Critical Perspectives on Accounting 92 (2023) 102328

Contents lists available at ScienceDirect

Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa

Trust in international cooperation: Emotional and cognitive trust complement each other over time

Nelson Duenas *, Claudine Mangen

Concordia University – John Molson School of Business, 1455 de Maisonneuve West, Montreal H3G 1M8, Canada

ARTICLE INFO

Article history:
Received 27 September 2019
Revised 28 April 2021
Accepted 3 May 2021
Available online 29 May 2021

Keywords:
Trust
Emotion
Cognition
International Cooperation
Non-Governmental Organizations
Accountability

ABSTRACT

We unpack trust and its underlying emotional and cognitive dimensions over time, based on a case study of a Colombian human-rights NGO and its donors. The emotional trust dimension is anchored in the values and interests that the NGO and its donors share. The cognitive trust dimension is grounded in the control and reporting practices of the NGO and its donors. We highlight the dynamic nature of trust by showing how the emotional and cognitive dimensions shape trust over time as the NGO-donor relationship progresses. Depending on the relationship stage, trust can be grounded relatively more or less in its emotional and cognitive dimensions. Across the different stages of the relationship, the two trust dimensions are complements and reinforce one another. Our study highlights that trust in NGOs is not replaced by accountability, as accounting and civil society research argues. Instead, accountability and trust, especially its emotional dimension, are mutually constitutive.

1. Introduction

Civil society and accounting research recognizes trust as fundamental for international cooperation and development (Agyemang et al., 2017; Bebbington, 2005; Becker et al., 2020; Davis et al., 2020; Dewi et al., 2019; Diallo & Thuillier, 2005; Keating & Thrandardottir, 2017; Martinez & Cooper, 2017; Yang et al., 2017; Yates et al., 2021). However, trust remains poorly understood as scholars characterize it in two opposite ways.[1]

On the one hand, trust is viewed as having been eroded and replaced by highly regulated contracts, administrative codes, and stringent controls (Cooley, 2010; Eikås & Selle, 2002; Elbers et al., 2014; Evans et al., 2005; Wallace, 2004). Trust is no longer relevant for international cooperation relations, henceforth governed by accountability and administration.[2] On the other hand, scholars propose an alternative to this "lost trust" (Power, 1994, p. 10): they argue that trust has changed and is grounded in calculative procedures, management systems, and audit expertise (Davenport & Low, 2013; Martinez & Cooper,

* Corresponding author.
E-mail addresses: nelsonjavier.duenasgil@mail.concordia.ca (N. Duenas), claudine.mangen@concordia.ca (C. Mangen).

[1] International cooperation encompasses international development, humanitarian aid, multilateralism, human security, and disaster relief. We study international development initiatives carried out by local NGOs in developing countries funded by Northern donors. Our interviewees often interchangeably refer to international cooperation and international development. Throughout the study, we use the term "international cooperation."

[2] Following Dann & Sattelberger (2015), accountability in international cooperation for development "is about setting clear goals and targets, being responsible for delivering on them and accepting potential sanctions for lack of compliance with commitments." (p. 67) Actors must be held to account by managerial methods that involve controlling performance by setting targets, measuring success based on achieving targets, rewarding success and sanctioning failure (O'Neill, 2014).

https://doi.org/10.1016/j.cpa.2021.102328
1045-2354/

2017; Power, 1994, 1997). This view emphasizes rationality (Keating & Thrandardottir, 2017) and conceptualizes trust as a mere cognitive exercise that predicts an actor's behaviour by assessing their attributes (Coleman, 1994; Gambetta, 1988; Hardin, 2002; Nooteboom, 2002; Williamson, 1993). Trust is reduced to a cognitive dimension that involves knowledge (Keating & Thrandardottir, 2017). To promote accountability based on transparency and external oversight, the governing actors in international cooperation have implicitly adopted this rational view of trust (Becker, 2018; Burger & Seabe, 2014; Dougherty, 2019; Havrda & Kutílek, 2010; Keating & Thrandardottir, 2017; Phillips, 2012; Prakash & Gugerty, 2010; van Zyl & Claeyé, 2019).

The two views above characterize trust as either irrelevant or unidimensional and grounded in cognitions. Our study cautions that this characterization of trust is incomplete, as it sidesteps the emotional dimension of trust, which, as we show, is essential for international cooperation. Moreover, the two views implicitly depict trust as static. Our study admonishes that this static view of trust is lacking as it is silent on how trust, as we find, changes over time as cooperation relationships progress.

We use a case study of a Colombian human-rights non-governmental organization (NGO) funded by various donors. At this NGO, we record participant observations and collect interviews and documentation; we also interview individuals in international aid. We show how trust in the relationship between the NGO and its donors is grounded in cognitive and emotional dimensions that interact, consistent with the sociological view of trust (Lewis & Weigert, 1985). We also illustrate how trust is dynamic. The role of the emotional and cognitive trust dimensions evolves as the NGO-donor relationship progresses through different stages. Early on, when the NGO sets up its mission and attracts potential donors, the emotional dimension is paramount. As the NGO-donor relationship solidifies and donors decide to fund the NGO, the cognitive trust dimension gains importance. It recedes again into the background when the NGO designs projects and implements them on the ground, often in physically remote areas far away from donors. During the reporting and audit stage, the cognitive dimension is most salient, as the NGO reports on its projects and their results while being audited by donors. The emotional dimension becomes critical again in the last stage when the NGO and its donors consider their future and decide whether to maintain and renew their relationship. Throughout the relationship stages, the emotional and cognitive dimensions act as complements and support one another.

In sum, we show how trust in international cooperation can be bidimensional, dynamic, and interactive. We extend the literature on trust, accountability, and NGOs by cautioning that the unidimensional approach for understanding trust undertheorizes trust (Cooley, 2010; Eikås & Selle, 2002; Elbers et al., 2014; Engdahl & Lidskog, 2014; Evans et al., 2005; Keating & Thrandardottir, 2017; Martinez & Cooper, 2017; Power, 1994, 1997; Sloan & Oliver, 2013; Tremblay-Boire et al., 2016; Wallace, 2004). Trust can be close to unidimensional and characterized by its cognitive dimension, but only during a particular stage in the NGO-donor relationship (i.e., the reporting and audit stage). Over the lifetime of this relationship, trust cannot be reduced to its cognitive dimension; instead, it is better conceptualized as a bi-dimensional construct grounded in an emotional dimension as well. Our dynamic approach for analyzing trust further highlights how the emotional and cognitive dimensions wax and wane over time depending on the NGO-donor relationship stage. Our study illustrates that a unidimensional, static view of trust results in misunderstanding how trust relates to accountability. By reducing trust to rational assessments, this view substitutes trust with accountability. Instead, our analysis highlights that the emotional trust dimension interacts with accountability in mutually reinforcing ways throughout the cooperation relationship.

We proceed as follows. Next, we review research on trust in international cooperation. Section 3 discusses the sociological framework we use for characterizing trust. Section 4 details our case study, data, and methods. In Section 5, we present our findings; we discuss their implications in Section 6. Finally, we conclude.

2. Literature review

Civil society and accounting research focuses on accountability, governance, and accounting practices and how they shape international cooperation relationships.[3] It discusses NGO accountability using a rational perspective of trust, which reduces trust to knowledge, "a calculative exercise involving observations of other actors that yields a prediction about their future behaviour." (Keating & Thrandardottir, 2017, p. 139) An actor trusts once they have rationally assessed a potential partner's attributes based on available evidence and can conclude that the attributes are positive and help predict partner behaviour (Coleman, 1994; Gambetta, 1988; Hardin, 2002; Nooteboom, 2002; Williamson, 1993). Sloan & Oliver (2013) and Becker et al. (2020) admonish that research on trust-building in partnerships focuses on rational practices that signal quality and trustworthiness. Similarly, Yates et al. (2021) recognize the existence of a notion of trust that "reinforces the role of accounting, reporting, and transparency within the building of trust." (p. 6) Consistent with this view of trust, governing

[3] International cooperation relationships involve third-sector organizations—local NGOs and grassroot movements driven by voluntary action (Taylor, 2010)—typically located in Southern countries and donors—government agencies, large NGOs, and other donors—usually situated in industrialized, Northern countries. Donors transfer funds and other resources to third-sector organizations. In this process, known as the foreign aid chain, transfers are indirect: donors entrust resources to large Northern NGOs that grant a large portion of the resources to Southern NGOs through cooperation projects.

actors in international cooperation highlight transparency, disclosure, and performance (AbouAssi & Trent, 2016; Cazenave & Morales, 2021; Goncharenko, 2019; Keating & Thrandardottir, 2017; Mawdsley et al., 2005; Mehrpouya & Salles-Djelic, 2019; Wenar, 2006).

The rational view of trust characterizes trust as unidimensional and anchored in cognitions. Some scholars implicitly recognize that more than knowledge can be involved in trust that characterizes relationships between Northern donors and Southern organizations. Eikås & Selle (2002) posit that relations between donors and non-profit organizations (NPOs) have shifted, from an "old system of cooperation, basically founded upon close integration and mutual trust" (p. 48) to a new human services architecture, which stresses "competition, time-limited contracts, legal control and accountability." (p. 48) Similarly, Evans, Richmond and Shields (2005) argue that, in the past, "relationships between the State and NPOs tended to be regulated by bonds of trust, not highly regulated contracts" (p. 76) and that "administrative accountability has come to replace the more informal trust relationships that prevailed during the Keynesian period." (p. 87) Wallace (2004) points out how, in foreign aid, "the new tools of management and accountability are used where trust does not exist or has broken down." (p. 215) Elbers, Knippenberg, and Schulpen (2014) explain that trust and equality have become "difficult to uphold" (p. 8) due to the advent of development managerialism, which emphasizes effectiveness, technicality, and transparency. Martinez & Cooper (2017) and Davenport & Low (2013) document how relationships shifted from being grounded in trust and solidarity to an assemblage based on formalized administrative codes and audit-based compliance. These scholars recognize that trust can involve more than knowledge. Nevertheless, they suggest that relationships based on trust have shifted to be driven exclusively by knowledge and grounded in controls and accountability practices.

This research relates to the general debate on trust and accountability, which is usually framed in an agency view that conceptualizes relationships in terms of agents and principals (Becker, 2018; Hielscher et al., 2017; Prakash & Gugerty, 2010; Tremblay-Boire et al., 2016; Yates et al., 2021). Since predicting another actor's behaviour is key in the agency view, it uses accountability as a substitute or proxy for trust (Swift, 2001; Yates et al., 2021). Following Agyemang et al. (2019), scrutiny-through-accountability mechanisms proxy for trust in sectors that lack trust. Contracts and information are the glue that holds relationships together (Seal & Vincent-Jones, 1997), making trust moot (Gundlach & Cannon, 2010; Poppo & Zenger, 2002). Consistent with the agency view (Keating & Thrandardottir, 2017), the rational perspective of trust focuses on gathering information for predictability purposes (Johnson & Grayson, 2005). Trust understood as not exclusively based on knowledge (e.g., anchored in shared values) is obsolete; formal accountability substitutes for trust (O'Neill, 2014).

In contrast, Power (1994) proposes an alternative view of trust. Although it is still framed in rational terms, his view suggests that new accountability models simply displace trust instead of replacing it. They shift the locus of trust from "those engaged in everyday work" to "experts involved in policing them, and to forms of documentary evidence or in management assurances about system integrity." (p. 11) In other words, "different conceptions of trust are produced through procedures, expertise and calculations." (Martinez & Cooper, 2017, p. 26) With the rise of new public management where control, efficiency, and accountability are encouraged, organizational arrangements favour systems that can be audited. Experts (i.e., auditors) become trust guardians, suggesting that trust shifts from partner organizations to systems and verification experts. In the words of Cazenave & Morales (2021): "to gain the trust of their funders, NGOs first need to gain the trust of their auditors, which means making themselves more auditable." (p. 12)

Our discussion illustrates how managerial and accountability practices are prominent in international cooperation and how they have changed many "dispositional relationships" to "contractually situational" ones (Cooley, 2010, p. 246). Trust is viewed, at best, as a unidimensional construct grounded in knowledge and, at worst, as irrelevant. We caution that this view of trust is incomplete as it sidesteps the continuing relevance of emotions in trust and how emotions and knowledge evolve and interact. The concept of trust, we argue, is not only bidimensional but also dynamic.

We unpack the bidimensional and dynamic nature of trust in international cooperation. Our goal is to improve our understanding of how emotions and cognitions comprise trust, how they evolve throughout cooperation relationships, and how they interact.

3. Theoretical framework

We discuss the general scholarship on trust before describing the sociological perspective of trust that underlies our analysis.

3.1. The concept of trust

Trust permeates life on many levels (i.e., personal, intra-organizational, inter-organizational, systemic), is slippery, and difficult to study (Amoako, 2019; Das & Teng, 2001; Frederiksen, 2016; Inkpen & Currall, 2004; Lewis & Weigert, 1985; Luhmann, 1979; Nooteboom, 2002, 2011). Scholars have proposed various conceptualizations of trust, grounded in calculus, knowledge, and identification (Lewicki & Bunker, 1996); goodwill and competence (Vélez et al., 2008); and affect and cognition (McAllister, 1995). Nevertheless, scholars agree on an underlying understanding of trust that

englobes three elements—reliance, risk, positive expectations—that characterize a relationship between at least two actors (Bijlsma-Frankema & Costa, 2005; Hoffman, 2002; Jagd & Fuglsang, 2016; McAllister, 1995; Möllering, 2005). Sako (1992) posits that trust is "an expectation held by one trading partner about another, that the other behaves or responds in a predictable and mutually expected manner." (p. 37) Similarly, Gambetta (1988), Mayer et al. (1995), Lewicki & Bunker (1996), Das & Teng (2001), and Vélez et al. (2008) suggest that trust involves positive expectations in a risky situation, about another actor.

The two-sidedness of trust lies at the core of any analysis of trust (Nooteboom, 2002). An actor, the trustor (i.e., the subject of trust), places trust in another actor, the trustee (i.e., the object of trust). Their relationship is the unit of analysis. In this context, "to ask any question about trust is implicitly to ask about the reasons for thinking the relevant party to be trustworthy" (Hardin, 2002, p. 1). Trust, then, is tied to how an actor's trustworthiness is assessed (Malkamäki et al., 2016). Trustworthiness relates to "trustees' perceived ability, benevolence, and integrity." (Amoako, 2019, p. 82) It involves trustee characteristics and actions that lead the trustor to trust the trustee more or less (Mayer et al., 1995).

This characterization of trust can be traced back to traditional sociological research on trust (Lewis & Weigert, 1985; Luhmann, 1979; Misztal, 1996; Möllering, 2001; Simmel & Wolff, 1964). This research posits that trust is a collective attribute applicable to social interactions rather than isolated psychological states. Trust is a "mutual faithfulness on which all social relationships ultimately depend" (Lewis & Weigert, 1985, p. 968). It functions as the best alternative to the extremes of "chaos and paralysing fear" (Luhmann, 1979, p. 4). Although indispensable in social relationships, trust always involves an element of risk and potential doubt (Lewis & Weigert, 1985). Since trust requires engaging with other actors in uncertain situations, it is foremost relational, future-oriented, and risk-related.

3.2. Trust: emotion, cognition and behavior

We now further discuss the sociological perspective on trust. According to Lewis & Weigert (1985), the unitary social experience of trust has three dimensions, or sociological bases: cognition, emotion, and behaviour. Cognition refers to processes that enable actors to identify "persons and institutions that are trustworthy" (Lewis & Weigert, 1985, p. 970), based on knowledge and experience with the object of trust. The actor who trusts cognitively chooses whom they trust in what circumstances (Lewis & Weigert, 1985). The familiarity needed to trust is developed through the cognitive dimension via factual knowledge about the object of trust. It enables the trustor to make a cognitive leap "beyond the expectations that reason and experience alone would warrant" (Lewis & Weigert, 1985, p. 970) since trust "presumes a state of incomplete knowledge" (Johnson & Grayson, 2005, p. 501). Otherwise, actors would be omniscient, thus obviating the need to trust (McAllister, 1995).

Complementing the cognitive trust dimension is the emotional dimension, grounded in affective bonds and emotional investments in a relationship (Lewis & Weigert, 1985). When forming cognitions, an actor develops emotional bonds with the object of trust, which usually involve shared identity and values (Keating & Thrandardottir, 2017; Luhmann, 1979). The emotional dimension contributes to justifying the act of trust based on a belief in the relationship's intrinsic virtue (McAllister, 1995). Johnson & Grayson (2005) point out that "as emotional connections deepen, trust in a partner may venture beyond that which is justified by available knowledge." (p. 501) Without the emotional dimension, "proper trust does not occur" (Möllering, 2001, p. 410).

The third dimension is behaviour, which is the actual undertaking of the trusting act, its "behavioral enactment" (Lewis & Weigert, 1985, p. 971). For Lewis & Weigert (1985), the behavioural dimension involves undertaking a risky course of action after having formed positive expectations about the counterpart's actions. This dimension interacts with and reinforces the cognitive and emotional dimensions to create a unitary social trust experience.

Since behaviour is the constitutive medium for enacting trust, Lewis & Weigert (1985) posit that all trusting relationships mix cognitive and emotional dimensions. They speak of cognitive and emotional trust. Cognitive trust refers to knowledge, facts, and rational choices. Emotional trust alludes to common principles, shared values, affections, and goodwill. The cognitive and emotional dimensions represent two theoretical extremes of a trust continuum that characterize all trusting relationships. Lewis & Weigert (1985) point out how both dimensions are necessary, arguing that "if all cognitive content were removed from emotional trust, we would be left with blind faith or fixed hope [...] on the other hand, if all emotional content were removed from cognitive trust, we would be left with nothing more than a coldblooded prediction or rationally calculated risk [...] trust in everyday life is a mix of feeling and rational thinking, and so to exclude one or the other from the analysis of trust leads only to misconceptions that conflate trust with faith or prediction." (p. 972)

The framework of Lewis & Weigert (1985) emphasizes how emotions and cognitions "are present in every instance of trust to some extent" (p. 972) and how the qualitative mix of these trust dimensions differs "across instances of trust" (p. 972). Trust can vary across relationships. In some relationships, the cognitive dimension matters more (e.g., trust in a system), while in others, the emotional dimension dominates (e.g., trust in interpersonal relationships). Our study is concerned not with how trust varies across relationships but with how it varies within a particular relationship over time. Lewis & Weigert (1985) suggest dynamism in how trust works by pointing out that one of the two trust dimensions can be prevalent in the unitary experience of trust. However, they do not explore how trust, and its cognitive

and emotional dimensions, evolve within a relationship. We address this question in the setting of international cooperation.

4. Methodology

We rely on a qualitative inquiry that uses field observations, interviews, and archival data (Denscombe, 2014; Spradley, 2016). Qualitative inquiries reveal the complexity inherent in natural settings and focus on bounded phenomena embedded in their context (Miles et al., 2013). They enable researchers to meaningfully capture the dynamics involved in how practices, such as those involved in trust, develop over time because they help unfold social processes (Savolainen & Ikonen, 2016).

Our inquiry involves three months of fieldwork, including interviews, in a Colombian NGO named DREAM.[4] Our goal was to capture events, factors, and conditions that shape DREAM's relationships with its donors. We also interview individuals in foreign aid who work in accounting, compliance, auditing, and project management. We aimed to capture the views of actors outside of DREAM and to triangulate insights from our fieldwork.

4.1. Research site

DREAM is a Colombian NGO that works on peace, justice, and human rights. Its activities range from promoting and protecting human rights in Colombia to legally and juridically assisting victims of internal Colombian conflicts in cases such as rural community land spoliation, social leader persecution, and illegal arrests by governmental security forces. DREAM engages in intense advocacy work to denounce, at the international level, the precarious human rights situation in Colombia. Formal and volunteer staff at regional and national levels carry out DREAM's initiatives.

Four decades ago, DREAM emerged from grassroots movements; it has chapters across Colombia and strong links with similar social and political organizations. DREAM is one of the first organizations to have defended human rights in Colombia. When DREAM was created, Colombia was shaken by an intense political agitation that involved two clashing forces—a growing leftist movement and a severely repressive Colombian government.

At the time, political power in Colombia was concentrated in a few hands. Dominant elites exercised authoritarian control to contain and silence dissident voices for a more just, inclusive, and equal country. Clashes between elites and dissidents brought episodes of violence against popular movements of students, unions, peasants, and the working class. These episodes involved arrests based on political grounds; evictions of peasants and racial minorities from ancestral lands; and tortures, massacres, and forced disappearances of individuals from opposition parties. Many of these practices were illegal and violated human rights. In this context, DREAM emerged as a civil society response to the social and political situation and a much-needed counterforce to the Colombian government's authoritarian and unfair actions. DREAM has a clear goal: denounce and fight criminal power abuses and support political repression victims.

Soon after its creation, DREAM started to consolidate its presence at the national level by opening chapters across Colombia. It reached out to international agencies to make visible, at the international level, the critical Colombian human rights situation. At this time, DREAM started to receive funding from international NGOs for its political goals.

Throughout the years, DREAM has resisted the emergence of new armed actors, new forms of political repression, and even violent attacks against itself. DREAM maintains its original mission and has expanded its work to adapt to changes in the Colombian social and political reality. Recently, threats against social leaders surged; in 2020, 310 human rights defenders were assassinated in Colombia (Indepaz, 2021). The Colombian government continues to avoid making sufficient efforts to protect human rights, especially after the peace agreements signed with guerrilla groups in 2016 (Pardo, 2019).

DREAM's highest decision-making body is the National Assembly, which has delegates from regional chapters. The Assembly has the mandate to determine the overall strategy, direction, and work plan and approve financial statements and the general budget. This mandate is implemented by the National Executive Committee, whose members are elected by the National Assembly.

Two main groups carry out DREAM's operations. The first group (henceforth POL) includes 15 lawyers, researchers, and political scientists who plan, implement, and evaluate projects. POL represents the core of DREAM's missional work. The second group is the administrative and accounting team (ADCO) responsible for budgeting, financial reporting, accounting, control, and general management. ADCO includes an administrative manager, a part-time accountant, two accounting technicians, and an administrative assistant. The law requires that an external statutory auditor monitors their work. Management and internal control duties are the joint responsibility of the National Executive Committee and ADCO.

DREAM is suitable for studying trust in international cooperation because its funding is highly dependent on resources from several international donors. At the time of our study, DREAM received funds channelled through about 11 cooperation agencies and NGOs (from Spain, Switzerland, Germany, Sweden, Norway) and multilateral programs. These funds come from ultimate donors (e.g., governments of Spain, Sweden, and Switzerland; the European Commission). DREAM's relationships with its donors are anchored in shared political objectives. DREAM defines itself as a civil society

[4] To protect confidentiality, we use pseudonyms for all organizations and do not disclose some dates and other details.

organization whose political and social mission is to defend human rights.[5] Organizations that support DREAM share this objective or the vision of a country with social justice and free from human rights violations. Cooperation agreements that DREAM signs with its donors back up these shared values.

4.2. Data collection

The fieldwork at DREAM took place between late January and April 2019. One co-author was the on-site researcher; they gained access to DREAM using professional contacts who introduced them to relevant decision-makers. The researcher negotiated access to DREAM in exchange for a twelve-week full-time unpaid internship in the administrative and accounting team (henceforth ADCO). Because the researcher has a background in accounting and business, their main task consisted of helping ADCO. The researcher worked daily and hand-in-hand with ADCO on various activities (e.g., budgeting cooperation projects; general financial planning, accounting, and control; economic reporting to donors; updating administrative procedures). The researcher conducted ten in-depth formal interviews with key personnel and had informal conversations with other staff. They experienced first-hand how controls, requirements, and accountability demands from projects shaped DREAM's relationships with its donors. While the researcher was a member of ADCO for all internship-related purposes, their role as an outside academic researcher was clear to everyone at DREAM from the start. Being an insider and outsider and being aware of their dual-purpose role (Spradley, 2016) helped the researcher avoid "going native" (Hammersley & Atkinson, 2007). The researcher retrieved relevant documents from DREAM (listed in Appendix A).

Formal interviews were semi-structured. We used a flexible protocol, shown in Appendix B, to ensure the on-site researcher was open and responsive to the interview situation and could adjust interactions with interviewees to their position, experience, relationships with external stakeholders, and work area. Interviews lasted between 30 and 65 min each. Informal conversations and observations proved as valuable as formal interviews. Witnessing events and routines at DREAM and having casual chats with the personnel enabled the on-site researcher to capture details, processes, relationships, and other elements that expanded our knowledge on relevant issues or confirmed what interviewees told us. The researcher noted informal conversations and observations in their daily field log-book. These diverse sources enriched our accounts and understanding of DREAM.

Outside of DREAM, and during two years (from July 2018 to July 2020), the on-site researcher conducted 26 formal interviews with Colombian and international actors in foreign aid (i.e., Northern NGO personnel, program managers, accountants), listed in Appendix A. Some actors were directly related to DREAM (e.g., donors, auditors, a former DREAM executive member). Interviews, which lasted between 30 and 80 min, were digitally recorded when permitted. They focused on control, accounting and administrative practices, project design, accountability requirements, and donor-NGO relationships.

All interviewees inside and outside of DREAM gave formal consent to being interviewed via an individual consent form. All interviews were digitally recorded when allowed (see Appendix A). In 11 cases where recording was not possible, the researcher took detailed notes during and right after each interview to ensure information was registered in verbatim form and appropriately summarize the interview.

The on-site researcher accessed formal documentation publicly available from the cooperation agencies' websites (e.g., cooperation agreement templates, terms of reference, funding conditions). They took notes from DREAM's archives (e.g., about control and accountability procedures), cooperation agreements, project proposals, budgets, programmatic and financial reports, e-mail correspondence, and publications (see Appendix A). Except for five interviews and some documentation, all data are in Spanish. We have translated all excerpts and documents shown in this study.

4.3. Data analysis

Our approach is inductive and interpretive: it recognizes that "interpretations of actors take place within a particular historical, political and economic context" (Collier, 2001, p. 70), and its theorizing process is data-driven (Langley, 1999). We use a bottom-up approach and thoroughly read our texts (e.g., interview transcripts) to understand their significant themes. During this process, we refer to trust research and link themes in our texts to the sociological view of trust because of its tight fit with our themes.

We use thematic analysis via NVivo. In the first coding round, we group related concepts under one theme. We pay attention to the context that interviewees discuss, which helps us understand relevant events (e.g., specific actions by governing actors in international aid, political events in Colombia). We code and analyze iteratively by identifying and

[5] Civil society refers to "the arena of uncoerced collective action around shared interests, purposes and values. In theory, its institutional forms are distinct from those of the state, family and market." (Centre for Civil Society, 2006, p. 1) Civil society is usually associated with third sector organizations that promote democratic and public causes such as movements that promote "effective resistance to authoritarian regimes, democratizing society from below while pressuring authoritarians for change." (Foley & Edwards, 1996, p. 38) While an in-depth discussion of civil society is beyond our scope, it is a complex concept from a scholarly perspective. For instance, Gramsci considers that civil society is an integral part of the state that operates in a contested space of economic and political movements, and it is an expression of hegemony (Brighenti, 2016; Buttigieg, 1995).

refining themes while referring to trust research. The on-site researcher asks some interviewees inside and outside DREAM for feedback on the coding and analysis outcome.

This iterative process reveals how trust in our setting is dynamic. Interviewees stress temporality and dynamics by referring to the past and how DREAM's relationships with donors have evolved. We do not carry out a longitudinal study that follows in real-time how trust develops. Instead, we use an indirect, retrospective approach similar to Savolainen & Ikonen (2016), which implies that data related to the past is "analyzed and interpreted to make an inference about the process of emergence after it has occurred, but the process is implicit and assumed since direct, real-time assessment is not possible." (Savolainen & Ikonen, 2016, p. 241) This approach is used in organizational research to capture temporality and dynamics (Adobor, 2005; Coslor & Spaenjers, 2016; Kozlowski et al., 2013).

In the last step, we use our coded themes within the complexities and contextual events in the field (Van Maanen, 2011) to produce a narrative of the dynamic features of trust and its dimensions throughout the different stages of DREAM's relationship with its donors. Our research is partially inspired by problematization (Alvesson & Sandberg, 2011), which involves generating research questions by challenging assumptions in scholarship. Our interest in trust does not originate from challenging assumptions in research. Instead, once we started working with our data, we realized that we need to unpack trust because of the problematic assumptions that scholars make about it.

5. Findings

The emotional and cognitive trust dimensions are present and interact throughout DREAM's relationships with its donors. These relationships are characterized by six stages: DREAM's mission setup, fundraising, project design, project implementation, reporting and audit, and renewal of funds. Table 1 summarizes, for each stage, the emotional and cognitive dimensions, which we now discuss.

5.1. Mission setup

About 40 years ago, DREAM set up its mission to defend and promote human rights and social justice. DREAM emerged from the Colombian social movement that wanted to address government violations and unfair actions. A magazine from the Colombian social movement describes its birth and mission.

> *"The movement around human rights defense emerges around YEAR X, in a relation of open conflict with the State. In this first instance [the early years of the Colombian human rights movement], the [human rights'] NGOs focus on denouncing, fighting and educating about human rights violations perpetrated by state actors [...] In this context, DREAM was born [...] DREAM is committed to contributing to demanding, promoting, and disseminating the respect for human rights of all people in Colombia."* *(Magazine A, 2013)*

DREAM embarked on its advocacy work with its founders' private funds. It engaged in knowledge work to disseminate its mission and activities: it denounced, at the international level, human rights abuses and issued bulletins about the Colombian human rights movement. This knowledge work ensured that well-known international human rights organizations noticed the grave Colombian human rights violations and visited Colombia to expose these violations, which local authorities encouraged (Our History, DREAM, 2013).

> *"DREAM is a legal entity of a non-partisan, broad nature [...] its role is to denounce the governmental repression and abuses of unions and promote a solidarity movement with imprisoned social leaders. To build on these denouncements, it published this document, which reaffirms and demonstrates the truthfulness of events that DREAM denounced a long time ago."* *(Visit Report, International Organization 1, 1980)*

In this stage, DREAM has no formal relationships with donors; it starts interacting with potential donors and international cooperation agencies intent on improving Colombian human rights (Our History, DREAM, 2013) and building relationships around the human rights cause. These first interactions involve a mix of the cognitive trust dimension (e.g., DREAM's knowledge work) and the emotional dimension (e.g., shared principles and mutual concern about human rights). Without DREAM's knowledge work, the bonds between donors and DREAM would not have emerged. Once donors know about Colombia's precarious human rights situation, they become interested in supporting human rights defence work. Even though donors have few cognitive elements to use as a basis for decision-making, these elements capture their attention, at which point the emotional trust dimension takes over. While both trust dimensions are mutually supportive and necessary, the emotional dimension is prominent. Ultimately, concerns about human rights and interest in supporting fragile social movement organizations enable formal relationships to develop.

5.2. Fundraising

Potential partnerships between DREAM and its donors start with values and interests that donors share with DREAM.

Table 1
Emotional and cognitive trust in each stage of the relationship between DREAM and its donors and their interaction.

Stage	Emotional trust	Cognitive trust	Interaction between emotional and cognitive trust
Mission setup	Forty years ago, DREAM set up its mission (i.e., human rights defence, social justice) and built ties to international organizations that shared its values and priorities.	DREAM's knowledge work (e.g., bulletins, international advocacy) attract the attention of international organizations.	The two trust dimensions are complements and necessary. The cognitive dimension ensures that donors know about DREAM and its work. The emotional dimension is most salient since shared concerns for human rights enable the relationship to emerge.
Fundraising	Potential partnerships between DREAM and its donors start and develop because of shared values and interests.	Donors screen DREAM's administrative, operative, and accountability capacities.	The two trust dimensions are complements, necessary, and equally important. The cognitive and emotional dimensions both are necessary and enable the relationship to progress.
Project Design	DREAM submits project proposals following its objectives and approach. Donors do not challenge DREAM's project conception since they believe in DREAM's motivations.	DREAM's proposals need to comply with donor guidelines and requirements and need to follow the logical framework.	The two trust dimensions are complements, necessary, and equally important. The cognitive dimension enables donors to complete the project proposal and direct DREAM's behaviour. The emotional dimension enables donors to provide DREAM with autonomy.
Project Implementation	DREAM implements activities using its expertise and approach. Donors do not intervene significantly. They rely on DREAM's political and advocacy work.	Donors focus on administrative accountability (e.g., verification of receipts). DREAM needs donor approval to modify major project activities.	The two trust dimensions are complements, necessary, and equally important. The emotional dimension enables project implementation since donors cannot physically check each activity in the field. The cognitive dimension ensures that DREAM is accountable for its fieldwork.
Reporting and Audit	The emotional dimension is mostly absent, but donors can be flexible (e.g., accountability requirements).	DREAM needs to submit progress and budget reports and is externally audited.	The cognitive dimension is dominant, and the emotional dimension is mostly absent.
Renewal of Funds	Donors remain interested in funding DREAM since they believe in its mission and motivations.	Donors assess project renewal via their experience with DREAM. Donors and DREAM may agree on improvement plans.	The two trust dimensions are complements, necessary, and equally important. The emotional dimension strengthens affective bonds between DREAM and donors; the cognitive dimension offers them new information, enabling them to adjust their behaviour.

"DREAM has long-term relationships with agencies from Switzerland, from Spain, with NNGO1, which have been relationships of 8, 10, 30 years. These relationships result from the affinity and alignment between the interests of the donor and those of DREAM."[6] *(Executive Committee Member A, DREAM)*

DREAM communicates its interests and values by engaging in lobbying and advocacy practices that target international governments, civil society organizations, and NGOs. These practices enable DREAM to raise awareness about human rights and internal conflicts in Colombia and establish links for potential cooperation initiatives.

"DREAM MEMBER X has been in several countries of the European Union making public before several governmental and civil society actors the human rights situation in Colombia. [. . .] IO2 invited DREAM MEMBER X to talk to the Human Rights Sub-commission of the European Parliament. [. . .] DREAM MEMBER X emphasized that the international community is not aware of the human rights crisis that their country is going through." *(IO2, Public interview, 2013, discussing a high-level officer at DREAM)*

Advocacy work makes DREAM visible, nationally and internationally. It attracts donors that share DREAM's vision about its missional work.

"An initiative from the presidency that started in 2011 was precisely to have an active fundraising agenda [. . .] So what we did was strengthen the links with civil society organizations. [. . .] we have always been focused on Europe, both public and private

[6] We identify donors as NNGO1, NNGO2, etc. NNGO stands for "Northern NGO."

entities from Europe. [. . .] One way to give visibility to our work and to obtain resources was precisely to build networks with organizations from there." *(POL Member, DREAM)*
"We look for organizations that share our values, that fight for the same causes. That is our work base [. . .]. In the beginning, we dońt ask for big things, only that organizations share the same convictions to fight against poverty and inequalities." *(High-level officer, Donor of DREAM, NNGO 3)*

During fund-raising, donors look beyond sharing DREAM's values and mission; they are interested in features such as DREAM's administrative and accountability capacity.

"This is the gathering of relevant information regarding a potential partner and using that information to make a decision on whether it qualifies to be a partner or not. The assessment targets three main areas;

- Identity of the Civil Society Organization in relation to Donor X vision, mission, goals and values. Are we compatible?
- Programmatic fit with Donor X's work.
- Capacity – current and willingness to acquire more." (General Conditions, Donor of DREAM, NNGO2)

The excerpt shows how both missional and administrative elements are relevant for donors that explore partnership potential. Donors formally screen organizations they are interested in and assess their administrative, legal, and control practices. Results and audit reports from previous projects become evidence for donors.

"Reputation is one of the elements that lead to trust. And reputation is built through former experiences with previous cooperation projects. Cooperation agencies start to ask, 'send me your previous audit reports, send me reports of previous projects you have implemented,' also initial assessments. Just sending documentation about those former projects starts to create a reputation and the trust to work with the organization." *(Administrative and financial manager, local NGO)*

In sum, fundraising activities involve the emotional and cognitive trust dimensions. The emotional dimension is grounded in how donors share DREAM's interests and values and rally around its missional work. The cognitive dimension is anchored in how donors formally screen DREAM's administrative, operative, and accountability capacities to undertake projects. Without the cognitive dimension, donors would lack the sense that they can predict DREAM's behaviour, which is crucial for them to commit funds. Without the emotional dimension, donors would not feel comfortable relying on DREAM beyond the information they use during screening. A partnership with DREAM requires that donors feel optimistic about DREAM's motivations. Both trust dimensions reinforce one another and are equally crucial for the emerging relationship. They interact as complements in securing the relationship between DREAM and its donors.

5.3. Project design

Project design is highly intertwined with fundraising. Usually, donors establish the parameters of the projects they wish to fund. Within these parameters, DREAM submits project proposals following its objectives, approaches, and lines of action.

"[Cooperation] agencies sort of design the path; they indicate the scope of action in which we can move. We are a human rights organization; we are clear about what we want to change; we know what we want to target. But each call for proposals delineates our framework of action. [. . .] there is a sort of indirect influence in the type of projects that we formulate because they [donors] also define the sectors and problems they want to target. And we decide whether we submit a proposal for that call. So I would say there is a permanent dialogue between what the agency wants and what we want." *(POL Member, DREAM)*

An excerpt from a call for proposals from one of DREAM's donors illustrates how donors establish the parameters of projects they are interested in funding.

"Objective: Carry out activities of cooperation, solidarity, promotion, and consolidation of economic and social development in impoverished countries that aim at improving living conditions, promoting equality between men and women, and developing natural, technical and human resources. [. . .] Priorities: Promote knowledge and recognition of human and labour rights, as well as their respect, and denounce their violations." *(Call for Proposals, Donor of DREAM, NNGO4)*

DREAM designs projects at the program level by detailing how they are implemented and how its mission is carried out. DREAM also conceives the core aspects of proposals. Donors may require some changes and adjustments; however, they do not challenge DREAM's design and conception. They trust DREAM's political, social, and advocacy work.

"Donor trust is based on our work. DREAM is an organization with>40 years of work, and that generates trustworthiness among agencies. Our work and the reports about it are transparent and strengthen the relationship [. . .] Despite the prevalence of administration, the link of trust is there; agencies rely on political work." *(Executive Committee Member A, DREAM)*

Sometimes, project design does not involve a proposal but negotiations with donors about general advocacy work. Based on DREAM's mission, donors decide about funding.

"[After citing a specific example of an activity that DREAM carried out, which they were presenting to a donor] We do this, and if the cooperation agency buys our argument, it will assess whether it can cooperate and give resources to support DREAM's work." (Executive Committee Member A, DREAM)

At the administrative level, DREAM's proposals are expected to comply with donors' guidelines, formats, and legal requirements. To clarify its objectives and ensure verifiability, DREAM uses the logical framework, a standard project methodology that donors demand (see Appendix C).[7] Donors set the total budget allocation; some donors have predefined amounts to allocate while others are open to negotiation by agreeing to fund DREAM's needs. When a donor accepts a proposal or decides to fund DREAM, DREAM is expected to comply with particular reporting and accountability conditions at the time when it signs the cooperation agreement (e.g., be formally registered as an NGO; have no pending debts with local tax authorities or related to employee salaries and benefits).

When discussing an upcoming project, an NGO and donor may agree that the NGO undertake improvement plans in specific pre-identified areas[8].

"The main objective of the capacity assessment is to analyze the existing capacity strengths and weakness to build on the capacity assets and address the gaps by formulating a capacity development plan to make the organization perform effectively and efficiently, set and achieve objectives, solve problems and deliver better results." (General Conditions, Donor of DREAM, NNGO2)

In this stage, both emotional and cognitive dimensions are necessary. Unlike other international cooperation arrangements where a donor hires a local NGO to implement a predefined project, DREAM designs its projects without donors intervening significantly. DREAM uses its convictions and objectives to develop the project's program and conceive its proposal, which requires that donors emotionally trust DREAM's strategies, expertise, and motivations. Without donors' emotional trust that translates into DREAM having autonomy in project conception and design, DREAM would not cooperate with donors. At the same time, DREAM's proposal is expected to respect technical, administrative, and accountability parameters that donors deem necessary for cooperating. While donors rely on cognitive trust to complete the proposal and direct DREAM's behaviour via improvement plans, the proposal's program requires their emotional trust. The emotional and cognitive dimensions interact as complements and are equally prominent.

5.4. Project implementation

Our fieldwork reveals that DREAM implements agreed-on activities using its approach and expertise. The POL team ensures implementation across Colombia. DREAM regularly communicates with donors about significant issues that arise during implementation. While a few donors offer to accompany DREAM's team in the field, most donors let DREAM handle the implementation. Donors may provide suggestions but, otherwise, refrain from intervening. Donors can do sporadic check visits in the field. In general, however, DREAM takes the initiative in showing its fieldwork to donors.

"As lawyers, we don't have the certainty that the result will be the one that we want, that a judge will embrace our arguments, and that they will rule in our favour. For us, as lawyers, it is important to know that they [donors] trust our work, which translates into logistic and economic support because it is not only a matter of money but also of logistic structures that help our work [...] Although there is no complete certainty about judicial outcomes, agencies know the work of DREAM. We have reached general goals and objectives. That builds trust for us." (Lawyer A, POL member, DREAM)

Donors emotionally trust DREAM's mission and work. They believe in DREAM's intrinsic motivations for human rights and social justice and therefore rely on its political and advocacy activities. Donors stand behind DREAM's work, which they affirm publicly in their communications.[9] At the administrative level, donors pay extra attention to administrative accountability in areas such as project reporting, invoice and receipt verification, and compliance with legal requirements. They expect DREAM to provide them with means to verify that agreed-on activities have been implemented via, for instance, photographic evidence, attendance lists, and invoices.

"For donors, it is clear that politically, the organization executes its activities, implements what it has to do, and meets its objectives. So, about this, they are 'relaxed.' But the financial part is where they cast their eyes. Since they are a bit relaxed on the political aspect, they emphasize the financial domain." (ADCO Member, DREAM)

[7] Also known as the logframe, the logical framework is a key tool for project planning that is expected to be included in each project proposal in the international cooperation sector. It involves a grid with assumptions, goals, outcomes, outputs, and activities, measured by indicators and means of verification. The logframe reflects technocratic goals of measurement and verifiability.

[8] Many donors look for strengthening their partner NGOs organizationally via improvement plans that apply not only to DREAM but to other local NGOs as well.

[9] In a recent case of threats and defamations against DREAM, various donors publicly expressed their support of DREAM as an important human rights advocate and highlighted DREAM's key role in Colombia's civil society. To maintain DREAM's anonymity, we do not present any excerpts from these public statements.

Throughout project implementation, donors expect DREAM to comply with rules and conditions in cooperation agreements, including accounting and control requirements, financial management considerations, confidentiality conditions, and ethics codes (displayed in Appendix D). DREAM is expected to seek donor approval for changes to major project activities (including activity location, communities to attend to). Usually, donors understand that changes in project implementation may be necessary and readily approve them.

"We try to be very close to the action, to what the organizations do, because that allows you to understand when there are changes in planning, when there are changes in budget, and when there are delays in implementation. Those kinds of things go beyond what was planned initially and normally stress donors. If you are very close, with very fluid communication and close to what they [local NGOs] do, you measure what they are doing. You can better evaluate how much you push and how much you do not [...] You help find solutions, making the organization feel that you are with them. You are not just supervising and monitoring, but you are aware of what they are facing and looking for joint solutions because the project belongs to both; it is not the project that I paid for, but you have to execute." *(High-level officer, Donor of DREAM, NNGO 3)*

When donors have a certain level of comfort about an NGO's work, they are open to negotiating and finding alternative ways to advance project activities while ensuring the NGO's accountability. Donors' accountability demands do not drive DREAM's work on the ground yet constrain or impact some of it. DREAM's activities often occur in marginalized areas, where DREAM cannot obtain formal evidence (e.g., legal invoices, receipts). Sometimes DREAM must adjust its activities (e.g., implement them in other places) or negotiate alternative accountability practices (e.g., provide alternative documents for legal invoices).

"There are agencies that, due to their experience in Colombia, are quite understanding of certain realities. Realities like what? That you cannot ask everybody for invoices or receipts. For instance, when we do workshops [in the regions], people arrive in small fishing boats, on donkeys, in motorbikes, which means they are people [transportation service providers] who obviously do not have a formal business or legal registration; that does not exist in those territories [Colombian peripheral regions]. [...] And some agencies understand this, but others do not, which generates difficulties for our political work, because it implies a series of restrictions, such as changing places where activities will take place, the exclusion of certain communities and people due to these same difficulties [of legalization of expenses]." *(Project Coordinator, DREAM's sister Organization)*

During project implementation, there are training workshops, assistance procedures, and constant communication about providing administrative accounts.

"It is very important to have good communication with agencies because this allows us to exert proper control. They tell us what the best thing to do is, what the right thing to do is in a given situation, what we can improve on, and whether processes we undertake internally are adequate. They give us tips about how to improve, but always there is this link with them to report things in the right manner." *(ADCO Member, DREAM)*

In summary, during project implementation, emotional and cognitive trust interact when DREAM implements activities on the ground, and donors demand accountability about the activities. Both the cognitive and emotional trust dimensions are necessary.

"Nowadays, the relationship [with donors] is still based on trust, but with all the rigour and requirements from the agencies: reports, attendance lists, means of verification, periodic financial reports. Monitoring from the agency has increased a lot, especially on the financial side. DREAM's projects still happen thanks to trust, but we need to comply with all the regulations." *(ADCO member, DREAM)*

Emotional trust is necessary for project implementation since donors cannot physically check every single activity that DREAM implements in the field. Donors must rely on the feelings of comfort and security that DREAM's care and concern about its work generate. The emotional dimension is particularly salient when implementation deviates from the project proposal. When projects are delayed or DREAM cannot provide formal evidence, some donors are flexible and open to alternative accountability arrangements.[10] DREAM thus retains much autonomy in project implementation, and donors emotionally trust its implementation approach. Accordingly, donors do focus not on monitoring implementation but on administrative and accountability practices. DREAM needs to inform donors about significant events and comply with accountability requirements. Donors guide DREAM in fulfilling these requirements. DREAM is expected to be accountable for all its fieldwork, even when donors are flexible in finding alternative accountability arrangements. Some accountability requirements can affect DREAM's activities and how DREAM accounts for them, even though this is not their goal. Without accountability arrangements, which underlie the cognitive trust dimension, donors would not support DREAM's field activities. If DREAM does not meet accountability requirements during project implementation, donors can stop funding. In sum, the emotional and cognitive trust dimensions are equally essential and interact as complements. The most tangible outcome of the accountability process is reporting and audit, which we discuss next.

[10] Delays can happen due to public order problems in conflict zones where activities are being implemented, strikes and blockades, logistic aspects with beneficiary communities, and lack of staff in the regions.

5.5. Reporting and audit

Reporting and audit occur during and after project implementation. When starting a project, some donors hold training workshops to train NGOs like DREAM in reporting and accountability procedures.

"Most donors offer training when projects are about to start. [. . .] Usually, it is a two or three-day workshop where they talk about the political and strategic part. On the second day, they talk about how they want the reports, how are we going to deliver them, and there is always a person that will accompany us in this regard throughout the project." *(ADCO Member, DREAM)*

DREAM is expected to submit periodic narrative and quantitative financial reports that detail the progress on activities and budget execution. Some donors require that DREAM submit all invoices, receipts, and accounting records related to project implementation. Reporting is usually a necessary condition for funds to continue to be disbursed.[11] Donors guide DREAM during the reporting process to get reports in their preferred form. When a report is presented differently or has mistakes, donors ask for corrections, adjustments, and clarifications. At the administrative level, reporting is what holds the relationship together.

"From the administrative viewpoint, the only thing we can do is show sound management to make the donor feel confident that it is going to put its money in an organization that manages the money well and that will have a good operation with that money [. . .] the way to sustain the relationship with the donor is to give it what it wants. And what it wants are reports both narrative and financial about what you are doing, evidence of what the donor is helping to build." *(ADCO Member, DREAM)*

When projects are being implemented and finished, donors engage in additional verification activities through external audits (see Appendix D). Auditors examine internal controls, budget execution, administrative procedures, and project expenses. DREAM's accountant highlights the audit's importance for the relationship.

"We have audits on specific projects or audits on the entire organization [. . .] we can lose credibility if the audit goes wrong, and we could lose funding resources. Therefore, we should comply with what is planned and budgeted with each donor." *(ADCO Member, DREAM)*

Reporting and audit are about accountability and information, which are critical elements of the cognitive trust dimension that dominates this relationship stage. The emotional dimension is less visible; it is present only behind the curtains. For instance, while donors are very strict with reporting conditions, they can be flexible with particular accountability requirements or reporting deadlines because of their emotional trust in DREAM. They can be lenient in interpreting adverse audit findings. They may hold training workshops mentioned above because they genuinely care about improving and professionalizing DREAM. The interaction between emotional and cognitive trust dimensions remains complementary, even though there is much less interaction than in previous stages due to the emotional dimension's reduced role.

5.6. Renewal of funds

When a project with a donor is about to end, there may be an opportunity for funding to be renewed for the same or a new project. For renewal to happen, the donor needs to have funds available, and both parties need to maintain an interest in the relationship. Donors assess their interest by drawing on their experience of working and collaborating with DREAM. They rely on project results and overall project management. External auditors issue an opinion about DREAM's financial and administrative project management. Donors use this opinion to assess whether they wish to continue the relationship. If both parties agree to continue, they may agree on improving the local NGO and future project implementation.

"You should approach organizations to know their needs, their working times. We have a great advantage because we work in a very planned manner. We create clear work schedules, we do annual institutional strengthening plans, and from there, we say, 'ok, what are the things you want to prioritize this year considering the available personnel on the field?' That helps in the sense that people feel that they are participating in a process and that things are not imposed on them." *(Program Officer, NNGO3)*

The nature of DREAM's mission and work implies that initiatives can lack short- or medium-term tangible results (e.g., judiciary cases against social leaders, social and political rallies to change the status quo). Still, some donors keep funding such initiatives due to their interest in social issues; they trust DREAM's mission and their relationship's strength.

"Something very important for the relationship is DREAM's social purpose. DREAM supports the victims [of Colombian conflicts]. Its social purpose is the victims, and it has been accountable administratively, financially. And politically, DREAM has taken its work to a high level of credibility because it has demonstrated to its donors that its social purpose or the objects of the cooperation agreements were 100% implemented for the benefit of communities and victims." *(ADCO Member, DREAM)*

[11] Most donors disburse funds in partial installments (e.g., every six months). They pay a first installment; after six months, DREAM is expected to submit a report; the donor does not proceed with the subsequent installment until this report is received and approved. The same procedure applies for subsequent installments.

In this stage, the emotional and cognitive trust dimensions interact and are equally important. The emotional dimension is grounded in how donors maintain their interest in the relationship, trust DREAM's mission, and positively assess DREAM's integrity in administrative and financial matters. The cognitive dimension is anchored in how DREAM and its donors, while working with each other on a project, gradually accumulate experience and learn new information, which becomes an additional informational input. This input adds to donors' other information (e.g., project reports, audit opinions) and enables donors and DREAM to adjust their behaviour continuously.

This additional input also has implications for the interactions between the cognitive and emotional trust dimensions. For instance, if a project goes well and DREAM reaches its goals, this success boosts DREAM's reputation. Donors then rely even more on the comfort generated by DREAM's advocacy work and may become more lenient or flexible in some requirements or situations. Throughout the relationship, the two trust dimensions are continually reflecting new informational and affective elements, which becomes especially visible in this last stage. As in the other stages, the two dimensions complement one another.

In summary, the six stages of the relationship between DREAM and its donors illustrate how the cognitive and emotional trust dimensions change over time and interact to constitute the dynamic experience of trust. Trust evolves as the relationship between DREAM and a donor progresses. During this evolution, the emotional and cognitive dimensions play different roles, depending on the relationship stage; yet, both dimensions are present in each stage and are interdependent. This interdependence is illustrated by how DREAM members reply when we ask about the overall elements that build trust in a relationship.

> *"First, I believe that to maintain stable relationships, there should be agreements, clear understandings at the political level. I mean, about our role in society and I think cooperation agencies understand this well. Besides the political side, there should be perfect clarity, perfect understanding of the context, and perfect comprehension of the role that we, the organizations, play. I consider that trust is also built upon the basis of administrative integrity. And we have been reliable and dutiful in the administrative part. I mean, we have earned the trust of all agencies that have worked with us because they recognize our integrity and the fulfillment of our obligations [...] and that integrity leads to agencies having trust."* *(Project Coordinator, DREAM)*
>
> *"First, we are one of the first human rights organizations in Colombia. Second, our work is dedicated to the promotion of human rights. Third, we have been very judicious on the accounting and administrative levels. There has always been a good control of projects, and we have been accountable about them."* *(National Executive Committee Member B, DREAM)*

6. Discussion

6.1. Interactions between cognitive and emotional trust

Our findings show how trust in a cooperation relationship involves two dimensions—emotion and cognition—that interact and adjust continuously over time. The emotional dimension is grounded in donors sharing DREAM's political cause and values (e.g., "understandings at the political level," "promotion of human rights"). The cognitive dimension is anchored in donors knowing about DREAM's operational capacities and administrative compliance (e.g., "trust is also built upon the basis of administrative integrity," "judicious on the accounting and administrative level"). Each trust dimension is more or less crucial for the relationship, depending on its stage. We identify six stages: mission setup (i.e., the NGO establishes its mission), fundraising (i.e., the NGO and donor establish their cooperation), project design (i.e., the NGO designs funded projects), project implementation (i.e., the NGO executes projects), reporting and audit (i.e., the NGO reports on projects, their results, and is audited by the donor), and renewal (i.e., the NGO and donor decide whether and how to maintain their relationship). In the first two stages, during mission set-up and fundraising, trust is anchored in the emotional dimension that stresses shared goals and values, enabling donors to make the leap to commit to the cooperation. The emotional dimension complements the cognitive dimension, grounded in donors assessing the NGO.

As the relationship progresses, the two trust dimensions evolve and continue to reinforce each other. In the third and fourth stage, the emotional dimension is grounded in donors relying on DREAM's political work and intrinsic motivations, which are vital for project design and implementation. The cognitive dimension is anchored in DREAM complying with donor requirements, which ensures continuous donor support. In the fifth stage, during reporting and audit, cognitive trust dominates via accountability demands and monitoring procedures, which provide donors with information and enable them to monitor DREAM's behaviour. While the emotional dimension is less relevant, it remains present as donors continue to trust DREAM's mission and values. Accordingly, donors are willing to reduce their interventions during project implementation and are flexible with formal accountability practices. Finally, when DREAM seeks to renew funding, the emotional and cognitive dimensions are anchored in new elements that emerged during the relationship (e.g., feelings about advocacy work, project results, audits) and help DREAM and its donor assess whether and how to sustain their relationship.

Our findings show how the cognitive and emotional trust dimensions are dynamic in two respects. First, the relevance of each trust dimension varies depending on the relationship stage. In the mission setup stage, the emotional dimension is more prominent, while in the reporting and audit stage, the cognitive dimension dominates. Second, as the relationship

progresses through its six stages, the two trust dimensions evolve as both parties learn new cognitive and affective elements relevant to the relationship. Donors incorporate new knowledge and feelings, which modifies their cognitive and emotional view of the NGO.

Overall, throughout the different stages, the emotional and cognitive dimensions are necessary and complement each other. If one dimension is missing, the other dimension cannot sustain the relationship. This complementary interaction crosses the boundaries of the individual stages: the two trust dimensions influence each other across the relationship's different stages. For instance, the shared values and affective bonds developed early on in the relationship enable donors, later on, to be flexible with some reporting requirements or lenient in interpreting audit findings. Here, the emotional trust that developed between the mission setup and project implementation stages affects the reporting and audit stage.

We characterize the six stages of the NGO-donor relationship linearly for exposition purposes. In practice, stages often overlap because NGOs simultaneously have multiple ongoing projects. For example, while DREAM submits a proposal to a new donor, its POL team works on the ground to implement a project co-financed by three other donors, each with specific accountability demands and deadlines. At the same time, the first-year audit of another project is occurring. The different activities that co-occur shape and reshape the trust between the NGO and its donors. For instance, they affect the NGO's reputation or confirm or invalidate how donors perceive the NGO. NGO activities continuously rearrange how its donors assess it at a cognitive and emotional level.

The six relationship stages that we present typically characterize a cooperation relationship in human rights and social progress. Other project arrangements are possible and may imply additional steps (e.g., requests for showing project results in particular scenarios, joint initiatives with other civil society organizations). These steps extend one or more of our six stages (e.g., requests for showing project results extend project implementation; joint initiatives with other civil society organizations affect fundraising, project design, project implementation, and reporting and audit). Our analysis remains relevant for understanding trust in a donor-NGO relationship characterized by these modified and extended stages: the emotional and cognitive dimensions continue to reinforce one another.

6.2. Implications

Our dynamic conception of trust and its emotional and cognitive dimensions has four sets of implications. First, it challenges the view that cooperation relationships have shifted from being grounded in trust to being purely managerial. This view highlights that trust is no longer relevant to international cooperation relationships: it has been eroded and replaced by controls, accountability requirements, and administrative codes (Cooley, 2010; Eikås & Selle, 2002; Elbers et al., 2014; Evans et al., 2005; Wallace, 2004). We caution that cooperation relationships have not become purely managerial. Instead, trust remains present through the interaction of an emotional dimension that highlights shared values and a cognitive dimension that stresses accountability. This interaction is dynamic: the two trust dimensions evolve throughout the cooperation relationship in the role that they each play in ensuring trust.

Second, Martinez & Cooper (2017) argue that, in the new era of cooperation relationships, "different conceptions of trust are produced through procedures, expertise, and calculations." (p. 14) Similarly, Power (1994), Power (1997) posits that new public management emphasizes efficiency, control, and checking; it promotes systems that can be audited and wherein auditors become guardians of trust. These positions are related to a rational view of trust, according to which trust is reduced to its cognitive dimension grounded in obtaining information about others (Lewis & Weigert, 1985) and relying on the proper functioning of mediating systems (Luhmann, 1979). Here, trust shifts from organizations to systems and experts: donors need to trust not the local NGO but management systems, procedures, and auditors who certify their adequacy (Cazenave & Morales, 2021).

Our analysis offers a different perspective on trust by showing that trust involves not only disclosure and accountability, which enact its cognitive dimension, but also an emotional dimension. The two trust dimensions are present throughout the different stages of the cooperation relationship, and their relative importance depends on the particular stage. Trust is thus produced "through procedures, expertise, and calculations" (Martinez & Cooper, 2017, p. 14) but only to the extent that they supplement or enhance the emotional trust dimension by backing up the "good rational reasons" (Lewis & Weigert, 1985, p. 972) that sustain an act of trust. Our case study reveals that some donors decide to work with organizations that lack reliable management and control systems at the start. Feelings of security based on shared values drive the act of trust and fill in the gaps wherever reliable evidence or rational assurance are missing.

Third, the literature often makes simplistic trade-offs between trust and accountability (Agyemang et al., 2019; Davenport & Low, 2013; Gundlach & Cannon, 2010; Keating & Thrandardottir, 2017; O'Neill, 2014; Seal & Vincent-Jones, 1997; Swift, 2001; Tremblay-Boire et al., 2016; Yates et al., 2021). These trade-offs involve a unidimensional view of trust that reduces trust to cognitions grounded in a static assessment of another actor's attributes through accountability procedures. These procedures aim to ensure that the actor informs about practices; they also monitor and enforce the actor's conduct through safeguards and penalties (Keating & Thrandardottir, 2017; Poppo & Zenger, 2002; Seal & Vincent-Jones, 1997). Accountability is a substitute for trust. Because both trust and accountability are anchored in gathering information for predictability purposes, this substitution makes sense.

In contrast, our analysis highlights how trust and accountability are not straightforward substitutes. Trust involves more than rationally assessing the other party; it is anchored in emotional features such as mutual concern, care, and shared values, which affect accountability practices. Our bi-dimensional view of trust implies that trust, especially its emotional

dimension, and accountability maintain and reinforce each other. For instance, in the project design and implementation stages, DREAM accepts a donor's accountability demands partly because it is granted autonomy via the donor's emotional trust. If this emotional trust were absent, and the donor was to impose conditions and restrict DREAM's autonomy in the field, DREAM would probably refuse to participate in the relationship, making moot any accountability considerations. Accountability, then, presumes a minimum of emotional trust. At the same time, complying with accountability requirements enhances emotional trust, as illustrated in the funding renewal stage. In sum, our results suggest that (emotional) trust and accountability are mutually constitutive.

Fourth, our understanding of trust as dynamic challenges an implicitly static view of trust. The literature on trust and accountability in the NGO setting overlooks the evolution of trust throughout the different stages of the cooperation relationship to focus instead on the overall assessment of NGO trustworthiness (Becker, 2018; Becker et al., 2020; Dougherty, 2019; Keating & Thrandardottir, 2017; Prakash & Gugerty, 2010; Reinhardt, 2009; Tremblay-Boire et al., 2016). This assessment implies that, independent of the relationship stage, donors should gather as much information as possible to assess whether an NGO is trustworthy and credible enough to receive funds (Becker, 2018; Becker et al., 2020; Keating & Thrandardottir, 2017; Reinhardt, 2009; Tremblay-Boire et al., 2016). In contrast, we propose a dynamic view of trust that highlights how trust and its cognitive and emotional dimensions change over time as the cooperation relationship progresses through different stages. The emotional dimension is critical early on in the relationship, as the NGO seeks to attract donors and secure funds. As the relationship progresses, both the emotional and cognitive dimensions become equally necessary to ensure project design and implementation. Our results highlight how the cognitive dimension then dominates subsequently, at a particular stage in the relationship, when the NGO reports to its donors and is audited. Nevertheless, our results emphasize that the emotional dimension remains relevant in this stage since the underlying feelings of security enable different ways of rendering accounts. In the last relationship stage, the emotional and cognitive dimensions are again equally important. Trust, as we show, involves an ongoing and interactive rearrangement of its two constitutive dimensions. It is evolving and not necessarily linear in its development (Savolainen & Ikonen, 2016).

More generally, our analysis extends the trust framework in Lewis & Weigert (1985) by highlighting how trust's emotional and cognitive underpinnings evolve throughout a single trust relationship. Lewis & Weigert (1985) propose that "variations in the relative importance of the cognitive base of trust in comparison to its emotional base" (p. 970) allow to differentiate between different types of trust and that the qualitative mix of cognitions and affections differs "across instances of trust" (p. 972). However, they do not discuss how trust dimensions can evolve as parties in a relationship incorporate new informational and affective elements. In other words, they only differentiate between emotional trust (i.e., relationships with more emotional content) and cognitive trust (i.e., relationships with more cognitive content) without speaking to the relative importance of these trust dimensions in the context of a relationship that progresses through time. Our analysis highlights how trust is dynamic throughout a cooperation relationship: its emotional and cognitive underpinnings evolve and interact in ways that continuously rearrange their relevance in the trust mix.

7. Conclusions and future research

Many civil society and accounting studies see trust in international cooperation relationships as eroded and replaced by highly regulated contracts, administrative codes, and stringent accountability. Trust appears to be no longer relevant as a governing principle of international cooperation relationships between NGOs and donors. Instead, our study emphasizes that trust has not been eroded and replaced but remains present in international cooperation. We unpack trust using a case study of a Southern NGO and illustrate how it involves two dimensions: an emotional dimension grounded in shared values and intrinsic motivations about the NGO's mission and a cognitive dimension anchored in checking and monitoring the NGO. The importance of each trust dimension in the donor-NGO relationship depends on the relationship stage. The emotional dimension is relatively more important early on when the relationship is being established, whereas the cognitive dimension dominates later on in the reporting and audit stage. In the other stages (e.g., project design, project implementation, funds renewal), the emotional and cognitive dimensions are equally relevant. Over time, both the NGO and the donor learn new cognitive and affective elements pertinent to their relationship, which feed into the cognitive and emotional trust dimensions. Throughout the relationship, the two dimensions interact and complement each other.

Our study has limitations. We use a single case study triangulated with interviews and information from the foreign aid chain. Our findings may not be generalizable to the larger NGO setting outside of Colombia. DREAM is quite representative of the Colombian human rights movement. Our observations lead us to think that our conclusions apply to other, similar, Colombian human rights NGOs. We need further studies to substantiate this belief.

We do not delve deeply into how specific elements (e.g., credibility, reputation, mutual learning, organizational maturity, relationship age) shape trust (Inkpen & Currall, 2004) nor how they interact with control. The management control literature on inter-organizational relationships has developed fruitful frameworks about the nexus between trust and control in for-profit settings (Inkpen & Currall, 2004; Langfield-Smith & Smith, 2003; van der Meer-Kooistra & Vosselman, 2000; Vélez et al., 2008). Future studies could explore how such frameworks can be applied in the foreign aid chain.

Finally, we do not deal with conditionalities that local NGOs face, specifically, power asymmetries, and North-South imbalances. DREAM, and other local NGOs, acknowledge these asymmetries and imbalances. Their need for resources makes them nevertheless participate in cooperation relationships: compliance and the duty to follow donor conditions are part of the game's rules. Our understanding of trust is situated within these conditionalities. We leave consideration of power asymmetries and North-South imbalances to future research. To explore these issues, researchers can turn to the development literature (Abrahamsen, 2004; Claeyé, 2014; Escobar, 2011; Gulrajani, 2011).

Funding

This work was supported by the Bourse d'Etudes Supérieures en Commerce et en Administration Humberto Santos; the Fonds de Recherche du Québec -Société et Culture (FRQSC) [Grant number 2021-B2Z-292506, 2021]; and Concordia University.

9. Data Statement

We are not specifying any data sets due to the confidentiality agreed with the organization where we undertook the case study, as well as to preserve the anonymity and confidentiality of the views expressed by the individual interviewees.

10. Changes to authorship

There has not been any change in authorship. Nelson Dueñas and Claudine Mangen are the two authors of the study.

CRediT authorship contribution statement

Nelson Javier Duenas Gil: Conceptualization, Methodology, Validation, Formal analysis, Investigation, Data curation, Project administration, Funding acquisition, Writing - original draft, Writing - review & editing. **Claudine Mangen:** Conceptualization, Validation, Formal analysis, Resources, Visualization, Supervision, Funding acquisition, Writing - original draft, Writing - review & editing.

Acknowledgements

We thank the editor, Ataur Belal, and two anonymous reviewers for constructive comments, Matt Bamber for commenting an earlier draft at the 4th Qualitative Accounting Research Symposium of University of Guelph, Jeffery Everett for discussions at the 2020 Critical Perspectives on Accounting Conference, and Matthäus Tekathen for helpful insights. Nelson Duenas thanks the Bourse d'Etudes Supérieures en Commerce et en Administration Humberto Santos, the Concordia University Graduate Doctoral Fellowship, and the Fonds de Recherche du Québec-Société et Culture (FRQSC) [Grant number 2021-B2Z-292506, 2021] for generous funding.

Appendix A Interviews and documentation

1. Interviews in Colombia

Role (Organization)	Experience in years	Record
National Executive Committee Member A (DREAM)	>30	Notes
National Executive Committee Member B (DREAM)	>20	Notes
Project Coordinator (DREAM)	15	Audio recorded
Administrative & Financial Manager (DREAM)	4	Audio recorded
Statutory Auditor (DREAM)	15	Notes
Accountant (DREAM)	12	Audio recorded
Administrative Assistant (DREAM)	13	Audio recorded
Accounting Assistant 1 (DREAM)	1.5	Audio recorded
Accounting Assistant 2 (DREAM)	29	Audio recorded
Project Coordinator Sister Organization (DREAM)	2	Audio recorded
Former Executive Member (Formerly DREAM)	16	Notes
High-level officer (Northern NGO branch)	18	Notes
Audit Partner (Audit firm of cooperation projects)	30	Audio recorded
Project Implementation (Northern NGO branch)	16	Audio recorded

Appendix A (*continued*)

Role (Organization)	Experience in years	Record
Administrative & Financial Coordinator (Northern NGO branch)	20	Notes
Administrative & Financial Coordinator (Local organization)	15	Notes
Financial Manager (Northern NGO branch)	10	Notes
Project Coordinator (Local organization)	21	Audio recorded
Administrative Coordinator (Northern NGO branch)	4	Audio recorded
Auditor (Audit firm of cooperation projects)	10	Audio recorded
Auditor (Audit firm of cooperation projects)	14	Audio recorded
Program Officer (Northern NGO branch)	3	Audio recorded
Auditor (Audit firm of cooperation projects)	3	Audio recorded
Auditor (Audit firm of cooperation projects)	5	Audio recorded
Accountant (Local organization)	4	Audio recorded
Project Formulation (Northern NGO branch)	5	Audio recorded

2. Interviews in Canada

Role (Organization)	Experience in years	Record
Finance (Northern NGO, Poverty Reduction)	2	Audio recorded
Compliance (Northern NGO, Children Advocacy)	17	Audio recorded
Budgeting (Northern NGO, Children Advocacy)	7	Audio recorded
Consultant & former NGO manager (Various Northern NGOs)	22	Audio recorded
Advisory (Northern NGO, Poverty Reduction)	1	Audio recorded
Communications (Northern NGO, Poverty Reduction)	2	Notes
Program Coordinator (Various Northern NGOs)	5	Audio recorded
Consultant (Management Consulting Firm for NGOs)	4	Notes
Project Administrative Officer (Northern NGO)	11	Audio recorded
Program Officer (Various Northern NGOs)	8	Notes

3. Reviewed documentation

Donors' publicly available information

Cooperation Agreement Templates
Terms of Reference & Funding Conditions
Administrative & Financial Formats
Guidelines for Submission of Funding Requests
Guidelines for Narrative and Financial Reporting
Audit Guidelines
Transparency Guidelines
Call for Proposals
Strategy Plans

DREAM

Archival & Accounting records
Administrative and Accounting Procedures & Formats
Budgets & Financial Reports to the donors
Financial Statements
Audit Reports
Narrative Reports
Project Proposals

Cooperation Agreements
E-mail correspondence
Internal Control Policies
Procedures and functions manuals
Organizational charter
Risk Management Program
Online publications
Annual Work Plan
Employment contracts

Appendix B. Interview protocol

Preliminaries before an interview

Presentation of the study: Although the participant was introduced to the purpose of the project in the phase of contacting potential individuals, remember to start the session by introducing yourself and explaining the purpose of the project, its context (part of a Ph.D. research proposal), as well as your interest in it as a researcher.

Objective and overview of the interview: Present the interview's purpose and what will be done with the collected data (e.g., improving knowledge about the field, refining concepts and relationships).

In addition, explain the overall content of the interview. It has a first, brief section with specific questions regarding the participant's experience in the field (e.g., positions held, organizations worked with). Then there is a second, larger section guided by open questions related to specific aspects of the donor-NGO relationship, management and control/execution of international cooperation projects.

Permission of interviewee**:** Explain that, if the interviewee agrees, the entire interview will be audio-recorded and transcribed later on. Mention that this is done to have the opportunity to better assess objectively the information provided and to listen carefully during the interview. Ask for permission to record the interview. Take the opportunity to address pending issues regarding the consent form (e.g., signatures, copies.), which should have been sent to the participant before the interview. The consent form should explain that confidentiality is assured to each participant and that no data will be associated with any individual or organization. Invite the interviewee to sign the consent form. If the interviewee does not sign the consent form or manifests any discomfort with their participation, do not proceed with the interview.

Remind the participant that the study has academic purposes only. Also, *explain their right to withdraw from the study at any point in time.*

In addition, explain all aspects of confidentiality and information security (storage, coding), emphasizing that only you, as the main researcher, will link what is said in the interview with the interviewee's identity. Explain that the interview is anonymous.

Semi-structured interview

This is a guide to the questions that may be asked in the interview, and it is by no means exhaustive. Accordingly, not all the questions here should be asked, and questions that are not included may be asked. Each interview develops in its way, according to the profile and inputs of the interviewee.

Remember to be respectful and empathetic at all times.

a. Experience in the field

How long have you been working on the organization? How long have you been associated with international cooperation, and what are the positions held/areas of work?

a. Specific aspects of the donor-NGO relationship

On management controls (opening questions)

How has been your experience working with international cooperation projects, especially matters related to project management and compliance?

From your experience, what are the usual control systems required by the donor in a typical project? What are the criteria used to design or choose controls?

What is your opinion of the management approaches and controls required by the donor? How does the organization react to controls?

Can you give me concrete examples of how the controls/accountability mechanisms are usually deployed/implemented in projects?

How has the adoption of control, accountability and management practices, as part of project implementation, affected the entity and its organizational development?

On compliance and other aspects of the donor-NGO relationship

Can you give me examples of unfortunate situations/misunderstandings between the donor and the organization related to divergences in management/control practices?
Can you give me examples of cases where the relationship between the donor and the organization has been strained because of unfortunate, negative events?
How is the relationship with donors that you have worked with for several years/longstanding relationship?
What have been the elements that have guaranteed a stable, longstanding relationship with the donors?
How is the usual approach when requesting/accepting assistance from a donor?
How useful and adequate has been the training in management practices offered by the donor?
In your opinion, what is the most crucial element in the donor-NGO relationship to guarantee project success?
Have there been disagreements between the organization and the donor related to project design, management, and execution? Could you share some experiences?

Closing questions

How do you foresee the future of the international development field in general?
What do you consider should be the role of control in international cooperation projects?
What are your hopes for the donor-NGO relationship in the future?
Is there anything I have not asked about your experience in this area that you would like to tell me?
Do you know other people who could be interested in sharing their experiences and perspectives on this issue?

Appendix C DREAM's basic logical framework matrix (the Logframe)

DREAM's logframe is a grid that includes assumptions, goals, products, results and activities, measured by indicators and means of verification. It is essential in any funding application in international cooperation and development.

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Assumptions
Expected impact: Explanation of the long-term effects that the NGO wants to contribute to, directly or indirectly, through the project.	Description of how the project has contributed to the expected impact.	Information that shows project progress relative to impact indicators (i.e., secondary sources like studies). It is common to make specific evaluations ex-post to establish impact.	Important events, conditions or decisions outside of NGO control and necessary to progress towards an impact.
Expected objective: Explanation of the intended effect of project implementation, with one single project objective being recommended.	Description of how the project is achieving or has achieved its objective, which includes details of quantity, quality, and time.	Information that shows project progress relative to objective indicators.	Important events, conditions or decisions outside of NGO control and necessary to meet the objective.
Product: Explanation of the direct product to be obtained from project activities. It must always be possible to observe whether a result has been produced or not.	Description of how the project produces or has produced expected products, which includes details of quantity, quality, and time.	Information and methods that show product obtainment.	Important events, conditions or decisions outside of NGO control and necessary to obtain the product.
Activities Each expected result requires undertaking activities, which need to be identified for the first X months of the project.			
Flow Activities should result in products; products should lead towards fulfilling the objective; the objective should contribute to the expected impact.			

Appendix D. General conditions in a cooperation agreement

This Appendix displays excerpts from donor agreement templates and terms of reference.

1. **NNGO 2**

Requirements for a partnership with Donor X

X.1 Assessment of partner

This is the gathering of relevant information regarding a potential partner and using that information to make a decision on whether it qualifies to be a partner or not. The assessment targets three main areas;

Identity of the Civil Society Organization in relation to Donor X's vision, mission, goals and values. Are we compatible?
Programmatic fit with Donor X's work.
Capacity – current and willingness to acquire more.

This process takes place in different ways and at different times. For continuing partnerships, assessments will be informed to a large extent by the quality of the previous partnership, especially information from the monitoring log, while for new partners, it may take a combination of some or all of the following methods:

Having one-on-one discussions/interviews
Document review (e.g., registration certificate, audited accounts, reports/evaluations/studies)
Seeking references/recommendations from other partners/donors
Field visits to see how the organization operate and gather information from stakeholders
Participation in the organization's forums

X.3 Assessment of partners' capacity and capacity building plan

The main objective of the capacity assessment is to analyze the existing capacity strengths and weaknesses to build on the capacity assets and address the gaps by formulating a capacity development plan to make the organization perform effectively and efficiently, set and achieve objectives, solve problems and deliver better results. It is also important to note that capacity building is a process that cannot be accomplished within a short span of time. During the initial instance of the partner assessment to fit the program, an assessment serves as an input to capacity building needs. The capacity assessment that is performed after signing the contract serves as a baseline.

The partner capacity assessment findings are the driving force behind capacity development plan/proposal. This is a combined initiative developed to deliver prioritized responses identified by both parties (Partner and Donor X). Therefore, after the plan is developed, a mutual agreement is signed, indicating the responsibility drawn in line with the agreement of cooperation. The partner jointly collaborates with Donor X to implementing the plan. If a partner requires an external facilitator, Donor X may be required to identify potential resource personnel or even act as a resource person.

X.4 Monitoring

Monitoring is the activity of following up on activities, results and financial situation. Monitoring is required in order for Donor X to uphold its accountability internally, towards rights holders, back donors and the general public.

Donor X, stakeholders and providers of services such as auditors shall be granted access to the organization, documentation, supported projects and stakeholders for field visits, participation in activities and control.

Donor X shall communicate their intentions and purpose clearly and timely in order for the partner organization to prepare appropriately for the visit.

Reports from field visits and control activities by Donor X or service providers should always be sent to the partner organization for information and to give the opportunity to add or correct information.

4.13 Reports from partner organizations

Annual and Final Reports shall be submitted to Donor X in accordance with the agreement. It consists of a narrative and a financial part. The narrative report must be analytical and special emphasis should be on the following:

- Fulfilment of outcomes and impacts.
- Deviations from plans and goals
- Lessons learned from the work by the Organisation
- Future adjustments to the activities and expected results in the Application.

The financial accounts are to follow the same disposition as the approved budget. Comments shall be provided on deviations higher than 10% between outcome and budget.

2. **NNGO 5**

X.1 The recipient organization agrees: 1) To carry out the activities described in the Work Plan and Budget (attached hereto) and their updates related to the subsequent delivery of funds in tranches; 2) Deliver quarterly reports to the Steering Committee; and 3) Deliver audited annual statements [income statement and balance sheets]. [...] The funds provided in compliance with this Agreement will be used to produce the results specified in its annual performance goals.

X.2 The recipient organization agrees to meet the performance objectives contained in Section X. If the recipient organization does not fulfill its responsibilities specified in article X.1 or does not reach at least 70% of any of the performance objectives established for a given year, the Steering Committee will have reason to suspend any further support.

3. **NNGO 6**

About formulating objectives and indicators:

The project objective(s) have to be formulated such that they are achievable by the end of the funding period. Therefore, they should clearly and realistically describe the effects that are to be achieved by the end of that period (as a rule as intended changes in the lives/work of the direct target groups or project beneficiaries).

The project objectives have to be verifiable. They must, therefore, precisely describe, for example, the number of people, groups or communities in which the envisaged change is to become visible.

The task of those responsible for project implementation is to ascertain both during the project and on its completion whether the intended changes have taken place, in other words, whether the project objectives have been achieved. Therefore, it is generally necessary to establish indicators by which achievement of the objectives can be observed and measured.

References

AbouAssi, K., & Trent, D. L. (2016). NGO accountability from an NGO perspective: Perceptions, strategies, and practices. *Public Administration and Development, 36*(4), 283–296. https://doi.org/10.1002/pad.1764.

Abrahamsen, R. (2004). The power of partnerships in global governance. *Third World Quarterly, 25*(8), 1453–1467. https://doi.org/10.1080/0143659042000308465.

Adobor, H. (2005). Trust as sensemaking: The microdynamics of trust in interfirm alliances. *Journal of Business Research, 58*(3), 330–337. https://doi.org/10.1016/S0148-2963(03)00077-8.

Agyemang, G., O'Dwyer, B., & Unerman, J. (2019). NGO accountability: Retrospective and prospective academic contributions. *Accounting, Auditing & Accountability Journal, 32*(8), 2353–2366. https://doi.org/10.1108/AAAJ-06-2018-3507.

Agyemang, G., O'Dwyer, B., Unerman, J., & Awumbila, M. (2017). Seeking "conversations for accountability": Mediating the impact of non-governmental organization (NGO) upward accountability processes. *Accounting, Auditing & Accountability Journal, 30*(5), 982–1007. https://doi.org/10.1108/AAAJ-02-2015-1969.

Alvesson, M., & Sandberg, J. (2011). Generating research questions through problematization. *The Academy of Management Review, 36*(2), 247–271. https://doi.org/10.5465/amr.2009.0188.

Amoako, I. O. (2019). Trust in interorganisational relationships. In I. O. Amoako (Ed.), Trust, institutions and managing entrepreneurial relationships in Africa: An SME perspective (pp. 67–102). Springer International Publishing. https://doi.org/10.1007/978-3-319-98395-0_3.

Bebbington, A. (2005). Donor–NGO relations and representations of livelihood in nongovernmental aid chains. *World Development, 33*(6), 937–950. https://doi.org/10.1016/j.worlddev.2004.09.017.

Becker, A. (2018). An experimental study of voluntary nonprofit accountability and effects on public trust, reputation, perceived quality, and donation behavior. *Nonprofit and Voluntary Sector Quarterly, 47*(3), 562–582. https://doi.org/10.1177/0899764018756200.

Becker, A., Boenigk, S., & Willems, J. (2020). In nonprofits we trust? A large-scale study on the public's trust in nonprofit organizations. *Journal of Nonprofit & Public Sector Marketing, 32*(2), 189–216. https://doi.org/10.1080/10495142.2019.1707744.

Bijlsma-Frankema, K., & Costa, A. C. (2005). Understanding the trust-control Nexus. *International Sociology, 20*(3), 259–282. https://doi.org/10.1177/0268580905055477.

Brighenti, A. M. (2016). Antonio Gramsci's theory of the civil society. In S. Moebius, F. Nungesser, & K. Scherke (Eds.), Handbuch Kultursoziologie (pp. 1–7). Springer Fachmedien Wiesbaden. https://doi.org/10.1007/978-3-658-08000-6_72-1

Burger, R., & Seabe, D. (2014). NGO accountability in Africa. In E. Obadare (Ed.), The handbook of civil society in Africa (pp. 77–91). Springer. https://doi.org/10.1007/978-1-4614-8262-8_6

Buttigieg, J. A. (1995). Gramsci on civil society. Boundary 2, 22(3), 1–32. https://doi.org/10.2307/303721.

Cazenave, B., & Morales, J. (2021). NGO responses to financial evaluation: Auditability, purification and performance. Accounting, Auditing & Accountability Journal, (ahead-of-print). https://doi.org/10.1108/AAAJ-01-2020-4397.

Centre for Civil Society. (2006). Report on activities 2005-2006. The London School of Economics and Political Science, 44. http://eprints.lse.ac.uk/id/eprint/29398.

Claeyé, F. (2014). *Managing Nongovernmental Organizations: Culture, Power and Resistance*. Routledge.

Coleman, J. S. (1994). *Foundations of social theory*. Harvard University Press.

Collier, P. M. (2001). The power of accounting: A field study of local financial management in a police force. *Management Accounting Research, 12*(4), 465–486. https://doi.org/10.1006/mare.2001.0157.

Cooley, A. (2010). Outsourcing authority: How project contracts transform global governance networks. In D. D. Avant, M. Finnemore, & S. K. Sell (Eds.), *Who governs the globe?* (pp 238–265). Cambridge University Press. https://doi.org/10.1017/CBO9780511845369.010.

Coslor, E., & Spaenjers, C. (2016). Organizational and epistemic change: The growth of the art investment field. *Accounting, Organizations and Society, 55*, 48–62. https://doi.org/10.1016/j.aos.2016.09.003.

Dann, P., & Sattelberger, J. (2015). The concept of accountability in international development co-operation. *Development Co-Operation Report, 2015*, 67–74. https://doi.org/10.1787/dcr-2015-11-en.

Das, T. K., & Teng, B.-S. (2001). Trust, control, and risk in strategic alliances: An integrated framework. *Organization Studies, 22*(2), 251–283. https://doi.org/10.1177/0170840601222004.

Davenport, E., & Low, W. (2013). From trust to compliance: Accountability in the fair trade movement. *Social Enterprise Journal, 9*(1), 88–101. https://doi.org/10.1108/17508611311330028.
Davis, J.-M., Henson, S., & Swiss, L. (2020). In INGOs we trust? How individual determinants and the framing of INGOs influences public trust. *Development in Practice, 30*(6), 809–824. https://doi.org/10.1080/09614524.2020.1801593.
Denscombe, M. (2014). *The good research guide: For small-scale social research projects*. McGraw-Hill Education (UK).
Dewi, M. K., Manochin, M., & Belal, A. (2019). Towards a conceptual framework of beneficiary accountability by NGOs: An Indonesian case study. *Critical Perspectives on Accounting, 102130*. https://doi.org/10.1016/j.cpa.2019.102130.
Diallo, A., & Thuillier, D. (2005). The success of international development projects, trust and communication: An African perspective. *International Journal of Project Management, 23*(3), 237–252. https://doi.org/10.1016/j.ijproman.2004.10.002.
Dougherty, C. N. (2019). Trust and transparency: Accreditation and impact reporting by Canadian charities. *Canadian Journal of Nonprofit and Social Economy Research, 10*(1), Article 1. https://doi.org/10.22230/cjnser.2019v10n1a273.
Eikås, M., & Selle, P. (2002). A contract culture even in Scandinavia. In U. Ascoli & C. Ranci (Eds.), *Dilemmas of the welfare mix: The new structure of welfare in an era of privatization* (pp. 47–75). US: Springer. https://doi.org/10.1007/978-1-4757-4992-2_3.
Elbers, W., Knippenberg, L., & Schulpen, L. (2014). Trust or control? Private development cooperation at the crossroads. *Public Administration and Development, 34*(1), 1–13. https://doi.org/10.1002/pad.1667.
Engdahl, E., & Lidskog, R. (2014). Risk, communication and trust: Towards an emotional understanding of trust. *Public Understanding of Science, 23*(6), 703–717. https://doi.org/10.1177/0963662512460953.
Escobar, A. (2011). *Encountering development: The making and unmaking of the third world*. Princeton University Press.
Evans, B., Richmond, T., & Shields, J. (2005). Structuring neoliberal governance: The nonprofit sector, emerging new modes of control and the marketisation of service delivery. *Policy and Society, 24*(1), 73–97. https://doi.org/10.1016/S1449-4035(05)70050-3.
Foley, M. W., & Edwards, B. (1996). The paradox of civil society. *Journal of Democracy, 7*(3), 38–52. https://doi.org/10.1353/jod.1996.0048.
Frederiksen, M. (2016). Divided uncertainty: A phenomenology of trust, risk and confidence. *Trust, Organizations and Social Interaction.*. https://doi.org/10.4337/9781783476206.
Gambetta, D. (1988). Trust: Making and breaking cooperative relations. B. Blackwell.
Goncharenko, G. (2019). The accountability of advocacy NGOs: Insights from the online community of practice. *Accounting Forum, 43*(1), 135–160. https://doi.org/10.1080/01559982.2019.1589901.
Gulrajani, N. (2011). Transcending the Great Foreign Aid Debate: Managerialism, radicalism and the search for aid effectiveness. *Third World Quarterly, 32*(2), 199–216. https://doi.org/10.1080/01436597.2011.560465.
Gundlach, G. T., & Cannon, J. P. (2010). "Trust but verify"? The performance implications of verification strategies in trusting relationships. *Journal of the Academy of Marketing Science, 38*(4), 399–417. https://doi.org/10.1007/s11747-009-0180-y.
Hammersley, M., & Atkinson, P. (2007). *Ethnography: Principles in practice*. Taylor & Francis.
Hardin, R. (2002). *Trust and trustworthiness*. Russell Sage Foundation.
Havrda, M., & Kutílek, P. (2010). Accountability 2.0—In search for a new approach to international non-governmental organisations' accountability. In J. Steffek & K. Hahn (Eds.), Evaluating transnational NGOs: Legitimacy, accountability, representation (pp. 157–178). Palgrave Macmillan UK. https://doi.org/10.1057/9780230277984_7
Hielscher, S., Winkin, J., Crack, A., & Pies, I. (2017). Saving the moral capital of NGOs: Identifying one-sided and many-sided social dilemmas in NGO accountability. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations, 28*(4), 1562–1594. https://doi.org/10.1007/s11266-016-9807-z.
Hoffman, A. (2002). A conceptualization of trust in international relations. *European Journal of International Relations, 8*(3), 375–401. https://doi.org/10.1177/1354066102008003003.
Indepaz. (2021). Líderes sociales y defensores de Derechos Humanos asesinados en 2020 – Indepaz. http://www.indepaz.org.co/lideres/. Accessed April 26, 2021.
Inkpen, A. C., & Currall, S. C. (2004). The coevolution of trust, control, and learning in joint ventures. *Organization Science, 15*(5), 586–599. https://doi.org/10.1287/orsc.1040.0079.
Jagd, S., & Fuglsang, L. (2016). Studying trust as process within and between organizations. *Trust, Organizations and Social Interaction*. https://doi.org/10.4337/9781783476206.00008.
Johnson, D., & Grayson, K. (2005). Cognitive and affective trust in service relationships. *Journal of Business Research, 58*(4), 500–507. https://doi.org/10.1016/S0148-2963(03)00140-1.
Keating, V. C., & Thrandardottir, E. (2017). NGOs, trust, and the accountability agenda. *The British Journal of Politics and International Relations, 19*(1), 134–151. https://doi.org/10.1177/1369148116682655.
Kozlowski, S. W. J., Chao, G. T., Grand, J. A., Braun, M. T., & Kuljanin, G. (2013). Advancing multilevel research design: Capturing the dynamics of emergence. *Organizational Research Methods, 16*(4), 581–615. https://doi.org/10.1177/1094428113493119.
Langfield-Smith, K., & Smith, D. (2003). Management control systems and trust in outsourcing relationships. *Management Accounting Research, 14*(3), 281–307. https://doi.org/10.1016/S1044-5005(03)00046-5.
Langley, A. (1999). Strategies for theorizing from process data. *Academy of Management Review, 24*(4), 691–710. https://doi.org/10.5465/amr.1999.2553248.
Lewicki, R., & Bunker, B. (1996). Developing and maintaining trust in working relations. In Trust in organizations: Frontiers of theory and research (pp. 114–139). https://doi.org/10.4135/9781452243610.n7.
Lewis, J. D., & Weigert, A. (1985). Trust as a social reality. *Social Forces, 63*(4), 967–985. https://doi.org/10.1093/sf/63.4.967.
Luhmann, N. (1979). *Trust and power: Two works*. Wiley.
Malkamäki, K., Ikonen, M., & Savolainen, T. (2016). Process of trust building: A case study in the management system context. *Trust, Organizations and Social Interaction*. https://doi.org/10.4337/9781783476206.00017.
Martinez, D. E., & Cooper, D. J. (2017). Assembling international development: Accountability and the disarticulation of a social movement. *Accounting, Organizations and Society, 63*, 6–20. https://doi.org/10.1016/j.aos.2017.02.002.
Mawdsley, E., Townsend, J. G., & Porter, G. (2005). Trust, accountability, and face-to-face interaction in North-South NGO relations. *Development in Practice, 15*(1), 77–82. https://doi.org/10.1080/0961452052000321613.
Mayer, R. C., Davis, J. H., & Schoorman, F. D. (1995). An integrative model of organizational trust. *Academy of Management Review, 20*(3), 709–734. https://doi.org/10.5465/amr.1995.9508080335.
McAllister, D. J. (1995). Affect- and cognition-based trust as foundations for interpersonal cooperation in organizations. *Academy of Management Journal, 38*(1), 24–59. https://doi.org/10.5465/256727.
Mehrpouya, A., & Salles-Djelic, M.-L. (2019). Seeing like the market; exploring the mutual rise of transparency and accounting in transnational economic and market governance. *Accounting, Organizations and Society, 76*, 12–31. https://doi.org/10.1016/j.aos.2019.01.003.
Miles, M. B., Huberman, A. M., & Saldana, J. (2013). *Qualitative data analysis: A methods sourcebook*. SAGE Publications.
Misztal, B. A. (1996). *Trust in modern societies: The search for the bases of social order*. Polity Press.
Möllering, G. (2001). The nature of trust: From Georg Simmel to a theory of expectation interpretation and suspension. *Sociology, 35*(2), 403–420. https://doi.org/10.1177/S0038038501000190.
Möllering, G. (2005). Rational, institutional and active trust: Just do it!? In K. Bijlsma-Frankema & R. Klein Woolthuis, Trust under pressure (p. 3795). Edward Elgar Publishing. https://doi.org/10.4337/9781845427962.00006.
Nooteboom, B. (2002). *Trust: Forms, foundations, functions, failures and figures*. Edward Elgar Publishing.
Nooteboom, Bart (2011). The dynamics of trust: Communication, action and third parties. *Comparative Sociology, 10*(2), 166–185. https://doi.org/10.1163/156913311X566553.

O'Neill, O. (2014). Trust, trustworthiness and accountability. In Capital failure: Rebuilding trust in financial services (pp. 172–189). OUP Oxford.
Pardo, D. (2019, December 30). Los asesinatos de líderes sociales que ensombrecieron la Navidad en Colombia. BBC News Mundo. https://www.bbc.com/mundo/noticias-america-latina-50942881.
Phillips, S. D. (2012). Canadian leapfrog: From regulating charitable fundraising to co-regulating good governance. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations, 23*(3), 808–829. https://doi.org/10.1007/s11266-011-9237-x.
Poppo, L., & Zenger, T. (2002). Do formal contracts and relational governance function as substitutes or complements? *Strategic Management Journal, 23*(8), 707–725. https://doi.org/10.1002/smj.249.
Power, M. (1994). The audit explosion. *Demos*.
Power, M. (1997). *The audit society: Rituals of verification*. Oxford University Press.
Prakash, A., & Gugerty, M. K. (2010). Trust but verify? Voluntary regulation programs in the nonprofit sector. *Regulation & Governance, 4*(1), 22–47. https://doi.org/10.1111/j.1748-5991.2009.01067.x.
Reinhardt, G. Y. (2009). Matching donors and nonprofits: The importance of signaling in funding awards. *Journal of Theoretical Politics, 21*(3), 283–309. https://doi.org/10.1177/0951629809103965.
Sako, M. (1992). *Price, quality and trust: Inter-firm relations in Britain and Japan*. Cambridge University Press.
Savolainen, T., & Ikonen, M. (2016). Process dynamics of trust development: Exploring and illustrating emergence in the team context. *Trust, Organizations and Social Interaction.*. https://doi.org/10.4337/9781783476206.00022.
Seal, W., & Vincent-Jones, P. (1997). Accounting and trust in the enabling of long-term relations. *Accounting, Auditing & Accountability Journal, 10*(3), 406–431. https://doi.org/10.1108/09513579710178133.
Simmel, G., & Wolff, K. H. (1964). *The sociology of Georg Simmel*. Macmillan Company: Free Press of Glencoe.
Sloan, P., & Oliver, D. (2013). Building trust in multi-stakeholder partnerships: Critical emotional incidents and practices of engagement. *Organization Studies, 34*(12), 1835–1868. https://doi.org/10.1177/0170840613495018.
Spradley, J. P. (2016). *Participant observation*. Waveland Press.
Swift, T. (2001). Trust, reputation and corporate accountability to stakeholders. *Business Ethics: A European Review, 10*(1), 16–26. https://doi.org/10.1111/1467-8608.00208.
Taylor, R. (2010). *Third sector research*. Springer Science & Business Media.
Tremblay-Boire, J., Prakash, A., & Gugerty, M. K. (2016). Regulation by reputation: Monitoring and sanctioning in nonprofit accountability clubs. *Public Administration Review, 76*(5), 712–722. https://doi.org/10.1111/puar.12539.
van der Meer-Kooistra, J., & Vosselman, E. G. J. (2000). Management control of interfirm transactional relationships: The case of industrial renovation and maintenance. *Accounting, Organizations and Society, 25*(1), 51–77. https://doi.org/10.1016/S0361-3682(99)00021-5.
Van Maanen, J. (2011). *Tales of the field: On writing ethnography* (2nd ed.). University of Chicago Press.
van Zyl, H., & Claeyé, F. (2019). Up and down, and inside out: Where do we stand on NGO accountability?. *The European Journal of Development Research, 31*(3), 604–619. https://doi.org/10.1057/s41287-018-0170-3.
Vélez, M. L., Sánchez, J. M., & Álvarez-Dardet, C. (2008). Management control systems as inter-organizational trust builders in evolving relationships: Evidence from a longitudinal case study. *Accounting, Organizations and Society, 33*(7), 968–994. https://doi.org/10.1016/j.aos.2008.02.006.
Wallace, T. (2004). NGO dilemmas: Trojan horses for global neoliberalism? Socialist Register, 40. https://socialistregister.com/index.php/srv/article/view/5818.
Wenar, L. (2006). Accountability in international development aid. *Ethics & International Affairs, 20*(1), 1–23. https://doi.org/10.1111/j.1747-7093.2006.00001.x.
Williamson, O. E. (1993). Calculativeness, trust, and economic organization John M. Olin Centennial Conference in Law and Economics at the University of Chicago. Journal of Law & Economics, 36(1-Part 2), 453–486. https://heinonline.org/HOL/P?h=hein.journals/jlecono36&i=459.
Yang, C., Northcott, D., & Sinclair, R. (2017). The accountability information needs of key charity funders. *Public Money & Management, 37*(3), 173–180. https://doi.org/10.1080/09540962.2017.1281649.
Yates, D., Belal, A. R., Gebreiter, F., & Lowe, A. (2021). Trust, accountability and 'the Other' within the charitable context: U.K. service clubs and grant-making activity. *Financial Accountability & Management*. https://doi.org/10.1111/faam.12281.