In place, with power: (Re)conceptualising accountability in national non-government organisations

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A R T I C L E   I N F O

A B S T R A C T

This paper analyses how a cross-section of non-government organisations (NGOs) in Australia interpret accountability under a neoliberal regime that combines the 'soft' power of markets with the 'hard' power of a new regulator. We focus on *national* NGOs, defined as NGOs whose primary services, beneficiaries and funders are co-located within one nation-state. National NGOs increasingly deliver core public services, but accountability in these organisations is under-studied. Our paper addresses two questions: (i) What, if anything, is distinctive about how national NGOs interpret accountability; and (ii) How does the neoliberal mix of market *and* regulatory power affect accountability so defined? We conduct a hermeneutic analysis of 23 in-depth interviews and 80 consultation documents from national NGO Directors, CEOs and regulators. Our findings demonstrate initially the distinctive significance in national NGO accountability of what human geographers term *place*: Localised connections between people and socio-spatial context that persist even – arguably, *especially*, as neoliberalism diffuses accountability to national markets and/or standards. We also show how the effects of regulatory power on national NGO accountability are Janus-faced, largely because national NGOs are both subjects *and* agents of this power. This finding problematises prior research that polarises between viewing NGOs as either beneficiaries or passive subjects of regulatory power. We interpret the effects of regulatory power on national NGO accountability as more ambiguous, being dependent on both local contours of 'place' and how these NGOs assimilate regulatory power into their often-idiosyncratic assemblages of beliefs, norms and governance.

1. Introduction

This paper analyses how a subset of non-government organisations (NGOs) in Australia interpret and enact accountability under a neoliberal regulatory regime that combines the 'soft' power of markets with the 'hard' power of a new NGO regulator. We focus on *national* non-government organisations (NNGOs), which we define as non-government organisations whose primary services, recipients, and funders are co-located within the same nation-state. NNGOs deliver an increasing proportion of Australia's public

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services, especially to vulnerable groups like children, the elderly, people with disabilities, and indigent (Knight & Gilchrist, 2014; Butcher & Dalton, 2014). Yet, accountability in these organisations is studied far less than their international (e.g. aid) NGO counterparts (Scobie et al., 2020). To be sure, many other organisations deliver public services, including social enterprises[1] and international NGOs who deliver local initiatives. Nonetheless, NNGOs are a significant and growing part of public service delivery in Australia (Productivity Commission, 2010) and elsewhere like the United Kingdom (UK) (Church et al., 2018; Smyth, 2012). Insofar as civil society expects those who deliver collective services to account for service cost, quality and impact, understanding NNGO accountability is part of meeting these demands.

Yet, as NNGOs' public role has expanded, neoliberal policy agendas in Australia (Pusey, 2003) and abroad (Church et al., 2018; Smyth, 2012) have shifted the locus of service accountability away from direct public oversight. A core feature of neoliberalism is a quasi-religious faith in markets (Chiapello, 2017; Harvey, 2005), as evident in Australia's economic reforms from the early 1980s that intensified global competition and replaced institutional mechanisms, such as centralised wage-fixing, with market processes (Kelly, 2008; Pusey, 2003). For NNGOs, this reform agenda is evident in the growing use of competitive tenders and proxy markets in sector funding (Productivity Commission, 2010). One example is Australia's National Disability Insurance Scheme (NDIS), which created a 22 billion Australian dollar per annum proxy market for disability services by allocating clients individual budgets to purchase disability services, including personal and therapeutic support, transport, employment, work & training, home modification, household assistance, and mobility equipment, directly from providers, many of whom are NNGOs (Productivity Commission, 2017).

Nonetheless, as Marx's analysis of the enclosure of the commons demonstrated, and as Smyth (2012) observes for UK NNGOs, the 'invisible hand' of markets is never far from the visible hand of state power. People are often coerced into markets, and NNGOs are implicated in these coercive systems. For example, the marketisation of wage-setting in Australia from the mid-1980s was followed by welfare reform that increased state control over job seekers through mutual obligation contracts and more onerous reporting (Pusey, 2003). As successful bidders for major employment service contracts, large NNGOs are implicated in this 'hard' coercive power. Moreover, NNGOs that are contracted or licenced to deliver public services need oversight. One major initiative, and a focus of our study, is the creation in 2013 of a national charities regulator: The Australian Charities and Not-for-profits Commission (ACNC), which followed similar initiatives in New Zealand and the UK. If, with Smyth (2012), we view regulatory power as part of neoliberalism rather than its antithesis, our case study of Australian NNGOs sits at a confluence of three wider trends critical to NNGO accountability: (i) the growing role of NNGOs in public service delivery; (ii) the growing use of markets to deliver and discipline these services; and (iii) embedding regulatory power in this market logic.

By studying a cross-section of Australian NNGOs, we address two interrelated research questions: *What, if anything, is distinctive about how national NGOs interpret accountability (RQ1)*; and, *how does the neoliberal mix of market and regulatory power affect accountability so defined (RQ2)?* RQ1 marshals a structurally similar logic to Scobie et al.'s (2020) case study of a Māori NNGO in Aotearoa/ New Zealand, which adapts 'felt accountability' from an international to NNGO context. O'Dwyer and Boomsma (2015) studied a Dutch development NGO to conceptualise felt accountability via affective commitments to NGO goals. Scobie et al. (2020) start from this concept, but demonstrate that affective accountabilities have different meanings and implications when tied to, or 'grounded' in, deep commitments to local Māori communities. Yet not only felt accountability, but most NGO accountability concepts, emerge from studying international NGOs, including: relational accountability (Unerman & O'Dwyer, 2006); functional and social accountability (O'Dwyer & Unerman, 2007); hierarchical and holistic accountability (O'Dwyer & Unerman, 2008); and imposed and adaptive accountability (O'Dwyer & Boomsma, 2015). So, where Scobie et al. (2020) adapt one accountability concept, RQ1 adapts a wider – although by no means exhaustive – set of accountability concepts from international NGO research to NNGOs.

RQ2 asks whether the neoliberal mix of market and regulatory power enables or constrains the distinctive aspects of NNGO accountability that RQ1 foregrounds, focusing especially on the regulatory power the ACNC represents. Neoliberalism is widely studied in critical accounting, including in NGO research (Chiapello, 2017; Smyth, 2012). However, with some exceptions (Islam & van Staden, 2018; Lauwo et al., 2016), NGO research tends to polarise between seeing regulator power as either a state tool that represses NGOs or a tool NGOs use to repress other stakeholders. For example, Smyth (2012) shows how neoliberal governance regimes can enable 'elite' NNGO actors to dominate vulnerable stakeholders. However, other scholars explain regulation as an unwarranted or onerous imposition on NGOs (Agyemang et al., 2019; Gray et al., 2006; Goncharenko & Khadaroo, 2020), including as repressive power (Nikidehaghani et al., 2021). By studying how a new regulator affects NNGO accountability, we provide insights into still unclear dynamics of regulatory power in neoliberal domains.

We analyse 23 interviews and 80 consultation documents on the ACNC's enabling legislation, including an unsuccessful attempt to repeal this legislation, which we interpret using a hermeneutic methodology drawn from Hans-Georg Gadamer (1989; 1975). The paradigm of hermeneutic interpretation is a *conversation*, in which interpretation emerges through a structured discussion in which 'researchers' and the 'researched' are both participants. Our approach eschews any single descriptive theory up front, in order to leave maximum space for participants' experiences to guide which concepts emerge. Hermeneutics also aims to be distinctively reflexive about how researchers' theoretical 'prejudices' influence understanding by explicitly integrating these prejudices into our interpretation (Llewellyn, 1993).

We make two main contributions. First, we show how local dynamics of accountability – which we term, drawing on human geography, accountability 'in place' – are distinguishing features of NNGO accountability. Our analysis extends emerging research that

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[1] There are some definitional debates as to in what circumstances social enterprises should also be classed as NGOs (see: Cordery et al., 2019). However, while social enterprises can partner with governments to deliver benefits, in Australia they are typically defined as businesses rather than NGOs (Duniam & Eversole, 2013). Hence, we do not focus on these organisations in this study.

shows how such local dynamics, including affective relations between people (Costa et al., 2019) and locales (Scobie et al., 2020) impacts NNGO accountability, to unpack how NNGO accountability is em*placed* in local relationships and geographies in distinctive ways. We find these local dynamics of accountability significant in NNGO contexts even – indeed, especially – as neoliberal regimes diffuse accountability to essentially *placeless* markets or national standards. Second, we demonstrate the *ambiguous* role of regulatory power in neoliberal regimes, by showing how NNGOs are both agents and subjects of the regulatory power the ACNC represents. This finding extends emerging research that interprets NGOs as *actors* in accountability domains (Boomsma & O'Dwyer, 2019; Duval et al., 2015) by foregrounding what Foucauldians term the 'productiveness' of (accountability) power, which NNGO organisations, staff and stakeholders marshal at multiple levels. Greater sensitivity to these diverse effects, we argue, shows how regulators like the ACNC can either challenge or reinforce the more pernicious impacts of neoliberalism that prior critical accounting scholarship uncovers.

The paper is organised as follows. Following this introduction, section two elucidates our hermeneutic methodology, while section three follows this methodology to reconstruct influential accountability concepts from which our research begins. After introducing our research methods in section four, section five explores ways NNGO accountability differs from alternatives (RQ1). Section six analyses how regulatory power within neoliberal regimes affects NNGOs' capacity to be accountable to stakeholders in the ways section five distinguishes (RQ2). While academic and public-political analyses of neoliberal NGO regulation often polarise into pro- and anti-market positions, our concluding analysis, in section seven, emphasises both constructive and pernicious effects.

2. Methodology: A Gadamerian hermeneutics of NNGO accountability

Hermeneutics is one of many interpretivist approaches to accounting research (Loo & Lowe, 2017), but has two distinctive features. First, hermeneutics provides a 'set of epistemological and ontological assumptions' (Llewellyn, 1993, p. 234), and so a methodology rather than descriptive theory. When used descriptively, theories provide explanatory concepts, such as *power* for Foucault,[2] *isomorphism* for legitimacy theories, and so on. By contrast, hermeneutics primarily offers a process by which explanatory concepts might emerge. While hermeneutics makes one's descriptive frame less clear, it leaves commensurately more space for participants' perspectives to guide interpretation. Consider, for example, Smyth's (2012) critique of how neoliberalism affects accountability in housing NNGOs, which defines accountability up front within a classical Marxian frame. While this approach is clear, it rules out accountability concepts that fail Smyth's threshold definition or depart from Marxian ontology. This is not to criticise Smyth's (2012) approach, but to illustrate how hermeneutics deliberately trades off theoretical specificity to widen interpretative scope.

Second, hermeneutics is especially reflexive about researchers' *own* theoretical 'prejudices' (Llewellyn, 1993). Almost all interpretivist accounting research acknowledges that researchers' perspectives shape interpretation (Loo & Lowe, 2017). However, hermeneutics inserts these prejudices *into* interpretation, in order to make one's prejudices explicit and contestable. An indicative contrast is with the conventional approach of partitioning the literature review from the case analysis. This partitioning can be misleading because, for Gadamer (1989), prior knowledge is not simply a research platform or precedent but is 'always part of us, a model or exemplar or kind of cognizance' (p. 294). Taken seriously, this requires we interrogate our presuppositions *within* our analysis. A productive flipside is that the multiple theoretical 'prejudices' prior research provides remain live interpretative options to help the research 'conversation' advance. So, if, as Sinclair (1995, p. 219) anticipates, we find 'there are multiple ways in which accountability is experienced', we can use similarly diverse descriptive theories to narrate these experiences.

While there are different hermeneutic methodologies, we draw especially on Gadamer's (1989) *Truth and Method.* Early hermeneutics aimed to recover texts' original meaning, while later critical versions show how texts can distort or mislead. By contrast, Gadamer's focus on how social science progresses is useful for developing our understanding of accountability. Gadamer's analysis of knowledge as socially embedded also aligns with participants' understanding of accountability as 'in place' explored below. This section now introduces Gadamer's core principles (2.1) and explains how we operationalise these principles (2.2).

2.1. Gadamer's principles

Modern hermeneutics like Gadamer's takes literary interpretation as a model of interpreting all phenomena, in which the object of cognition must be interpreted within a larger field of meaning. Gadamer's approach has roots in the historical purpose of hermeneutics to interpret classical biblical or literary texts (Alvesson & Skoldberg, 2009; Llewellyn, 1993). The paradox of such interpretation is that individual passages must be interpreted in light of the whole text, but the whole text is simply a product of its constituent passages. For example, interpreting a verse of the Christian Bible requires knowing the entire Biblical narrative, but this narrative is simply a compendium of verses. The classical hermeneutic circle, therefore, represents understanding as an iterative process of moving between knowledge of the whole (e.g. the Christian Bible) and individual parts (e.g. the verse). The circle metaphor can be misleading, however, because early hermeneutics adopted the objectivist view that each movement between whole and part advances knowledge – albeit without ever reaching a definitive answer. Hence, Gadamer's hermeneutic circle is more precisely understood as an unending spiral, where each movement between whole and part deepens understanding (Alvesson & Skoldberg, 2009).

We apply three of Gadamer's principles. First, understanding always occurs in *traditions*, defined as a shared set of 'prejudices', sometimes translated as 'pre-judgements', about the phenomena we seek to explain (Gadamer, 1989; Lavoie, 1987). In English, a prejudice typically means a distorting 'bias'. For Gadamer, by contrast, prejudices make understanding possible, because they provide

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[2] We do not suggest Foucault can only be descriptive, but more minimally that this is one common application, as, for example, in Nikidehaghani et al. (2021) analysis of pastoral power.

the conceptual starting points from which a new understanding begins. Gadamer's (1989) concept of how prejudices enable knowledge stems from Heidegger's (1962) account of how, *qua* humans, we are 'thrown' into a world where things already have meaning for us (Hoy, 1993). We do not create this meaning *ex nihilo*, however, but construct it from practices we inhabit. For Gadamer (1989), therefore, prejudices embedded in practices enable knowledge because objects only have meaning for us – in his words, we are only 'addressed by them' (p. 294), insofar as they appear in the structure of prejudices traditions provide. So, prejudices denote where present concerns intersect with modes of knowing that are inevitability historically placed. To distinguish Gadamer's concept of prejudices from bias, Lavoie (1987, p. 585) uses Bernstein's (1983) phrase 'enabling prejudices' to describe the pre-judgments from which knowledge begins.

Second, all knowledge is *linguistic*. Most overtly, this means we only understand in and through our words. More importantly, since a word's meaning is never fixed, all understanding requires an interpretative process analogous to interpreting literature. Thus, just as a novel has no stable meaning, nor do scientific terms like 'tree' or 'force', and far less *social*-scientific terms like 'accountability'. Consequently, to interpret a new case, we must reach a consensus about what the terms with which we describe this case mean through dialogue. Although many accounting scholars view knowledge as similarly linguistic (Loo & Lowe, 2017), Gadamer combines his interpretive epistemology with a realist ontology (Smith, 1997). For him, knowledge is a tripartite dialogue between the *knower, interlocutor,* and *object*, which reveals something of all three (How, 1995). The practical implication – that a text should be 'taken seriously in its claim to truth' (Gadamer, 1989, p. 308), implies a close, iterative analysis of the relationship between a text and the social reality it claims to reveal.

Third, interpreting social scientific texts requires a 'doubly-hermeneutic' dialogue between the observer and the observed (Boland, 1989; Llewellyn, 1993). First, the researcher must interpret a social 'text' (i.e. word or action) in light of her understanding, and traditions provide the point of access into that understanding. Indeed, Gadamer (1989, p. 302) claims: 'Understanding is to be thought of less as a subjective act than as participating in an event of tradition'. Thus, while one understands in light of a present context, the conceptual tools on which one draws emerge from prior patterns of knowledge. Tweedie (2020, p. 86) illustrates:

> the anthropologist, for example, can only start to understand another culture's rituals because she already has some initial concepts drawn from her own culture's rituals from which to begin, such as sacredness, symbolism and reciprocity. In this way, the tradition of knowledge into which she has been habituated orientates her knowledge towards a world that would otherwise be unknowable.

Traditions are not static, however, but are constituted by how scholars interpret particular texts. The first hermeneutic circle,
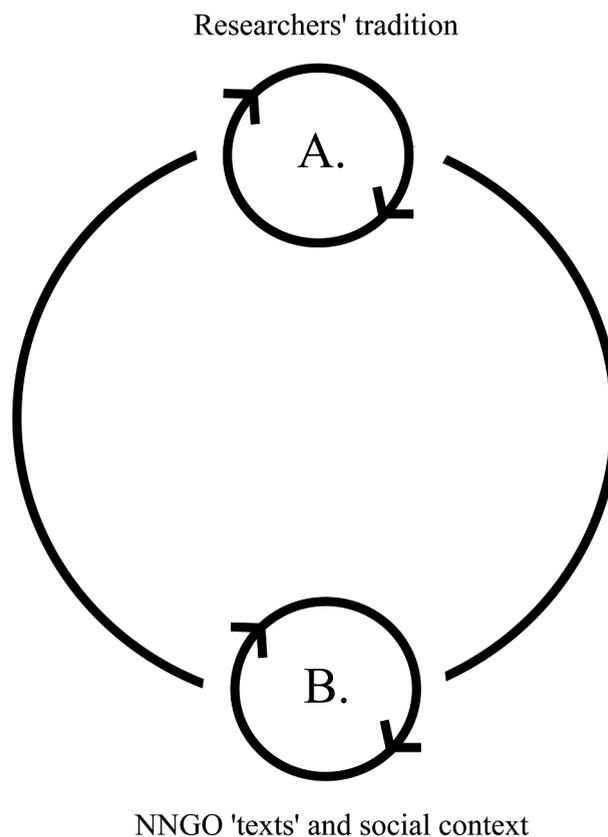

Researchers' tradition

A.

B.

NNGO 'texts' and social context

Fig. 1. A Hermeneutics of NNGO accountability.

therefore, involves 'surfacing' a tradition's prejudices and adjusting those prejudices in light of the texts one encounters. Second, because humans are self-interpreting, understanding human action requires accessing how the *subject* narrates that activity. We do not understand Catholic communion, for instance, just by observing a person eating bread and drinking wine. Rather, we must also understand what eating bread and drinking wine means to the participant. Whitley's (1998) accounting example is that we must understand financial statements in light of accounting rules and conventions, but these rules and conventions make sense only by considering how accountants apply them. The second hermeneutic circle, therefore, is an iterative dialogue between action and subjective meaning.

2.2. A hermeneutics of NNGO accountability

Our analysis of NNGO accountability applies Gadamer's three principles. First, we begin by reconstructing dominant concepts of accountability in our 'tradition' of NGO research because, from Gadamer's perspective, this tradition invariably structures new understanding. Llewellyn (1993, p. 294) explains this reflexivity – 'the unique engagement of the frames of reference of the researcher and the researched' – as hermeneutics' defining feature. In our case, we cannot begin with inductive generalisations from NNGOs' experiences to accountability concepts because we arrive at our interviews and documents with prejudices already in train. In Gadamer's (1989, p. 369) words:

> A person who believes he is free of prejudices, relying on the objectivity of his procedures and denying that he is himself conditioned by historical circumstances, experiences the power of prejudices that unconsciously dominate him as a vis a tergo. A person who does not admit that he is dominated by prejudices will fail to see what manifests itself by their light.

Gadamer's (1989) response is to make prejudices explicit; in his words: 'Separating understanding from misunderstanding requires "foregrounding" a prejudice' (p. 310). So, as accounting scholars, we commence by drawing out concepts of NGO accountability implicit or explicit in prior accounting research and then construct our analysis as a dialogue between these prejudices and participants' experiences.

Second, we follow Gadamer's realist ontology to analyse our NNGO texts to 'take seriously their claim to truth', in contrast, for example, to dialogic perspectives that seek multiple truths (Kingston et al., 2020). We select our NNGO texts to discuss accountability in light of a contested reform of NGO legislation; namely, the ACNC Act (2012) and attempted repeal in 2014 as part of a broader Australian Federal Government deregulation agenda (Deloitte Access Economics, 2016). This setting is consistent with our objective to evaluate this legislation. However, it also provides criteria against which to assess NNGO's views. *Inter alia*, NNGO participants interpret accountability through judgements about the impacts of new policies. From Gadamer's realist perspective the *actual* effects of regulation provides one way to scrutinise the veracity of the concepts and narratives participants discuss.

Third, we construct our analytical process from Gadamer's account of social science as doubly hermeneutic. We summarise this structure as taking one and one-half turns of the hermeneutic circle in Fig. 1. We begin at point A, which denotes core accountability concepts (or 'prejudices') of our accounting research tradition. The small circle at Point A represents the researcher unpacking the concepts drawn from tradition that invariably construct our own approach, and then critical reflection on these concepts. Point B indicates NNGO practitioner texts, which we interpret in light of our tradition's prejudices and our subjects' social context (the small circle at point B). The first turn of our hermeneutic circle, therefore, progresses from reconstructing our tradition's prejudices at Point A (Section 3), through an interpretation of our NNGO cases at Point B, to revised concepts of accountability in NNGO contexts (Section 5). The final half-turn returns to our empirical context to interrogate what impacts of NNGO policy these adapted accountability concepts bring into view (Section 6).

3. The first turn: A reflexive account of NGO accountability concepts

This section draws out influential concepts of NGO accountability from prior research as a point of access to interpret accountability in NNGOs. These concepts are not comprehensive for both methodological and practical reasons.[3] Methodologically, Gadamer (1989, p. 307) stresses all understanding is partial: 'we understand in *a different way, if we understand at all*'. Practically, as accountability concepts have proliferated, even dedicated review articles adopt a selective approach (e.g. Yasmin & Gharfan, 2021). Since our focus is on interpretivist accounting traditions, we began by searching major interpretivist accounting journals for articles that discussed accountability in NGOs.[4] We then identified articles that proposed definitions or concepts of accountability, which we re-reviewed in detail. Finally, we discussed and grouped together common meanings of accountability in these texts.

We identified three prominent forms of NGO accountability in this tradition: Accountability as being *transparent* (3.1); accountability as *action* (3.2); and accountability as *dispositional* (3.3). In our analysis, a *form* of accountability refers to what being accountable means, whereas a *mechanism* of accountability refers to practices or tools to achieve this end (cf. Brennan & Solomon, 2008). For example, insofar as accountability can mean being open and 'transparent' (i.e. a form), a report is one way to pursue this goal (i.e. a mechanism). Given we aim to understand what accountability means to NNGOs, we primarily classify core accountability forms, and discuss mechanisms insofar as they help illustrate or implement each form. Since hermeneutic circles are iterative, our typology is not

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[3] See Kaba (2021) for an extensive overview of accountability conceptualisations across different disciplines (including accounting).

[4] Especially: *Accounting Organizations and Society; Accounting Auditing and Accountability Journal; Critical Perspectives on Accounting; Accounting Forum; Social and Environmental Accountability Journal;* and *Sustainability Accounting, Management and Policy Journal.*

all-encompassing. Rather, we claim only that the accountability forms distinguished below are intuitive and widespread in inter-pretivist accounting scholarship, and so provide 'enabling prejudices' from which our empirical (re)interpretation of NNGO accountability can begin.

3.1. Accountability as transparency

The most widely cited form of accountability is *transparency*, which Hood (2007, p. 194) defines as the 'openness that comes from (organisational) activities or results that can be or are observable by the public at large'. While transparency usually entails providing information, Hood (2007) foregrounds a more fundamental meaning of transparency as organisations providing insight into their activities. At its most basic, transparency entails explaining oneself to another (Messner, 2009; Vosselman, 2013). Building on this idea, accounting scholars have elaborated transparency in terms of formal mechanisms, like reports and performance indicators (Oakes & Young, 2008; Harrow & Phillips, 2013), and informal mechanisms, like the 'everyday' giving and demanding of reasons for conduct (McKernan, 2012). Prior research discusses both genuine attempts at transparency, such as explaining one's activities to stakeholders (Joannides, 2012; Roberts & Scapens, 1985), and disingenuous attempts at transparency, such as avoiding or manipulating explanations (Coy & Pratt, 1998).

While accountability has been defined as reciprocal (Awio et al., 2011; Dixon et al., 2006), transparency typically denotes uni-lateral information flows from 'accounter' to 'accountee'. Thus, one party – the account-receiver or accountee, demands reasons for conduct (Roberts & Scapens, 1985; Ahrens, 1996; Hupe & Hill, 2007; Messner, 2009) or answers (Kaler, 2002; McKernan, 2012), while the other party – the account-giver or accounter, provides reasons, gives information and/or is answerable for the results. Consistent with this meaning, NGO research on transparency mechanisms focuses primarily on disclosures and verification from NGOs to funders or clients. For example, while distinct practices, both 'functional accountability' (reporting financial impacts) and 'holistic account-ability' (reporting social impacts) describe mechanisms for NGOs to report to stakeholders (Unerman & O'Dwyer, 2007). Similarly, although O'Dwyer and Boomsma (2015) analyse how NGOs 'co-construct' their reporting requirements, they largely document information flows from NGO to a funder.

3.2. Accountability as action

Where transparency refers to an organisation's activities being visible to relevant publics, what we term action-based account-ability refers to whether an organisation's activities are *right*. For example, Lehman (2007) describes a critical issue in NGO accountability as to whether NGOs 'contribute to the common goods that facilitate ethical life' (p. 647). Extending this idea, we define action-based accountability as responsiveness and/or integrity in an organisation, including acting to *redress* legitimate grievances. Mechanisms to implement action-based accountability might include, for example, establishing a compensation regime. One illustration is demands from survivors of sexual abuse that the Catholic Church be held to account for the actions of clerical perpetrators. Transparency would only refer to the Church opening itself to greater public scrutiny. When survivors demand the Church compensate those who suffered and prevent further abuse (Donovan et al., 2013), however, they seek accountability not only in the sense of more openness but in a distinct meaning of an appropriate *reaction* to legitimate criticisms. This difference of meaning is further evident in how transparency is neither sufficient, nor strictly necessary, for action-based accountability. For example, the Church might make its operations more visible (i.e. be more transparent) but resist demands for action-based accountability like compensating victims. Conversely, in cases of environmental impacts, major corporations in Australia have been accused of compensating victims to buy their silence, and thereby of using a mechanism of action-based accountability to avoid transparency (Flanagan, 2021).

Prior research includes both positive and critical accounts of action-based accountability. More positive interpretations interpret action-based accountability as a form of restorative justice, whereby the accounter accepts 'responsibility to fix things that went wrong' (Harrow & Phillips, 2013, p. 612). This approach interprets action-based accountability as the logical next step from trans-parency, whereby organisations that make misconduct visible then accept responsibility to redress the impacts or errors they disclose:

> [Accountability is] the means by which individuals and organisations report to a recognized authority (or authorities) and are held responsible for their actions (Edwards & Hulme, 1996, p. 967).
>
> Corporate accountability could be understood as corporate control; that is, the establishment of clear means for sanctioning failure (Valor, 2005, p. 196).

To redress literally means to set right, analogous to restoring a fallen object to its place. This idea is implicit in Valor's definition, where punishment responds to – and in this sense restores, the damage the accounter's 'failure' caused. Smyth (2012, p. 232) implies a similar meaning in arguing that genuine accountability requires mechanisms of control:

> The essential core of an accountability relationship is that unless there is a form of control based on 'reward or sanction' then the relationship is not one of accountability.

Although prior NGO research focuses more on transparency, action-based meanings of accountability are at least implicit in concerns over the capacity of funders, clients or other stakeholders to influence how NGO's act. For instance, O'Dwyer and Unerman (2008) argue that Amnesty International's preoccupation with pleasing powerful funders prevented other stakeholders influencing its operations. This capacity to sway how NGOs operate only matters if the *meaning* of accountability incorporates responsiveness to stakeholders' views.

More critical scholars interpret demands for action-based accountability as masking unjust coercion. Adler and Borys (1996, p. 69)

describe accountability as enabling accountees to enforce 'reluctant compliance and…extract recalcitrant effort'. With Oakes and Young (2008), they argue that mechanisms used to enforce action-based accountability, such as funding contracts that enable funders to seek compensation, can compel accounters to 'satisfy the desires' of powerful stakeholders. This critique inverts Valor's (2005) argument that accounters' capacity to punish and control sets right otherwise dysfunctional relationships by penalising accounters' malfeasance. Rather, critics argue the accountability relationship is already structurally unbalanced by the accounter's capacity to punish, which can enable the accounter to unilaterally dictate the relationship's terms. This theme has a long history in NGO research, which – as in O'Dwyer & Boomsma's (2015) concept of imposed accountability – recurrently highlights how so-called accountability mechanisms can enable funders to impose their agendas on NGOs. By threatening to withdraw funding, or by controlling the funding relationship itself (Duval et al., 2015), accountees can control NGOs even when no 'failure' or contract violation has occurred (e.g. Ebrahim, 2009; O'Dwyer & Unerman, 2008). While emerging literature foregrounds NGOs' agency to resist funders' power (Boomsma & O'Dwyer, 2019), funders' structural dominance remains the root of such resistance.

3.3. Accountability as dispositional

Dispositional forms of accountability foreground the attitudes, character traits or values accounters and accountees bring – or *should* bring – to accountability relationships. *Qua* accountability form, attitudes and values are not simply motives for accountability, as, for example, when a guilty conscience prompts disclosure. Rather, adopting the right attitude is *constitutive* of dispositional accountability. Consider, for example, the national apology made by the Australian government to Aboriginal and Torres Strait Islander peoples in 2008 (Rudd, 2008), which apologised for the actions of previous Australian governments in the forced child removal from, and assimilation of, these peoples. In this formal speech and responses, we can find the idea that accountability requires not only acknowledging historical wrongs (transparency[5]) and providing compensation (action), but also adopting appropriate attitudes of remorse and respect (dispositional).[6]

Dispositional forms of accountability have a long history in accounting research. Roberts and Scapens (1985, p. 448) describe accountability as 'a moral order: a complex system of reciprocal rights and obligations'. Roberts' (2001) distinction between individualising and socializing accountability extends this theme by arguing, contra agency theory, that accountability relations construct moral subjectivities. Messner (2009) describes the accountable self as vulnerable, partly because transparency demands full visibility that subjects can never provide. These perspectives suggest genuine accountability must incorporate deeper attitudes or emotions, as Gray et al. (2006, p. 335) make clear:

> Matters such as trust, emotion, conscience, social contracts, mutuality etc. all enter into the [accountability] relationship and to reduce such complexity to monotonic performance measures is to demean the complexity of the relationship. Therefore to adjudge an NGO as 'accountable' or 'not accountable' on the presence or absence of a predetermined singular measure of some performance or other is almost certainly mistaken.

This argument is consistent with findings that attitudes and emotions, such as trust (Harrow & Phillips, 2013; ICHRP, 2003), empathy (Costa et al., 2019) and mutuality (Gray et al., 2006; Harrow & Phillips, 2013; Roberts & Scapens, 1985) maintain accountability. Insofar as NGOs are characterised as value-based organisations (O'Dwyer & Boomsma, 2015; Unerman & O'Dwyer, 2006), dispositions are particularly salient to both NGO 'accountees' and 'accounters'. For example, in felt accountability (O'Dwyer & Boomsma, 2015), NGO staff are nominally accountable in and through the feelings they hold toward an organisation's goals.

Nonetheless, with some recent exceptions (Scobie et al., 2020, Costa et al., 2019), NGO research often criticises dispositional accountability forms. O'Dwyer and Boomsma (2015) argue felt accountability to mission can marginalise other stakeholders' legitimate demands. Similarly, Unerman and O'Dwyer (2006) argue trust can undermine other forms of accountability, because 'stakeholders are less likely to demand [formal] accountability from an NGO that they…trust' (p. 369). Fry (1995) claims accountability can fail even when stakeholders and NGOs share values because 'the greater the common ground between [accounter and accountee], the wider the zone of indifference and latitude of discretion allowed [to the accounter by the accountee]' (p. 186). Lehman (2007, p. 652) links donors' guilt to lower accountability, citing Luke's (1997) remarks that because a 'monetary contribution often buys [the donor] dearly needed penance, few ask what happens next?' So when Scobie et al. (2020) challenge O'Dwyer & Boomsma's (2015) idea of felt accountability as primarily a risk, they address a longer tradition of scepticism towards dispositional accountability forms.

4. Empirical methods

This second stage of our hermeneutic analysis explores the extent to which the forms of accountability outlined in Section 3 capture how the Australian NNGOs included in this study interpret and enact accountability (RQ1). Our introduction foregrounded three wider trends Australian NNGOs exemplify, beginning with the growing use of NNGOs to deliver public policy. NNGOs have also been

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[5] Most notably in the '*Bringing them home*' report of the National Inquiry into the Separation of Aboriginaland Torres Strait Islander Children from Their Families (1997).

[6] For instance, in a formal response to the apology, Dr Tom Calma (2008), then Aboriginal and Torres Strait Islander Social Justice Commissioner, states 'Through one direct act, the parliament has acknowledged the existence and the impacts of past policies and practices of forcibly removing Indigenous children from their families, and by doing so has paid respect to the Stolen Generations for their suffering and their loss, and for their resilience, and ultimately, for their dignity'.

increasingly subject to actual or proxy market funding, while facing new types of regulatory power tasked with maintaining accountability standards, most recently the ACNC. NGOs can choose whether to register with the ACNC but must be registered to receive tax-deductible donations. Registered NGOs must fulfil several requirements, including meeting minimum governance standards, informing the public about its services, charter and responsible persons and providing basic reports to the regulator. The Act empowers the ACNC to audit registered organisations and fine or deregister those that fail to meet the Act's requirements. The Act was contested, with the Liberal-National Coalition resisting its introduction and then attempting to repeal the Act in proposed legislation sent out for consultation but never enacted. But the Act was also widely supported by the NGO sector (Ireland, 2014; Seymour & Nehme, 2015) and eventually passed with bipartisan support.

Our interviews were conducted from March to October 2014, and so immediately after the ACNC was established, while written submissions covered the immediate pre-and post-period (2012–2014). This timeframe captures the views of NNGO stakeholders when the regulator, and the politics of NGO accountability in general, was at the forefront of sector and national debates. We studied 103 sources, comprised of 23 interview transcripts and 80 consultation documents responding to the ACNC Repeal Bill from 99 NNGOs in Australia. The NNGOs ranged in size, sub-sector, purpose, services provided and target beneficiaries, exemplifying the international trend towards nation-states using NNGOs to deliver various core social services (Davies, 2008; Wright, 2008). Our interviewees were recruited via a call for participants distributed by a peak state NNGO body. Since we sought a cross-sectional understanding of participants, we interviewed representatives from NNGOs in a mix of sectors and sizes.[7] The 23 interviews were in-depth and semi-structured, and included NNGO staff, directors and senior regulators in Australia (Appendix A). Since some participants were employed or volunteered at multiple organisations, participants encompassed 30 Australian NNGOs during the interview period (Appendix B). Interviewees included directors, CEOs, managers and front-line service staff from NNGOs in numerous subsectors (Appendix C), although mainly from large NNGOs (Appendix D).[8] Since large NNGOs receive most revenue and deliver the most services (Knight & Gilchrist, 2014), this distribution is broadly consistent with the sector.

Interviews were approximately-one hour[9] and covered three main themes. First, we asked what demands participants' organisations faced to be accountable. Questions included what types of accountability stakeholders demanded, how these demands were made and to what extent they were met. Second, we asked about participants' own accountability in their NGO, including to whom they felt accountable and why, and how they demonstrated accountability in practice. Third, we sought participants' views on NGO policy, including to what extent the ACNC Act (2012) and contemporary funding models enabled accountability. The first two themes sought to understand how participants conceptualised accountability, while the third theme located these views within Australia's socio-political context, especially the neoliberal mix of market and regulatory power. Since accountability has almost limitless possible meanings, we did not attempt to achieve data saturation in each theme. Rather, consistent with our research aim to unpack distinctive meanings of accountability in NNGOs, we ceased interviews when substantive alternative meanings of accountability emerged. In this way, our methodology does not achieve significance by generalising from sample to case, but by identifying 'deviations' from the mainstream accountability tradition (Flyvbjerg, 2006).

The 80 public documents were submissions to two stages of the ACNC Act's (2012) development: its establishment and attempted repeal. Although many Australian NGOs support the Act, the legislation generated considerable public debate. We analysed all public submissions by NNGOs to the ACNC Act (2012) and proposed Repeal Act (2014), including submissions from 76 NNGOs in various sub-sectors (Appendix C) and sizes (Appendix D).[10] This approach is consistent with our focus on regulatory power in neoliberalism, since the policy debate partly reflected conflicting philosophies about the role of regulation in social services (Seymour & Nehme, 2015).

We used two coding processes. First, we open-coded all sources.[11] Second, we electronically searched all sources for accountability keywords, including 'account', 'transparency', 'relationship' and 'trust'. Although our keywords invariably reflect our (pre)understanding, by combining manual coding with automated text searches, we aimed to ensure participants' own understandings also emerged. We used three further processes to review our interpretations. First, we interviewed and coded concurrently, so our analysis was simultaneously developed and challenged. Second, we constructed the coding schema through iterative dialogue between authors. Third, we presented our results at two sector workshops, so NNGO staff and stakeholders could inform and challenge our interpretations.

5. (Re)conceptualising NNGO accountability

We now identify distinctive features of NNGO accountability by constructing a dialogue between our subjects' experiences and the forms of accountability Section 3 distinguishes: Accountability as transparency (5.1); as action (5.2); and as dispositional (5.3). Two core themes emerged. First, each form of accountability had distinctively *local* dimensions, which we interpret as being *in place* in human-geographic terms. While Scobie et al. (2020) use 'place' to designate attachment to a geographic location, human geographers

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[7] Since our call for participants was independent of the consultation process, not all organisations interviewed submitted a consultation document.

[8] Classification is based on the ACNC's revenue-based typology: small less than 250 thousand revenue, medium from 250 thousand to 1 million, large revenue greater than 1 million.

[9] Interviews ranged from 42 to 74 min, with an average of 58 min.

[10] Submissions downloaded from https://www.aph.gov.au. Submissions ranged from 1 to 111 pages, with an average submission length of 5.7 pages.

[11] The method of open coding we adopt follows procedures drawn from Corbin and Strauss (1990). However, these procedures were used as a coding method rather than as part of a grounded theory methodology.

define place more broadly as *spaces imbued with meaning*. This latter meaning has roots in Heidegger's (1962) concept of 'dwelling', in which to dwell is to be shaped by, and give shape to, the location one inhabits. Place is both social and spatial, therefore, because the subject is shaped by the relations and culture of her 'place' as much as the physical geography (Knox, 2005; Relph, 1976). Indeed, socio-cultural and physical place are inseparable; to dwell in a city, for example, is to inhabit a confluence of landform, architecture and community (Sennett, 2018).

In conceptualising NNGO accountability as distinctively in place, we do not propose a new form of accountability, but rather argue place shapes how NNGOs' experience accountability in distinctive ways. In human geographic terms, place is invariably (although not only) a *local* place, because its meaning is constantly constructed, and reconstructed, by the particular people who live and work there. As these people respond to opportunities and constraints, they shape their environment in light of their own needs and values (Knox, 2005). Conversely, as Knox (2005, p. 3) elaborates, people gradually 'accommodate themselves to their physical environment and to the values, attitudes and comportment of those around them'. In our findings, we see how NNGOs' experiences of accountability are shaped by both the particular relationships in which NNGOs are embedded and their physical proximity to accountees and/or accounters.

Second, NNGO organisations, directors and staff emerge as *agents* of the power accountability channels, rather than only or primarily subjects of external power. We draw on Foucauldian concepts to elaborate these themes, but without adopting Foucault's social ontology. Prior Foucauldian research observes how state power under neoliberalism can discipline and construct governable subjects (Nikidehaghani et al., 2021). Our cross-sectional findings recall what Foucault termed the *productiveness* of power; in this case, how neoliberal regulatory regimes instigate new relations of both power and resistance. As Foucault (1991) anticipates, and our interviews bear out, power is never total; nor does power emanate from a single source. Both 'soft' (market) and 'hard' (regulatory) neoliberal power create new relations and resistance, and NNGO accountability is no exception. We see below how even felt accountability is contested, with conflicting normative regimes within and across NNGOs. Our justification for using these Foucauldian themes is that, and *solely insofar as*, they explain subjects' experiences. This justification is consistent with how hermeneutics licences social scientists to invoke theories that best explain one's case without being pre-committed to one descriptive framework. So, we use Foucauldian concepts of power because they help reveal conflicts over NNGO accountability that would otherwise be less clear. Yet, as our narrative of *place* emphasises, power is not the full, nor even necessarily the main, analytical story. Neither, therefore, should Foucauldian narratives of power provide our sole interpretation.

5.1. NNGO accountability as transparency

In common with our preunderstandings, NNGOs typically interpret accountability as transparency. This is especially evident in NNGOs' submissions on the ACNC Act's (2012) requirement for registered NNGOs to disclose their charters, services, responsible parties, and sometimes financial reports, on a public database. A senior Australian regulator describes this requirement as the Act's primary enforcement mechanism:

> Depending on what's put into that register [of charities' information], we have full transparency…I think it was Brandeis the American jurist who said sunlight is the best antiseptic. The very fact that information is available to the public in itself provides protection. Mischief tends to happen in the dark, and it tends to be exposed in the light (Interviewee 21).

The metaphor of transparency as sunlight corresponds to Hood's (2007) definition of transparency as being open to relevant publics. This regulator's stronger claim is that public transparency can drive accountability even without the overt controls Valor (2005) and Smyth (2012) argue accountability requires. The underlying mechanism recalls Foucault's (1991) famous analysis of Bentham's panopticon, with the public in the role of the concealed observer. Since NNGOs never know who will observe their disclosures or when, they must act as if perpetually monitored by informed experts.

Nonetheless, transparency was localised or 'in place' in two distinctive ways. To recall, transparency is often interpreted as the unilateral openness of an NGO to relevant publics, in principle a global – even borderless – audience. The public report, for instance, a paradigmatic transparency mechanism, is addressed to no one person or 'place' in particular but can in theory be read by anyone, anywhere. By contrast, and first, NNGOs' challenges to the ACNC Act (2012) reveal how the demand for 'visibility' is embedded in a particular place, because which public demands for transparency are *legitimate* stem from the specific socio-political community in which NNGOs are active. These norms are more evident in NNGOs than international NGOs because, in having a common political community, NNGOs can appeal directly to these ideals. Consider, for example, NNGOs' arguments that the ACNC Act's demand for transparency erodes other norms like 'freedom' or 'privacy':

> [Our NNGO is]…deeply concerned that the continued increase in regulation (past and proposed) of faith-based organisations will undermine, erode and eventually attack some of the fundamental freedoms that Australians hold dear; freedom of association and freedom of religion (Submission, large religious NNGO).
> We believe that individual or identifying information should not be made publicly available…If PAFs [Private Auxiliary Funds] do not remain private in nature it is likely that their growth, and that of the philanthropic sector, will significantly diminish, to the detriment of the community. A significant number of existing founders of PAFs that we have spoken to are appalled at the breach of trust relating to the possibility that family foundations that they established within rules stating that they would be private, would now suddenly become public in nature. Many would simply be wound up (Submission, family trust).

These submissions initially echo Adler and Bory's (1996) suspicion that coercion can masquerade as accountability. A distinctive motif, however, is that both NNGOs defend their resistance to greater transparency using a quasi-nationalist narrative of the norms

Australians putatively endorse, in this case, the norms of freedom of association, religion and individual rights to privacy in the quotes above. What our preunderstandings cast as simply opening of one's practices to an outside viewer, therefore, appears as part of a socio-political struggle to define the criteria that make demands for transparency valid in a particular community. To paraphrase Kahlil Gibran (1923),[12] NNGOs asks public accountees to justify who are *they* to demand transparency. This question is invariably asked, and can *only* be answered, based on one's place in a specific socio-political community.

Second, NNGOs' interpretations of transparency were 'in place' in being embedded in particular *relationships*. The clearest contrast here is between NNGOs' reference to the value and norms of personal relationships versus how neoliberalism diffuses demands for accountability outwards to anonymous market mechanisms. Consider, for example, NNGOs' concerns that the ACNC's enforced disclosures might 'unjustifiably erode confidence and trust in the [NNGO] sector' (Large, health sector NNGO). The objection that regulated disclosure can decrease trust may seem counter-intuitive. As Roberts (2018, p. 54) observes, however, part of transparency's appeal is the promise to supplant trust with control, whereby 'we no longer have to trust distant others directly but can instead trust transparency as a guarantor of their good conduct'. By contrast, relationships of trust are both possible and central in our interviews. For example, the NNGO family services worker quoted below describes her confidence in sector regulators whose representatives attended staff meetings:

> We feel that they're approachable, that they know what we're going through, so we can *trust them*. They know what we're doing as workers so we can *trust* them a bit more with our jobs. Whereas with some of the other departments *they're very distanced*. The worker and the funding department are *so distanced* that it's easy to worry that you're not going to have a job (Interviewee 10).

Whereas market disclosures occur to a distant audience, to disclose 'in place' is to reveal oneself to another in proximity. This quote also reveals different affective dynamics. Where Roberts (2018) argues transparency at a distance replaces trust, Interviewee 10 implies transparency in place can strengthen trust.

Unlike market disclosure, trust can also require we accept without verification; in Baier's (1986) evocative analysis, when we trust, we inevitably accept we might be betrayed. Although legislating minimum disclosures may reassure some stakeholders, it implies NNGOs do not merit this same kind of trust that emerges from local interactions:

> They put the ACNC in, [and] when they're [now] talking about repealing the ACNC, I think in a lot of ways it's even worse because they're now saying the sector wasn't trustworthy and our means of trying to make them more trustworthy hasn't worked, so they're still untrustworthy (Interviewee 2).

So, while Roberts (2018) explains transparency as replacing trust in 'distant others', in NNGO domains we often literally face more *local* others, who we can judge as trustworthy or not on other grounds. O'Neill (2002) argues regulating accountability can 'undermine our ability to place and refuse trust with discrimination' (p. viii). Her analysis suggests when we legislate and/or regulate transparency, we not only mistrust those we regulate but also mistrust our capacity to judge who merits our confidence. If so, the background normative consensus that makes demands for transparency legitimate not only encompasses the demands we make of others, but also how our local polities collectively view our own aspirations and abilities.

The embeddedness of accountability in local relationships is also evident in how NNGOs conceptualise transparency as more reciprocal than unidirectional. *Prima facie*, reciprocity may seem more a generic than 'in place' demand. However, Scobie et al. (2020) demonstrate reciprocity is a paradigmatic feature of being 'grounded' in one's community. In particular, their participants' recurrent desire to *offer* rather than demand accountability demonstrated their commitment to a community in which serving the common good is a constitutive virtue. In our case, while most NNGOs accept that receiving public funds required disclosing how they use these funds, participants also seek mutual, albeit not necessarily symmetrical, openness from funders and other stakeholders:

> We get such a broad spectrum of who we're accountable to and it works both ways. By us being accountable, for instance, to our stakeholders, we get more information back from them that helps us understand – for instance, the police officers – how they work, what their barriers are, they understand us and how we work (Interviewee 10).
> Then we said, what are we meant to do? And they said there's just a few teething problems. So that's really bad communication from the people who are giving you finances (Interviewee 9).
> The NFP sector will see it as a double standard if the ACNC does not provide a high level of reporting transparency, including online annual reports (Submission, large health services peak-body).

As Interviewee 9 indicates, many NNGOs need to know whether, and on what basis, funders will renew their contracts. Interviewee 10′s experiences suggest mutual visibility might also make NNGOs more accountable to beneficiaries by enabling NNGOs to clarify what stakeholders' needs are and to assess what enables them to meet those needs in practice. Yet more fundamentally, the expectation of reciprocity depicts transparency as *mutual* visibility, and so em*placed* in direct relationships, with particular people or organisations, quite differently to transparency modelled on anonymous and unilateral reports.

While conceptualising NNGO transparency as mutual visibility moves beyond recurrent images of transparency as unilateral disclosure, this (re)conceptualisation is not only consistent with human geographic concepts of place but also with intersubjective interpretations of accountability in NGO scholarship and elsewhere (Awio et al., 2011; Dixon et al., 2006; Roberts, 2009). Roberts (2009) depicts accountability as intersubjective from the ground up, meaning, from the most basic levels of identity and affect. Since

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[12] Gibran (1923, p. 15) writes: 'Who are you that men should unveil their bosom and rend their pride, that you should see their worth naked and unabashed'.

most long-term relationships include some mutual information exchange, it would be puzzling if transparency was exempt. Consider, for example, how one CEO narrates a relationship breakdown with a major funder:

> We're constantly trying to reshape ourselves [to meet funder expectations] and in what world is that good business practice? It's not. So we've got a strategic plan, we've got strategic directions, we've got our business planning and then they go, actually no, you might have thought that but now you're going to do this…They're trying to pull money in, they're trying to find holes and they're deeply suspicious of everybody. So everybody's suffering under this regime (Interviewee 13).

The CEO attributes this dysfunction to a lack of reciprocal communication: The funder does not inform the NNGO of their priorities, agenda or performance criteria and feels unable to trust the information the NNGO provides. The situation has become a regressive cycle, with both NNGO and funder withholding information the other requires. This illustrates how the paradigmatic interpretation of transparency as unidirectional openness, typically enacted via reporting mechanisms, can obscure more local forms of reciprocity critical in NNGO contexts. In human geographic terminology, *proximity* is critical to both place and reciprocity. So, unilateral information exchange may suit large corporations with *distant* shareholders. However, because many NNGOs have close and co-dependent relationships with funders, unidirectional disclosure may not satisfy funders that NNGOs are discharging their responsibilities (e.g. 'they're deeply suspicious'), or support NNGOs' capacity to plan and deliver services (e.g. 'we're constantly trying to reshape ourselves').

NNGOs similarly have close, co-dependent and complex relationships with beneficiaries and members, albeit often underappreciated (Kingston et al., 2020). Unlike international NGOs, NNGOs are generally in physical and/or social proximity to their key stakeholders – funders, donors and beneficiaries – in the national communities in which NNGO staff work, co-inhabit and participate as fellow citizens. Roberts (2009, p. 958) shows how transparency can give 'a local presence to distant others'. However, in NNGOs, those others are often not so distant in either geography or culture. When the regulator calls for NNGOs to be more transparent, therefore, NNGOs are enjoined to open themselves to greater scrutiny by their own government and citizens. One benefit of proximity is that NNGOs and stakeholders share a language, in Gadamer's (1989) sense of a common horizon of meaning. Yet proximity also means NNGOs who *fail* to offer an account stakeholders accept cannot hide from public opprobrium behind geography or culture. This adds another layer to interpreting how NNGOs either cooperate with or challenge regulators' demands to be more transparent. When NNGOs demand more reciprocal information or trust from funders, constituents and clients than INGOs, this may be because, in one's own community (or 'place'), the *stakes* of transparency are higher.

5.2. NNGO accountability as action

Our discussions of action-based forms of accountability with NNGOs reveals both our core interpretive themes of place and power. First, just as transparency was viewed as embedded in local conditions, *place* mediated action-based accountability in NNGOs. Consider the following criticisms of formal reporting from an NNGO policy manager:

> I think *demonstrating accountability takes away from us actually being accountable*. Not that we are less accountable, but that we are less able to do all of the things that we need to do to help our members and our constituents (Interviewee 2).

While we might read this quote as simply contrasting time reporting with time delivering services, more complex dynamics emerge when we understand this NNGO's social context and role. This NNGO is a member-based organisation that advocates for, and delivers services to, elderly citizens, who are also its primary members. Members are organised into regional groups that propose policy objectives and services for their local area. So, when this manager describes 'demonstrating accountability', this incorporates how her NNGO can display (or fail to display) its responsiveness to members' needs by directly and visibly meeting these needs in the community spaces that members, clients and staff jointly inhabit.

Similar themes emerged in other interviews where NNGO staff contrast formal reporting with accountability through *visibility* meeting clients' needs:

> Government is all to do with risk management and covering your own arse. When somebody's suicidal or something like that… it can come across like a service is more interested in have they done the right thing themselves, ticking the boxes than actually really considering what on earth is going on for the person *in front of them*. I think that clients sense that tremendously. I've come across people that have felt like someone's not there for them at all and *that these box-ticking approaches prevent the medicine of good work* (Interviewee 10).

These cases illustrate action-based forms of accountability in place, insofar as accountable NNGOs render an account of their performance by being literally seen (by clients 'in front of them') to deliver on their promises. Conversely, reporting mechanisms risk *distancing* even NNGO staff who are physically present by shifting staff attention from the client at hand to formal requirements located beyond their immediate location. In this case, accountability in place has psychosocial dimensions in incorporating *attentiveness* to proximate needs.

We can further elaborate the role of place in action-based forms of NNGO accountability, especially under neoliberal regimes, drawing on more detailed human geographic concepts of *proximity* and *scale*. Sack (1992) argues accountability requires seeing the consequences of one's actions, but globalised production chains relocate these harms to a distance. In a similar way, insofar as NNGO regulatory regimes shift the locus of accountability towards abstract and inherently *placeless* markets, or to distant regulators, accountability is demonstrated (or not) beyond the purview of those who are most affected. As the previous example illustrates, even formal accountability standards can undermine accountability by shifting NGOs' attention beyond their immediate circumstances.

By contrast, NNGOs that remain embedded in local communities can mobilise accountability forms and/or mechanisms derived from their local presence and visibility that global companies, or indeed INGOs, can evade. For example, the CEO of a community pre-school in our study described how her school's physical location 'brings the community from outside in' (Interviewee 6). Her examples included parents who deliver their children and volunteer on-site, local community groups who use school buildings before and after hours and charities who share their neighbour block. What she terms these community 'threads' make the school's actions visible, in Sack's (1992) sense, to key stakeholders. And indeed, Interviewee 6 suggestively marshals the language of place in her narrative:

> Informally I measure some of those successes in building community by those fantastic moments when people from outside the preschool might stop and say, 'I hope your preschool doesn't ever move location because I love walking by and hearing the children playing'. Now that's a tiny thing, but *it's sending a message that we've got a place in the community*.

This embeddedness in local relationships also makes the NNGO's demands for accountability visible to those who make decisions, such that regulators or decision-makers cannot hide, literally or figuratively, from how their decisions affect communities. For instance, when the local council proposed re-zoning the school's land for development, '100 parents turned up to the Council chambers in *T*-shirts with [the] Community Preschool's' name. In both inward and outward iterations, the school's geographic and cultural proximity to its local community literally gives accountability a human face.

'Place' also conceptually links proximity to the affective dimensions of accountability relationships emerging research foregrounds (Costa et al., 2019; Scobie et al., 2020). For example, Silk (1998) and Smith (1998) analyse how what happens in an NNGO's suburban office will feel closer for local beneficiaries than what happens in NNGO headquarters based in another city or district. Smaller NNGOs working within specific communities, who have relatively close, daily interactions with local beneficiaries, will also more regularly encounter what Smith (1998, p. 23) calls a recognition of 'sameness, or close similarity'; namely, a strong identification with local values, cultures, customs and mores. Interviewee 2 observes this dynamic in how the relationship of her NNGO's regional sub-groups to the central office varies by physical distance; members further away 'identify much more strongly with their [local] group than with the association as a whole'. Human geography research elaborates this dynamic, explaining how affective bonds of place can deepen feelings of responsibility (Jones & Evans, 2012; Eizenberg, 2012). Thus, the close physical proximity of an NNGO's board to clients, for example, can subtly alter how a local NNGO accounts to its stakeholders compared to larger organisations that deliver the same services in the same locale. Conversely, subtle shifts 'in place' can change accountability dynamics. For instance, Interviewee 6 described challenges posed by a growing immigrant population in her region for whom parents volunteering at school was not a cultural norm. This simple example illustrates how shifts in the culture of a local place require commensurate shifts in how an NNGO (e.g. the school) renders accounts to stakeholders (e.g. parents).

Conceptualising action-based accountability as 'in place' enables us to not only narrate our subjects' experiences but might also explain why and how place can shape the accountability of NNGOs differently to international NGOs. International NGOs work in 'foreign' places and are funded by 'distant others' (Roberts, 2009), often with beneficiaries who are not compatriots. It is unsurprising, therefore, that transparency – conceptualised as a substitute for trust over distant others – takes centre stage. Our texts suggest that to understand accountability in NNGOs, we must give closer attention to local dynamics of accountability, such as how proximity can generate affective bonds that enable staff, members and beneficiaries to hold each other to account more directly. We must not, of course, over-romanticise local accountability; as feminist geographers remind us, the home – the quintessential local place, can harbour intimidation, abuse and neglect (Rose, 1993). By the same token, accountability in local spaces risks domination, nepotism or neglect by powerful actors. Nonetheless, the concept of accountability in place can enable us to see more clearly ways NNGO accountability can be enacted within, and shaped by, the geographic and cultural contours of the spaces they and their stakeholders *jointly* inhabit.

The potential for intimidation 'in place' leads into our second core theme, whereby NNGOs are agents, rather than only or primarily *subjects*, of the power accountability channels. This finding foregrounds the *productiveness* of power noted earlier. In particular, while regulation is invariably part of how neoliberal power disciplines subjects (Nikidehaghani et al., 2021), even the seemingly totalising 'sovereign' power to discipline or reconstruct subjects is not the sole domain of states. In our case, NNGOs also wield or transform regulatory power at three levels. First, some NNGO staff transformed the formal accountability standards regulatory framework demand into *intra*-organisational power. Consider the following quote:

> What it [a state-imposed quality assurance standard] means is I have an enormous stick that I can point and say, see this stick here, that's the one that the government is going to hit us with in three years' time if you don't start doing what [this program] has been telling you to do all along…[T]he the stick being the loss of funding because we don't believe in hitting people with sticks here, but the government is going to hit you with that stick (Interviewee 12).

State-imposed quality assurance standards enabled this manager to exercise coercive power indirectly by bypassing the internal organisational norms that constrain more overt displays of power (i.e. 'hitting people with sticks'). This NNGO staff member's use of accountability standards foregrounds how the widely identified values or mission-driven agendas of NGOs are not homogenous but subject to struggles and contests. Prior research documents NGOs negotiating external accountability demands with their funder (O'Dwyer & Boomsma, 2015). However, NNGOs in this case go further by harnessing regulatory constraints to further internal agendas. In Foucauldian terms, accountability regulation power enables NNGO staff to fragment the disciplinary power of organisational norms.

Second, NNGO staff used formal regulator power to influence *other organisations*. The context is the political contest over the extent of governance regulation and accreditation. In NNGO interviews and submissions that publicly defend the ACNC's governance standards and broader accreditation, we see NNGOs trying to, in effect, enforce their accountability criteria on other organisations.

Consider, for example, how two CEOs of NNGO preschools respond to what they perceive as a broader agenda to reduce standards:

> I don't think just anybody can educate children. I think that it requires a level of insight and intelligence and the right qualifications. So this level of accountability moves us away from inappropriate people looking after, and caring for, and educating young children (Interviewee 6).
> That [for-profit] service was on some sort of formal warning. They hadn't actually passed their assessment and rating, but that went on for about five years before they [the regulators] actually closed the centre down…I knew someone who was involved in the service, which is why I'd been out there, [and] there had been kids tied into highchairs to feed them. How could that service be allowed to operate and continue to operate? (Interviewee 9).

These quotes foreground how conceptualising NGOs as primarily subjects of regulatory power could lead to a partial view of the multiple ways power operates in NNGO contexts. Consider Gray et al.'s (2006, p. 335) discussion of how formal accountability affects smaller NGOs:

> Formal accountability may well be an unnecessary burden – and an improper imposition – upon many NGOs…[E]ven relatively slight formality of accountability mechanisms could emasculate small NGOs and manifest the concerns that Roberts and Scapens (1985) express (albeit in a different context) about accountability mechanisms reflecting power – accountability may become a manifestation of inappropriately exercised power.

The metaphor of external power 'emasculating' small NNGOs risks sidelining the agency of small NNGOs by representing even 'slight formality' in accountability mechanisms as a pernicious imposition. Both CEOs quoted above lead relatively small preschools. However, they *advocate* for robust formal accountability, including vigorous enforcement. Since NNGOs also campaign for these measures, regulatory mechanisms that Gray et al. (2006) indirectly frame as unwarranted impositions may, in cases like these, be the outcome of successful advocacy by NNGOs to hold other organisations (e.g. for-profit child-care and preschools) to their own standards.

Third, several NNGOs mobilised the implicit logic of formal accountability metrics to demand funders support their services. The following two interviewees, for example, voluntarily implemented and disclosed quantitative service evaluations:

> We felt that we needed stronger numerical data to show the change that we actually do, particularly with the allied health services. One of our fears is that the [relevant] government might not see the validity or the strength in that that we see for our women, so we actually wanted to be able to show them numerically this does have an effect on our clients (Interviewee 10).
> The need for us [was] to start collecting the data that we see as meaningful, a step ahead of the government, before things can potentially be pulled out of you (Interviewee 15).

These quotes could be interpreted as symptoms of the disciplinary power of competitive funding since both NNGOs are motivated in part by fear of having funding withdrawn. However, we can also interpret their response as creative subversions of this power, insofar as NNGOs are using funders' own logic to demand their services' value is better recognised. On this latter interpretation, NNGOs' imposition of quantitative metrics is saying, in effect, that if funders genuinely believe formal metrics are the ultimate arbiter of accountability, then the NNGO deserves more resources on *the funders' own terms*. So conceived, the power that quantitative metrics 'impose' under neoliberal regimes is more dialectical than simply reactive, because NNGOs can appropriate norms funders' metrics introduce to their own ends.

5.3. NNGO accountability as dispositional

Our final form of accountability as dispositional also illustrates our two core themes; namely, how, in NNGOs, dispositional forms of accountability can be both distinctively 'in place' and subject to 'productive' power. Following Scobie et al. (2020), a useful starting point is Boomsma and O'Dwyer's (2015) concept of felt accountability, defined as affective commitments to NNGO's values that, by directing attention inwards to the organisation, might impair accountability to other stakeholders. Scobie et al. (2020) show limits of this reading of felt accountability in an indigenous NNGO where affective commitments to NNGO goals stem from attachment to a wider community. We find a structurally similar dynamic evident in an Aboriginal NNGO with unique bonds to socio-geographic place, and also in non-indigenous NNGOs whose mission or values are *constitutive* of the particular 'micro communities' – whether geographic or socio-normative, these NNGOs inhabit. In these circumstances, felt accountability can be in place in the sense that the values to which participants are committed construct and define the community of which the NNGO is a part. Consequently, such dispositions are less a threat to wider accountability than the *sine qua non* through which accountability is defined in that particular context or 'place'.

Two cases illustrate this notion of felt accountability in place. Our first is a women's services NNGO that aligned its internal governance with feminist norms. Interviewee 10 explains:

> Policy and procedures I don't believe can be so strict that they override who we are as an organisation…The first of our grievance procedures is that the workers should try and discuss it between themselves first because that goes to our code of conduct, that we respect each other as workers, as feminist ideals of equality. Even within a very strict grievance procedure, there are lines of open communication and respect about who we are and what we believe in.

In this case, workers have felt accountability via feminist ideals of equality, which underpin a normative expectation that workers address intra-organisational conflicts informally before accessing official grievance procedures. This case entails a *prima facie* conflict

between the dispositional attachment to feminist ideals of equity and the formal accountability systems that embody the wider community's expectations of good governance. However, insofar as this NNGO is part of, or em*placed* in, a particular community of women's services organisations of which feminist ideals of equality are a constitutive part, it is misleading to view – as the concept of felt accountability suggests – the commitment to feminist norms as turning one's values 'inward' to the organisation rather than 'outwards' to the community, since the organisation's norms are embedded (or 'grounded') in that very community. A socio-spatial analogue might be that certain values are constitutive of particular cities, such that to be in place in those cities simply *is* to have certain dispositional outlooks. Similarly, in the example above, to feel accountable to feminist principles of equality is a constitutive feature of a *specific* and *particular* community in which this NNGO is emplaced.

We see similar themes in our second case, in which Interviewee 8 served on boards of both an Aboriginal[13] and non-Indigenous NNGO. Consistent with Western governance principles, the non-Indigenous NNGO strictly separated the board from management and staff. Yet the director sees this separation in the non-Indigenous NNGO as undermining accountability:

> [I]t's got like a glass wall…There's a separation between the workers [and directors] because of the whole issue of secrecy and confidentiality…But that physical barrier actually creates a problem. It stops the relationships. You don't actually hear what's going on. You don't have access to people (Interviewee 8).

By contrast, the Aboriginal NNGO on which Interviewee 8 serves has close personal relationships that cut across the board, management, staff and volunteers. Since this NNGO operates in a small community in which the support and trust of the local Indigenous community is critical, Interviewee 8 views these relationships as enabling accountability by embedding the NNGO within this community in ways necessary to achieve its purpose:

> We had a CEO of the board who could not understand how we dealt with the conflict of interest. With my wife as the chair, I was the manager, all my staff are our relatives, all the board are my nieces and nephews and cousins and various things. The non-Aboriginal organisation CEO just could not cope. He just said, I don't know how you can possibly manage the conflict of interest. Our response was, it's the conflict of interest in those terms that actually makes us successful. It is actually that system that makes it work because it is an inherent conflict. It's about relationships.

This NNGO illustrates action-based forms of accountability in place, because key forms of responsibility for sustaining accountability stem from the Aboriginal NNGO's capacity to visibly meet community needs in the local community in which it operates. Building again on Scobie et al. (2020), such action-based accountability also shows limits of viewing felt accountability as inward-looking in NNGOs where dispositions stem from connections to a local community. Given this socio-normative proximity, the inward/outward distinction cannot be so easily maintained, because to be committed to maintaining close relationships is perforce to direct one's attention to others.

Finally, our discussion of dispositional elements of accountability again foregrounds the productive and decentred ways power shapes NNGO accountability, including within organisations. O'Dwyer and Boomsma's (2015) analysis of felt accountability emphasises NGOs' 'shared values' and 'commonly agreed script' (p. 41). But Foucault (1991) reminds us not only that 'common' norms can constitute disciplinary power but also that disciplinary power creates resistance. As such, the 'scripts' and 'values' felt accountability references are heterogeneous, contextual and contested. Consider, for example, felt accountability in a major religious NNGO as described by a secular policy manager in this same organisation:

> Most people [here] would say that they're accountable to God…They would say that, first and foremost, they're answerable to God. That their primary relationship, the most important relationship they have in their life, is with God…For me, I'm 100 per cent accountable to the community. I have bosses that I have to float things past, and I have things that I have to get approval for, but I just see those as things that I have to do to really do what's needed for my real bosses, the community (Interviewee 12).

Accountability to God is a paradigmatic case of felt accountability in O'Dwyer and Boomsma's (2015) sense, whereby senior leadership's commitment to religious norms directs accountability demands inwards using a common script. However, the 'felt accountability' of Interviewee 12 directly challenges these norms, bypassing her NNGO's management to directly address the community. If we accept that power creates resistance, then we may expect NNGOs with dominant felt accountability norms and narratives to produce just these types of 'deviant' accountability logics.

6. In place, with power: NNGO accountability under neoliberalism

This final section assesses ways that neoliberal policy regimes, and regulatory power in particular, can affect the distinctive dimensions of NNGO accountability uncovered above (RQ2). We structure our analysis via the two core themes in Section 5; namely, how neoliberal regulation affects: NNGO accountability in place (Section 6.1); and, the productive power accountability channels (6.2). Our analysis is not exhaustive but has the hermeneutic aim of bringing into view impacts of neoliberal regimes on NNGO accountability otherwise hidden or unclear. Methodologically, this section constitutes a final 'half turn' of our hermeneutic circle, as another dialogue between accountability forms (the 'whole' in Fig. 1) and empirical context (the 'part').

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[13] This organisation is registered with the ACNC, but also registered as an Aboriginal and Torres Strait Islander Corporation under the Corporations (Aboriginal and Torres Strait Islander) Act 2006. Requirements to be registered under this Act include having a majority of members and directors being Aboriginal and Torres Strait Islander people.

6.1. Neoliberal accountability in place

While not all geographers cited above connect place to accountability, the socio-spatial dynamics they describe, and which our case analysis applies, have direct implications for understanding how contemporary neoliberal regulatory regimes impact NNGOs. This is especially evident in the shift towards competitive tenders for NNGO services, which – as an insertion of competitive market logic into NNGO funding – is a constitutive feature of neoliberalism. One effect of these funding models has been to replace local NNGOs with larger, national providers that are more capable of winning such tenders or pressure local NNGOs to merge to attain economies of scale. NNGOs that can neither win tenders nor merge risk collapsing. In neoclassical economics, the loss of any particular organisation is insignificant insofar as organisations are 'without place' in the sense of being generic substitutes. By contrast, conceptualising NNGO accountability in place shows how market funding mechanisms can affect the *specificity* of NNGO accountability that place embodies.

To illustrate how market-based funding and accountability mechanisms can erase aspects of NNGO accountability in place, consider Interviewee 8′s description of the impacts of one competitive tender process:

> An Aboriginal organisation tendered [for a community services contract], a [large] non-Aboriginal organisation also tendered, and the non-Aboriginal organisation won the tender. Then the Aboriginal organisation basically disappeared. They had no reason to be because there were no resources. No resources to rent a building, no resources to employ staff. So it basically lost its capacity…to tender for anything else.

Conceptualising NNGO accountability in place helps interpret what can happen when NNGOs embedded in local communities and/or cultural frameworks are replaced by, or restructured into, larger national organisations in this way. Human geographers analyse how accountability relationships between NNGOs and stakeholders can be fundamentally altered when the *scale* at which the NNGO primarily operates is changed. So, when an NNGO's leaders and staff are relocated from local communities, this geographic distancing can remove their capacity to literally see, and directly account for, how their decisions affect clients and members. Replacing an Aboriginal NNGO with a non-Indigenous NNGO also shifts the local cultural geographies of place, whereby, in the case Interviewee 8 discusses, the newly funded NNGO may lack capacity to *make sense* of where and how they are located and how to work well within that place. As Interviewee 8′s description illustrates, cultural proximity can also enable local Aboriginal NNGOs to maintain the relationships that provide information the NNGO needs and enable the NNGO to respond to this information in practice.

Loss of connection to local place, and its consequences for accountability, is also a wider dilemma faced by many NNGOs that provide public services under quasi-market funding (Milligan & Fyfe, 2004). In addition to the cultural and physical dislocation noted above, human geographic literature on place foregrounds the potential loss of local autonomy, especially where restructuring local organisations into larger organisations removes local management committees. Milligan and Fyfe (2004, p. 83) argue these shifts raise 'anxieties…over the distancing of support and concerns that the organisation's flexibility and its ability to make decisions quickly…are being eroded'. When a small community-based NNGO is incorporated into a larger, regional NNGO, the values of the merged NNGO may remain unchanged. However, the quality and characteristics of accountability relationships do change, and in ways human geographic concepts of place, proximity and scale enable us to analyse. *Inter alia*, there will be fewer face-to-face interactions between management and beneficiaries, with a consequent change in the bonds of affect and (perceived) understanding proximity tends to generate. Equally importantly, NNGO staff will not necessarily retain the understanding of local beneficiaries that are derived, and that can *only be derived* from dwelling, in Heidegger's (1962) sense, in the community the NNGO serves.

Once we conceptualise NNGO accountability in place, therefore, we can see how the CEO and board of a local NNGO, whose staff and stakeholders live and work in that community, can be accountable in ways leaders of large NNGOs based interstate are not. Insofar as both transparency to broader publics and accountability in place matter, and insofar as proximity can also breed and conceal local power, neglect or malfeasance, it is not possible to judge *a priori* the overall impact of national shifts in funding policy that aim to mimic competitive market 'discipline'. Our point is that which concepts of accountability a national polity recognise can affect what forms and mechanisms of accountability flourish, and which are marginalised or ignored. Insofar as quasi-market funding tends to reward larger organisations, it privileges the transparency that large NNGOs can offer over the accountability in place distinctive to smaller and/or community-based NNGOs. Understanding these impacts requires concepts that bring these different types of NNGO accountability into view. Against this background, our analysis of policy implications of interrogating NNGO accountability in place illustrates a key function of our hermeneutics, which is to aid public deliberation about accountability policy by revealing impacts that are inchoate or unclear in academic and public discourse. To paraphrase Gadamer (1976), hermeneutics helps bring before us what otherwise occurs behind our back.

6.2. Neoliberal accountability and (productive) power

Conceptualising NNGOs as agents as well as subjects of power offers a more nuanced perspective on how regulatory power, in particular, affects NNGO accountability under contemporary neoliberal regimes. In Australia, the debate over whether to retain or repeal the ACNC Act (2012) was often framed as a contest between neoliberal norms of freedom from government restraint versus various defences of regulatory intervention in market mechanisms. Yet, greater attentiveness to how NNGO organisations, directors and staff are agents and/or subjects of power shows how *both* sides of this dichotomy can be misleading.

On one hand, influential critics of the ACNC Act (2012) were based in free-market 'think tanks', whose criticisms frequently reprise the normative-ideological fiction of NNGO markets as free from government interference. For example, Rittelmeyer (2014, p. 17) writes:

When the Australian government first began contracting out services to NFPs, it was expressly because these groups were closer to their clients, more zealous in their missions, and more willing to experiment with innovative solutions than their government counterparts. All these advantages have been undermined by increasing government interference in the past 20 years. If a solution to this problem is not found, then overregulation may destroy the very virtues that brought charitable organisations into the government's orbit in the first place.

We see here the recurrent neoliberal contrast between the perceived efficiency and innovation of private organisations – including NNGOs, and the 'dead hand' of government. As recipients of state contracts, many NNGOs lack classical markets characterised by price signals, direct competition and multiple buyers. However, Rittelmeyer (2014) implies NNGO's recurrent funding cycles mimic market discipline because NNGOs that cannot maintain funders – especially wealthy philanthropists – will not succeed. On this logic, philanthropists perform an analogous function to shareholders, making informed judgements about NNGOs' performance and withdrawing capital from those that 'fail'.

As already presaged above, however, the ideal of markets separate from the state is a socio-historical fiction. Smyth's (2012) case-based analysis demonstrates, for example, how devolving government functions to NNGOs is a state-based initiative that already privileges some stakeholders over others, while Nikidehaghani et al. (2021) show how states can create or reinforce the types of subjectivities market systems require. While our case analysis shows a more ambiguous role for regulation, it reinforces Smyth's (2012) and Nikidehaghani et al.'s (2021) wider analyses of regulation as actively constructing and maintaining markets in neoliberal regimes. *Inter alia*, while markets may provide accountability for cost, participants in vulnerable NNGO sectors stress the core role of quality standards in ensuring vulnerable clients are not exploited. Paradoxically, our analysis of action-based accountability shows how the 'virtuous' NNGOs that Rittelmeyer (2014) lauds actively seek government regulatory protection via minimum standards to ensure a quality floor, and precisely *because of* their 'zealous' commitment to clients' wellbeing.

The argument that markets are the most effective mode of social organisations has, of course, been widely challenged in critical accounting (e.g. Tinker et al., 1982; Cooper et al., 2010), including in studies of neoliberalism in NGO contexts (Smyth, 2012). Nonetheless, a distinctive feature of debates over NGO regulation is that scholars otherwise critical of markets often also oppose regulation, even though the *de facto* effect of such opposition in Australia at least is to devolve accountability to the proto-market forces Rittelmeyer (2014) advocates. For example, Gray was a prolific critic of market logic (e.g. Gray & Collison, 2002). Yet, Gray et al.'s (2006) critique of formal NNGO accountability would capture the ACNC's legislative mechanisms that are intended, *inter alia*, to provide an alternative to market discipline. More generally, as Agyemang et al. (2019) highlight, a long history of NGO research critiques the 'increased bureaucratic burdens on NGOs' due to the accountability demands funders impose (e.g. Dixon et al., 2006, Goddard & Assad, 2006). Yet, it is unclear what *alternative* accountability systems should replace such demands if not either quasi-markets or the 'self-regulation' that has led to egregious accountability failures.

We can interpret Gray et al.'s (2006) paradoxical position as symptomatic of a deeper tension in how critical accounting conceptualises the role of NNGO regulation under neoliberal regimes. As non-profit organisations, NNGOs offer an institutional counterpoint to what critical scholars often portray as the rapaciousness of for-profit corporations. This provides a motive to challenge regulation 'imposed' on NNGOs from outside, especially where – as in Australia – public spheres are increasingly captured by neoliberal ideals (Pusey, 2003). In the Australian context, for example, Nikidehaghani et al.'s (2021) analysis of the government's NDIS reforms as pastoral power at least implicitly positions NNGOs as potential bulwarks against coercive state power. Yet other critical scholarship – especially in post-Hegelian traditions like Critical Theory (Power & Laughlin, 1996; Tweedie, 2018), conceptualises the state as an extension of a democratic *polis*, rather than – as in neoliberal traditions, a hostile imposition on an otherwise free society. This view is evident, for example, in Agyemang et al.'s (2019, p. 2353) remark that: 'In democratic countries, NGOs differ from public service bodies in not being ultimately accountable to the demos through elections of politicians who decide upon the nature and scope of public services'. These motives explain why assessments of NGO regulation in critical accounting scholarship tend to polarise between defending NGOs' capacity to enact their social agenda unimpeded and defending the state's capacity to constrain NGOs' governance within a wider democratic mandate.

Our analysis of how NNGOs enact accountability power problematises this tension in prior research by showing how the effects of the regulatory power the ACNC represents on NNGO accountability is inherently *ambiguous*. First, as Smyth's (2012) work on the role of NNGOs in neoliberal regimes shows, the crude state versus market contrasts evident in some free-market criticisms of regulatory power fundamentally misunderstand the way markets depend on government regulation. This is especially evident in proxy markets like the NDIS, which are essentially legislative creations by the state. In this context, markets can just as easily be used as an instrument of state control as a counterpoint to it. For example, one participant in our study claimed the state defunded her organisation for criticising government policy. If so, quasi-market funding enabled the state to weaken the NNGO's capacity to act by simply not refunding an organisation with which it disagreed. More recent debates in Australia raised concerns that amendments proposed by a Liberal-national government, nominally in favour of free markets and free speech, would muzzle critique by deregistering NNGOs who engage in political activities (Knaus, 2021). In each case, the brute disciplinary power of the state or 'sovereign' accompanies the more subtle processes of power in constructing docile subjects that Nikidehaghani et al. (2021) analyse.

Yet, far from regulatory power being essentially an intervention on otherwise free NNGO actors, or solely the repressive power of a dominant state, our study showed how stringent government regulation (e.g. accreditation of childcare centres and preschools) could also increase the capacity of NNGOs to implement their values, by enabling them to defend service standards against being undercut by profit-seeking corporations. To be sure, excessive regulation frustrates many NNGO staff and stakeholders, as evident in the ACNC's agenda to eliminate 'red-tape' (Ernst & Young, 2014; Tweedie, 2016). However, distinguishing the multiple ways NNGOs enact the power accountability channels can help correct misleading narratives on both sides of the political spectrum, and in influential NGO

research, that represent state-based regulations as essentially unwelcome impositions.

This analysis builds on Roberts and Scapens' (1985) analysis of how organisational power is not always pernicious because power can magnify organisations' capacity to act for either good or ill. We can make this same argument about regulatory power in neoliberal regimes, as the following quote illustrates:

> Red tape is something that has been raised in our sector because there's a move to reduce the regulations and standards. Our point is that's about the protection of children, so it's not really red tape it's actually just good practice (Interviewee 13).

So while Nikidehaghani et al. (2021) use Foucault to unpack the repressive power of the state, this quote illustrates how regulatory power can also act as a bulwark between the destructive pressures of market forces to cut quality and the needs of vulnerable citizens. This counter-example does not challenge Nikidehaghani et al.'s (2021) critique, but shows the need to *complement* this type of critique – in which state power is totalising and resistance unmentioned – with an understanding of the 'productive' capacity of state power, including how regulation can generate resistance as well as new types and sites of organisational power. Indeed, as Section 5 shows, understanding Foucauldian perspectives on power as decentred should lead us to anticipate just these types of contradictions and ambiguities.

Insofar as (regulatory) power is never complete, unilateral or homogenous, a full critical analysis of regulatory interventions in NNGO accountability must also consider these countervailing forces. *Qua* agents of regulatory power, NNGOs are one such force. As Smyth (2012) shows, neoliberal governance frameworks are embedded in networks and hierarchies of power from the outset, which can privilege the interest of the powerful. Our case discussion, however, reminds us once again that power, whether regulatory or otherwise, is always fragmented and 'creative' in the sense of generating modes and pathways of resistance. Consistent with Boomsma & O'Dwyer's (2019) analysis of how government funding programs and strategies generated 'counter-conduct'[14] from NGOs, we show how wider regulatory frameworks either generated or enabled resistance both between and within organisations. Conceptually, therefore, regulatory power is not, in essence, simply an actor or instrument of power, but also a *stage* on which conflict occurs. The state acts on this stage, but so too do NNGO organisations and, within NNGOs, staff, volunteers and members who engage with, or advocate, diverse normative and social agendas. Just as neoliberalism is too multifaceted to conceptualise as a single system, regulatory power is too fragmented to interpret as either a handmaiden to *or* partisan against neoliberal regulatory systems. For better or worse, the regulatory institutions neoliberalism marshals – like NNGOs, directors and their staff, invariably play both parts.

7. Conclusion

Our paper uses Gadamer's hermeneutics to explore what is distinctive about accountability in NNGOs (RQ1) and to evaluate impacts of contemporary neoliberal regimes that combine market and regulatory power in this domain (RQ2). Our answers to RQ1 extend two main strands of NGO accountability research. First, drawing on human geographic concepts of *place,* we build on an emerging body of case-based research that emphasises local dimensions of accountability in NNGO contexts. While Scobie et al. (2020) use place to designate accountability tied to a specific physical location, their analysis shows felt accountability is embedded in social as well as physical geographies. We extend this idea, initially by showing NNGOs not only exercise dispositional accountabilities like felt accountability (O'Dwyer & Boomsma, 2015) in place, but also the other influential forms of accountability we classify as transparency and action. Moreover, while the Māori cultures Scobie et al. (2020) discuss are, of course, 'in place' in unique ways, we show accountability in other types of NNGO can be embedded in local relationships and communities in analogous respects. We then use human geographic concepts, such as proximity and scale, to further conceptualise these local connections. Since accountability in place stems from the co-location of key stakeholders in the same geographic space, it is most specific to NNGOs. Nonetheless, future research might consider to what extent similar dynamics emerge in international NGOs where, for example, subsets of stakeholders also share 'places' in the human geographic sense.

Our analysis of multiple ways NNGOs *mobilise* power builds on nascent discussions of how NGOs are agents, rather than passive receptacles, of state or funders' agendas (Boomsma & O'Dwyer, 2019; Duval et al., 2015). In our case, we distinguish three levels at which NNGOs not only 'cope with' regulatory power, but also mobilise such power to their own ends. These include advancing internal organisational agendas as well as defending minimum standards necessary to protect service quality from market encroachment. We also show, drawing on Foucault, how the 'productive' or 'decentred' nature of power can fragment extant forms of accountability, even within NNGOs that might seem to work to a shared normative script. From this standpoint, not only does O'Dwyer and Boomsma's (2015) concept of 'felt accountability' need to be adapted to NNGO contexts, as Scobie et al. (2020) show, even applications of this concept within particular organisations need to further consider the ways that accountability norms can themselves be internally contested.

Finally, our answers to RQ2 extend research into the role of neoliberal regimes in NNGO accountability, especially the under-analysed role of regulatory power in these domains. While market mechanisms are widely studied, we foreground the significance of regulatory power at both the conceptual level and in understanding how accountability is actually exercised (or not) under neoliberal regimes. We argue the impacts of neoliberal regimes are more multi-faceted than they appear to either side of influential political and academic debates, including NNGO research that tends to polarise between viewing regulatory power as either an oppressive device NNGOs use (e.g. Smyth, 2012) *or* a burden state power imposes (Agyemang et al., 2019, Gray et al., 2006;

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[14] As Boomsma & O'Dwyer (2019) observe, 'counter-conduct' denotes a specific type of resistance rather than just resistance as such. We address here only the wider dynamics of power creating new forms of resistance rather than their more precise analysis of these dynamics.

Nikidehaghani et al., 2021). Insofar as NNGOs are comprised of multiple internal actors and agendas, any singular narrative is misleading. Our case analysis illustrates how – in NNGO contexts at least – the ways regulation enables or truncates accountability are context and organisation specific, because they depend on what *other* forms of power regulation unshackles. We unpack similar ambiguities in quasi-market funding. While markets enable some types of accountability, they can suppress – sometimes permanently – place-based accountabilities that NNGOs embedded in local communities can offer. A fuller understanding of the impacts of contemporary funding models must conceptualise both these dynamics.

Our analysis is invariably partial, especially given the diversity of organisations, institutions and actors our research incorporates. By studying a cross-section of NNGOs, we perforce miss opportunities to go deeper into still hidden dynamics of particular cases, especially in indigenous NNGOs where how values and accountability systems operate are not easily visible to geographic or cultural outsiders. Moreover, our discussion of human geography, and of Foucauldian concepts of productive and de-centred power, only touch on these perspectives, which are part of rich and independent research traditions. Thus, there is scope to further investigate both the NNGO domain, and the concepts of place and power with which we analyse this domain, more deeply and widely. Nonetheless, if – with Gadamer (1989; 1976) – we view the paradigm of knowledge creation as ongoing, historically-situated conversations, then it is axiomatic that all knowledge is partial and subject to revision. In this context, the value of foregrounding accountability concepts that are unclear, hidden or inchoate is not to either initiate or arrive at some final and correct typology. Rather, the aim of our hermeneutics is to interpret – and where necessary, to challenge, how NNGOs and states *wield* accountability norms and power, including how these uses affect the vulnerable stakeholders NNGOs increasingly serve. To adapt Nancy Cartwright's (1999, p. 12) words from another context: 'The problem is not so much that we will adopt the wrong images to represent the world, but that we will choose the wrong tools with which to change it'.

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Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data availability

The data that has been used is confidential.

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Appendix. Interviewees

No.	Role(s)	Primary sub-sector	NNGO Size	Interview time (min)
Interviewee 1	a. Director	Social services	Large	70
Interviewee 2	a. Service	Economic, social & community development	Large	63
	b. Director			
Interviewee 3	Manager	Social services	Large	57
Interviewee 4	CEO	Primary/secondary education	Medium	55
Interviewee 5	Director (Chair)	Other health	Large	74
Interviewee 6	CEO	Primary/secondary education	Medium	59
Interviewee 7	Service	Other health	Large	55
Interviewee 8	a. Manager	Social services	N/A	66
	b. Director			
Interviewee 9	CEO	Social services	Medium	58
Interviewee 10	a. Manager	Other health	Large	60
	b. Policy			
Interviewee 11	Service	Social services	Large	55
Interviewee 12	Manager	Social services	Large	65
Interviewee 13	CEO	Primary/secondary education	Large	68

(*continued*)

No.	Role(s)	Primary sub-sector	NNGO Size	Interview time (min)
Interviewee 14	a. Administration b. Manager c. Director	Social services	Large	52
Interviewee 15	a. Service b. Director	Economic, social & community development	Large	44
Interviewee 16	a. Other (consultant) b. Director	N/A	Large	62
Interviewee 17	CEO	Primary/secondary education	Large	51
Interviewee 18	Director	Other health	Large	42
Interviewee 19	Director	Higher education	Large	44
Interviewee 20	Regulator (Policy)	Regulatory	N/A	55
Interviewee 21	Regulator (Assistant Commissioner)	Regulatory	N/A	64
Interviewee 22	Regulator (Policy)	Regulatory	N/A	64
Interviewee 23	Regulator (Policy)	Regulatory	N/A	61

Appendix B:. Summary roles of interviewees

	Primary role	All current roles
Director	4	9
CEO	5	5
Manager	4	4
Service	4	4
Regulatory	4	4
Other	2	4
TOTAL	**23**	**30**

Appendix C:. NNGO submitting and interview organisations by sub-sector[15]

Sub-Sector	Submissions	Interviews	Total
Animal protection	2	0	2
Civic and advocacy	5	0	5
Culture and the arts	5	0	5
Economic, social and community development	3	2	5
Environmental activities	4	0	4
Grant making	4	0	4
Higher education	1	1	2
Hospital and rehabilitation	1	0	1
Law and legal services	1	0	1
Primary / secondary education	2	5	7
Religious	10	0	10
Regulatory	0	4	4
Social services	7	6	13
Other health	16	4	20
Other recreational and social club	1	0	1
Other education	2	0	2
Other	3	1	4
Not registered	9	0	9
TOTAL	**76**[16]	**23**	**99**

[16]Since some organisations submitted to both public consultations, the total number of submissions (80) reported in the paper is larger than the total number of organisations.

Appendix D. NNGO submission and interviewee organisations by size[17]

Size	Submissions	Interviews	Total
Large	46	14	60
Medium	11	3	14
Small	5	0	5
Not registered	9	0	9

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[15] NNGO sub sector categories adapted from Knight and Gilchrist (2014).

(continued)

Size	Submissions	Interviews	Total
Size not provided or not applicable	5	6	11
TOTAL	**76**	**23**	**99**

[17]As indicated on the ACNC register (https://www.acnc.gov.au/ 2015). According to this classification large organisations have a revenue of greater than AUD\$1 million; medium organisations between \$AUD250,000 and \$AUD1 million and small organisations less that AUD\$250,000.

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