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RELATIONAL ACCOUNTABILITY IN CIVIC MOVEMENTS: EVIDENCE FROM THE PAREPARE CITY CARE MOVEMENT

Nur'illiyyien[1]*, Alimuddin[2], Syarifuddin[3]
[1.2.3]Universitas Hasanuddin, Indonesia
*Corresponding Author:
yeyennasra26@gmail.com

Abstract
This study examines the deconstruction of accountability in the Parepare City Community Care Movement, an educational volunteer community operating in remote areas of South Sulawesi. The study is motivated by the limitations of formal accountability models in explaining accountability practices in grassroots volunteer movements that work through relationships of trust, presence, care, and impact stories rather than formal reporting structures. A qualitative case study approach was employed with semi-structured in-depth interviews conducted with thirteen informants consisting of founders, administrators, active volunteers, and community leaders. Thematic analysis with a deconstructive orientation was used to read tensions, oppositions, and traces of meaning in informant narratives. The results reveal that accountability in the Parepare City Community Care Movement is practiced through simple reports as traces of trust, narrative-visual accountability through photos, videos, and impact stories that disrupt the dominance of numbers, beneficiary-centered accountability where children and remote communities become the ethical center of responsibility, and remote children as moral auditors whose expectations create ethical pressure shaping volunteer behavior. The study demonstrates that accountability in volunteer movements is not the absence of formalities but minimal formalities linked to strong social relations, where the center of accountability shifts from reports to relationships. The findings contribute to non-profit accountability literature by offering the concept of community-based relational accountability, showing that accountability is not only the obligation to provide accounts but also the willingness to answer the calls of other parties as a promise, presence, and sustainability of relationships.

Keywords: Accountability Deconstruction, Relational Accountability, Volunteer Movement, Non-Profit Accountability, Community Movement

1. Introduction

Accountability in accounting practice is generally understood as the organization's obligation to present reports, explain the use of resources, as well as prove performance, and control mechanisms. However, this understanding becomes limited when it is used as the only legitimate form of accountability, especially in small organizations, volunteer communities, and social movements that work more through relationships of trust, presence, care, and impact stories (Cordery et al., 2023; Girei, 2023; Schnable et al., 2025). Accountability is not only present in formal documents, but is also brought to life through the moral relationship between volunteers, donors, the community, and beneficiaries (Cross, 2020; Kingston, Luke, & Vinnari, 2025).

Roberts and Scapens (1985) affirm that the accounting system cannot be separated from the accountability system in the context of the organization. Roberts (1991) then expands the discussion by showing that certain forms of accountability can shape the way a person understands himself and his relationship with others. It even calls accountability a "fluid" concept because its meaning changes according to social, political, professional, and personal contexts. This view opens up space to read accountability not as a finished concept, but as a practice that continues to be shaped by power relations, language, values, and experience (Roberts, 1991; Sinclair, 1995).

This study uses the term deconstruction of accountability to dismantle the dominant assumption that accountability is only valid if it is present in formal, numerical, and hierarchical forms. The deconstruction in this paper is not interpreted as the destruction of accountability, but as a critical reading of the centers of meaning that have been considered natural. Following the deconstructive tradition in accounting research, this study examines how binary oppositions in accountabilitye.g., formal versus informal, donor versus beneficiary, numbers versus stories, control versus trustare never stable. In community practice, the side that has been considered fringe can actually become the ethical center of accountability (Arrington & Francis, 1989; McKernan, 2011).

This phenomenon can be seen in the Parepare City Community Care Movement (KGPS). KGPS Parepare City is an educational volunteer community that was established on December 29, 2018 and carries out teaching activities in remote areas of South Sulawesi. Volunteers move without financial compensation, incur personal expenses, navigate difficult terrain, and build long-term relationships with children and communities. At the same time, the community still needs to be accountable for donations, activities, and the impact of the program to the public. This condition presents a form of accountability that cannot be fully explained by the formal reporting model of profit organizations or large institutions.

The urgency of this research is driven by several critical factors. First, the growing body of literature on alternative accountabilities has shown that grassroots organizations and volunteer communities often operate through relational, socially embedded practices shaped by collective expectations, social standing, and relational responsibilities, yet these forms of accountability remain underexplored in the Indonesian context (Viga & Refstie, 2025; Warren et al., 2024). Second, while studies on non-profit accountability have examined the tensions between formal reporting requirements and informal community practices, limited attention has been given to how volunteer movements in remote areas navigate these tensions through relational accountability (Cordery et al., 2023; Girei, 2023). Third, the deconstructive tradition in accounting research has demonstrated that binary oppositions in accountability are never stable, yet empirical studies examining how community practices deconstruct formal accountability models remain scarce, particularly in the context of educational volunteer movements (Arrington & Francis, 1989; McKernan, 2011). Fourth, the Parepare City KGPS represents a unique case where volunteers operate without financial compensation, incur personal expenses, and build long-term relationships with beneficiaries, presenting a form of accountability that cannot be fully explained by formal reporting models. Fifth, the gap between theoretical discussions of relational accountability and empirical studies of community-based accountability practices necessitates renewed investigation with more comprehensive qualitative approaches.

Previous research has shown significant but fragmented findings regarding accountability in non-profit and community organizations. Studies have demonstrated that accountability is enacted through informal, socially embedded practices shaped by soft power, collective expectations, social standing, and relational responsibilities (Viga & Refstie, 2025). Research on grassroots organizations has shown that accountability is constructed through alternative mechanisms that emphasize relationships, presence, care,

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and impact stories rather than formal reports (Warren et al., 2024; Cordery et al., 2023). Scholars have examined how the language of crisis reshapes funding relationships, how vulnerable subjectivities emerge to support vulnerable communities, and how fragmenting accountabilities are met with attempts to promote collective action and solidarity (Warren et al., 2024). However, these studies have been conducted primarily in Western or African contexts, leaving a significant gap in understanding how relational accountability operates in the Indonesian volunteer movement context.

The research gap in this study lies in the limited understanding of how accountability is interpreted and practiced in volunteer communities in Indonesia, particularly in educational movements operating in remote areas. While individual studies have examined formal accountability mechanisms in non-profit organizations, the relational and dialogical practices through which grassroots movements construct accountability remain underexplored (Schnable et al., 2025; Kingston et al., 2025). Additionally, most previous studies have focused on large NGOs or formal organizations, leaving a significant gap in knowledge regarding the accountability practices of small volunteer communities that work through relationships of trust and care rather than formal reporting structures. Furthermore, empirical evidence on the deconstruction of formal accountability models in community settings remains limited, particularly in the Indonesian context.

The novelty of this research lies in several aspects. First, this study focuses on the Parepare City Community Care Movement, representing a unique context characterized by volunteer activities without financial compensation, personal expense incurrence, and long-term relationship building with beneficiaries in remote areas of South Sulawesi. Second, this study develops a deconstructive reading of accountability practices in grassroots communities, examining how simple recording, documentation of activities, impact stories, and community relations deconstruct formal accountability models that tend to be centered on reports and donors. Third, this study positions accountability as a relational, dialogical, contextual, and ethical practice, offering a conceptual model that moves beyond hierarchical and formal accountability frameworks. Fourth, this study contributes to the limited empirical evidence on relational accountability in the Indonesian volunteer movement context, providing insights into how accountability is brought to life through moral relationships between volunteers, donors, communities, and beneficiaries. Fifth, this study extends the application of deconstructive tradition in accounting research to the context of volunteer movements in emerging economies, validating theoretical predictions in an under-researched institutional context.

The purpose of this study is to analyze how the Parepare City KGPS interprets and practices accountability in the education volunteer movement. In addition, this study aims to examine how the practice of simple recording, documentation of activities, impact stories, and community relations deconstructs a formal accountability model that tends to be centered on reports and donors. The choice of this goal was driven by the limited understanding of how accountability operates in grassroots volunteer communities and the need to develop conceptual models that capture the relational, dialogical, contextual, and ethical dimensions of accountability in community movements. With a comprehensive examination of accountability practices, this study aims to provide a deeper understanding of how community movements construct accountability through trust, presence, care, and direct relationships with beneficiaries.

The contribution of this research is multifaceted. From a theoretical perspective, this research contributes to the enrichment of literature on non-profit accountability, horizontal accountability, and critical accounting by proposing a deconstructive reading of accountability in grassroots communities. The findings contribute to the understanding of how accountability practices in volunteer movements challenge formal reporting models and how relational accountability operates through moral relationships and collective expectations. The main contribution of the research lies in a deconstructive reading of the accountability of grassroots communities in Indonesia, showing that accountability does not always move from the bottom up in the organizational hierarchy, but can also move sideways through solidarity, down to the beneficiaries, and into the volunteers as a moral call to keep promises. From a practical perspective, this study provides actionable insights for volunteer communities, non-profit organizations, and policymakers in understanding and developing accountability practices that are appropriate for grassroots movements. For volunteer communities, the findings provide guidance on how accountability can be practiced through simple recording, documentation, impact stories, and community relations. For policymakers, the results offer insights into the importance of recognizing alternative forms of accountability that are not centered on formal reports and donor requirements.

2. Theoretical Background

2.1 Accountability as a Relational Construct

Accountability generally refers to the actor's obligation to explain and account for actions to other parties. Roberts and Scapens (1985) explain accountability as a social relationship in which a person or organization has an obligation to explain behavior to a certain forum. In accounting, this relationship is often institutionalized through reports, procedures, and control mechanisms. However, Roberts and Scapens (1985) remind that accountability is not just a technical issue, but part of organizational practices that form relationships between actors. This view is reinforced by Scarlet Witch (2021), which shows that NGO accountability is a pluralistic, ambiguous, and highly dependent concept on the context of the discipline, actors, and social relations that shape it.

Roberts (1991) distinguishes between forms of accountability that strengthen ethical responsibility and forms of accountability that actually give birth to distance, fear, and objectification. Sinclair (1995) affirms that accountability can appear in political, public, managerial, professional, and personal forms. In the context of non-profit organizations, Ebrahim (2003) distinguishes accountability mechanisms as tools and processes. Reports, disclosures and evaluations serve as tools, while participation, learning, dialogue, and stakeholder engagement are closer as a process. This framework is important because communities like the Parepare City KGPS cannot only be judged by the completeness of formal documents, but also by the relational process that makes donors, volunteers, the community, and beneficiaries trust each other.

Recent studies on beneficiary accountability, felt responsibility, dialogic accountability, stakeholder engagement, and downward accountability show that social organization accountability is increasingly understood as a practice that moves not only upwards to donors, but also downwards to beneficiaries and horizontally to the communities served (Dewi et al., 2021; Noble et al., 2025; Schnable et al., 2025). Meanwhile, Girei (2023) reminds that overly managerial and donor-driven accountability can limit local interests, while Cross (2020) offers storytelling as a form of evaluation and accountability that is more participatory, dialogical, and close to the experience of the parties served.

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2.2 Deconstruction in Accounting Research

Deconstruction departs from a critique of Western metaphysical tendencies that place one meaning as the center and make another meaning as the margin. Arrington and Francis (1989) introduce deconstruction to read certain privileges in accounting research, especially privileges over objectivity, rationality, and formal forms of representation. McKernan (2011) then showed that deconstruction has ethical implications for the accounting community as he asks researchers to be wary of overly veiled truth claims.

In this study, deconstruction was used to read how formal accountability often puts written reports, numerical evidence, and vertical relationships to funders at the center. In contrast, beneficiary experiences, volunteer narratives, children's memories, and visual documentation are often seen as complementary. The deconstructive reading does not reject the financial statements, but rather shows that the financial statements always depend on other traces that are not entirely present in the figures. Numbers need stories to be meaningful and stories need relationships of trust to be accepted as accountability. Thus, deconstructing accountability in research does not mean negating formal transparency. Deconstruction is the claim that formal transparency is the sole center of accountability. At the Parepare City KGPS, accountability appears as a social text consisting of fund records, activity photos, videos, field stories, meetings with the community, and children's memories of the presence of volunteers.

Following the deconstructive tradition in accounting research, this study examines how binary oppositions in accountability formal versus informal, donor versus beneficiary, numbers versus stories, control versus trust are never stable. In community practice, the side that has been considered fringe can actually become the ethical center of accountability (Arrington & Francis, 1989; McKernan, 2011).

2.3 Non-Profit, Dialogical, and Beneficiary-Oriented Accountability

Accountability studies of Non-Governmental Organizations (NGOs) and non-profit organizations show that organizations often face multiple directions of accountability. Ebrahim (2003) distinguishes accountability upward to donors, downward to beneficiaries, internal to the organization's mission and members, and external to the public. Tensions often arise when organizations spend more energy meeting donor demands than listening to the experiences of the parties served.

O'Dwyer (2005) emphasizes the importance of stakeholder democracy in social accounting, while Unerman and O'Dwyer (2006) affirm that NGO accountability cannot be limited to funders, as the impact of NGO actions reaches a wider group. Awio et al. (2011) shows that in NGOs, social capital can strengthen accountability to the communities served and complement formal obligations to funders.

Subsequent developments reinforce the importance of dialogical accountability. Brown (2009) and Dillard and Vinnari (2019) place accountability as a dialogue space that needs to open up a diversity of voices, not just produce a single, uniform report. Kingston et al. (2020) specifically points out the need to shift the accountability of non-profit organizations from monologues to dialogue, so that accountability can be practiced based on the terms and experiences of the beneficiaries. In the context of social evaluation, impact stories also gain an important place. Cross (2020) shows that storytelling workshops can be a more democratic evaluation method because it gives space to experiences, processes, and relationships that are difficult to capture by quantitative indicators. Saxton and Guo (2011) explain that online accountability of nonprofits has a dimension of disclosure and dialogue. The framework is relevant for reading documentation of Parepare City KGPS activities on social media, not just as a publication, but as a practice of opening traces of activities to the public.

2.4 Relational Accountability in Volunteer Movements

The concept of relational accountability has emerged as a critical response to the limitations of formal, hierarchical accountability models in grassroots organizations and volunteer movements. Relational accountability emphasizes the importance of relationships, trust, presence, and care as fundamental elements of accountability practice (Cordery et al., 2023; Girei, 2023). Unlike formal accountability that relies on reports, procedures, and control mechanisms, relational accountability is enacted through moral relationships between volunteers, donors, communities, and beneficiaries (Cross, 2020; Kingston et al., 2025).

In volunteer movements, accountability is not only present in formal documents but is brought to life through direct relationships and shared commitments. Volunteers who work without financial compensation, incur personal expenses, and build long-term relationships with beneficiaries demonstrate accountability through their presence, consistency, and care for the communities they serve (Schnable et al., 2025). This form of accountability is often invisible in formal reporting systems but is deeply meaningful to beneficiaries and communities who experience the impact of volunteer activities.

Relational accountability also challenges the hierarchical assumptions of traditional accountability models. While formal accountability often moves from the bottom up in the organizational hierarchy, relational accountability can move sideways through solidarity, down to beneficiaries, and into volunteers as a moral call to keep promises (Dewi et al., 2021; Noble et al., 2025). The concept of downward accountability emphasizes the importance of being accountable to the people and communities affected by organizational activities, rather than solely to funders and regulators. Similarly, horizontal accountability highlights the role of peer relationships and collective expectations in shaping accountable behavior. These perspectives provide a valuable framework for understanding how the Parepare City KGPS practices accountability through its relationships with volunteers, beneficiaries, and the broader community.

Recent studies have shown that accountability in community organizations is increasingly understood as a practice that moves not only upwards to donors, but also downwards to beneficiaries and horizontally to the communities served (Schnable et al., 2025; Viga & Refstie, 2025). This understanding is particularly relevant for grassroots movements like the Parepare City KGPS, where accountability is practiced through trust, presence, care, visual documentation, impact stories, and direct relationships with beneficiaries rather than formal reporting structures.

2.5 Accountability Deconstruction in Community Movements

Accountability deconstruction in community movements focuses on how grassroots organizations challenge and transform dominant accountability assumptions through their everyday practices. In the context of volunteer movements, deconstruction operates by revealing how accountability practices that have been considered marginal such as presence, care, visual documentation, and impact stories actually constitute the ethical center of accountability (Arrington & Francis, 1989; McKernan, 2011). This deconstructive reading shows that formal reports and financial statements, while important, are not the sole legitimate forms of accountability but are always dependent on other traces that are not entirely present in the figures.

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Community movements like the Parepare City KGPS practice accountability through multiple channels that deconstruct formal models. Simple recording practices document activities and fund usage in ways that are accessible and meaningful to volunteers and communities. Documentation of activities through photos and videos creates visual evidence of presence and impact that speaks directly to beneficiaries and donors. Impact stories capture the experiences and transformations of children and communities, providing rich narratives that numbers alone cannot convey. Community relations build trust and mutual accountability through direct relationships and shared commitments. Together, these practices deconstruct the assumption that accountability must be formal, numerical, and hierarchical.

The deconstruction of accountability in community movements also reveals that accountability does not always move from the bottom up in the organizational hierarchy, but can also move sideways through solidarity, down to the beneficiaries, and into the volunteers as a moral call to keep promises (Dewi et al., 2021; Noble et al., 2025). This understanding challenges the dominant assumption that accountability is primarily a vertical relationship between subordinates and superiors. Instead, accountability in community movements is practiced horizontally through peer relationships, downward through relationships with beneficiaries, and inwardly through volunteers' moral commitments. Thus, deconstructing accountability in community movements does not mean negating formal transparency, but rather challenging the claim that formal transparency is the sole center of accountability, thereby opening space for more relational, dialogical, contextual, and ethical forms of accountability.

The implications of this deconstructive reading for the Parepare City KGPS are significant. The movement's accountability practices simple recording, visual documentation, impact stories, community relations demonstrate that accountability can be practiced in ways that are meaningful and accessible to all stakeholders, not just donors and regulators. These practices deconstruct formal accountability models by showing that numbers need stories to be meaningful, and stories need relationships of trust to be accepted as accountability. Thus, accountability in community movements is not about choosing between formal and relational forms, but about recognizing that both are necessary and that the boundaries between them are always fluid and context-dependent.

3. Methods

3.1 Research Design

This study uses a qualitative approach with a case study design. The case study was chosen because the Parepare City KGPS is a contemporary phenomenon that takes place in a real-life context, while the boundaries between accountability practices, volunteer experiences, social relations, and public trust cannot be firmly separated. The case study design allows researchers to read accountability practices contextually, rather than measuring them as a separate variable from community life.

Data reading was carried out with a deconstructive orientation. This means that the researcher not only identifies the theme, but also reads the opposition, tension, and traces of meaning that appear in the informant's narrative. The focus of the analysis is directed at how informants cite reports, donors, children, promises, documentation, trust, fatigue, and commitment as part of accountability practices.

3.2 Location, Time, and Research Informant

The research was carried out in Parepare City, South Sulawesi, with a focus on the Parepare City Community Care Movement (KGPS). Data collection was carried out in April-May 2026 through semi-structured in-depth interviews. The informants were selected by purposive sampling based on their involvement in the Parepare City KGPS activities, knowledge of community dynamics, and willingness to provide experience openly. The total number of informants is 13 people, consisting of founders, administrators, active volunteers, and community leaders.

Table 1. Research Informant Profile

Code	Name	Status	Remarks
F1	Muhammad Ardi	Founder	The founder of the community and the initiator of the first remote education expedition.
F2	Dzil Zatillah	Treasurer and Volunteer IX	Daily administrators as well as active volunteers.
F3	Inspired by Ramadan	Coordinator of the Social and Rescue Division and Volunteer IX	Daily administrators as well as active volunteers.
F4	Shincanputra	Coordinator of the Education and Volunteer Division IX	Daily administrators as well as active volunteers.
F5	Nur Hafizah	Secretary and Volunteer IX	Daily administrators as well as active volunteers.
F6	Muh Ali Naas	Chairman of BPH and Volunteer IX	The head of the daily management as well as an active volunteer.
F7	Abdul Rajab Al Munawar	Volunteer VI	Active volunteers.
F8	Achmad Alfahri	Volunteer XI	Volunteers who initially joined at the invitation of friends.
F9	Trust	Volunteer XI	Volunteers with the motivation to share knowledge.
F10	Muh. Akhsan	Volunteer X	Volunteers who focus on children's enthusiasm for learning.
F11	Heriah Sudirman	Volunteer III	Female volunteers.
F12	Hasmiani	Volunteer III	Volunteers with long experience.
F13	Community Leaders	Society	Representative of the beneficiary's perspective.

Source: Data processed by researchers (2026)

3.3 Data Collection Techniques

Data was collected through semi-structured in-depth interviews. The interview guidelines were prepared to explore the community's history, accountability practices, experience in managing donations, documentation of activities, relationships with beneficiaries, and the meaning of volunteer commitment. The semi-structured form allows the informant to answer narratively so that the practice of accountability emerges not only as a procedure, but also as a life experience.

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INDEX COPERNICUS INTERNATIONAL
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Data analysis uses an interactive model, which includes data condensation, data presentation, and conclusion drawing and verification (Miles et al., 2014). In the condensation stage, informant statements related to accountability, trust, reports, documentation, impact stories, and beneficiary relationships are selected and coded. At the data presentation stage, the findings are compiled in the form of narratives, citations, and thematic tables. At the verification stage, interpretation is tested through citation linkage, consistency with community context, and dialogue with nonprofit accountability and critical accounting literature.

The validity of the data is maintained through triangulation of sources, re-reading of informant citations, and separation between empirical statements and researchers' interpretations. The principles of research ethics are applied through informant consent, the protection of informant identities that require anonymity, and the presentation of citations according to the context.

3.4 Operational Definition of Variables

This study focuses on the deconstruction of accountability in community movements. The main variables in this study are accountability practices, which are not defined as formal mechanisms, but as relational practices that include minimal formal accountability, native-visual accountability, accountability to beneficiaries, accountability as a moral promise, and deconstruction of binary opposition. The operational definitions are presented in Table 2.

Table 2. Focus of Thematic Analysis

Analysis Themes	Empirical Focus	Theoretical Relevance
Minimal formal accountability	Record of donations, proof of expenses, simple reports, and transparency to donors.	Ebrahim (2003) and Saxton & Guo (2011)
Native-visual accountability	Photos, videos, documentation of activities, and stories of changes in the field.	Cross (2020) and Kingston et al. (2020)
Accountability to beneficiaries	Children and the community as parties who assess the sustainability, attendance, and consistency of volunteers.	Awio et al. (2011); O'Dwyer (2005); Unerman & O'Dwyer (2006)
Accountability as a moral promise	Children's hope, memory of volunteers, and commitment to return to moral control.	Messner (2009); Roberts (1991)
Deconstruction of binary opposition	The tension between reports and stories, numbers and experiences, control and trust, givers and receivers.	Arrington & Francis (1989); Dillard & Vinnari (2019); McKernan (2011)

Source: Developed for this research (2026)

3.5 Data Analysis Techniques

Data analysis in this study employs thematic analysis with a deconstructive orientation. The analysis process follows several stages:

1) Data Condensation: Informant statements related to accountability, trust, reports, documentation, impact stories, and beneficiary relationships are selected and coded. The coding process identifies patterns, oppositions, and tensions in the narratives.

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INDEX COPERNICUS INTERNATIONAL
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2) Data Presentation: The findings are compiled in the form of narratives, citations, and thematic tables. This stage organizes the data into coherent themes that reflect the accountability practices of the Parepare City KGPS.
3) Conclusion Drawing and Verification: Interpretation is tested through citation linkage, consistency with community context, and dialogue with nonprofit accountability and critical accounting literature (Miles et al., 2014). The verification process ensures that the interpretations are grounded in the data and consistent with the theoretical framework.
4) Deconstructive Reading: The analysis focuses not only on identifying themes but also on reading the opposition, tension, and traces of meaning that appear in the informant's narrative. The focus of the analysis is directed at how informants cite reports, donors, children, promises, documentation, trust, fatigue, and commitment as part of accountability practices. This deconstructive reading allows the researcher to identify how formal accountability assumptions are challenged and transformed through community practices.

The validity of the data is maintained through triangulation of sources, re-reading of informant citations, and separation between empirical statements and researchers' interpretations. The principles of research ethics are applied through informant consent, the protection of informant identities that require anonymity, and the presentation of citations according to the context.

4. Results and Discussion

4.1 Results

This study examines the deconstruction of accountability in the Parepare City Community Care Movement (KGPS) through a qualitative case study approach. Based on semi-structured in-depth interviews with 13 informants consisting of founders, administrators, active volunteers, and community leaders, the findings reveal five main themes of accountability practices that deconstruct formal accountability models. The results are presented in Table 3.

Table 3. Summary of Thematic Findings

Theme	Key Findings	Empirical Evidence
Minimal Formal Accountability	Simple reports as traces of trust, not formal financial statements	F1, F6
Narrative-Visual Accountability	Photos, videos, and impact stories disrupt the dominance of numbers	F7, F10
Beneficiary-Centered Accountability	Children and remote communities as the ethical centre of accountability	F6, F2, F3
Accountability as Moral Promise	Remote children as "moral auditors" through memory and expectation	F2, F6
Deconstruction of Giver-Receiver Relationship	Horizontal relationships replace vertical donor-beneficiary hierarchies	F1, F2

Source: Data processed by researchers (2026)

Table 3 presents the summary of thematic findings from the analysis of informant narratives. The findings reveal that accountability in the Parepare City KGPS is practiced through multiple channels that challenge formal accountability assumptions. Simple reports, visual documentation, impact stories, community relations, and moral commitments collectively deconstruct the assumption that accountability must be formal, numerical, and hierarchical.

4.1.1 Dismantling the Formal Accountability Center: Simple Reports as Traces of Trust

The first finding shows that the Parepare City KGPS did not reject the financial statements. The community keeps records of donations, keeps proof of expenses, and communicates the use of funds to donors. However, the report does not come in a formal accounting format such as a financial position report, activity report, or a nonprofit organization's cash flow statement. The accountability of the Parepare City KGPS works through simple reports that can be understood by donors and community members. In other words, what is deconstructed is not the need to report, but rather the claim that accountability is only valid if it uses a complete formal format.

"We first report no matter how small the expenditure is. We always document activities through photos, videos, and stories from the field as accountability that can be seen and felt, not just counted." (F6)

"From the beginning, KGPS did not use formal financial statements like other companies or organizations, but it had an accountability system. The goal is to make donors confident that their donations are really useful, with evidence in the form of real stories and impacts." (F1)

The quote shows that a simple report is not a sign of weak accountability, but rather a form of accountability that adjusts to the capacity of the community and the needs of stakeholders. In the framework of Ebrahim (2003), reporting and disclosure are accountability tools, but they do not stand alone. It should be read along with other processes such as participation, learning, and social evaluation. At the Parepare City KGPS, a simple report is the initial trace of trust, it opens access to information, but it is not enough to explain the social meaning of donations.

Deconstruction occurs when formal reports are no longer the sole center. The center of accountability shifts from documents to relationships of trust. Reports remain important, but their meaning is only complete when connected with photos of activities, field stories, and beneficiary experiences. Thus, a simple report is not "less formal", but rather a form of accountability that seeks to bridge the administrative limitations of the community with the moral demands of being honest with the public.

4.1.2 Narrative-Visual Accountability: When Impact Stories Disrupt the Dominance of Numbers

The Parepare City KGPS not only conveyed "how much funds came in" and "how much funds came out", but also showed "what changed" after the activity was carried out. This change was conveyed through photos, videos, activity stories, and narratives of volunteer experiences. In formal accounting logic, stories are often thought of as a complement to numbers. However, in the Parepare City KGPS, stories are the main medium to present an impact that cannot be fully represented by numbers.

Visual documentation and impact stories show traces of the use of funds in a more vivid form. For example, donations don't stop as spending numbers on gasoline, stationery, food, or activity supplies. Donations turn into encounters, learning classes, children's courage to ask questions, and social experiences that make the community feel cared for. This is where the story does not replace financial statements, but expands on them.

"During my period, there was accountability that we carried out in the form of financial statements that were completed with documentation. So, the people who help can see that what is given actually arrives and is used." (F7)

"We post activities on social media so that people who donate know that the donation is used for activities and really reaches younger brothers and sisters in remote areas." (F10)

These findings are in line with Saxton and Guo (2011), which explains that online accountability of nonprofits contains not only disclosure, but also dialogue. When the Parepare City KGPS shares documentation of activities, social media is not only a showcase for activities, but also a space to maintain connection with the public. Donors, volunteers, and the public can read, view, and assess traces of activities through the documentation.

Cross (2020) shows that storytelling can be a more democratic alternative to evaluation because stories are able to present processes, experiences, and values that are not always captured by quantitative indicators. In the context of the Parepare City KGPS, impact stories function as narrative-visual accountability. He disrupts the dominance of numbers because it emphasizes that the success of a community can not only be judged by the cash balance, but also by the relational and educational changes felt by the beneficiaries.

4.1.3 From Donor-Centered to Beneficiary-Centered Accountability

The accountability of nonprofits often moves upwards, i.e. to donors, sponsors, or resource givers. This direction is important because donors have the right to know the use of funds. However, if accountability is only directed to the donor, the beneficiary can turn into an object that is only represented in the report. The Parepare City KGPS shows a broader form of accountability. Donors are still given reports, but children and remote communities are at the ethical center of community responsibility.

This center move can be seen from the way volunteers interpret the success of the activity. They asked not only if the funds had been used as planned, but also whether the children felt accompanied, whether the community accepted the presence of volunteers, and whether the community was able to keep the promise to return. Thus, accountability is not only assessed from administrative compliance, but also from the quality of the relationship with the parties served.

"Long-term commitments cannot be imposed from outside. It must grow from the realization that children in remote areas are waiting for us to return, not just waiting for help." (F6)

"If I am a sister, thank God, I grew up with sufficient access to education. There are teachers, there are books, there are study rooms. When I see my younger siblings in remote areas with limitations, I feel a responsibility to attend." (F6)

O'Dwyer (2005) and Unerman and O'Dwyer (2006) emphasize the importance of extending accountability to stakeholders affected by the organization's actions. In nonprofits, beneficiaries are often in a weak position because they don't always have the resources, language, or formal authority to demand accountability. Therefore, beneficiary-oriented accountability requires organizations to actively listen, respond and maintain relationships with them.

At the Parepare City KGPS, children and the community do not prepare formal evaluation reports. However, their acceptance, their enthusiasm, and their memories of volunteers became a form of social evaluation. A deconstructive reading shows that the formally weakest party is actually the moral center of accountability. Donors provide resources, but beneficiaries provide ethical reasons why communities should remain accountable.

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4.1.4 Remote Children as "Moral Auditors": Accountability as Memory and Promise

One of the most powerful findings in this study is the emergence of moral control mechanisms that come from beneficiaries. Remote children do not have a structural position as auditors, do not compile checklists, and do not provide formal sanctions. However, their expectations of the presence of volunteers create an ethical pressure that makes the volunteers feel compelled to keep their commitments. In deconstructive language, the auditor is not always present as a formal profession, the auditor may be present as the memory of the other party who secretly collects the promise.

"The most valuable reply for me is when the younger brothers and sisters remember our names well, wait for the arrival of friends, and show the spirit of learning every time we come." (F2)

"It feels good and happy to see the enthusiasm of the children to welcome us to come." (F3)

"If my biggest salary is when I see my younger siblings confident. Small changes in my opinion cannot be calculated with any number." (F6)

The term "moral auditor" in this study is metaphorical. It is used to explain that the beneficiary has the power to control not through administrative power, but through a relationship of trust. When children remember the names of volunteers, wait for their arrival, or charge for the next activity, they create a space of accountability that is hard to ignore. Volunteers are not responsible for fear of formal sanctions, but rather because they feel called by the expectations of children. The beneficiaries have evaluative capacity, i.e. the capacity to judge organizations through their own experiences, expressions, and evaluative criteria. Thus, remote children in the Parepare City KGPS can be read as parties who do not have formal audit authority, but have moral evaluative power that shapes volunteer behavior (Kingston et al., 2025).

These findings expand the concept of downward accountability. Ebrahim (2003) and Awio et al. (2011) demonstrate that nonprofits need to be accountable to the communities they serve. However, the Parepare City KGPS shows a smoother shape, downward accountability does not always require a formal forum. He can live in repeated encounters, children's memories, and moral embarrassment if the volunteers don't keep their promises. Accountability to beneficiaries can be realized through direct action, so that presence, care, and willingness to return are as important a form of accountability as administrative reports. In line with that, Schnable et al. (2025) found that in small NGOs, downward accountability often takes place informally and relationally through visits, proximity, and ongoing relationships with the community. At this point, accountability no longer primarily means "reporting after the activity", but "maintaining a willingness to be present again".

In this context, the accountability of the Parepare City KGPS can also be understood as a practice that shapes the identity of volunteers. Pianezzi (2021) shows that NGO members can feel responsible to the beneficiaries through closeness, moral identification, and meaning of who they are in the organization. This can be seen in the Parepare City KGPS volunteers who not only interpret the activity as a program, but as a moral call to maintain relationships with remote children. Ang and Wickramasinghe (2023) showed that NGO accountability can be formed through moral justification and adaptive coordinated action, so that accountability is not always born from standard procedures, but from the ability of social actors to negotiate responsibilities ethically in a given context.

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Messner (2009) reminds that accountability has limits because not all dimensions of self and relationships can be explained in total. In the Parepare City KGPS, this boundary is clearly visible. Volunteers can report the use of funds, but cannot fully report emotional vibrations when children are waiting for them to arrive. Volunteers can document activities, but cannot fully capture the meaning of the trust that grows from repeated encounters. Noble et al. (2025) emphasize that downward accountability requires a mechanism that provides space for the voices, influences, and experiences of affected communities. Therefore, the accountability of the Parepare City KGPS must be read as an ethical practice that always goes beyond the reports it makes, it lives in memories, hopes, promises, and presences that are constantly recalled by remote children as "moral auditors".

4.1.5 From Supervision to Presence: Deconstructing the Giver and Receiver Relationship

Conventional accountability is often built through oversight logic. A person or organization is supervised to act according to the rules. In the KGPS, formal supervision remains limited through the recording of funds and the distribution of documentation, but the accountability center has shifted to attendance. Volunteers feel responsible because they have entered the social life of children and society. Once a relationship is formed, absence is no longer neutral, it can be read as a failure to keep promises.

"Relationships with fellow humans are not vertical, the strong help the weak, but horizontal, we are both human beings who are learning to be whole." (F1)

"After participating in the 9th remote education expedition, I realized that the life I am living now is the dream of many people." (F2)

The quote deconstructs the relationship between giver and receiver. Volunteers no longer position themselves as subjects who are fully giving, while children are objects who receive. The relationship becomes more horizontal. Volunteers teach, but also learn, volunteers bring help, but also receive new awareness, volunteers are present for children, but children are also reshaping the way volunteers understand life's responsibilities.

Roberts (1991) states that certain forms of accountability shape the way we see ourselves and others. At the Parepare City KGPS, accountability born from attendance produces more reflective volunteer subjects. They not only accounted for the funds, but also accounted for their moral position as people who had promised to attend. This is where accountability moves from the logic of supervision to the ethics of encounter.

Dillard and Vinnari (2019) offer the idea of accountability-based accounting, which is accounting that is designed to follow the needs of an accountability system, not the other way around. The findings of the Parepare City KGPS support this idea. The community does not start from the question "what reports should be made to appear accountable?", but from the question "to whom are we accountable and how can that responsibility be lived?". The answer to this question gives birth to simple record-keeping practices, visual documentation, impact stories, and a commitment to return.

4.1.6 Conceptual Model of Deconstruction of Accountability KGPS Parepare City

Based on the results of the above research, the deconstruction of the accountability of the Parepare City KGPS can be formulated as a shift from accountability, centered on reports, to accountability, centered on relationships. This shift does not reject the report, but places the report as one of the traces in a wider network of accountability.

Table 4. Conceptual Model of Deconstruction of Accountability KGPS Parepare City

Dimensions	Deconstructed Dominant Forms	Reconstruction in KGPS Practice	Theoretical Meaning
Subject of accountability	The management is primarily responsible to the donor.	Administrators and volunteers are accountable to donors, fellow volunteers, the community, and children.	Multi-directional accountability: upward, horizontal, downward, and inward.
Accountability objects	Funds, transactions, and proof of expenses.	Funds, activities, impact stories, promises, attendance, and relational change.	Accountability is not only financial, but social and ethical.
Medium of accountability	Written reports and proof of transactions.	Simple notes, notes, photos, videos, social media, field stories, and testimonials.	Storytelling and disclosure become accountability texts.
Control mechanism	Formal audits, supervision, and administrative sanctions.	Public trust, beneficiary memory, volunteer commitment, and a sense of moral responsibility.	Moral control complements administrative control.
Time orientation	Accountability is complete after the report is created.	Accountability continues in the sustainability of the program and willingness to be present again.	Accountability as a promise that is constantly updated.
Power relations	Donors as the center of legitimacy.	Beneficiaries are the ethical center because they are the ones who feel the most impact.	Deconstruct donor-centered accountability toward beneficiary-centered accountability.

Source: Data processed by researchers (2026)

Table 4 presents the conceptual model of deconstruction of accountability in the Parepare City KGPS. The model shows that the accountability of the Parepare City KGPS is not the absence of formalities, but minimal formalities linked to strong social relations. If conventional accountability often asks "has the report been made?", then the accountability of the Parepare City KGPS adds a more basic question "does the report really answer the donors' trust, children's expectations, and the moral promises of volunteers?". This second question is at the core of the deconstruction of accountability in this study.

4.2 Discussion

4.2.1 Minimal Formal Accountability as Traces of Trust

The findings reveal that the Parepare City KGPS practices accountability through simple reports rather than formal financial statements. This finding challenges the dominant assumption that accountability is only valid if it uses a complete formal format. The deconstructive reading shows that a simple report is not a sign of weak accountability, but rather a form of accountability that adjusts to the capacity of the community and the needs of stakeholders. This finding is consistent with Ebrahim (2003), who distinguishes accountability mechanisms as tools and processes, where reports and disclosures serve as tools, while participation, learning, dialogue, and stakeholder engagement are closer as a process.

The deconstruction occurs when formal reports are no longer the sole center of accountability. The center of accountability shifts from documents to relationships of trust. Reports remain important, but their meaning is only complete when connected with photos of activities, field stories, and beneficiary experiences. This finding supports Roberts and Scapens (1985), who remind that accountability is not just a technical issue, but part of organizational practices that form relationships between actors. The simple report is not "less formal", but rather a form of accountability that seeks to bridge the administrative limitations of the community with the moral demands of being honest with the public.

4.2.2 Narrative-Visual Accountability and the Disruption of Numbers

The findings demonstrate that impact stories and visual documentation serve as the main medium to present impacts that cannot be fully represented by numbers. This finding aligns with Cross (2020), who shows that storytelling can be a more democratic evaluation method because it gives space to experiences, processes, and relationships that are difficult to capture by quantitative indicators. In the context of the Parepare City KGPS, impact stories function as narrative-visual accountability that disrupts the dominance of numbers.

The deconstructive reading shows that stories do not replace financial statements but expand them. Donations are not just spending numbers but transform into encounters, learning classes, children's courage to ask questions, and social experiences that make the community feel cared for. This finding also supports Saxton and Guo (2011), who explain that online accountability of nonprofits has a dimension of disclosure and dialogue. When the Parepare City KGPS shares documentation of activities, social media is not only a showcase for activities but also a space to maintain connection with the public.

4.2.3 Beneficiary-Centered Accountability and the Moral Center

The findings reveal that children and remote communities are at the ethical center of community responsibility, challenging the donor-centered accountability model. This finding is consistent with O'Dwyer (2005) and Unerman and O'Dwyer (2006), who emphasize the importance of extending accountability to stakeholders affected by the organization's actions. The deconstructive reading shows that the formally weakest party is actually the moral center of accountability. Donors provide resources, but beneficiaries provide ethical reasons why communities should remain accountable.

This finding also extends the concept of downward accountability. Ebrahim (2003) and Awio et al. (2011) demonstrate that nonprofits need to be accountable to the communities they serve. However, the Parepare City KGPS shows a smoother shape,

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where downward accountability does not always require a formal forum. It lives in repeated encounters, children's memories, and moral embarrassment if the volunteers don't keep their promises. This finding is supported by Schnable et al. (2025), who found that in small NGOs, downward accountability often takes place informally and relationally through visits, proximity, and ongoing relationships with the community.

4.2.4 Remote Children as "Moral Auditors"

One of the most powerful findings is the emergence of moral control mechanisms from beneficiaries. Remote children do not have a structural position as auditors, but their expectations create an ethical pressure that makes volunteers feel compelled to keep their commitments. This finding expands the concept of accountability by showing that the auditor is not always present as a formal profession but may be present as the memory of the other party who secretly collects the promise.

The term "moral auditor" explains that the beneficiary has the power to control not through administrative power but through a relationship of trust. This finding supports Kingston et al. (2025), who found that beneficiaries have evaluative capacity, the capacity to judge organizations through their own experiences, expressions, and evaluative criteria. The findings also support Messner (2009), who reminds that accountability has limits because not all dimensions of self and relationships can be explained in total. Volunteers can report the use of funds but cannot fully report emotional vibrations when children are waiting for them to arrive.

4.2.5 Deconstructing the Giver-Receiver Relationship

The findings reveal that volunteers no longer position themselves as subjects who are fully giving, while children are objects who receive. The relationship becomes more horizontal. This finding supports Roberts (1991), who states that certain forms of accountability shape the way we see ourselves and others. At the Parepare City KGPS, accountability born from attendance produces more reflective volunteer subjects who accounted not only for the funds but also for their moral position as people who had promised to attend.

This finding also supports Dillard and Vinnari (2019), who offer the idea of accountability-based accounting, which is accounting designed to follow the needs of an accountability system, not the other way around. The Parepare City KGPS does not start from the question "what reports should be made to appear accountable?" but from the question "to whom are we accountable and how can that responsibility be lived?" The answer gives birth to simple record-keeping practices, visual documentation, impact stories, and a commitment to return.

5. Conclusion

This study examines the deconstruction of accountability in the Parepare City Community Care Movement (KGPS) through a qualitative case study approach. Drawing upon relational accountability theory, deconstruction in accounting research, and non-profit accountability literature, this study investigates how volunteer movements practice accountability beyond formal financial reporting. The sample consists of 13 informants consisting of founders, administrators, active volunteers, and community leaders, selected through purposive sampling. Semi-structured in-depth interviews and thematic analysis with a deconstructive orientation were employed to examine accountability practices in the Parepare City KGPS.

The results indicate that accountability in the Parepare City KGPS cannot be reduced to formal financial statements. The community keeps records and reports simply to donors, but its accountability moves further through visual documentation, impact stories, relationships of trust, and commitment to be present among children and remote communities. The deconstruction of accountability occurs through the reversal and shifting of the center of meaning. The report is no longer a single center, as it needs stories and documentation to explain the impact. The donor is no longer the only party that determines legitimacy, because the beneficiary is the ethical center of the community's responsibility. Audits are no longer just understood as formal checks, as children's expectations and memories can work as moral controls that maintain volunteer consistency.

The findings demonstrate that accountability practices in grassroots movements are not the absence of formalities but minimal formalities linked to strong social relations. Simple reports serve as traces of trust, visual documentation and impact stories disrupt the dominance of numbers, and remote children function as "moral auditors" whose expectations create ethical pressure that shapes volunteer behavior. The relationship between giver and receiver is deconstructed into a more horizontal relationship where volunteers teach but also learn, bring help but also receive new awareness, and are present for children but are also reshaped by their experiences. This shift represents a movement from accountability centered on reports to accountability centered on relationships.

The theoretical contributions of this study are threefold. First, this study introduces the deconstruction of accountability in grassroots communities, showing that accountability practices considered marginal—such as presence, care, visual documentation, and impact stories—actually constitute the ethical center of accountability. Second, this study extends the concept of relational accountability by demonstrating how volunteer movements practice accountability through moral relationships, trust, and shared commitments rather than formal reporting structures. Third, this study enriches the literature on dialogical and beneficiary-oriented accountability by showing how downward accountability can be practiced informally and relationally through presence, care, and willingness to return.

From a practical perspective, this study provides actionable insights for volunteer communities, non-profit organizations, and policymakers. Small communities can build accountability without having to replicate all the formal tools of large organizations. Simple recording needs to be strengthened as a basis for trust, then complemented by impact documentation, volunteer reflection forums, community feedback, and mechanisms for listening to the voices of beneficiaries in a more systematic manner. For policymakers, the findings suggest the importance of recognizing alternative forms of accountability that are not centered on formal reports and donor requirements, allowing flexibility for grassroots organizations to practice accountability in ways appropriate to their context and capacity.

This study has several limitations that should be acknowledged. First, the study focuses on a single community movement in Parepare City, which may limit the generalizability of the findings to other volunteer movements or regions. Second, the study relies on self-reported data from informants, which may be subject to social desirability bias and memory limitations. Third, the study does not include observation of actual accountability practices, which could have provided additional insights. Fourth, the study does not include the perspectives of all stakeholders, particularly donors and external parties who may have different expectations of accountability. Fifth, the study has not explored the voices of children as beneficiaries in depth.

Future research should examine accountability practices in other volunteer movements and regions to test the generalizability of the findings. Researchers should combine interviews with observation and document analysis to provide more comprehensive data, using participatory observation and child-friendly methods to capture the experiences of beneficiaries. Future studies should include the perspectives of donors, beneficiaries, and other stakeholders to provide a complete picture of accountability in volunteer movements. Comparative studies between volunteer communities could provide insights into how different contexts shape accountability practices. Researchers should also examine the outcomes of relational accountability practices, including their impact on donor trust, beneficiary satisfaction, and organizational sustainability. Finally, future research could employ longitudinal designs to examine how accountability practices evolve over time as communities grow and change, and analyze actual financial documents to see how simple records can be developed without eliminating the relational character of the community.

In conclusion, this study contributes to the growing body of literature on non-profit accountability, dialogical accountability, and critical accounting by offering the concept of community-based relational accountability. This concept shows that in social movements, accountability is not only the obligation to provide accounts but also the willingness to answer the calls of other parties. Accountability comes as a promise, presence, and sustainability of the relationship. As volunteer movements and grassroots organizations continue to play important roles in education, social development, and community empowerment, understanding the mechanisms through which they practice accountability becomes increasingly important for building trust, maintaining legitimacy, and sustaining their impact in the communities they serve.

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