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Accountability and accounting in the NGO field comprising the UK and Africa – A Bordieusian analysis

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ABSTRACT

The main purpose of this paper, and its main contribution, is to develop an understanding of accounting and accountability practices and perceptions in NGOs operating in Africa. It draws upon a broad set of Bourdieu's concepts, comprising field, capital, doxa and habitus alongside the use of grounded theory methods to code and categorise the empirical data. Data was collected from eleven NGOs, selected to provide a comparative set, encompassing national, NGO type and religious affiliation. A contextual field analysis revealed the dominance of Northern NGOs, resulting from their ownership and control of capital, in influencing accountability perceptions and the importance of legitimacy. An organisational analysis revealed the importance of habitus and doxa underpinning conceptions and practices of accountability and accounting, to emerge. It also enabled the identification of 'existential doxa' and 'accountability doxa' which provided the link between the field and the accountability habitus to be understood. The resulting understanding explains accounting and accountability practices as resulting from strategies adopted in response to the accountability habituses, underpinned by doxa, which themselves are responses to the contexts with in which the NGOs operate. The context comprises the field within which NGOs struggle for capital resources, alongside existential choices made by the NGOs themselves.

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1. Introduction and background

NGOs play an extremely important role in developing countries in general and in sub-Saharan Africa in particular. They are often more active than the formal public sector in providing a wide range of services in areas with limited financial resources. The structure of the NGO field is complex with funds flowing from donors, often via NGOs based in the North, Northern governments and the local public sector, who are themselves often substantially funded by Northern NGOs and governments. In such a complex structure accountability is inevitably complex but also of great importance.

Ebrahim (2003, p. 191) suggested that NGO accountability is complex and multidimensional. He further suggested that it is 'relational in nature and is constructed through inter and intraorganisational relationships'. Unerman and O'Dwyer (2006) and O'Dwyer and Unerman (2008) develop this further to characterise hierarchical and holistic accountability. Hierarchical accountability is 'short-term in orientation and favours accountability to those stakeholders who control access to key resources' (O'Dwyer & Unerman, 2008, p. 803). Holistic accountability which incorporates a broad range of other organisations, individuals and the environment, comprises qualitative and quantitative practices based on the long-term impact. Such an approach recognises the importance of downward accountability towards service beneficiaries and

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broader accountability for the social impacts on other organisations, individuals and the wider environment (Ebrahim, 2005; O'Dwyer & Unerman, 2007). Again, developing the work of Ebrahim (2005), Unerman and O'Dwyer (2006) introduce the concept of identity accountability. This 'represents a means by which managers (or activists) running organisations take responsibility for shaping their organisational mission and values ...and for assessing their performance in relation to their goals', (Unerman & O'Dwyer, 2006, p. 356).

Although these approaches taken together are useful and certainly more encompassing than mere upward, functional accountability, they still tend to view accountability itself as an objective phenomenon, with an emphasis on procedures and processes external to the organisational participants. Shenkin and Coulson (2007, p. 297) suggested that in the broader accountability research this strand of research characterised accountability as 'a formal and administered relation or set of practices. When formalised, the communicative practices associated with accountability tend to be described in procedural terms'. They further note that, in contrast, 'other strands of contemporary research have shown that accountability and its construction resembles a more intuitive, organic, or "reflexive" practice...it is assumed that accountability continually evolves in line with (and with the intention of reflecting) extant systems of social, political and cultural communication.' In the broader accountability literature these more subjective conceptions of accountability have been exhorted by such researchers as Roberts (1991, 2009), Messner (2009) and McKernan (2012). Although, within the NGO accountability literature this approach has been adopted by a few researchers such as Shenkin and Coulson (2007) and O'Leary (2017) it is still an undeveloped area. The approach adopted in the current research views accountability more subjectively as something which is perceived and ascribed meaning by participants. This in turn will influence their subsequent actions and therefore the accountability and accounting processes that are undertaken in the NGOs. Bourdieu's theoretical approach is of particular use to such research as it relates individuals' perceptions and meanings to their practices and in turn relates these to a broader organisational and societal analysis of the context within which participants exist.

There is a small but developing accounting research literature using Bourdieu which establishes the relevance of his concepts of field, capital and habitus to accountability and accounting (Oakes, Townley, & Cooper, 1998, Ramirez, 2001, Goddard, 2004, Neu, 2006, Rahaman, Everett, & Neu, 2007, Shenkin & Coulson, 2007, Xu & Xu, 2008, Baxter & Chua, 2008, Neu et al., 2008). There is also an emerging literature on the use of Bourdieu to research accountability in NGOs. Shenkin and Coulson (2007) argue that Bourdieu's core interest – the relation between a discursive field and a political habitus in terms of the distribution of capital – can be used to address the problems noted with procedural forms of accountability. Ebrahim (2005, 2009) critiques normative approaches to accountability which can mask the realities of social structure and the relations of power that underlie them. He calls for more empirical work in which accountability is seen as a social construct. Such research would provide "thick description" and interpretation that might enable us better to understand how social regimes of accountability actually operate. Ebrahim (2009) draws upon some of Bourdieu's concepts, particularly social and symbolic capital, to achieve such an understanding of accountability in NGOs. Bell, Hoque, and Ochoki Nyamori (2009) use the concept of field to theorise on the way social space is organized and the nature of relationships between social organisations or agents in these organisations. Dewi, Manochin, and Belal (2019) study the habitus of volunteers and social and cultural capitals in the field of volunteering to elaborate on the socialising dimension of accountability to beneficiaries. However, Malsch, Gendron, and Grazzini (2011) suggest that researchers using the concepts of field and capital alone and omit consideration of habitus from empirical studies, may not realize the full benefits of Bourdieu's framework. Only one study of accountability in NGOs (Kuruppu & Lodhia, 2019) adopts a fuller Bourdieusian framework but this is limited to one NGO case study in Sri Lanka.

The purpose of this current paper is to develop an understanding of accounting and accountability in NGOs operating in Africa and to acquire empirical knowledge of these phenomena. To achieve this use is made of Bourdieu's theoretical framework to inform an empirical study of a broad set of NGO case studies. This approach contends that it is not possible to understand African NGO accounting and accountability without consideration of the whole NGO field including Northern NGOs. A principal advantage of using Bourdieu's concepts is that his framework enables such a consideration. This was achieved by empirical research in a number of NGOs in the UK and Africa.

This study contributes to our understanding of accounting and accountability practices and perceptions of NGOs operating in Africa by providing an explanation of how and why different NGOs develop different practices. A full Bourdieusian analysis comprising field analysis, capital and habitus contributes to a rigorous understanding of the relationships between accountability perceptions and accounting practices within a complex context. It provides a coherent understanding at the level of the individual practitioner, the organisation and the entire field. Habitus was found to be at the core of understanding perceptions and practices. It provided an explanation of how perceptions of accountability are enacted as organisational practices in the form of organisational strategies and accounting practices. In doing so it extends prior subjective approaches to accountability by proving a direct and inextricable link between perceptions and practices. Accountability habitus was underpinned in most cases by 'accountability doxa' which, in turn, emanated from the context within which the NGOs existed. The most influential aspect of the context was the amount of symbolic capital that each NGO could acquire, and legitimacy was the principal currency of this symbolic capital. The specific form of legitimacy, closely related to New Public Management (NPM) and accounting practices, became the currency due to the economic and cultural power held by rich Northern NGOs. It is this holistic approach, provided by the Bourdieusian framework, that provides the main contribution to understanding accountability in NGOs.

However, the analysis of the NGO field also contributes to a fuller application of Bourdieu's theories. It was clear that the concept of habitus needs to be enhanced to incorporate a moral/ethical dimension. It was also clear that Bourdieu has underestimated the importance of rational strategic decision making. Organisations could and did make decisions which are more informed by their 'existential doxa' than by 'accountability doxa' alone. Nor do they always conform to the acquisition of capital in the field. Although NPM ideology and practices were extremely influential in the field and informed both symbolic and cultural capital, some organisations chose strategies more conducive to their own 'existential doxa'.

By adopting this approach, the study also contributes to research methodology in qualitative accounting research. It is one of the first such studies to adopt a broad set of Bourdieu's concepts. The approach not only allows a macro and micro analysis of practices to be achieved but also enables this to be developed by way of a structured set of methods.

Lastly, the study contributes to our understanding of accountability in NGOs in terms of additional empirical knowledge and understanding. Most of the conceptions of accountability in the prior literature were evident in this study. However, the theoretical analysis provides an understanding of how and why such different aspects were found in specific NGOs.

Before presenting the empirical analysis, a brief review of research into accounting and accountability in NGOs is undertaken before Bourdieu's concepts are discussed in more detail. The relationship between Bourdieu's concepts and accountability is then discussed to establish the methodological approach of the research and the framework for the analysis is established. This is followed by an outline of the research sites and methods used to undertake the data collection and analysis. The empirics are next presented using a theoretical framework developed from the Bourdieusian analysis and the categorisation of the interview data. The paper concludes with a discussion of the contribution the framework makes to the analysis of NGO accountability and accounting practices.

2. Accounting and accountability in NGO prior research

There is a developing literature on accountability in NGOs. [Edwards and Hulme \(1995\)](#) have emphasised the importance of accountability and the need to take it 'much more seriously' but also note that, 'little is known about the changing nature of ...NGO accountability'. [Smillie \(1995\)](#) refers to accountability being the 'Achille's heel' of the NGO movement. [Lewis \(2001\)](#) goes even further and suggests that concerns about NGO accountability may be the key to the survival of the NGO movement. Many authors draw attention to various aspects of NGO accountability such as the importance of ensuring functional and strategic aspects ([Avin, 1993](#)), the multiplicity of stakeholders ([Edwards & Hulme, 1995](#), [Najam, 1996](#)); and the importance of Board structures ([Tandon, 1995](#)). The dysfunctional behaviour which flows from the imposition of inappropriate and demanding systems of accountability by funders has also been noted by [Wallace, Bornstein, and Chapman \(2006\)](#) and [Chambers \(2005\)](#).

Other research has noted the strengthening of accountability resulting from donor demands, without considering the dysfunctional effects of such demands ([Bebbington & Riddle, 1995](#); [Edwards & Hulme, 1995](#)). [Edwards and Hulme \(1995\)](#) also observed that the need to account transparently was an essential NGO practice in relation to enhancing legitimacy and that there was a possibility of donor requirements distorting accountability and a tendency to emphasise 'accountancy' rather than 'accountability'. [Westerdahl \(2001\)](#) undertook one of the few empirical interpretive studies in NGO accounting. He concluded that accounting is intimately bound with organisational identity. Moreover, accounting in NGOs is a central force in establishing legitimacy within and beyond the organisation. [Assad and Goddard \(2006\)](#) undertook a grounded theory study of accounting on three NGOs in Tanzania. The principal finding was that the primary use of accounting was in navigating legitimacy. That is, accounting was used to enhance the legitimacy status of the organisation, particularly in the perception of the funders (principally Northern NGOs).

The work of [Unerman and O'Dwyer \(O'Dwyer, 2005; Unerman & O'Dwyer, 2006; O'Dwyer & Unerman, 2007, 2008, 2010\)](#), and of [O'Leary \(2017\)](#), [Cordery, Rahman Belal, and Thomson \(2019\)](#) and [Awio, Northcott, and Lawrence \(2011\)](#) has made a significant contribution to our understanding of accountability and accounting in NGOs. In their empirical work [O'Dwyer and Unerman \(2007, p. 464\)](#) noted the intransigence of donors' approaches to accountability with respect to donees and found that they remained centred on control and justification despite attempts to change to a more socially informed approach. [O'Dwyer and Unerman \(2008\)](#) found accountability mechanisms, with a hierarchical accountability focus, which were counterproductive and possibly damaging to the NGO's ability to achieve its mission. In the series of papers in a special issue of *Accounting, Auditing and Accountability Journal* in 2006, edited by [O'Dwyer and Unerman](#), it was clear that accountability in NGOs was complex and it was unlikely that a single approach would apply to all and that imposition of such mechanisms was likely to be ineffective and even threaten the existence of the NGO ([Unerman & O'Dwyer, 2006](#)). [Awio, Northcott, and Lawrence \(2011\)](#) found that grass-roots NGOs in Uganda operated within a "bottom-up" accountability framework where the demand for accountability came primarily from the users and beneficiaries rather than being imposed "top-down" via the sorts of complex contracting, quasi-market and reporting arrangements that typify NPM approaches or the donor-imposed reporting requirements placed on many large, international NGOs. [O'Leary \(2017\)](#) conceptualised accountability as a process that enacts a specified promise. This conceptualisation of accountability was proposed as particularly relevant in the context of rights-based NGOs as it has important moral, societal and strategic implications for the manner in which NGOs are accountable to their beneficiaries.

As discussed above [Unerman and O'Dwyer \(2006\)](#) and [O'Dwyer and Unerman \(2008\)](#) characterise prior research into accountability in NGOs as hierarchical, holistic and identity.

These approaches have an emphasis on procedures and processes external to the organisational participants and thereby tend to view accountability itself as an objective phenomenon. [Shenkin and Coulson \(2007\)](#) note a similar trend in broader accountability research whereby accountability tends to be described in procedural terms. They further note that more subjective conceptions of accountability have been exhorted by such researchers as [Roberts \(1991, 2009\)](#) who draws on the works of psychological theorists such as Butler and Lacan to inquire into the limits that the accountable self faces when giving an account. [Messner \(2009\)](#) further develops this strand of research and asserts that because of these limits, we cannot expect demands for accountability always to be fully met. [McKernan \(2012\)](#) again develops the approach by applying Derrida's work on responsibility, testimony, and gift to the problematic of accountability. However, these strands of research are of a theoretical and conceptual nature with a concentration on the individual self. [Shenkin and Coulson \(2007\)](#) move beyond a concentration on the self to argue that Bourdieu's concepts of field, habitus and distribution of capital, can be used to address the problems noted with procedural forms of accountability. Their emphasis was to use Bourdieu's theories to constitute a new position from which to look at accountability as a politicised issue. However, again this was a conceptual paper with no empirical content.

Within the NGO literature, [Agyemang, O'Dwyer, and Unerman \(2019\)](#) also exhort more studies of accountability that are less formalised. They suggest that identity accountability research would benefit from a more subjective approach and that, 'a core stage of identity formation involves organisational members coping with a possible meanings void in which they struggle to give meaning to a leader's vision' and 'this form of sensemaking may operate in conjunction with, and influence, the nature and development of accountability mechanisms in NGOs' ([Agyemang, O'Dwyer, & Unerman, 2019, p. 9](#)). [O'Leary \(2017\)](#) takes a similar approach and conceptualise accountability as a process that enacts a specified promise, stemming from moral responsibilities. The research included an empirical analysis of two case studies of rights-based NGOs.

The current research builds upon this more subjective approach and views accountability as something which is perceived and ascribed meaning by participants. Bourdieu's theoretical approach is of particular use to such research as it relates individuals' perceptions and meanings (habitus), with respect to accountability, to their practices and in turn relates these to a broader organisational and societal analysis of the context within which participants exist. It is built on the concept of habitus which is inherent to all individuals and an important component of the self. The approach seeks to understand how habitus is formed, the factors and processes which influence the individual habitus and how it changes between individuals and over time. As discussed below it also accepts that individuals can come together at higher levels to create organisational habituses. It further accepts the political nature of habitus and seeks to understand this by analysing the field within which the habitus exists, particularly the power relationships resulting from distribution and competition for capital across the field. By using this approach to study a set of NGOs, a comprehensive understanding is obtained of how accountability is perceived and practiced, how it differs between organisations, and over time, and the reasons for such differences.

3. Bourdieu's concepts of habitus, field, capital and doxa

[Bourdieu \(1988, p. 11\)](#) rejects the notion of rational action (other than in rare situations) and sees social action as the product of practical sense or a 'feel for the game'. To understand individual and indeed organisational actions a researcher therefore has to understand the practical sense of actors. He develops the concept of habitus to encapsulate practical sense. Bourdieu describes habitus as 'a system of acquired dispositions functioning on the practical level as categories of perception and assessment or as classificatory principles as well as being the organising principle of action' and which 'produces individual and collective practices' ([Bourdieu, 1990, p. 13](#)). The disposition to act is constrained by objective conditions as well as historical context and knowledge and understanding of the world. Moreover, 'acquired dispositions are a set of competencies and preferences which operate to shape the way a person acts or speaks. They also shape the way the person views the world, both in sense of how they understand it and interpret it, and in the sense of the attitudes and judgements they apply to it. The habitus is a way of being and a way of thinking and feeling, all inseparably linked' ([Kelly, 1995](#)).

Habitus refers to the unthinking way in which people act. The routine nature of much of accounting has long been recognised in the literature ([Burchell, Clubb, Hopwood, Hughes, & Nahapiet, 1980](#)). However, habitus provides a deeper, interpretive understanding of this routine nature by focusing on the meanings of such routines and the way in which such meanings lead to action.

Habitus is created and reformulated through the interaction of objective conditions and personal history, knowledge and understanding of the world. It comprises the meanings ascribed to conditions by individuals or groups and which prescribe the possible set of actions or practices that may be taken in response. In choosing what actions are to be taken individuals are also constrained by the habitus of socialising agents and the objective conditions in which they work. Habitus is therefore constantly changing as individuals, socialising agents and objective conditions change.

Moreover, habitus can assist understanding not only at the individual and group levels but also at the societal and even the organisational level. [Bourdieu \(1984\)](#) recognised that habitus operates at the collective level as well as the individual and he often refers to class habitus ([Reay, 2004](#)). There is a further strand of research that develops institutional or organisational

notions of habitus (Barber, 2002; McDonough, 1997; McNamara, Lising, & Antonio, 1999; Reay, 1998; Reay, David, & Ball, 2001). Institutional habitus could be understood as the impact of a cultural group or social class on an individual's behaviour as it is mediated through an organisation (McDonough, 1997). Reay (1998) argued that schools and colleges had identifiable institutional habituses and utilised the concept to demonstrate how the organisational cultures of schools and colleges are linked to wider socio-economic cultures through processes in which schools and their catchments mutually shape and reshape each other. Emirbayer and Johnson (2008, p. 19) argue that 'the notion of an organisational habitus highlights the fact that organisations are never driven solely by considerations of self-interest in the narrowest sense; they are also driven by interests specific to the game in which they are taking part ... depending on the different positions these organisations occupy within the field at hand'. Organisational habitus exists where there is a homogeneity of experience and/or conditions. At this level, habitus incorporates concepts of organisational culture. Different organisations will develop different habitus as a result of different organisational cultures and different knowledge and understandings of group members. These different habitus will result in different actions, or practices.

Habitus is complex at both individual and organisational level but the research reported in the current paper is only concerned with those aspects of habitus relevant to accountability and accounting practices. Goddard (2004) research in local government accounting provided a nascent theory of governance in UK local government based on Bourdieu's concept of habitus. This research found that a clear and distinct set of dispositions, or habitus, in each organisation was at the core of understanding the perceptions and practices of accountability and accounting. To ease discussion, these sets of dispositions were referred to as accountability habituses. These accountability habituses may be described as sets of dispositions to develop accounting practices in certain ways in accordance with the shared perceptions of accountability in existence. The habitus is socially constructed, and its characteristics are derived from the social and political context within which it exists. To understand accountability and its relationship with accounting practices, therefore one has to understand the context of the organisation and its habitus. Furthermore, as context and habitus change between organisations, sectors and over time, so will the associated accounting practices. Thus, accountability habitus may be used to enable a more comprehensive understanding of accountability to be obtained. This is possible because habitus explains how individual and social perceptions of accountability interact with structures and practices.

Habitus does not exist in a vacuum and Bourdieu also views social practices as comprising different fields which interact with each other. Bourdieu describes a field as both;

'a field of forces, whose necessity is imposed on agents who are engaged in it and as a field of struggles within which agents confront each other, with differentiated means and ends according to their position in the structure of the field of forces, thus contributing to conserving or transforming its structure'.

[Bourdieu, 1998, p. 32]

Thus, a field is a dynamic relational entity and may be seen as a configuration of positions comprising agents (individuals or organisations) struggling to maximise their position (Maton, 2005). Conversely, agents are defined by their relational position within the field's distribution of capital (resources conferring power or status) and from which they derive properties irreducible to intrinsic characteristics of the agents themselves. Fields are defined by a system of power relationships. These relationships comprise not only those between agents directly interacting with each other but also those to whom they are positionally related but may never meet or know (Maton, 2005). Furthermore, the field guides the strategies whereby the occupants of positions in the field seek individually, or collectively, to safeguard or improve their position or to impose the principle of hierarchisation most favourable to their own products (Bourdieu & Wacquant, 1992). The behaviour of agents depends on their position in the field, which in turn depends on the distribution of capital amongst agents in the field.

Capital may be economic, cultural or symbolic. Economic capital refers to 'monetary and material wealth, commodities and physical resources' (Everett, 2002, p. , 62). Cultural capital refers to cultural objects such as books and also to intangibles such as education, art, language and any other culturally valued taste or consumption pattern, including the values of the organisation. It also includes managerial capabilities and informational capability (Bourdieu, 1994) and accounting (Neu, Silva, & Gomez, 2008). Symbolic capital is 'any property (any form of capital whether physical, economic, cultural or social) where it is perceived by social agents endowed with categories of perception which cause them to know it and to recognise it, to give it value' (Bourdieu, 1994, p. 8). Examples include prestige, status and authority. Bourdieu considers symbolic capital as most important of all, as it confers political prestige, status and authority on those who have access to it. Moreover, Bourdieu specifically identifies legitimacy as an example of symbolic capital (Bourdieu, 1994). Capital is spread unevenly in any field resulting in the power struggles to increase each agents' share. Agents compete against each other, often unknowingly, and adopt different behaviours to maintain or increase their share of capital and therefore power. Bourdieu uses the heuristic of having a 'game' to understand how fields operate and actors engage in them. He likens capital to trump cards in a card game, that is 'master cards whose force varies depending on the game just as the relative value of cards changes with each game, the hierarchy of the different species of capital varies across the various fields' (Bourdieu & Wacquant, 1992, p. 98).

Neu (2006) used the concepts of field and capital to analyse how the financial and accountability mechanisms used by provincial governments' facilitated changes in the types and amounts of capital of agents and introduced new ways of saying and doing in the field. Oakes, Townley, and Cooper (1998) used a similar analytical approach to establish how a

business planning process changed the nature of capital and its distribution in the field of Canadian provincial museums and cultural heritage sites.

Agents are positioned in the field according to their capital, but capital also structures the possible strategies available to agents (Oakes, Townley, & Cooper, 1998). Habitus and field are also relational and only function fully in relation to one another. So, an agent operates in a field not only to secure capital but also in accordance with the dispositions associated with their habitus. At the same time 'habitus is incomplete without a notion of structure that makes room for the organised improvisation of agents' (Bourdieu & Wacquant, 1992, p19). This interdependency and struggle for position in the field makes for an extremely dynamic model of social and organisational action.

The values and beliefs underpinning the habitus are closely related to those of the field. To explain this relationship Bourdieu proposed the concept of doxa as, 'the relationship of immediate adherence that is established in practice between a habitus and the field to which it is attuned, the pre verbal taking for granted of the world that flows from practical sense' (Bourdieu, 1990, p. 68). Bourdieu uses the concept of doxa to explain how a particular point of view can come to dominate a field. 'Doxa is a particular point of view, the point of view of the dominant, which presents and imposes itself as a universalist point of view' (Bourdieu, 1998, p. 57). Doxa relates the beliefs which dominate a field to the habitus of the agents. However, doxa and habitus are durable but not necessarily eternal. The changing nature of institutions in the field and of the objective conditions surrounding the field, results in a dynamic nature.

4. Bourdieu and accountability in NGOs

As discussed briefly above, there is an emerging literature on the use of Bourdieu to research accountability in NGOs. Shenkin and Coulson (2007) suggested that the relation between field and habitus in terms of the distribution of capital can be used to address the problems noted with procedural forms of accountability but did not undertake an empirical investigation. Ebrahim (2005, 2009) called for more empirical work in which accountability is seen as a social construct. Such research would provide "thick description" and interpretation that might enable us better to understand how social regimes of accountability actually operate. Ebrahim (2009) draws upon some of Bourdieu's concepts, particularly social and symbolic capital, to achieve such an understanding of accountability in NGOs. Bell, Hoque, and Ochoki Nyamori (2009) use the concept of field to theorise on the way social space is organized and the nature of relationships between social organisations or agents. They suggest that accountability is implicated in the struggle between these fields and between organisations as a mechanism through which each seeks to augment its capital through exercising control over what is accounted for and to whom. Dewi, Manochin, and Belal (2019) studied the habitus of volunteers and social and cultural capitals in the field of volunteering to elaborate on the socialising dimension of accountability to beneficiaries. They explored how participation of volunteers in the NGO's programmes became a practice that drew on the cultural and social capital embodied by volunteers and institutionalised by the NGO's value base, while it aided the formation of patterns of beneficiary accountability. These studies can only provide a partial understanding of accountability because they have only taken individual elements of Bourdieu's concepts. It is only by taking the full set comprising habitus, capital and field that the full contribution of Bourdieu can be achieved. This is because the individual elements interact in a complex manner and each cannot be properly understood without careful consideration of these interactions.

Malsch, Gendron, and Grazzini (2011) noted that Bourdieu has allowed researchers to develop a better understanding of accounting as a field of practices that participate in processes of domination. Contributions to accounting research have been largely in three areas, professionalization, accounting regulation and how domination has been sustained through accounting technologies. It is in the last of these areas that this research also makes a contribution. Malsch, Gendron, and Grazzini (2011) main critique of Bordieusian research in accounting is that the majority of studies do not mobilise Bourdieu's core concepts of field, capital and habitus in a holistic manner. They particularly note the omission of habitus from empirical accounting studies, which provides the link between micro and macro levels of analysis. They suggest that researchers using the concepts field and capital alone may not realize the full benefits of Bourdieu's framework.

Only one study of accountability in NGOs (Kuruppu & Lodhia, 2019) adopts a fuller Bourdieusian framework but this is limited to one NGO case study in Sri Lanka. They show how accountability is a contested notion that is shaped by struggles among stakeholders within a field. They explored how the 'widespread field' consisting of the aid context in Sri Lanka and internationally was rapidly shifting. This created pressures within the 'restricted field' of the case NGO and its constituents. These pressures were manifested in the contest of the different capitals held by various stakeholders to shape the NGO. The nature of access to these capitals was important in the way that the NGO was shaped by external forces, and also by the individuals within it. The paper illustrates how an NGO's identity was shaped within a complex and shifting context using Bourdieu's concepts of habitus, capital, field, doxa, *illusio* and symbolic violence. The paper also suggests NGO accountability is inevitably determined by powerful actors who possess legitimacy and power and use this to shape the habitus and the doxa embedded within a field. Whilst a single case study, informed by a full set of Bourdieu's concepts, certainly provides insight into accountability in NGOs, such insights can only be limited to the narrow field of that NGO. By extending the field to include a broader set of interacting NGOs an understanding of the wholer NGO field can be obtained.

The research reported in the current paper builds upon this prior research. A basic framework of habitus, capital and field analysis is used to obtain a fuller understanding of accountability and accounting in the broad field of NGOs in Africa and the

UK. Bourdieu's concept of habitus informs the analysis of the empirical data to provide the 'thick description' and interpretation exhorted by Ebrahim (2005, 2009). In doing so it can provide new insights to accountability and accounting in NGOs by focusing on what participants perceive accountability means to them and which accountability relationships are perceived as most important. Such an approach incorporates functional and holistic approaches to accountability but enables an analysis of not only which relationships are important but also a deeper understanding of why they are important. This deeper understanding is achieved as habitus is rooted in the psyche of individuals and related to their actions. It can also be used to build an understanding of organisational beliefs, values and processes and therefore how these are related to the individual. A Bordieusian analysis also incorporates the notion of identity accountability defined by Unerman and O'Dwyer (2006, p. 356) as, 'a means by which managers (or activists) running organisations take responsibility for shaping their organisational mission and values ...and for assessing their performance in relation to their goals'. Habitus, with its focus on values and doxa, is inextricably linked to this concept of identity.

It extends the concept beyond those running the organisation to all participants and again relates participants' identity (or habitus) to their practices. However, habitus is also a starting point for a much broader analysis which relates individuals' habitus to the field in which they are acting. NGOs in developing economies constitute a field and the struggles of individuals and organisations in this field may be analysed using the concepts of habitus together with Bourdieu's concepts of economic, social and symbolic capital. This enables an understanding of the field at the individual, organisational and societal levels. Thus, Bourdieu's approach allows research which incorporates relational, functional, social and identity forms of accountability to be analysed within a broader and deeper theoretical framework.

Cultural capital includes the values of the organisation, managerial capabilities, informational capability (Bourdieu, 1994) and accounting (Neu, 2006). In the context of the current research it was evident that accountability mechanisms and their associated accounting practices were highly valued elements of cultural capital in the field. The existence of these mechanisms and practices conveyed legitimacy on the NGOs concerned. The NGO field also contains the fundamentally important symbolic capital. Symbolic capital is at the heart of the relationship between field and habitus and those aspects at the core of the habitus are also likely to be part of symbolic capital. The concept of legitimacy was at the core of the accountability habitus in all NGOs involved in the current research and at the heart of understanding the relationship between accountability and accounting practices. Moreover, Bourdieu specifically identifies legitimacy as an example of symbolic capital (Bourdieu, 1994) and it is evidently an important element of symbolic capital in the NGO field.

5. Methods

There have been criticisms of Bourdieu's approaches including its overemphasis on 'a priori' theorisation which may exclude other important issues with respect to field and habitus from emerging. One particular criticism may be especially relevant to the analysis of the field comprising NGOs in developing economies. This is the virtual absence of any moral or ethical dimension in Bourdieu's work. Lamont (1992) suggests this is due to Bourdieu's reliance on the effect of structural factors, mainly an actor's position within a 'power field' of competitive social relations, in determining social attitudes. She suggests this led him to downplay the role of moral criteria in social judgments and that structural factors shape social judgments in ways that are irreducible to class position or self-interest. She argues that Bourdieu 'allows no autonomy to moral discourse, which he implicitly conceives as necessarily subordinated to other principles of hierarchalization' (Lamont, 1992, p. 184). Further, Bourdieu 'vastly underestimates the importance of moral signals' (Lamont, 1992, p. 181), which can, she argues, constitute a crucial resource that is valued in and of itself. Moral boundaries are thus 'one of the blind spots of Bourdieu's theory' (Lamont, 1992, p. 184).

Sayer (2005) also argues that an understanding of the normative orientation of the habitus, especially its ethical dimensions, is scarcely acknowledged by Bourdieu. He posits that, 'habitus (should have) a moral dimension; ethical dispositions develop through socialisation and are not reducible to expressions of mere interest...rather they have a normative force deriving from their implications for well-being' (Sayer, 2005, p. 51). Such a view of habitus enables it to provide a fuller understanding of individual and social action. Sayer further suggests that the 'amoral analogy of the 'game'...encourages us to think of the contestation of goods as mere power play. This conceals the fact that (groups)... also struggle for things they value for their own sake, regardless of whether they bring them advantage vis-à-vis others' (Sayer, 2005, p. 100). Allowing a moral disposition for agents acting in the field enables the possibility that they do not always act to get to the top of the pile but to change the nature of the social order.

Thus, relying solely on Bourdieu's theoretical framework may cause relevant issues such as those concerned with morality and ethics to be excluded from the analysis of accounting and accountability. To counter this grounded theory methods of analysis are used which enable 'in vivo' issues to emerge. 'In vivo' issues are those arising directly from the data without reference to prior theory. Locke (2001) identifies two approaches to theoretical development using grounded theory, both of which have been used in accounting research. Bamberger and Philips (1991), Gibbins, Richardson, and Waterhouse (1990), Cottingham and Hussey (1996), Parker (2001, 2002), Abdul-Rahman and Goddard (1998) and Slagmulder (1997) have all primarily relied on the empirical data alone to generate a theory. Other studies have made more extensive use of other 'schools of thought' to provide perspectives on their research (Locke, 2001). For instance, Coopey, Keegan, and Emblar (1998) used structuration theory as an orientating framework alongside grounded

theory methods of analysis in their study of innovation in organisations. [Covaleski, Dirsmith, Heian, and Samuel \(1998\)](#) used a Foucauldian framework in their grounded theory study of mentoring in accounting firms. The research reported in this paper is more akin to these latter studies. This enables an iterative approach between field data and prior theory to be adopted. Thus, whilst the Bordieusian framework provides focus to the collection and analysis of the empirics, the grounded theory analysis of the data allows empirical evidence to inform and develop the understanding.

To undertake the research, a series of eleven case studies were selected. UK and African NGOs were included to provide a comparative set, encompassing national, NGO type and religious affiliation. These comprised three UK NGOs, six based in Tanzania and two NGOs based in Zimbabwe. Details of the NGOs are provided in [Table 1](#). As can be seen in the field analysis below, this selection provides a good spread of NGOs across the broad field, including those rich in capital resources (UK), those very poor (Zimbabwe) and those poor but slowly increasing their capital (Tanzania). This enables a better understanding of the broad NGO field, and the relations within it, to be obtained.

The UK NGOs had significant operations in Africa and were much larger than the others. They were concerned with raising funds from individual as well as institutional donors. They were also a principal source of income for the African NGOs. To varying degrees, they also provided some aid directly to communities using their own employees. The African NGOs raised the majority of their funds from Northern NGOs, Governments and Agencies. They provided services directly to their communities using their own employees and volunteers. Data for two of the UK NGOs and for the Zimbabwean NGOs was originally collected for doctoral projects ([Zain, 2013](#), [Zindi, unpublished](#)) and funded by the ESRC (grant RES-155-25-0011).

For each case study a series of interviews was undertaken. These included as a minimum, the Chief Executive, Director of Finance, Board members, managers and other NGO workers. In total, around 140 interviews were undertaken. The large number of interviews undertaken in the UK NGOs reflects the size of these organisations and their inclusion in other research projects. The structure of interviews was not decided in advance because the study followed reflexive interviewing ([Hammersley & Atkinson, 1995](#)) and formulated only an agenda for the interview to control proceedings. The agenda comprised a number of topics for discussion such as participants' understanding of accountability, their views on accounting, their perceptions of the NGO itself and their views on the structures and systems of its operation. The objective was to maintain flexibility and allow a natural flow of a discussion where the interviewee could talk on his/her terms, although as the interviews progressed the researcher focused and re-focused the conversation on issues of relevance to the research agenda. All interview sessions were tape recorded (with one or two exceptions) and later transcribed. Data confidentiality was emphasised prior to the beginning of any interview session. English was used as the main language; occasionally another language was used with the presence of an appointed interpreter.

A description of accounting and governance practices in each organisation was also obtained, together with participants' perceptions of these phenomena and practices. Triangulation was undertaken by a document search of relevant publications and committee minutes including financial reports, audit reports, accounting system reports and governance reports. Whenever possible observation was also undertaken, including non-participant observation and attendance at significant meetings.

Table 1
Table of Basic Information on the NGO case studies.

Country/ NGO	Annual Turnover (£)	Core activities	Number of interviews
UK			
A	180,000,000	Working with poor people to eradicate poverty and injustice. Areas include eradication of hunger, child sponsorship, economic justice, women's rights, emergencies and conflicts, HIV/Aids.	15
B	58,000,000	Relieve and lessen the suffering of poor and destitute people. Operates in sectors such as education; sustainable & livelihoods: health & nutrition, orphans & child welfare, water & sanitation; and emergencies	56
C	44,000,000	Striving to help the poor overcome the suffering endured due to natural disasters and lack of life's basic necessities. Area of coverage includes education, skills training, Provision of clean water, Healthcare and income generation projects.	25
Tanzania			
D	260,000	Education/advocacy work re. violence against women, running shelters.	7
E	540,000	Development work and advocacy re general welfare of women	7
F	380,000	Building a reading culture. Acquisition, production and distribution of reading material, supporting indigenous authorship and publishing	4
G	Not known	Provision of social services to Muslim community including schools, teacher training and publishing.	3
H	100,000	Legal and human rights. Legal aid and workers' rights advocacy	3
I	175,000	Transformation of schools by enabling meaningful participation in school and community governance. Public engagement, policy analysis and advocacy.	3
Zimbabwe			
J	\$175000	Various development projects such as HIV/AIDS, carpentry, literacy improvement, water sanitation, homestead development	9
K	\$180000	As J	10

5.1. Data analysis

The data collected was analysed across two aspects, comprising a contextual analysis and an organisational analysis. The context was analysed using field analysis alongside data obtained from the interviews. This established an understanding of the context within which all the case studies existed and identified the principal issues African NGOs faced.

The field which this research is concerned with is that of NGOs working with and within, Africa. The largest institutions operating in the field covered by this study are the UK NGOs who raise funds from individuals, other organisations and governments in order to address issues in developing economies such as poverty reduction, crisis aid, HIV/Aids etc. They often pass funds to organisations in the developing economies including African NGOs and grass roots organisations, governments and other organisations who are directly involved with providing services to address the problems. Some UK NGOs are also structured to directly provide these services, using their own staff located in developing economies. To map out the objective structure of the relations between the positions occupied by the institutions in the field, an analysis of the types and structure of capitals operating within the field was undertaken. The interview data also allowed contextual issues facing all NGOs to emerge, which were not captured by the broader field analysis.

The organisational analysis was undertaken using the interview data. This enabled a deeper understanding of the perceptions and practices within each NGO to be obtained and was undertaken using grounded theory methods, comprising the series of coding procedures developed by [Strauss and Corbin \(1998\)](#). Coding produced a set of concepts which played roles in the case organisations' lives with respect to accounting, governance and accountability. These concepts were refined, concentrating on the relationships between them, to produce a set of categories for each set of cases (UK, Tanzanian and Zimbabwean). This process involves the researcher analysing the data line by line. Events, happenings, objects, actions and interactions that are found to be conceptually similar are grouped together under more abstract concepts called categories. [Strauss and Corbin \(1998\)](#) suggest that categories stand for phenomena – which they define as important analytic ideas that emerge from the data and answer the question 'What is going on here?'. The next stage of coding establishes connections between categories, resulting in categories at a higher level of abstraction in order to explain the emerging phenomena. [Strauss and Corbin \(1998\)](#) suggest that the researcher seeks answers to the questions when, where, why, who, how, and with what consequences so as to get insight into the phenomena observed. In the final coding process, the researcher identifies the central or core category and seeks to relate this core category to all the other categories. Categories were derived from the data (in vivo codes) or by the researchers' knowledge of relevant theory (theoretical codes). Coding identified that the most important aspect of understanding accountability and accounting in NGOs was the way in which these phenomena were perceived and not in the organisational routines which were practiced or exhorted. A summary of the three stages of categories is provided in [Appendix 1](#).

6. Findings

6.1. Contextual analysis

6.1.1. Analysis of the NGO field

NGOs require economic capital to carry out their objectives. As there is only a finite amount of economic capital available to all NGOs, they are inevitably in competition with each other to acquire economic capital. NGOs compete amongst each other for funds from donors. UK NGOs particularly compete for funds from individuals and African NGOs (Tanzania and Zimbabwe) compete for funds from the UK NGOs. Both types of NGO also compete with each other for funds from governments and global institutions such as UNICEF. The fundamental importance of economic capital was identified by participants in all types of NGO.

As noted above symbolic capital is at the heart of the relationship between field and habitus and those aspects at the core of the habitus are also likely to be part of symbolic capital. The concept of legitimacy was at the core of the accountability habitus in all NGOs and at the heart of understanding the relationship between accountability and accounting practices. The importance of achieving legitimacy was exemplified by one of the UK NGO managers:

'Essentially, we have economic standards which we need to live up to. And in a large organisation we need a system to holding you know our quality assurance to ensure that our officers do reflect our corporate values.'

[Manager – UK NGO]

A Director of another UK NGO clearly associated accounting as a central element of achieving legitimacy:

'(accounting)'s a major... role... it's the blood of the organisation... the blood of the organisation, money coming and going to the poor people, the needy people. So, without doing that in a proper way, organised way, professional way, you lose that, you lose the whole structure of the organisation, you lose everything'

[Director – UK NGO]

The NGO field was arranged as a hierarchy with economic, cultural and symbolic capital distributed unevenly among NGOs case studies who adopted different strategies to manage their positions within the field. Rich (UK) NGOs with high levels of economic capital and high cultural capital were in a position of dominance where they could control the

distribution of capital amongst poorer (African) NGOs. The rich (UK) NGOs in this study perceived relevant cultural capital as comprising sophisticated management, informational and accounting capabilities, particularly those associated with NPM (see below). They were also in a position to control the very nature of symbolic capital (e.g. legitimacy) and how this could be acquired (through adherence to accounting, audit and performance practices). Within the African NGOs there was a clear hierarchy. Tanzanian NGOs had generally acquired relatively more economic and cultural capital than those in Zimbabwe. This was reflected in their adoption of relatively more sophisticated accounting practices. The distribution of capital between the NGOs is illustrated in Fig. 1.

The poorer NGOs could only acquire more capital by conforming to the richer (often donor) NGOs requirements and so adopted appropriate practices to enhance their symbolic capital (e.g. legitimacy) and ultimately, economic capital. These strategies were concerned with managing legitimacy. Three approaches to managing legitimacy in African NGOs were found. The first two, found in Tanzanian NGOs were concerned with navigating legitimacy, a phenomenon first identified by Assad and Goddard (2006). Navigating legitimacy was achieved first by *building credibility* where organisations sought to meet accounting and reporting requirements of dominant donors. As discussed in more detail in the discussion of habituses below, accounting practices were an important element in *building credibility* and organisations sought to meet accounting and reporting requirements of dominant donors. Financial reporting and audit requirements were burdensome but conveyed to donors a sense of sound financial stewardship. To build credibility, organisations were also dedicated to meeting multiple donor financial reporting requirements even when reports had little direct internal relevance. Timely reporting maintained credibility while delayed reporting eroded it. Another tactic was to include the names of their key funding institutions in highly visible opening pages of reports and it was evident in conversations that a donor's standing was important. These key funding institutions performed the role of character witnesses to influence decisions of others. External audit was also highly valued by organisations adopting strategies of navigating legitimacy and the existence of accounts audited by prestigious accounting firms was an important element in establishing their legitimacy with funders, in spite of the exorbitant costs compared to local auditors.

The second approach, often following the first, was *bargaining for change*. This followed the establishment of a good financial track record and sought to first commit key donors into long term relationships that developed beyond funding and into sharing common long-term interests. The organisations also sought to utilise the established relationships to change aspects of donor relationships that were a burden to organisations. For example, multiple donor reporting was, in this respect, a recurring bargaining concern. *Bargaining for change* was a form of resistance where the dominated NGOs sought to change, albeit marginally, the practices demanded by the dominant UK NGOs – an attempt to change the 'rules of the game'. Bourdieu (1993, p. 73) notes that 'those least endowed with capital in a field are inclined towards subversion strategies, the strategies of heresy'.

A different approach to managing legitimacy was found in Zimbabwe where the poverty of the organisations meant that *ensuring survival* provided the strategic imperative. These organisations adopted any practices as long as they ensured the survival of the organisations. They were desperate to adhere to the demands of donors.

It was interesting to note that an Islamic NGO in Tanzania had marginalised accounting and rejected UK conceptions of accountability. This NGO was characterised by its adherence to the Islamic conception of accountability comprising an individual's relationship directly with Allah (God). Secular practices such as accounting were consequently perceived as of secondary importance. Although this NGO managed a large secondary school the only accounting was by way of a cash book. The NGO therefore occupied a weak position in the field as it had little or no cultural capital. Moreover, it recognised that it would have to subject itself to accountability practices if it received funds from Northern NGOs. Rather

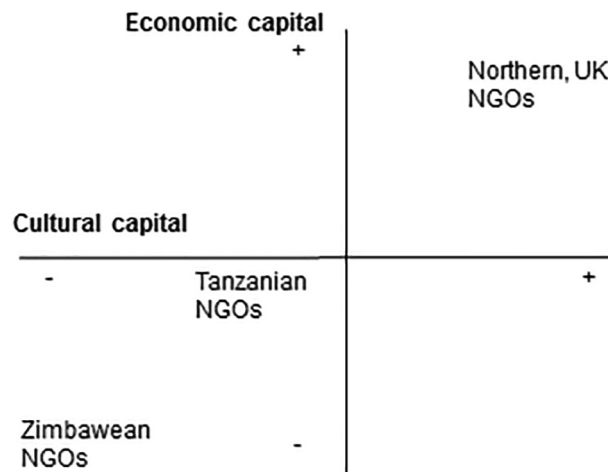


Fig. 1. Distribution of Capital.

than submit to this coercion it made the conscious decision not to seek such funds and relied entirely on funds raised in the local Islamic community. Indeed, this NGO was not operating in the same field as the other NGOs in the study, but rather in an Islamic religious field, where its actions could be better explained in terms of the unconscious dispositions of a different habitus. Other Islamic NGOs, although struggling with a potential conflict within their habitus, had accepted the dominant conception of accountability and entered the field.

The dominant UK NGOs adopted different strategies more concerned with maintaining their position in the field and in controlling the nature of the field and its capital. Economic capital was controlled as they were often responsible for a good proportion of the African NGOs funds either directly or indirectly through their influential positions with other funders. In addition, they effectively controlled cultural capital as they would only fund NGOs who conformed to their assessments of adequate organisational, managerial and informational capabilities accountability mechanisms with appropriate accounting practices. They were also in a position to control the very nature of symbolic capital (e.g. legitimacy) and how this could be acquired (through adherence to accounting, audit and performance practices). The necessity of having to adopt such mechanisms was often willingly accepted by African NGOs without resistance, particularly those engaged in strategies of building credibility and survival.

6.1.2. 'In vivo' contribution to contextual analysis

Two important aspects emerged from the case studies which did not readily conform with Bourdieu's conception of habitus: these were the importance of an ethical dimension and of conscious decision making and action. In all NGOs, there were clearly identifiable doxa which reflected the strong ethical and moral purpose at the core of the organisation. These are labelled 'existential doxa'. They were commensurate with organisations' idiosyncratic identities and values and provided the organisations' *raison d'être*. One element of the ethical purpose was a deep-rooted commitment to the citizens of developing economies who were in need of help, whether it was HIV/Aids, child education, human rights, or other purpose which the NGO was trying to address. This sense of ethical identity was a strong guide towards what constituted 'good' actions. Again, this moral purpose was sometimes derived from religious beliefs but also sometimes from a conscious decision to 'do the right thing'. In terms of accountability, this was often evidenced by the African NGOs concerns about corruption in the field. This went beyond an instrumental concern with the effects on funding. In other cases, the 'existential doxa' were influenced by the founders and where these were still active in the NGO it continued to be the strongest influence. In these cases, the founder's personal values and beliefs about the organisation's purpose were influential on perceptions of governance and accountability and on the associated practices. In one such case, the founder was a very strong personality with a legal background, who perceived accountability in terms of rigid structures and rules. These perceptions permeated the whole organisation, which adopted appropriate structures and accounting practices.

As outlined above, Sayer (2005) critiques Bourdieu's concept of habitus for being overly instrumental, where agents value themselves, others and their practices, in strategic, functional and aesthetic terms. He argues that habitus should include 'ethical' dispositions, 'which, when activated, produce emotions...and people often produce moral responses spontaneously, without reflection...Like other dispositions, ethical dispositions, virtues and vices are acquired and become embodied through practice involving relations with others', Sayer (2005, p. 42). Such a conception provides a better explanation as to why, for instance, accounting practices were so rudimentary in the strongly Islamic NGO, where the accountability habitus, derived from an Islamic moral schema, valued personal accountability to Allah above organisational accountability. This occurs despite religious commitment having little or no cultural capital value in the NGO field (see below).

Although Bourdieu (Bourdieu & Wacquant, 1992) does recognise that conscious, strategic decision making does accompany habitus, he does subordinate it and he associates it with times of crisis. By contrast, in some of the NGO case studies, conscious strategic decision making was an important factor in shaping accountability and accounting practices. A good example of a conscious, ethical decision, emanating from the 'existential doxa', was the case of the UK NGO which decided to reorientate itself towards its fund recipients rather than its donors. The recognition that changing 'existential doxa' were inconsistent with existing organisational practices, and such practices needed to be changed in turn, was demonstrated by a UK NGO manager and a Board member:

'There was recognition stronger and stronger over time that actually the way we were working with country programs wasn't possibly the most democratic'

[Senior Manager UK NGO]

'So our ethic is to stay as near as possible to people who we serve. It doesn't make sense to be a London-based organisation if that is what you are trying to do. It is about power in the end, it is about where power sits.'

[Board Member UK NGO]

This fundamentally changed the management of the organisation and it physically relocated from the UK hemisphere to Africa, restructured and adopted entirely new governance, accountability and accounting practices.

'We then took the decision to move into rights-based work at those three different levels – local, national and international. The logical extension of that was also to say, well who are we as a British-based charity to be telling what should be said and what should be happening in Mozambique. If we are doing lobbying work in Mozambique, then Mozambique can say well, who are

you to tell us, so now we took a big decision to internationalise the organisation and ...three years ago we moved our international headquarters to (city in the Southern hemisphere).'

[Senior Manager UK NGO]

The decision was a recalculation of what constituted 'the right thing to do'. The decision was fundamentally important to the whole conception and identity of the organisation and its accountability habitus had been extended to incorporate both ethical and strategic dimensions.

6.2. Organisational analysis

The analysis of interview data allowed a deeper understanding of habitus in each of the NGOs together with the underlying doxa, the strategic response and consequences for each organisation. Coding identified that the most important aspects of understanding accountability and accounting in NGOs were the ways in which these phenomena were perceived and not in the organisational routines which were practiced or exhorted. It was found that it was these underlying ideational conceptions which drove the practices; and any practices imposed from outside were resisted and/or subverted to these conceptions. Although conceptions were often shared between all, or subsets, of the organisations, each organisation was also idiosyncratic with regard to some of the conceptions which themselves were subject to change over time. They were strongly influenced by the context in which the NGOs were formed and operated. The conceptions are akin to Bourdieu's notion of doxa outlined above. They represent the values and beliefs of participants which underpin the habitus. These doxa are also key to understanding the relationship between the habitus and the field. In the research reported here two sets of doxa were found to be important in understanding accountability in the NGOs; 'accountability doxa' and 'existential doxa'.

Goddard (2004) concept of accountability habitus is useful to discuss the doxa and organisational habitus found in the NGOs. As described above, accountability habitus may be described as the set of dispositions to develop accounting practices in certain ways in accordance with the shared perceptions of accountability in existence. There were distinctive sets of shared perceptions in each of the national groupings (UK, Tanzanian and Zimbabwean). The most important commonly held aspect of the accountability habitus in all the organisations was a concern for ensuring and managing legitimacy. This concern was an important part of the doxa underpinning the accountability habitus of all NGOs and was categorised as the 'accountability doxa'. Accounting practices were perceived as proving legitimacy to those stakeholders who were deemed most important in terms of accountability. However, the nature of the concern varied across the national settings. As discussed above, in all NGOs there were clearly identifiable 'existential doxa' which reflected the strong ethical and moral purpose at the core of the organisation.

The findings related to habitus are presented in two sections. For ease of presentation the accountability habitus of each of the national settings is presented. Next the idiosyncratic habituses found in some NGOs where 'existential doxa' were more influential are briefly discussed.

6.3. Accountability habitus of NGOs in each national setting

6.3.1. UK NGOs

The UK NGOs were primarily concerned with demonstrating their legitimacy through their beliefs and practices. Legitimacy was sought in the eyes of all stakeholders including the public, the funders but also the service recipients.

'I think (accountability) is us being publicly accountable and held to account for money that is entrusted to us and how it is spent. To me, it is also about our own openness and transparency. ...There often is a lot of emphasis in organisations on upward accountability and we want to emphasise more downward accountability and how we relate to our beneficiaries and so on.'

[Chief Executive – UK NGO]

'all those structures and processes are set in place that allow the organisation to deliver what it is being asked to deliver and to do so in a way that the board is ultimately holding staff accountable for their ambitions and for their commitments to the various stakeholders that they hold themselves to account. It could be from charity commission to government to donors in the UK to beneficiaries to (the Charity) International. It is all those stakeholders that we have as a management of the UK that I think we obviously want to hold ourselves accountable by'

[Director of Finance – UK NGO]

The above Chief Executives clearly acknowledge the hierarchical and holistic aspects of accountability associated with procedural approaches but there is also some recognition that accountability has a relational component. Moreover, legitimacy was also sought more generally, as a virtue in its own right. Participants were concerned that the organisation should be managed in a professional manner and be considered a 'proper' organisation.

'It's very important. ...because accountability and transparency is one of our core characteristics'

[Top Management – UK NGO]

There was also recognition that accountability extended beyond organisational practices to a deeper level of organisational values:

'It is not about bureaucracy in a sense. . . . it boils down to people and the culture'

[Director of Finance – UK NGO]

These deeper held perceptions are indicative of underpinning doxa related to 'core characteristics' and 'culture'. Accounting was held in very high regard in the UK NGOs and was strongly related to accountability.

'The whole auditing, accounting process is crucial, you know. Without that, there's no accountability and accountability is the key thing for any organisation'

[Manager – UK NGO]

'Before institutional funding came into place, I'd be honest that (accounting) is a side issue. But as I think everybody will accept the organisation at that time been pushed with the institutional funding. . . I would say the. . . accounting has become more and more important. Soon as we got institutional funding in X, we certainly had to get qualified accountant'

[Senior Officer – UK NGO]

The above two quotes illustrate the relation between accountability and accounting practices and how the perceptions of accountability change over time which in turn result in changing practices. In Bourdieusian terms, as the (accountability) habitus changes in response to contextual pressures so do organisational practices.

The specific accounting practices which were adopted by the UK NGOs were those deemed to confer legitimacy on the organisation. These practices tended to place emphasis on internal decision making rather than just external reporting. They included sophisticated resource allocation and budgeting systems, including monthly management accounting and budget reports and extensive internal audit programmes. In addition, significant performance management systems, including the use of balanced scorecards, were only found in these organisations. In one NGO a complex system of performance review had been developed to develop downward accountability in particular:

'(new performance review system) is trying to move away from (traditional approaches) and look at more participatory processes and then reporting could be done in many different ways. I think that has been successful in many ways, but it doesn't produce the sort of data though that goes easily into a report or, you know, is good for a funder like DFID and so on. . . . I certainly wouldn't see accountability seen as just an upward process, but a downward process as well.'

[Chief Executive UK NGO]

In order to ensure legitimacy, the accounting practices adopted were those deemed necessary by their funder stakeholders and by the NGOs own sense of achieving the highest professional standards. Practices commensurate with contemporary Western organisational accounting were therefore adopted. In particular those practices associated with the private sector were deemed most appropriate. Although NGOs are not a central part of the formal public sector, it was clear that the adoption of many of these practices was influenced by broader New Public Management (NPM) initiatives. The importance and impact of NPM across the public sector globally is well established although it is clear it is very diverse in application (Pollitt and Bouckaert (2004)). One of the central components of NPM is accountability and its association with performance management. Many bodies concerned with NGOs in developing economies have propounded NPM initiatives, such as in the UK, the Department for International Development (DFID, 2002), the Organisation for Economic Co-operation and Development (OECD, 2005) the World Bank (see Allen, Schiavo-Campo, & Garrity, 2004), the ODI (2004, 2007) and the Economic Commission for Africa (2003). These exhortations are accompanied with prescriptions of models of financial management, such as performance/output budgeting and the importance of accountability, all drawing upon the template of NPM. All these practices were prevalent in the UK NGOs, as outlined above, and were the result of adopting strategies of isomorphistic change.

To summarise, the accountability habitus of the UK NGOs is characterised by adopting accounting practices commensurate with the 'accountability doxa' concerned with demonstrating legitimacy. This results in extensive use of those accounting practices deemed legitimate in contemporary Western organisations and informed by NPM and private sector accounting. As noted above, Bourdieu specifically identifies legitimacy as an example of symbolic capital (Bourdieu, 1994) and the UK NGOs were accruing such capital by adopting accounting practices which enhanced their legitimacy. The accountability habituses in the UK NGOs reflected all the aspects of relational accountability discussed above. This includes recognition of the importance of both the upwards and downwards accountability of a holistic approach. The emphasis on the importance of being seen to do the 'right thing' in terms of accounting also has echoes in identity accountability. However, this was not the narrow focus of identity accountability observed in the prior literature but rather emanating from the 'existential doxa' of the NGOs and relating more holistically to all stakeholders.

6.3.2. Tanzanian NGOs

In Tanzania, the accountability habitus was more concerned with navigating legitimacy, where conceptions of legitimacy were most concerned with being seen as a legitimate organisation in the eyes of funders in order to secure resources. The perceived strength of the accounting function was an important tool in symbolising organisational competence –

competence to handle and properly 'account' for entrusted resources. In this respect accounting acted as a legitimating tool and when it was perceived to be adequate it enhanced organisational legitimacy. Accounting practices were an important element in building credibility and organisations sought to meet, with almost religious conviction, accounting and reporting requirements of dominant donors.

NGOs had moved beyond merely adopting donors' conceptions of legitimacy to a more proactive management or navigation of it. Two strategies were employed by organisations to manage the process of navigating legitimacy. These comprised two interrelated and progressive stages or sub-processes – building and rebuilding credibility; and bargaining for change. These reflect the ways organisations created and managed good impressions with stakeholders before seeking their long-term commitment and attempting to bargain with them, to create a less burdensome accounting and reporting environment.

Financial reporting and audit requirements were burdensome but conveyed to donors a sense of sound financial stewardship. Despite the increased reporting burden, organisations recognised the importance of lodging the required accounting reports to restore and maintain credibility.

'We just cope somehow, we work overtime. Occasionally we put our foot down but I suppose we said the first two years let us build a base and then we will have the clout to bargain. We had no respectability. so let us build a base.'

[Tanzanian NGOManager]

In this above case the 'accountability doxa' were concerned with gaining respectability (legitimacy) and there was a recognition that practices had to be developed to 'build a base'. The financial reports required by donors were also necessary to ensure funding:

'We are obliged to look at the [financial] report as far as we can see that the money has been used in a way that it was meant for, but also in a cost effective way. . . . If we are not satisfied that is the end of the relationship, for a while.'

[Donor – Tanzanian NGO]

However, these reports and the systems needed to generate them were not always in the best interest of the NGOs themselves:

'Like so many other NGOs, (this NGO) has in the main been guided by (or in some cases has been obliged to comply with) the requirements of donors regarding administration and reporting. As a result, the system used by (this NGO) is not well suited to providing the information needed for E's own management and budget monitoring.'

[Donor inspection report – Tanzanian NGO]

To build credibility, organisations were dedicated to meeting multiple donor financial reporting requirements even when reports had little direct internal relevance. Timely reporting maintained credibility while delayed reporting eroded it. Another tactic was to include the names of their key funding institutions in highly visible opening pages of reports and it was evident in conversations that a donor's standing was important. These key funding institutions performed the role of character witnesses to influence decisions of others:

'We thought we needed to show we could manage our activities well, so we needed to show the credibility we have gained with donors.'

[Tanzanian NGO Official]

External audit was highly valued by organisations adopting strategies of navigating legitimacy and the existence of accounts audited by prestigious accounting firms was an important element in establishing their legitimacy with funders, in spite of the exorbitant costs compared to local auditors:

'Donors were very much impressed that we on our own had decided to appoint an international audit firm. Actually, there is increased credibility and donors were impressed but even members were impressed as well. So, in terms of information made available to users it is the same as in previous years. But in terms of opinion it is now international. As you know many NGOs are problematic in accounting matters. So when they see these people are going to ClassicFirm Partnership [a top five audit multinational firm] it means they are serious'

[Manager – Tanzanian NGO]

The audit process emerged as an important channel for attaining legitimacy and stakeholders viewed it as such. Not only was the audit report important but also the stature of the audit firm:

'This year we did two things which were excellent fundraising devices. First. . .we requested an external evaluation. . .and second we changed auditors. . .this also helped with the funders.'

[Manager–Tanzanian NGO]

The audit, as [Jacobs \(2000, p. 377\)](#) also found, was a 'powerful form of symbolic capital'.

However, Tanzanian NGOs were not mere puppets to their funders as those considered to have high levels of legitimacy would bargain with funders to simplify accounting requirements.

*'Most of the funders we treat as partners. We are not subservient to them. We had a serious disagreement with XY-AID, they are the biggest funders in Tanzania, we had a disagreement and we walked out, but then we got reconciled. We have some clout, **we bargain with them.***

[NGO Official, emphasis added]

The concept of bargaining indicates that organisations had accumulated sufficient credibility to make a case for their legitimate claims to donors. One way in which NGOs bargained was the case of 'basket funding', an arrangement where different donors contribute funds to a central holding point, a basket. The organisation and not the donors, allocate funds to specific programmes. A single report is then provided for all donors detailing how funds and other resources were utilised. Selling the 'basket funding' idea was a strategy initiated by individual organisations which sought to lessen the burden of multiple donor financial reporting.

'So we were arguing for basket funding, we are the ones who know where the need is, so even when one donor is interested in funding a training programme, we may consider an information programme important as well and allocate appropriate funding, you cannot train without information, so it should be up to us.'

[NGO Official]

Following resolute high-profile lobbying, this NGO successfully got institutional donors to accede to the basket funding as described above.

Some NGOs were in a strong enough position to reject donors' offers of contingent funding.

'There has been a growing tendency among donors to approach (this) NGO with proposals for additional interventions. Many of the programme activities proposed by donors match (this) NGO's mission. However, there is a need for the organisation to keep saying 'NO.'

[Annual Report: NGO]

For organisations that are largely dependent on institutional donors, rejection of funds is an extreme measure. Outright rejection of funding was a confrontational approach and rarely occurred but when used it was an effective bargaining tactic. However, only those large NGOs with high social standing and credibility can employ such a strategy.

To summarise, the Tanzanian NGO accounting practices were influenced by the need to achieve legitimacy in the eyes of their funders. They were consequently primarily externally focused and placed great emphasis on the annual financial report, funder reports and external audit as these were of significant symbolic importance in navigating legitimacy. Conceptions of accountability were more concerned with conformance to funders requirements and performance management was not a priority. However, Tanzanian NGOs were not mere puppets to their funders as those considered to have high levels of legitimacy would bargain with funders to simplify accounting requirements. Hence these NGOs navigated legitimacy to their own ends rather than always having practices imposed upon them.

The accountability habitus of the Tanzanian NGOs is characterised by adopting accounting practices commensurate with the 'accountability doxa' concerned with navigating legitimacy. This resulted in accounting practices deemed legitimate to funders. The accountability habituses were almost entirely concerned with functional upwards accountability.

6.3.3. Zimbabwe NGOs

The Zimbabwean NGOs studies were operating in an extremely difficult environment and their only concern was survival. Again, their conceptions of legitimacy were in terms of funders.

'The issue of self-reliance is a major challenge for us and no doubt it affects the way we operate. Look, we can't pretend. If we don't have enough resources, there is little we can do. That's just the fact. We may have these big, colourful plans but without funds to support them, we don't go very far. And at the moment we rely on funds from abroad. It's not the best of situations and we agonise over that, you know, a lot. We don't quite do what we think we should do. They say he who plays the piper calls the tune. We have no control over the funds, the generation of the funds and, there is no predictability.'

[CEO Zimbabwe NGO]

In this quote it is evident that funders not only control the funds of the NGO but also the uses to which those funds are put. Indeed, NGOs would undertake projects beyond their desired remit, just to obtain funds.

'Sometimes ... I receive an email saying, 'there is US\$15 000 for you to do an AIDS programme, submit a proposal on AIDS.' Look, yes AIDS is an issue but sometimes we will be having more pressing needs. However, we then just submit a proposal and get the money just because that's where the money is and then end up not doing quite what we think we should be doing.'

[CEO Zimbabwe NGO]

In this case the funders were subverting the very core of the NGO who have little choice but to accept such dominance as they have little or no capital and therefore little or no power. There was no evidence of Zimbabwean NGOs resisting this dominance or bargaining for change as occurred in Tanzania. This mismatch of capital and power was further illustrated by another NGO Chairman:

'Donors to some extent forget that we are partners. They use money power to suppress the other partner who does not have those resources that they have. So they can be very tough just because people in the South are poor and we succumb

sometimes to their conditions that may not be favourable because we want money. But in a partnership people sit down and talk. There is no forum for debate because we feel we are weak and if we voice our concerns, we can lose funding. So we don't have that openness, that transparency, that freedom to actually say, yes I am hungry, yes I am poor, but this will not work for me.'

[Immediate past chairperson, Zimbabwe NGO]

The NGOs were well aware of the use of donor power to subvert their activities but their instinct for survival ultimately outweighs their concerns as exemplified by one NGO Board member:

'Sometimes a donor comes and they say they want to fund a programme for one year. And we ask, 'do you think we would have been able to achieve the objectives set out in this programme in such a short time?' Then they tell us that that is all they can do for us. We tend to just accept the funding but the outcomes of the programmes will be very little. We just think that it is better than nothing, at least our people would have got something. Instead of refusing the little offered. But it is very painful. We would want the donors to listen to us more.'

[Ex-board member, Zimbabwe NGO]

This complete dominance of funder power, subverting the very basis of the NGOs, illustrates how absolute power corrupts even their 'existential doxa'. If the NGO wishes to survive it has to accept funds for activities it was never intended to undertake.

In regard to their accounting practices, the NGO's desperation to adhere to the demands of donors meant they adopted any practices as long as they ensured the survival of the organisations. This was a form of imposed legitimacy and indeed habitus. The NGOs only undertook accounting practices which were requested by donors.

'As an organisation they [the donor] have guidelines that we follow and we have very little input into those guidelines. we seem then to shift to meet their requirements.'

[Director of Zimbabwe NGO]

'Some donors are supportive. They want transparency in what we are doing as an organisation. They want their finances to be accounted for as agreed. We have ups and downs as far as accountability is concerned. For example, our finance officers lacked skills that would have been required and things went wrong. And also poor supervision resulted in finance people tampering with finances. This frustrated the donors, but as soon as we got to know about the donors' suspicions we tried to get them to understand what was going on.'

[Ex – chairperson Zimbabwe NGO]

The imposition of donor power was not well received by NGOs managers and accounting as a practice was held in extreme distrust and of little use to the NGO other than to satisfy donors.

'The treasurer must be someone with a bit of knowledge, just a bit, not much, about money. She has to know what accounting entails so that she can follow what will be happening in the organisation, especially when authorising transactions. Because you accountants are thieves.'

[Ex-board member, CEO Zimbabwe NGO]

To summarise, the accountability habitus of the Zimbabwean NGOs is characterised by adopting accounting practices commensurate with the 'accountability doxa' concerned with survival. The relevant doxa were entirely determined by funders as were conceptions of legitimacy. These practices were sometimes extremely rudimentary comprising whatever the funders required and a cash book. The lack of cultural or symbolic capital meant that resistance to funder demands was impossible. The lack of economic capital meant the funders' demands could even subvert the core purpose and activities of the NGOs. The accountability habituses were entirely concerned with functional upwards accountability.

6.3.4. *Idiosyncratic accountability habituses*

The 'in vivo' analysis revealed that in every NGO visited there was a clear and deeply held commitment to the core purpose of the organisation, be it providing education, alleviating poverty or advocating human rights, and the ways in which it should operate. This provided a set of core beliefs that underpinned the habitus in each NGO and provided a moral compass for participants. These sets of beliefs were categorised as 'existential doxa' and were part of the core phenomena in the NGOs. In some cases, the 'existential doxa' were more influential than the 'accountability doxa'. Sometimes the 'existential doxa' were religious with the Muslim faith providing a particularly integrated core to the Islamic NGOs. These NGOs were characterised by their adherence to the Islamic conception of accountability comprising an individual's relationship directly with Allah (God). Secular practices such as accounting were consequently perceived as of secondary importance, although the intensity of this rejection did vary.

In another UK NGO case, outlined above, a conscious, ethical decision, emanating from the 'existential doxa', resulted in a reorientation itself towards its fund recipients rather than its donors. In yet other cases the 'existential doxa' were influenced by the founders. In these cases, the founder's personal values and beliefs about the organisation's purpose were influential on perceptions of governance and accountability and on the associated practices.

7. Summary of findings

The main purpose of this paper, and its main contribution, is to develop an understanding of accounting and accountability practices and perceptions in NGOs operating in Africa using Bourdieu's framework. This explains such practices as resulting from strategies adopted in response to the accountability habituses, underpinned by doxa, which themselves are responses to the contexts in which the NGOs operate. This context comprises the field within which NGOs struggle for capital resources, alongside existential choices made by the NGOs themselves. This understanding is further expounded in the following paragraphs.

The NGO field is arranged as a hierarchy with economic, cultural and symbolic capital distributed unevenly among the NGOs case studies. Rich (UK) NGOs have high levels of economic capital and high cultural capital (sophisticated management, informational and accounting capabilities) are in a position of dominance where they can control the distribution of capital amongst poorer (African) NGOs. They are also in a position to control the very nature of symbolic capital (e.g. legitimacy) and how this can be acquired (through adherence to accounting, audit and performance practices).

Each organisation is struggling in the NGO field to survive and grow. It achieves this by acquiring capital. In order to acquire more capital an NGO has to adopt appropriate strategies (e.g. navigating legitimacy, isomorphistic change) depending on its current position in the field and on its own accountability habitus. The UK conception of legitimacy, accountability and accounting has come to dominate the 'accountability doxa' of many of the NGOs and is reflected in these institutions' habituses. This strongly influences the strategy they pursue of adopting contemporary management practices to enhance legitimacy. Poorer African NGOs are disposed to develop accounting practices in accordance with the 'accountability doxa' dominated by Northern perceptions. These included an emphasis on financial accounting reports and standards, the appointment of 'legitimate' auditors and consultants and the adoption of NPM informed practices such as performance management. Accounting practices are an important element in the struggle as the consequence of these choices gave the organisations more capability and hence more cultural capital and/or more legitimacy and therefore more symbolic capital. The accountability habitus of the NGOs both reflected the symbolic capital of legitimacy. It also informed each organisation's disposition to act and adopt particular practices the accounting practices.

Within Africa there was also a hierarchy of capital distribution with Tanzanian NGOs holding relatively more capital than Zimbabwean NGOs. This enabled Tanzanian NGOs to challenge donors' requirements by adopting bargaining for change strategies, with accompanying new accounting practices. Zimbabwean NGOs had almost no capital and were in no position to bargain. There were reduced to the complete acceptance of donor demands even to the detriment to their core doxa and intended activities.

However, Bourdieu's analysis was insufficient to explain the practices adopted by all NGOs in the study. The interview analysis identified other important factors beyond the field analysis and demonstrated the importance of moral/ethical 'existential doxa' underpinning the accountability habitus. In some cases, these factors were more influential in constructing the accountability habitus, leading to different practices. As noted above, one of the strategies most prevalent in one of the UK NGOs was to address the very nature of what was meant by accountability, that is, to challenge the orthodoxy itself. The source of the strategy was not habitus, however, but a conscious and ethical decision to reorientate itself towards its fund recipients rather than its donors. Accountability was seen as primarily directed towards the ultimate fund recipients rather than fund providers. It was also seen in terms of services provided to citizens in developing countries rather than in terms of adherence to organisational rules and practices. In another NGO its religious foundation led to the dominance of a doxa valuing accountability to God far greater than accountability to secular institutions. This resulted in a different accountability habitus with little value being placed on accounting practices at all. NGOs therefore not only faced the external struggle for capital in the field but an internal struggle when the nature of the capital was not compatible with their 'existential doxa'.

The dominance of Northern NGOs over the nature of symbolic capital in terms of accounting and accountability in the form of legitimacy can lead to dysfunctional behaviour. In Tanzania this resulted in diverting resources towards external financial reporting and the appointment of expensive auditors and consultants to the detriment of internal accounting and even the organisational goals. In Zimbabwe it resulted in subverting resources away from organisational goals altogether to achieve accounting legitimacy. Thus, it would seem that accounting legitimacy can divert or even subvert what might be deemed organisational legitimacy. This could be resisted only by obtaining more symbolic capital, as in the NGOs' strategy of bargaining for change, or by achieving a dominance of 'existential doxa' as in the case of the Islamic NGO which simply did not allow accounting legitimacy to dominate its own Islamic conception of legitimacy.

8. Conclusions and contributions

A full Bourdieusian analysis comprising field analysis, capital and habitus contributes to a rigorous understanding of the relationships between accountability perceptions and accounting practices within a complex context. It provides a coherent understanding at the level of the individual practitioner, the organisation and the entire field. Habitus is at the core of understanding perceptions and practices. It provides an explanation of how perceptions of accountability are enacted as organisational practices in the form of organisational strategies and accounting practices. In doing so it extends prior subjective approaches to accountability by proving a direct and inextricable link between perceptions and practices. More

specifically, accountability habitus may be described as sets of dispositions to develop accounting practices in certain ways in accordance with the shared perceptions of accountability in existence. Accountability habitus is underpinned in most cases by 'accountability doxa' which, in turn, emanated from the context within which the NGOs existed. The most influential aspect of the context was the amount of symbolic capital that each NGO could acquire, and legitimacy was the principal currency of this symbolic capital. The specific form of legitimacy, closely related to NPM and accounting practices, became the currency due to the economic and cultural power held by rich Northern NGOs. It should be noted that this is a dynamic and interactional analysis. The context may change due to changes in the field, such as a redistribution of economic and cultural capital, or a change in the nature of symbolic capital. Accountability habituses and doxa may change as a result of the new field arrangements or as a result of new 'existential doxa' emanating from revised strategic choices or changing moral/ethical bases of NGOs. All or any of these changes will affect the accounting practices of the NGOs. It is this holistic approach, provided by the Bourdieusian framework, that provides the main contribution to understanding accountability in NGOs. This paper extends the holistic use of Bourdieu to accountability studies in NGOs of Kuruppu and Lodhia (2019) by studying the broader NGO field to include more countries. This has highlighted how different NGOs perceive and act differently with respect to accountability as a result of the more complex inter-reactions between habitus, capital and field.

However, the analysis of the NGO field also contributes to a fuller application of Bourdieu's theories. It was clear that the concept of habitus needs to be enhanced to incorporate a moral/ethical dimension. It was also clear that Bourdieu has underestimated the importance of rational strategic decision making. Organisations can and do make decisions which are more informed by their 'existential doxa' than by 'accountability doxa' alone. Nor do they always conform to the acquisition of capital in the field. Although NPM ideology and practices were extremely influential in the field and informed both symbolic and cultural capital, some organisations choose strategies more conducive to their own 'existential doxa'.

The paper also makes a contribution to accounting research methodology, particularly that using a priori theory alongside grounded theory methods as exhorted by Coopey, Keegan, and Embley (1998) and Covaeski, Dirsmith, Heian, and Samuel (1998). In this NGO research this was achieved by the unique combination of Bourdieu and grounded theory methods which enabled an understanding and explanation of the differences between the accountability and accounting in NGOs to be obtained. The use of Bourdieu allowed the realities of social structure and the relations of power that underlie them to be analysed as exhorted by Ebrahim (2009). Bourdieu's field analysis contributes to a rigorous understanding of the relationships between accountability perceptions and accounting practices within a complex context. It provides a coherent understanding at the level of the individual practitioner, the organisation and the entire field. By considering the more extensive NGO field comprising UK NGOs alongside Africa NGOs enabled a more complete analysis to be undertaken. In particular the strong influence of UK NGO conceptions of legitimacy on the accounting and accountability practices of African NGOs was most evident. Moreover, this influence emanated from its position as the major holder of capital within the whole field.

The research methodology also addresses Malsch, Gendron, and Grazzini (2011) main critique of Bordieusian research in accounting by mobilizing Bourdieu's core concepts of field, capital and habitus in a holistic manner. They particularly note the omission of habitus from empirical accounting studies, which provides the link between micro and macro levels of analysis. In the research reported in this paper the empirics are analysed using the full set of Bourdieu's concepts comprising habitus, capital and field analysis. This approach has highlighted the importance of habitus to understanding accounting practices and its interrelation with the field.

Grounded theory methods allowed the importance of legitimacy underpinning conceptions and practices of accountability and accounting to emerge. It also enabled the identification of 'existential' and 'accountability' doxa which provided the link between the field and the accountability habitus to be understood. This led to the identification and explanation of the strategies adopted by each NGO which in turn led to the accountability and accounting practices being adopted.

The contribution of this paper to the prior literature on accountability in NGOs identified by Unerman and O'Dwyer (O'Dwyer, 2005; Unerman & O'Dwyer, 2006; O'Dwyer & Unerman, 2007, 2008, 2010) is in terms of both additional empirical knowledge and understanding. Most of the conceptions of accountability in the prior literature were evident in this study. However, the analysis provides an understanding of how and why such different aspects were found in specific NGOs. In the UK NGOs, holistic accountability was most evident with an emphasis on upward and downward accountability as well as with broader societal accountability. In Tanzania a more functional accountability was evident with a focus on funders. However, this was not merely an acceptance of funders' requirements as once legitimacy had been established Tanzanian NGOs used accountability and accounting practices to manage the relationship with funders to reflect their own interests. In Zimbabwe, the functional accountability to funders was absolute. Identity accountability was evident in one or two NGOs where the founders were still powerful and where religious values dominated and where 'existential doxa' dominated the 'accountability doxa'.

Of course, any case study research has the limitations that its findings may only be applicable to the cases themselves and may be influenced by the interpretations of the researchers. These limitations have been addressed as far as possible in this research by the use of multiple cases in each country and by using more than one researcher. However, more research in different settings using the methodology of this paper would both enhance the findings and make new contributions to our understanding of NGO accountability. It would be particularly interesting to investigate the relationship in other

African countries subject to different colonial influences such as France and Portugal; and to those countries that were subject to little or no colonial rule. It would also be interesting to study the relationship in NGOs in other continents which would enable a more thorough picture of the contemporary worldwide NGO field to be developed.

Appendix 1. Summary of coding

Main categories	Higher order categories	Final categorization
Importance of NGO's economic, cultural and symbolic capital resources position in the field NGO's identity as North or South NGO	Importance of a thorough understanding of field analysis	Contextual analysis
Emergence of legitimacy as most highly valued aspect of symbolic capital		
Importance of religious affiliation of the NGO	Emergence of evidence from in vivo analysis to complement field analysis	Strategic Response
Founder's role and influence Building credibility with funders Bargaining with funders for change Ensuring survival of NGO	Strategy of navigating legitimacy	
Influence of New Public Management ideology in influencing isomorphistic change	Isomorphistic change strategy	
Emergence of existential choice to change direction of NGO	Existential choice	
Importance of underlying accountability doxa	Fundamental importance of accountability habitus underpinned by doxa	Accountability Habitus as core category
Importance of existential doxa Internal/ external focus with respect to organisational practices of NGO		Accounting focus and practices
Relative emphasis on financial and management accounting practices	Resulting accounting focus and practices	
Performance management practices		
Importance and way in which auditors and consultants perceived and used		

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