addressing the Research Questions

This piece of research posed a number of research questions regarding service clubs and their respective accountabilities. These included a central research question (CRQ) and resultant sub questions (SQs):

**CRQ: What is the nature of service club accountability within the United Kingdom?**

**SQ1:** What is the current state of service clubs within the UK in terms of their mode of operation and what are the challenges they face in present day society?

**SQ2:** What forms the basis for accountability that exists and is currently practiced by service clubs and their associated actors?

**SQ3:** What is the nature of the forms of accountability that constitute the internal accountability relationship between service clubs (grassroots level) and their wider affiliated service organisation?

**SQ4:** How are service clubs accountable to their external stakeholders, and how do they discharge their accountability in this regard?

#### 10.3.1 Answer to SQ1

*What is the current state of service clubs within the UK in terms of their mode of operation and what are the challenges they face in present day society?*

Extensive accounts concerning the mode of operation of UK service clubs showed strong elements of tradition and ritual to be present within the service club meetings and events observed in the study. Member accounts of service clubs and the challenges they face were often confined to two main sources of concern:

- Declining membership numbers
- Public Image/PR concerns

The aspect of declining membership numbers was linked to that of aging membership profiles. This issue was explored in more detail, and the concern as to whether service clubs could appeal

to a younger generation of members to continue the organisation was raised in a number of interviewee responses. Consequently, the research sought to understand the public image of service clubs and organisations, in order to establish on what basis accounts of service clubshad been constructed in the minds of the public, and of members.

#### 10.3.2 Answer to SQ2

*What forms the basis for accountability that exists and is currently practiced by service clubs and their associated actors?*

Drawing from the answer to SQ1, foundations to how accountability was constructed within the membership were witnessed. The display of regalia at events and reputation within communities contributed to the overall nature of accountability (see SQ4) of service clubs in establishing a certain image of the organisation amongst the public, and the membership. With respect to the challenges outlined in SQ1, a strong sense of proof of self-worth on the part of the organisation was evident, in light of the perceived public image/awareness problem as perceived by members. An overall desire to demonstrate the merits of the organisation to the public was at the forefront of priorities for clubs and service organisations, and was consequently reflected in their external accountability (SQ4).

#### 10.3.3 Answer to SQ3

*What is the nature of the forms of accountability that constitute the internal accountability relationship between service clubs (grassroots level) and their wider affiliated service organisation?*

Internally, a lack of hierarchical accountability was visible in interviews and via observation sessions. This was seen as a component of a lack of enforcement of compliance from the district level of the service organisation, and limited desire to comply with requirements from the clubs themselves. With little motivation or requirement for clubs to prove self-worth and establish themselves in the eyes of hierarchical superiors, more socialising forms of accountability can be viewed as existing between members and their locality as opposed to hierarchical superiors across greater physical distance (Roberts, 1991).

#### 10.3.4 Answer to SQ4

*How are service clubs accountable to their external stakeholders, and how do they discharge their accountability in this regard?*

Several external stakeholders who service clubs could be said to be accountable to were identified in the study. These included donors, organisations which had been recipients of grants, local government and central government. Other stakeholders also could be said to exist, including members of the local community in which service clubs operate, along with local and



central government. In terms of accountability, most of these relationships were within a localised context, with donors and beneficiaries being of a local nature. Again, accountability through action was emphasised as a key method of discharge, as were personal relationships with key stakeholders such as local donors.

As to the nature of accountability, the narcissistic element was deemed to occupy a presence in such action and maintenance of relationships. Via acting within the public gaze (Lacan, 1977), within the local community, the service club can be said to be accountable for its actions, but ensuring these are carried out in a way which is acceptable to community stakeholders. The maintenance of relationships, most often with key stakeholders reflected an accountability which, although external, was confined to specific individuals within such relationships. This method of accountability was deemed to show little consideration of accountability to beneficiaries directly, and any accountability to said stakeholders existed simultaneously with the narcissistic implications of maintaining the relationship in question.

#### 10.4 Contributions

This study proposes a number of contributions to both the extant literature surrounding charity/NGO accountability, and practically through research impact. These contributions are outlined below.

Empirically, the application of Roberts' (Roberts, 1991, 1996, 2001a, 2009, 2018) theoretical framework for accountability is utilised in a new context, and developed as such for application to charitable and altruistic settings, and within the realms of (albeit small) charitable, community-based organisations. In particular, the focus on Levinasian ethics (Levinas, 1991; Roberts, 2009, 2012) and how this applies to the context of modern charity within the UK, and in particular service organisations allows for the role and nature of charity within civil society to be reconsidered.

Practical implications for charitable organisations and other membership organisations are also considered a key contribution from this study. Considerations regarding the governance and external accountability of such organisations are considered respectively in chapters seven and eight. Questions regarding as to how best govern service organisations using the definition of internal accountability adopted in this thesis are raised, and point to the need to align the needs of clubs, at the grassroots level to that of the higher echelons of the organisation. Other practical considerations can be said to exist for organisations of a different nature to service clubs. In particular, where unsurveilled spaces exist within organisations, and consideration of engagement with actors within said unsurveilled spaces to promote better organisational

understanding and accountability both up and down the organisation is one observation drawn mainly from the empirical evidence in chapter seven.

Wirth regards to theoretical contributions (Lizardo, 2017), this thesis contributes to this aspect of academic development in a number of ways. Viewing charitable accountability via the theoretical lens offered by Roberts (1991, 1996, 2001a, 2009, 2012, 2018), the dichotomy of hierarchical and more socialising, ethical accountability has been challenged, and narcissistic elements of accountability to be seen in ethical action when operating within the gaze of the local community environment. This raises key questions regarding whether, in what hypothetically is an act for the Other, namely altruism, ethical accountability as described by Roberts (2009, 2012), via Levinas (1991), can ever be truly achieved, given the nature of development of the human subject (see: Lacan, 1977), and the practical environment in which human subjects operate i.e. within the gaze (Lacan, 1977).

Other proposed theoretical contributions consider the nature of face-to-face engagement as accountability. Service clubs relied heavily on face-to-face engagement for accountability, as opposed to in the design of accountability systems. The relationship itself, and associated process of maintaining it, constitute the site for accountability discharges between parties. This raises questions in particular for the micro level of more dialogical (see: Bebbington et al., 2007; Roberts, 1996; Unerman, 2007) approaches to accountability, in that contained within relationships and ensuing dialogue, narcissistic accountability elements associated with relationship maintenance are present. Again, how this affects the nature of accountability that is generated as a result of such dialogue suggests that accountability relationships will always contain an element of the narcissistic form, even if entered into with the best intentions. Practically, this has been represented via the transformation of beneficiary accountability into hierarchical measures (O'Dwyer & Unerman, 2008), and can represent an explicit reflection of the narcissistic, more hierarchical form of accountability penetrating that which is initially designed to avoid it.

Therefore the arguably dichotomous nature of hierarchical and more socialising/ethical accountabilities is questioned by this thesis (see also: Jacobs & Walker, 2004), and the inherently narcissistic nature of accountability in general is witnessed, regardless of the presences of ethical motivation in the act of giving an account (somewhat contrary to Schweiker, 1993), be that on the part of an individual or in more aggregate forms (e.g. the service club).

### 10.5 Limitations and Opportunities for Further Research

This research is based exclusively of qualitative analysis of the sources of data discussed in chapter five. It also focuses on a unique type of charitable organisation; the service club, which in itself straddles different roles and categories of organisation such as charitable organisation, membership organisation, networking group etc. (cf: Cordery, Sim, & van Zijl, 2017). The generalising of conclusions drawn from this study to other charitable organisational settings, although insights may be applicable as such, should be undertaken with caution and due care. The larger service organisation, including 'national' and 'international' levels (see chapter three) could provide states for exploration of wider accountabilities for the service organisations that service clubs belong to.

The transposition from the accountable self to the accountable organisation is a theme that has been touched on throughout this thesis. Commonly referred to as the 'aggregation issue/problem' in the wider economics literature (see for example: Green, 1964; Theil, 1954), this presents particular challenges when considering something such as accountability, as the grounded nature within 'the personal' of accountability makes the transition to that of the realm of the organisation more difficult to interpret. In this thesis, attempts to reconcile this issue have been discussed, via theoretical approaches including the consideration of wider social psychology literature surrounding collective selves, how these are formed and maintained, and reference to Lacan (1977) in chapter four and the process of conformance. However, the debate surrounding the aggregation problem can be said to be much larger, and with respect to accountability, warrants a more dedicated research piece in itself.

In a similar vein to the aggregation issue, a possible alternative mode of inquiry in reconciliation of different aspects to self and individual and collective action, a research project exploring the relational ontologies of different conceptualisations of the self could provide a contribution to knowledge in this field, and with respect to accountability. This is remarked on in detail in chapter four, subsection 4.4.1.

Finally, counter to the above discussion, there can be said to be fertile ground for research in terms of the individual charitable actor, both within service clubs and wider membership/charitable organisations. Although this study has pitched itself at the relatively micro-level, ample opportunities to develop findings surrounding service club volunteership, the representation of the club in the eyes of the individual etc. can be said to exist. This thesis has attempted to touch on some aspects to accountability of the individual, and utilised previous theory at this level of aggregation to inform the discussion of data covered in this

thesis, contributing to the debate of accountability within localised communities. There still remain possibilities however for the accountability of the charitable actor, in particular with regards to service club membership, which could be explored following this study.

## 10.6 Conclusion

In summary, this piece of research aims to contribute towards the now well developed, but still fertile ground of NGO/charity/membership organisation research. It has uncovered aspects of accountability which could be considered both unique to service clubs, but able to inform future studies of accountability within charitable and membership organisation contexts, and in wider organisational applications.

**END**

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## Appendix A – Participant Briefing Form

### **Research participant briefing- Interviews (Service Club Members/Stakeholders)**

**Dear participant,**

You are being invited to take part in a research study to understand the role and nature of service club membership in the current day. Your perceptions will assist the research in understanding this topic area.

Prior to deciding whether or not you would like to take part, it is essential that you understand the purpose and the procedure of the study. This page will provide you with details regarding why the study is being done and how it will be carried out, how you can give your informed consent, and information about data protection. If you have any additional questions regarding the study please contact the principal researcher, David Yates (yatesdg@aston.ac.uk).

#### What is the purpose of the study?

The main purposes of this study is to establish:

1. What it means to be a member of a service club
2. What pressures/issues do service clubs face

To this end I would like to develop understanding in these two areas. Understanding about how members make organisations work, and the different identities that clubs have and how these are reflected in their work.

#### Why have I been invited to participate?

You are invited to participate in this research because you work and are either a member of a service club that has agreed to take part, or you are considered a key stakeholder in service clubs.

#### Do I have to take part?

Taking part in this research is completely voluntary. If you decide to take part, you are free to withdraw at any time during the research process. You may skip any interview questions that you do not wish to answer and do not have to give any reason for doing so. You are also free to interrupt, terminate the session or withdraw your participation entirely at any time during or after the interview, or observational exercises.

#### What will happen to me if I take part?

If you decide to participate, you will be interviewed by the principal researcher (David Yates). The interview will last between 45 minutes and 90 minutes, but may be shorter depending on how the interview goes. I will ask you open questions with the aim of having a discussion of general issues associated with service clubs. There are no right or wrong answers for any of the questions in the interview, and your opinion will always be respected, and your responses are 100% confidential. With permission, the interviews will be recorded via electronic sound recorder, and interviews transcribed for analysis. This data will be held securely, and kept for no longer than three years after the completion of the PhD. This is so that the transcripts from the interviews can be used in data analysis, leading to better quality data and therefore better research findings.

### **Are there any risks?**

I do not anticipate any risks to you from participating in this research other than those encountered in day-to-day life.

### What are the possible benefits of taking part?

Here are the most important benefits for you as a participant:

1. Dedicated time to reflect on your experience as a service club member/stakeholder.
2. The opportunity to influence and be a part of academic research in the field.
3. The opportunity to offer your service as an interviewee in a free and relatively convenient manner.
4. The potential to influence policymaking decisions regarding charities and service clubs following completion of the study.

### What will happen to my data?

As mentioned earlier, this study is anonymous and strictly confidential. All the records of this research, and the transcription of the interview will be kept private. Physical documents are always locked away and electronic documents will be kept on secure drives and password protected, with only the principal researcher (David Yates) having access.

Your name will not appear on the transcript of your interview. Instead, a pseudonym will be used (e.g. 'SERVICE CLUB MEMBER A', 'SERVICE CLUB PRESIDENT B' etc.). This is to ensure that your identity is protected and is considered best practice in qualitative research. In addition, your participation in this study will not be shared with others.

Organisations involved are also anonymised. For example, a particular service club may be referred to as 'Service Club A' etc. This helps to ensure that the study remains impartial, identities are protected and that the research does not cause harm to any participant taking part.

All data generated by the research will be retained in accordance with Aston University's policy on Academic Integrity and will be kept securely in paper and electronic forms for a period of five years after the completion of the research. It will then be destroyed.

When I present the findings at conferences and publish papers in order to obtain my doctoral research, data will appear only fully anonymised, i.e., no one will be able to connect you to the research.

If you decide to withdraw from this research at any time, you can allow me to use the data I have already collected or ask me to delete all of your data.

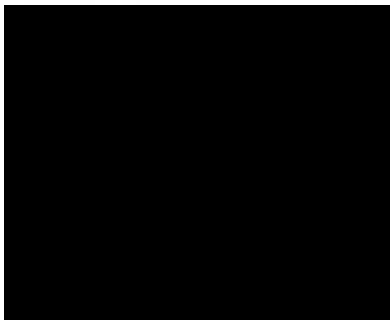
***These ethical principles form the backbone of qualitative research and upholding these principles are the duty of every researcher. I personally pride myself on upholding this ethical standard.***

**What if I have questions in the future?**

If you have questions, problems, concerns or comments at any point of this research, please contact me at [yatesdg@aston.ac.uk](mailto:yatesdg@aston.ac.uk).

You will be given a copy of this form to keep for your records.

Thank You



**BSc MSc AGMA CGMA**

Doctoral Researcher

Aston Business School

Birmingham

B4 7ET

## Appendix B – Participant Informed Consent Form



Aston Business School

### Informed Consent form – Interview/Observation

Full title of Project: EXPLORING NOTIONS OF ACCOUNTABILITY IN UK  
SERVICE CLUBS – INDIVIDUAL AND  
ORGANISATIONAL PERSPECTIVES

Principal Researcher: [REDACTED] Doctoral Researcher, Accounting Group, Aston  
Business School, Aston Triangle, Birmingham, B4 7ET

Email: [REDACTED]

**Please initial the box if  
you agree with the  
statement**

I confirm that I have read and understand the information sheet for the  
above study and have had the opportunity to ask questions.

☐

I understand that my participation is voluntary and that I am free to  
withdraw at any time, without giving reason.

☐

I willingly agree to take part in this research.

☐

I agree to have my data (after it has been anonymised) stored in a specialist data centre and potentially used for future research.

☐

Please tick box

	Yes	No
I allow the researcher to take notes during the interview	<input type="checkbox"/>	<input type="checkbox"/>
I agree to the interview being audio recorded	<input type="checkbox"/>	<input type="checkbox"/>
I give authorisation for the use of any quotes I have said provided that they do not reveal my identity and are strictly used within the framework of this doctoral research.	<input type="checkbox"/>	<input type="checkbox"/>

---

Your name (Print)

---

Date

---

Your Signature

---

Researcher name  
Signature

---

Date

---

Researcher

## Appendix C – Participant Debriefing Sheet

### Debriefing for study into UK Service Clubs

This study was an exploratory study into the UK service clubs. It intends to document member perspectives regarding roles, responsibilities and obligations of both service clubs and members. The aim of the study is to establish what perceived pressures and obligations UK service clubs face and how they fulfil these.

Interviews will be transcribed and the resulting transcripts will be analysed via qualitative analysis methods for text.

I personally thank you for your willingness to take part in the study.

If you have any questions or wish to contact the researcher for any reason then please email the principal [REDACTED] Alternatively you can use the following postal address:

[REDACTED]

**PhD Student**

**Aston Business School RDP Department**

**Aston University Main Building South Wing 11<sup>th</sup> Floor**

**Aston Triangle**

**Birmingham**

**West Midlands**

**B4 7ET**

Thank you again for your participation.

[REDACTED]

**BSc MSc ACMA CGMA**

## Appendix D – Service Club Interviewees

<b>Interviewee Position</b>	<b>Gender</b>	<b>Pseudonym</b>	<b>Interview Length/Nearest Minute</b>
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
<b>AVERAGE</b>			<b>56</b>



## Appendix E – External Stakeholder Interviewees

<b>Interviewee Position</b>	<b>Gender</b>	<b>Pseudonym</b>	<b>Interview Length/Nearest Minute</b>
Grant Making Beneficiary	Female	GMB1	35
Grant Making Beneficiary	Female	GMB2	30
Grant Making Beneficiary	Female	GMB3	37
Grant Making Beneficiary	Female	GMB4	37
Grant Making Beneficiary	Female	GMB5	35
Direct Beneficiary	Male	DB1	43
Direct Beneficiary	Female	DB2	23
Donor	Female	D1	30
Donor	Male	D2	26
Donor	Female	D3	23
Donor	Male	D4	27
Donor	Male	D5	31
Local Government Representative	Female	LGR1	33
Local Government Representative	Female	LGR2	25
Local Government Representative	Female	LGR3	31
<b>AVERAGE</b>			<b>29</b>

## Appendix F – Minimum Reporting Requirements to Charity Commission

# Charity Commission The Regulator for Charities in England and Wales

**[REDACTED]** DUE DOCUMENTS  
RECEIVED

### Activities

WE HOST, ASSIST OR FINANCIALLY SUPPORT THE FOLLOWING EVENTS FOR THE BENEFIT OF THE COMMUNITY: VARIETY SHOW, SUMMER CARNIVAL, MUSIC FESTIVAL, BONFIRE FIREWORKS DISPLAY **[REDACTED]** CHRISTMAS MARKET AND CHRISTMAS LIGHT SWITCH-ON, SANTA FLOAT, **[REDACTED]**

### Financial summary

Financial year end (FYE)	Income	Spending	Accounts received	Annual Return/Annual Update received
<b>[REDACTED]</b>	£20,703	£21,538	Not Required	<b>[REDACTED]</b>
<b>[REDACTED]</b>	£21,526	£17,403	Not Required	<b>[REDACTED]</b>
<b>[REDACTED]</b>	£23,166	£27,766	Not Required	<b>[REDACTED]</b>
<b>[REDACTED]</b>	£21,283	£30,849	Not Required	<b>[REDACTED]</b>

### Contact

**[REDACTED]**

Website: **[REDACTED]**

### Charity trustees

**[REDACTED]**

[REDACTED]

**Date of registration**

[REDACTED]

**Other names**

None

**Governing document**

TRUST DEED DATED [REDACTED]

**Organisation type**

STANDARD REGISTRATION

**Registration history**

[REDACTED]

REGISTERED

**Charitable objects**

FOR SUCH CHARITABLE PURPOSE OR PURPOSES ACCORDING TO THE LAWS OF ENGLAND AND WALES IN GREAT BRITAIN AND ELSEWHERE WORLDWIDE AND OR TO OR FOR THE BENEFIT OF SUCH ONE OR MORE CHARITABLE BODIES TRUSTS ASSOCIATIONS INSTITUTIONS OR ORGANISATIONS ESTABLISHED FOR SUCH CHARITABLE PURPOSES AS AFORESAID AND IN SUCH SHARES AND IN SUCH MANNER AS THE CLUB IN ORDINARY MEETING SHALL IN ITS ABSOLUTE DISCRETION DETERMINE OR SELECT. THE CLUB SHALL COMMUNICATE SUCH DETERMINATION OR SELECTION TO THE TRUSTEES IN WRITING.

**Classification**

**What**

- GENERAL CHARITABLE PURPOSES

**Who**

- THE GENERAL PUBLIC/MANKIND

**How**

- MAKES GRANTS TO INDIVIDUALS
- MAKES GRANTS TO ORGANISATIONS
- PROVIDES OTHER FINANCE

**Area of benefit**

NO INFORMATION RECORDED

**Where the charity operates**

[REDACTED]

## Appendix G – Interview Questions

### **Service Club Member – Interview Question Sheet**

#### Preamble

Intro – brief and use ethics forms etc.

#### MEMBER PERSPECTIVES

##### Member Perspectives and ‘Rapport Building’

1. How did you join? Why did you become a member?
2. Why did you become a member of a service organisation?
3. What are the benefits of being a member?  
(General free-form chat about being a member – see what comes out from this)
4. What would you say that the organisation (Rotary/Lions etc.) does for members?

What is it that you value the most about being a member?

5. How does (Rotary/Lions) as a body communicate with you as a member? What sort of message do they give to you?

##### Internal Financial Accountability

6. Can you describe how your club structures its finances in terms of accounts? E.g. – charity account, welfare account etc.
7. How does money flow into these accounts?
8. What spending is carried out in terms of these accounts?
  - a. With regards to the charity account, how would you say projects are prioritised over one another?
  - b. Can you give examples of projects that were funded/not funded?
9. Do you feel the club could better manage its finances? Do you feel managing finance is of pivotal importance for your club?
  - Have you recommended it? Why no change (if no change)
  - Do you have targets etc. for fundraising, limits on spending etc.?

##### Hierarchy – District (Structure etc. – Internal Hierarchical Accountability)

10. Can you please describe to me the structure of (Rotary/Lions) in terms of district, MD etc.?
11. What restrictions/governance does district and further up put on your club in terms of how it is run, how it can raise funds etc?
12. What do you have to typically report on as a club to district and higher etc.?  
Is this mandatory? Repercussions of not doing so etc.?
13. What are the current issues facing (Rotary/Lion) etc?

##### Values Based – (Service organisations have values they must adhere to e.g. four way test, Rotary etc.)

14. How do you feel being a member of (Rotary/Lions etc.) affects the way you behave?
15. Is there a set of ethical values that you feel you must follow as a member?

- a. Where do these ethics come from? Are they prescribed by the organisation?

Members (Member Accountability – similar to volunteers)

Grant Making

16. How do you chose which charities to grant money to?
17. What are your views on this method?
18. How important is it that you get these kind of decisions right? Why do you feel this way?

Community Activity

19. How do you decide what charity/community events to get involved with each year?

Government

20. Do you laisse with local government in any way? In what ways do you interact with them?
21. What organisational form does your club take? Registered charity etc. what implications does this have for you as a club?

End

**Direct Beneficiary – Interview Question Sheet**

Can you outline briefly what organisation you are from and its role in the community?

1. What challenges do your organisation and the local community currently face?
2. What is the nature of your relationship with X service organisation?
3. In what ways do you work with X service organisation?
4. What does X service organisation do in your community that benefits you/public?
5. In what way does their activity benefit the general public?
6. What input do you have regarding the activity of X service club?
7. Do you have control over the nature of their activity?
  - a. i.e. how involved are in the execution and nature of their activities?
8. How do you measure the effectiveness of their activity for your beneficiaries?
9. Are these clubs overall a positive influence on the community?
10. Would you say that without these clubs, the community would be worse off?
11. Would the state ever (or did it in the past) run the events these clubs did or conducted the works of these clubs itself?
12. What is your personal impression of these clubs?
13. Would you consider joining one?
  - a. Probe: Why/why not?
14. Do you feel these clubs are applicable to the 21<sup>st</sup> century context?
  - a. Probe – why?

End

**Donor – Interview Question Sheet**

1. Can you briefly outline what your organisation does and its role in the community?
2. What do you know about X service club?
3. Why did you choose X service club to donate to?
4. How long have you supported X service club
5. In this time, has there ever been a question of whether you should still support them or do something different?
6. How ,much do you donate/what service do you donate to X service club?
7. Why do you feel it is important to support X service club?
8. Why X service club and not some other organisation? Larger charities etc.
9. Does X service club's activity benefit you in any way?
  - a. Advertising? Legitimacy through association?
10. Do you have a personal contact at the club?
  - a. If yes – probe, how did you meet? Enhanced trust?
11. Did you check the accounts of X service club before donating?
  - a. Why? Why not?
12. What reports, leaflets etc. did the club send you as a donor?
13. Does the club keep you informed of where your contribution is going?
  - a. How? Verbally, regular letters? Reports etc.
14. Do you have any influence over how your money will be spent?
  - a. How comfortable are you with that? Why? Trust etc.
15. What is your overall impression of X service club/other service clubs?
16. Would you ever consider joining?
  - a. Why? Why not?
17. Any other business

End

## **Grant Making Beneficiary – Interview Question Sheet**

### **Early – Rapport Building, Background**

1. What is your role within your charity/organisation
2. Can you briefly outline what your organisation does?
  
3. Are you registered with the charity commission? (Registered charity/CIO)
4. How did you get involved with Rotary/Lions (etc.)?
5. Can you describe the process of acquiring funds from Rotary/Lions etc.

ANSWER 1 (presentation)

- A) Who gave the presentation?
- B) What was in the presentation?

ANSWER 2 (letter)

- A) Who wrote the letter?
- B) What details were included?

ANSWER 3 (other)

- A) Probe accordingly

6. Was a specific amount asked for?
7. How much was granted?
8. Did Rotary/Lions stipulate how the money should be used?
9. Did Rotary/Lions request any accounts/financial statements from you before donating?
10. What was the money spent on?
  
11. During the project, did Rotary/Lions ask for any progress updates/reports?
12. Were any sent voluntarily?
13. After the project, did Rotary ask for any progress reports/updates etc. (visit the project?)
14. Were any updates sent out voluntarily?
  
15. How would you say your organisation ensures donor money is used most effectively?
16. Any other business

End