

Performance Measurement Practice and Accountability Relationship in a Non-Profit Organization: An Institutional Work Approach

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Abstract

Purpose: This study aims to explore how the performance measurement practice aligns multiple accountability relationships within the Shanghai Charity Foundation (SCF).

Design/methodology/approach: This study follows a qualitative single case study drawing on institutional work (IW) theory. The data sources of this study were obtained through conducting about 60 hours of semi-structured interviews with 24 stakeholders.

Findings: The performance measurement practice in SCF presents a strategy-oriented pyramid model and often brings about accountability mismatches between accountability demands and supply during its transition from a policy executor to an institutional co-creator. This study suggests that data empowerment is the direction of future efforts to achieve a new type of accountability alignment, through proactively managing and meeting potential accountability expectations to guide and shape accountability demands, and achieve a new, higher level of alignment.

Practical implications: Accountability alignment is a dynamic process shaped by different groups of actors through continuous and intertwined IW. Managers can consciously and strategically utilize creation and maintenance work to educate, steer, and align internal and external actors. Disruptive work can be reframed as valuable diagnostic mechanisms, offering critical insights to foster systemic evolution and adaptation.

Originality/value: This study makes an original contribution by exploring the links between performance measurement practice and accountability relationship from an NPO perspective using an IW approach, and the first-hand interview data of this study lead to novel conclusions.

Keywords: Non-profit Organization, Performance Measurement Practice, Accountability Relationship, Institutional Work Theory

Introduction

NPOs play a central role in meeting societal needs beyond the scope of private enterprises and public institutions (Chaudhuri & Nielsen, 2017). The complexities associated with measuring the performance of NPOs (Conaty & Robbins, 2021; Lecy et al., 2012; Moxham, 2014) and calls for greater accountability (Anheier & Toepler, 2022; Ebrahim, 2016; Messner, 2009) continue to dominate discourse in nonprofit literature. Although researchers in management accounting studies have explored NPO performance measurement systems (PMSs) over the last decade (Agostino & Thomasson, 2024; Boateng et al., 2016; Conaty & Robbins, 2021; Cuckston, 2022; Mai & Hoque, 2024; Rana & Cordery, 2024), little evidence suggests that these PMSs have been applied in practice, and there remains no consensus on how to measure the performance of NPOs (Ebrahim, 2019; Moxham, 2014; Newton, 2015). NPOs face three core challenges of performance: what to measure, what kinds of performance systems to build, and how to align multiple demands for accountability (Ebrahim, 2019). Yet, greater accountability, as understood in this study, is to align multiple accountability supply-demand relationships (Ebrahim, 2016; O'Dwyer & Boomsma, 2015; Overman, 2021; Schillemans et al., 2021), rather than just unilateral accountability demands. This study and institutional work (IW) theory (Lawrence et al., 2011, 2013; Lawrence & Suddaby, 2006) have a high degree of alignment in both the practice and actor dimensions. This study explores the links between performance measurement practice and accountability relationship from actors in SCF, and IW considers actors' efforts to consciously and strategically shape the institutional environment in which they are embedded (Lawrence et al., 2011). Thus, based on IW theory (Lawrence et al., 2011, 2013; Lawrence & Suddaby, 2006), the research question is proposed: How does the performance measurement practice in SCF align multiple accountability relationships?

The paper is structured as follows. The "Literature Review" section reviews the results and gaps in the performance measurement practice and accountability relationship, and details the theoretical context. The "Method" section then describes the data collection and analysis methods used for conducting a qualitative single-case study. The results of the study are presented in the "Findings" section, followed by a final section that summarizes the conclusions and contributions.

Literature Review

This section reviews the research results and gaps on performance measurement practice, accountability relationship, and IW, respectively.

Performance Measurement Practice

The ambiguity and complexity of NPO performance make it extremely difficult to reach a consensus on performance measurement (Moxham, 2014; Newton, 2015). Firstly, a social constructionist perspective argues that performance is a construct of the articulated perceptions of the organizational stakeholders (Herman & Renz, 2008). Each stakeholder, in forming an individual construct of performance, contributes to a collage of such constructs that are collectively NPO performance (Baek et al., 2023; Conaty & Robbins, 2021). Secondly, some researchers link performance and accountability, arguing that performance information is intended to meet the accountability needs of stakeholders (Conaty & Robbins, 2021; Ebrahim, 2019; Rana & Cordery, 2024; Yang & Northcott, 2019). Additionally, it is argued that efforts to measure performance have a dark side: they lead to a compliance-

driven culture focused on rule-following behavior and quantitative targets rather than improving performance (Ebrahim, 2019).

Over the last decade, performance measurement practices in NPOs have been generally categorized into three groups according to the research content. The first category is performance measurement practices that focus on improving or innovating PMSs (Cuckston, 2022; Mai & Hoque, 2024). The second category combines performance measurement practices with research theories, including stakeholder salience theory (Conaty & Robbins, 2021) and democracy theory (Mai & Hoque, 2024). The third category is performance measurement practices that focus on other factors that affect performance, such as non-financial information (Agostino & Thomasson, 2024; Boateng et al., 2016; Yang & Northcott, 2019), the models of innovation (Fernandes & Veiga, 2022), digitalization (Cordery et al., 2023; Rana & Cordery, 2024), mission statement (Baek et al., 2023; Macedo et al., 2016), governance quality (Cordery et al., 2023; Newton, 2015), and funding (Finley et al., 2021). However, little research has been conducted to examine, in actual scenarios, how an NPO measures performance systematically and to explain how performance and accountability are related clearly. Therefore, the focus of this study is to discuss the relationship between performance measurement practice and accountability in an NPO. The next section explores the nature of accountability and its links to performance in NPOs.

Accountability Relationship

The views of some researchers indicate that accountability is a relationship (Bovens et al., 2016; Busuioc & Lodge, 2017; Ebrahim, 2003, 2005, 2016; Kingston et al., 2019; Messner, 2009; O'Dwyer & Boomsma, 2015; Overman, 2021). Ebrahim (2005, 2016) argues that accountability is a relational concept that accountability efforts and mechanisms do not stand alone but are reflective of relationships among organizational actors embedded in a social and institutional environment.

Overman (2021) gives a definition: "Accountability relationships can be interpreted as loci of interactions where account holders and account givers meet. The account holder posits an accountability demand in the form of questions and targets, and the account giver provides an accountability supply in the form of specific performance information." Flinders (2014) described the set of accountability demands as the total demand for accountability information within a specific accountability relationship. Correspondingly, accountability supply can be understood as the total supply of performance information within a specific accountability relationship (Flinders, 2014). The exchange of accountability demands and supply can be conceptualized as a marketplace where the demand for performance information and performance information supply meet (Flinders, 2014). For NPOs, the core of the interaction consists of the supply and demand of performance information, and alignment of information supply and demand is crucial for an effective accountability relationship (Overman, 2021).

Overman (2021) provides an accountability alignment framework (see Figure 1) and summarizes four possible scenarios. Accountability processes are more efficient and effective only when both accountability demands and supply are balanced. If forums feel accountable for their behaviors, but the actors do not have any demands, an oversupply of accountability information is created, leading to information in search of an audience. In the contrasting

situation, when demands are high, but accountability supply is low, an undersupply of information occurs, leading to a forum in need of performance information. When both supply and demand are low or absent, the accountability silence occurs, in which accountability interactions largely disappear.

Accountability demands	+	Forum searching for a story	Accountability-dialogue
	-	Accountability silence	Story searching for a form
		-	+
Accountability supply			

Figure 1 Alignment of Accountability Demands and Supply

Source: Overman (2021).

Collectively, this study explores how the performance measurement practice in an NPO aligns multiple accountability supply-demand relationships.

Institutional Work

The section introduces the connection between the IW and the research objective and then discusses the concept and framework of IW.

First, this section connects IW theory with the research objective outlined above. This study focuses on a specific case *practice*, and IW encourages researchers to shift their gaze away from the organizational field and large-scale social transformations and attend more closely to a *small world* of institutional resistance and maintenance (Lawrence et al., 2013). On the other hand, this study investigates the different groups of *actors in SCF*, which is covered in the method section, and IW considers actors' efforts to consciously and strategically (re)shape the institutional environment in which they are embedded (Canning & O'Dwyer, 2016; Lawrence et al., 2011, 2013; Yang & Northcott, 2019).

Lawrence and Suddaby (2006) first define IW as: "The purposive action of individuals and organizations aimed at creating, maintaining, and disrupting institutions", and develop a taxonomy of forms of IW (see Figure 2). Notably, when employing this framework, it is essential to acknowledge the "far more complex and messy reality" of institutional change (Empson et al., 2013). The simultaneous occurrence of multiple forms of IW is embedded in the creation, maintenance, and disruption of the institution (Empson et al., 2013), and forms of IW also contradict each other and have unintended consequences (Canning & O'Dwyer, 2016).

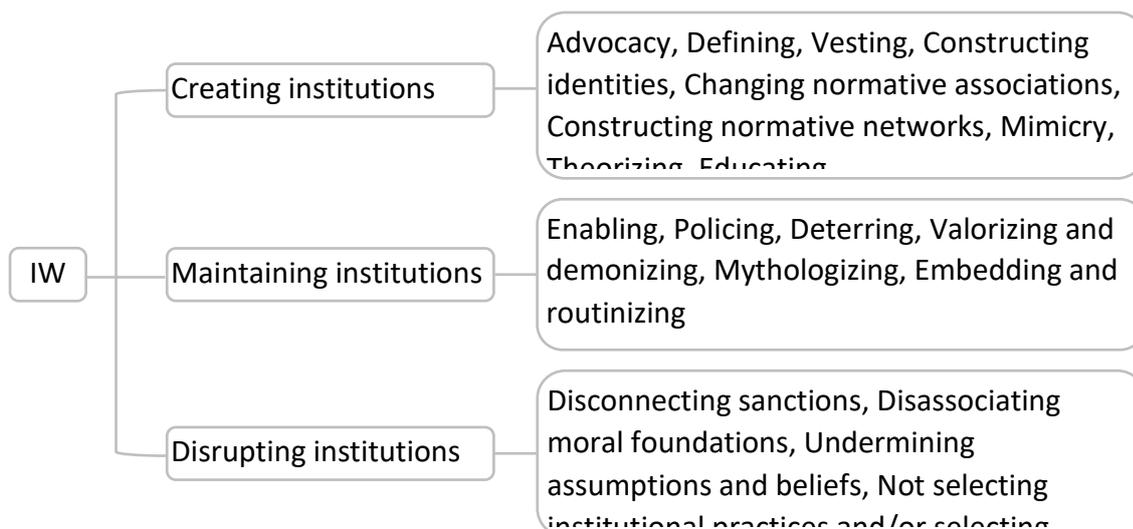


Figure 2 Forms of IW
 Source: Lawrence and Suddaby (2006).

Methods

This paper conducted a qualitative single-case study drawing on an IW approach.

Selection of the Case Study Organization and Participants

In the 1990s, modern NPOs emerged in China. The case study organization is positioned SCF, which was founded in 1994 and is one of the most representative provincial-level charity organizations in China. The development of SCF reflects the evolution of modern philanthropy in China from the 1990s to the present, and its transformation process from a “policy executor” to an “institution co-creator”. In terms of scale, excluding the impact of the COVID-19 pandemic, the SCF has raised an average annual total income of 1.29 billion yuan and an average annual total expenditure of 1.15 billion yuan for public welfare over the past five years, recruiting 76,700 volunteers and benefiting 6.85 million people annually. This representative and influential case can provide insights into prevalent institutional changes in NPOs.

The researcher approached the SCF on the recommendation of two partners in a large audit firm, which has provided audit services to this foundation for many years. Based on the different accountability objects and stakeholders, a total of 24 participants were selected from three directions: upward accountability, inward accountability, and downward accountability. In the whole process, a financial analyst, assigned by the chief financial officer, assisted the researcher in identifying interviewees, scheduling interviews, and handling all conflicts during the interviews.

Data Collection and Analysis

Three data collection instruments were adopted for this study: semi-structured interviews, documentary analysis, and observation (Creswell & Poth, 2016; Marshall & Rossman, 2014; Maxwell, 2013). First of all, semi-structured interviews were the primary data sources. This study interviewed 24 participants from stakeholders of SCF, including upward accountability (7 donor representatives, 1 official of the registration department), inward accountability (2

directors, 1 supervisor, and 6 employees), and downward accountability (7 beneficiaries). All the interviews lasted a total of 60 hours. Secondly, documentary analysis served as a secondary source of data, including 12 core policy documents issued by the governments to regulate Chinese NPOs, the Statistical Bulletin of the Chinese Ministry of Civil Affairs for 33 years, and SCF internal documents from the past 5 years. Thirdly, the observation was used in conjunction with the above-mentioned qualitative study methods of semi-structured interviews and documentary analysis to provide a more comprehensive perspective.

This study adopted qualitative data analysis (Creswell & Poth, 2016; Flick, 2022; Silverman, 2024). It is divided into the following procedures: data collation and preparation, coding, thematic analysis, and theoretical construction and reflective analysis. The data analysis in this study aims to find emergent themes and high-quality responses from the above procedures.

Findings

This section firstly examines the performance measurement practice in SCF, then explores how this practice aligns with multiple accountability relationships, and finally analyzes the efforts of actors in SCF, mobilizing different forms of IW.

Performance Measurement Practice in SCF

The performance measurement practice in SCF presents a strategy-oriented pyramid model. It is a comprehensive system in which strategic objectives permeate the entire project lifecycle, and the social charity resource platform of SCF is the hub of resource transformation. The base of the pyramid is compliance, the body is efficiency and effectiveness, and the top is social impact, as shown in Figure 3.

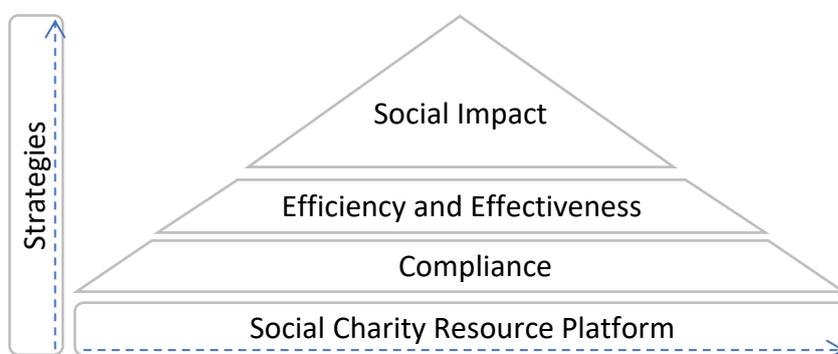


Figure 3 Performance Measurement Model in SCF

Source: Organized by author.

When asked about SCF management's views on performance measurement:

The base is the foundation and guarantee; without compliance, nothing else matters. The body reflects core competencies and expertise, directly related to resource transformation. The top represents our mission and vision, defining the long-term value and social standing of our foundation. (Dir.1)

In the dimension of compliance, the core of performance measurement is risk mitigation and trust building. Its results are directly reflected in government ratings and the public's willingness to continue donating. In the dimension of efficiency and effectiveness, the core

of performance measurement is process optimization and goal achievement. It answers donors' questions, "Where did my money go and what did it accomplish?" and directly reflects a foundation's professional capabilities. In the dimension of social impact, the core of performance measurement is creating shared value and driving systemic change. It demonstrates the ultimate purpose of a foundation's existence: not just providing aid, but also promoting social progress.

Alignment with Multiple Accountability Relationships in SCF

In exploring how this performance measurement practice aligns multiple accountability relationships, this study analyzes four scenarios of accountability supply-demand relationships described by Overman (2021).

Misalignment: Demand Exceeds Supply. The first type of misalignment is high accountability demands coupled with low accountability supply. In the field of philanthropy, it is a very profound and pertinent question. During the interviews, several scenarios were summarized where demand exceeds supply.

Firstly, during a major natural disaster (such as an earthquake or flood), a public health incident (such as a major epidemic), or a social security incident, the public demands "real-time, full-chain, and visual" transparency. But foundations can only provide "interim and aggregated" reports, resulting in a significant accountability gap. In an interview, the project manager described :

The public and the media are eager to know, "Where did my money and supplies go?" and "Was the disaster area receiving timely assistance?" The demand for transparency reaches a peak. [...] Communication disruptions and damaged infrastructure in the disaster area make it extremely difficult to quickly and accurately verify needs and distribution. Foundations' internal management systems can be overwhelmed by the massive influx of donations in a short period of time, resulting in delayed information updates (PM1)

At this point, performance indicators for "compliance" and "efficiency" (such as transparency, disbursement speed) are pushed to the extreme, but this may crowd out performance indicators for "effectiveness" and "social impact," resulting in some deep accountability requirements being temporarily shelved or unable to be met.

Secondly, the organization's social impact may be threatened to some extent when an industry (other well-known charitable organization) is exposed to a major financial scandal, corruption case, or mismanagement, as well as the foundation's own operations cause controversy. Emotional distrust is difficult to completely dispel with rational data, and the complexity of the information may instead deepen their suspicions. In the interviews, an employee and the finance manager offered the following:

The public will project their distrust of the entire industry onto the SCF. To avoid becoming the next victim, donors will proactively intensify their scrutiny and questioning of the foundation, demanding it prove its innocence. (GS1)

The foundation can publish audit reports and regulations, but it's difficult to completely dispel the generalized public misgivings stemming from isolated incidents. (FM1)

Faced with sudden environmental changes, industry distrust, internal suspicion, and technological challenges, the SCF faces exponentially increasing external accountability demands. However, its existing performance measurement system is slow, limited, and unable to meet all personalized needs. This gap is a perpetual challenge for charitable organizations, especially large ones.

Misalignment: Supply Exceeds Demand. In the second type of misalignment, supply is high, and demand is low. This is a very subtle question, one that touches upon a desirable but rarely discussed state in nonprofit governance. This misalignment means that the information a foundation proactively discloses and the scrutiny it accepts exceed the current, explicitly expressed demands of external stakeholders. This situation of over-accountability or forward-looking accountability occurs in the following scenarios.

An oversupply of accountability was caused by institutional inertia. Most donors do not take the initiative to read the lengthy reports, resulting in an oversupply. A donor complained to us about their feelings regarding the over 700-page annual report and official website:

The foundation's annual reports and official website information disclosures are densely packed. Instead, I find it difficult to find the information I need. (D1)

In response, a foundation employee explained:

The foundation has established a mature system for disclosing annual reports, audit reports, and official website information. These are "standard procedures" and will be released on time and according to standards, regardless of public request. (GS1)

However, when a foundation is committed to enhancing internal management or identifies potential risks, it strengthens its accountability supply. This state of affairs is often a sign of a highly mature organization with sound governance and strategic foresight. It demonstrates that the foundation is not passively responding to criticism but is proactively building trust and safeguarding its brand image. An employee and a member of the supervisory board described the relevant scenario:

Targeting top-tier certifications or engaging in high-end partnerships to establish a "benchmarking effect". [...] When engaging in strategic fundraising, foundations make an "upfront commitment" to extreme transparency. (GS2)

Before issues are discovered externally, the foundation proactively strengthens internal controls, increases audit frequency, and expands information disclosure. (Supv.1)

Alignment of Accountability. Accountability alignment is a dynamic and efficient equilibrium. When the SCF's accountability supply aligns with its accountability demand, it means that the content, depth, and approach of its information disclosure and responses precisely meet the expectations and requirements of its core stakeholders.

In the interviews, accountability consistency can be achieved by proactively managing and meeting the strong demands for upward and downward accountability. As a donor and beneficiary described:

I only donated a small amount and didn't request "real-time tracking of every donation." Still, after seeing the "logistics-style" tracking function of the foundation's online mini-program, I thought, "This is great! This is exactly what I want". (D2)
The foundation uses innovative technology to provide near-real-time, visual information feedback. (B1)

Donors are pleasantly surprised and highly satisfied with this experience, believing that the foundation "thought of them first." It demonstrates that the foundation is not merely passively "responding" to accountability but proactively "managing" and "meeting" reasonable accountability expectations. Supply not only meets demand but, to a certain extent, guides and shapes it, achieving a new, higher level of alignment.

Accountability Silence. Accountability silence reveals an easily overlooked but crucial state of nonprofit governance. This silence occurs when both the supply of accountability (proactive disclosure and response) and the demand for accountability (public and donor inquiries and attention) by Shanghai charitable foundations are low. This is not a healthy "balance," but rather a static, dormant state caused by a lack of motivation and pressure. This accountability silence typically occurs in two extreme situations.

The core of the accountability silence is a lack of motivation. This silence is dangerous; it masks underlying issues, hinders learning and innovation, and weakens trust. Once this trust, based on habit or identity, is shattered by an unexpected event, it can trigger a more serious crisis of trust. This is especially evident in quite mature or complex projects:

The program operates on "autopilot," lacking external incentives for optimization and improvement. (B2)

This project is highly complex. We rarely care about the process, even if explained, no one pays attention or understands. (D3)

Therefore, the governance of an outstanding charitable organization is characterized by the ability to proactively break this accountability silence. Through creative communication, the inclusion of third-party assessments, and proactively setting higher transparency standards, this can stimulate a healthy demand for accountability and drive the organization's continuous evolution.

In summary, the core challenge for foundations lies in proactively identifying and managing the dynamic balance in these scenarios. Through institutionalized transparency and proactive communication, they can transform "reactive response" into "proactive trust-building" to maintain their social credibility. Accountability alignment can be achieved through data empowerment, guiding and shaping demand, and achieving a new, higher level of alignment.

Forms of IW in SCF

A primary insight derived from interview data is that the alignment of SCF's performance pyramid model with multiple accountability relationships is not the outcome of a static management framework, but a dynamic process shaped by diverse actors through continuous and intertwined work of creating, maintaining, and disrupting institutions (see Table 1). Creating institutions constructs the "rules of the game" and shared beliefs for multiple accountability relationships. Maintaining institutions ensures the consistent application and reproduction of these rules, thereby stabilizing the prevailing accountability order. Disrupting institutions overturns obsolete rules when necessary, fostering the evolution of the accountability system toward more advanced forms. Consequently, performance measurement transcends its technical role as a mere measurement tool. It represents the foundation's fundamental work as an institutional force, proactively and strategically shaping the very accountability environment upon which it depends. Simultaneously, these concerted actor efforts signify SCF's transformation from a policy executor to an institutional co-creator.

Creating Institutions encompasses nine common forms of IW. Advocacy, defining, and vesting focus on rule structures and hold the greatest potential for the construction of new institutions. Constructing identities, changing normative associations, and constructing normative networks attend to the normative architecture of institutions, that is, the roles, values, and norms that underpin them. Mimicry, theorizing, and educating focus on the cognitive underpinnings of institutions, that is, the beliefs, assumptions, and frames that guide action. When discussing organizational transparency, the researcher received the following response:

Through the annual inspection report template, we mandatorily define the baseline requirements for the 'compliance' tier. The Ministry of Civil Affairs also regularly rates foundations. (RDS1)

The performance management manual explicitly defines responsibilities: the Financial Manager is accountable for compliance, the Project Manager for efficiency/effectiveness, and the Board of Directors for strategic social impact. (PM1, FM1)

Through defining, SCF clarified the boundaries of responsibility and authority across different levels, establishing a hierarchy for accountability priorities, thereby enhancing transparency. Furthermore, SCF's management and core donors successfully created the core institution of the "strategically-oriented performance pyramid." The primary function of this institution is to integrate and sequence fragmented, competing, multiple accountability relationships into a coherent hierarchical framework (with compliance as the base, efficiency/effectiveness as the body, and social impact at the top), thereby laying the foundation for accountability alignment.

Maintaining Institutions involves six common forms of IW. The first three (enabling, policing, and deterring) primarily address institutional maintenance by ensuring adherence to rule systems. The latter three (valorizing and demonizing, mythologizing, and embedding and routinizing) focus efforts on reproducing existing norms and belief systems. When inquiring about organizational impact, the researchers gathered the following response:

Every one of our staff and volunteers has experienced this many times: management continually tells the inspirational story of “how SCF grew from a small foundation into an industry leader by persistently adhering to strategic performance management, overcoming challenges along the way.” Compliance, effectiveness, and social impact are ingrained in our brains, and we narrate this to donors and beneficiaries alike. (GS2, V1, V2)

Mythologizing bounds the performance pyramid model with the SCF's core, unquestioned mission and values via narrative dissemination, endowing it with transcendent legitimacy. These efforts are not merely defensive but are predominantly proactive, involving the guiding and shaping of perceptions (as seen in valorizing, demonizing, and mythologizing). This indicates that aligning multiple accountabilities is not a static equilibrium but a dynamically sustained process requiring continuous investment and active management.

Disrupting institutions involves work to disrupt institutions by undermining core assumptions and beliefs, manifesting in forms such as disconnecting sanctions, disassociating moral foundations, and undermining assumptions and beliefs. When probing the topic of organizational trust, beneficiaries and donors voiced critiques such as:

After repeatedly participating in evaluations without seeing improvements, I chose to stop filling out satisfaction surveys or providing feedback. (B3)

You use event counts and participant numbers to measure success, but does that truly represent your contribution to fostering long-term community cohesion? (D4)

It is crucial to emphasize that disruptive IW is not inherently negative, and it often signals institutional rigidity or dysfunction. Beneficiaries' disconnection of sanctions exposes potential perceptual failure within the performance measurement system, its inability to capture their authentic experiences. Donors' undermining of assumptions and beliefs can constitute a form of constructive disruption, propelling SCF's performance system toward more sophisticated and profound evolution, thereby better addressing genuine "accountability silences."

From the perspective of the actors, a second critical observation is the remarkable agency and complexity exhibited by different actors. The same group (e.g., donors) can simultaneously act as institutional creators (by providing resources), maintainers (by valorizing outcomes), and disruptors (by challenging core beliefs). The interplay between different actors ensures that institutions are perpetually defined, contested, and reshaped. Internal management sits at the apex, possessing the greatest capacity to define, sustain, and formally alter the institution. External actors exert significant influence but from a distance. Operational staff and beneficiaries, while possessing less formal power, are not powerless. Their agency is manifested through crucial "ground-level" work — either by faithfully carrying out routines or by resisting them, thereby forcing adaptation. The most potent forms of disruption often originate from the institutional periphery, beneficiaries, and critical donors. Their actions serve as a vital feedback loop, highlighting misalignments and pressuring the powerful central actors (internal management) to evolve the system. Collectively, the institution is truly co-constructed, though not on a level playing field.

Table 1
Forms of IW in SC

Forms of IW	Upward Accountability		Inward Accountability						Downward Accountability
	donor representatives	registrars on department staff	directors	supervisor	project manager	financial manager	general staff	volunteers	beneficiaries
Creating Institutions	<ul style="list-style-type: none"> • Advocacy • Vesting 	<ul style="list-style-type: none"> • Defining 	<ul style="list-style-type: none"> • Advocacy • Defining • Vesting • Changing normative associations • Constructing normative networks • Theorizing 	<ul style="list-style-type: none"> • Defining 	<ul style="list-style-type: none"> • Advocacy • Changing normative associations • Mimicry • Educating 	<ul style="list-style-type: none"> • Vesting • Changing normative associations • Mimicry • Theorizing 	<ul style="list-style-type: none"> • Constructing identities • Educating 	<ul style="list-style-type: none"> • Constructing identities 	<ul style="list-style-type: none"> • Constructing identities
Maintaining Institutions	<ul style="list-style-type: none"> • Enabling • Mythologizing 	<ul style="list-style-type: none"> • Policing 	<ul style="list-style-type: none"> • Enabling • Deterring • Valorizing and demonizing • Mythologizing 	<ul style="list-style-type: none"> • Policing • Deterring 	<ul style="list-style-type: none"> • Enabling • Valorizing and demonizing • Embedding and routinizing 	<ul style="list-style-type: none"> • Policing 	<ul style="list-style-type: none"> • Defining • Valorizing and demonizing • Mythologizing • Embedding and routinizing 	<ul style="list-style-type: none"> • Defining • Embedding and routinizing 	
Disrupting Institutions	<ul style="list-style-type: none"> • Disassociating moral foundations • Undermining assumptions and beliefs 		<ul style="list-style-type: none"> • Undermining assumptions and beliefs 		<ul style="list-style-type: none"> • Disconnecting sanctions 		<ul style="list-style-type: none"> • Disconnecting sanctions • Disassociating moral foundations 	<ul style="list-style-type: none"> • Disassociating moral foundations 	<ul style="list-style-type: none"> • Disconnecting sanctions

Source: Organized by author.

Discussion and Conclusion

In conclusion, this paper addresses how the performance measurement practice in SCF aligns multiple accountability relationships, drawing on an IW approach. First of all, SCF's performance measurement practice presents a strategy-oriented pyramid model. Strategic objectives permeate the entire project lifecycle, and the social charity resource platform of SCF is the hub of resource transformation. The base of the pyramid is compliance, the body is efficiency and effectiveness, and the top is social impact. Secondly, in the process of exchanging performance information, four scenarios emerge. Accountability demand exceeds supply, such as sudden environmental changes, industry distrust, internal suspicion, and technological challenges. Accountability supply exceeds demand, such as institutional inertia, benchmarking, pre-commitment, and defensive measures. Alignment between supply and demand for accountability, such as when the technological tools employed by foundations coincide with donors' subconscious need for convenience, not only satisfies

demand but also, to a certain extent, guides and shapes it, achieving a new, higher level of alignment. Accountability silence occurs in two extreme scenarios: highly routinized projects and in fields with strong professional barriers. The core of accountability silence is a lack of motivation, something charitable organizations need to proactively address to stimulate a healthy demand for accountability. Finally, through the analysis of different forms of IW, this study witnessed the process of SCF's transformation from a policy executor to an institutional co-creator. This alignment of SCF's performance pyramid model to multiple accountability relationships is a dynamic process shaped by different actors through continuous and intertwined IW.

This study makes two key contributions: practical and theoretical. Firstly, from a practical perspective, it provides strategic insights for managers. Managers should consciously and strategically utilize creation and maintenance work to educate, steer, and align internal and external actors. Managers should reframe disruptive practices, such as data manipulation, beneficiary silence, or donor skepticism, as valuable diagnostic mechanisms, offering critical insights to foster systemic evolution and adaptation. Additionally, the process of SCF's transformation from a policy executor to an institutional co-creator offers a reference pattern for other organizations grappling with analogous multiple accountability dilemmas. Secondly, from a theoretical perspective, this study fundamentally reveals that the alignment of performance and accountability is a dynamic process, continuously shaped by diverse actors through their intertwined efforts of creating, maintaining, and disrupting institutions. It further illuminates the agency and complexity of actors that the same group can simultaneously function as creators, maintainers, and disruptors within the institutional field. This study identifies further research directions from the research process. Future research will explore one special scenario, the supply of accountability exceeds demand, which researchers have largely overlooked, and the specific impact of disrupting institutions, for which the researchers simply do not know much about the work done by actors to disrupt institutions.

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