Becoming plural: Rethinking accountability to beneficiaries in nonprofit organisations through evaluation

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Abstract
Nonprofit organisations (NPOs) are frequently established to help redress social inequalities experienced by beneficiaries. Yet under neoliberal conditions that prioritise accountability towards donors, funders, and governments, beneficiaries typically lack the power to hold NPOs to account. This results in accountability to beneficiaries frequently being symbolic, and mirrors inequalities observed within society at large.

The primary aim of this research is to rethink accountability within NPOs, in order to explore how pluralistic approaches, capable of empowering marginalised stakeholders, may be developed. The research questions: How can nonprofit accountability be pluralised? Rethinking accountability enables consideration of other ways accountability to beneficiaries may be achieved. Specifically, the research explores beneficiaries’ participation in evaluating NPOs, as a platform for enabling pluralism.

To assist in rethinking accountability, the philosophies of Gilles Deleuze and Felix Guattari are drawn upon, particularly their concept of an assemblage (Deleuze & Guattari, 2013). An assemblage is a fluid arrangement of elements (e.g., objects, bodies, expressions, qualities) at a point in time, which considers the process of the arrangement (Oakes & Oakes, 2015) and how it works (Buchanan, 2017). Assemblages produce territories, which delineate content (Martinez & Cooper, 2017). They are defined by patterns of lines: molar, relatively permanent lines; molecular, fluxing lines that change relations; and lines of flight that create something new, leading to new ways of thinking (Masny, 2016; Oakes & Oakes, 2015). This research explores NPO accountability as an Accountability-Assemblage.
Three research sub-questions assist in identifying and understanding Accountability-Assemblages, their products (or territories), and potential for change (known as processes of *deterritorialisation* and *reterritorialisation*). The research sub-questions are:

RQ1.1 What territory is the Accountability-Assemblage enveloping (its products)?
RQ1.2 What is producing the territory of the Accountability-Assemblage (its parts)?
RQ1.3 How could the Accountability-Assemblage be deterritorialised and reterritorialised to produce more equitable processes and outcomes?

The research uses the qualitative methodology of rhizoanalysis to explore assemblages of accountability within two NPOs. Rhizoanalysis, drawn from understandings of the rhizome (Deleuze & Guattari, 2013), is an analytical approach seeking to “give readings of experiences in assemblages” (Cumming, 2015, p. 14). It is a methodology that looks for movement (Alvermann, 2000) and may enable a rethinking of approaches to nonprofit accountability research.

Data includes 34 semi-structured interviews, conducted in 2020, with board members (6), staff (5), and beneficiaries (23), observations, researcher journaling, and organisational documents. The rhizoanalytic approach explores how assemblages of accountability work within and across the organisations, how parts are related, and what they produce.

Whilst the research is currently in the analysis and write-up stage, emergent findings reveal highly complex Accountability-Assemblages that have particular outcomes and structures within which beneficiary voice is both enabled and disabled. Emergent findings suggest beneficiaries need to be able to hold NPOs to account for things they see as account-worthy, and that evaluation processes may enable a means for beneficiaries to consider what is account-worthy and convey that to the organisation.

The research contributes more nuanced understandings of nonprofit organisational knowledge and practice in relation to beneficiaries and accountability and evaluation structures. Furthermore, through engaging with *DeleuzoGuattarian* philosophy the research seeks to extend theoretical understandings of accountability within NPOs.
Reference List (with additional key references):