NON-PROFIT ACCOUNTABILITY AND THE CALCULATION OF WORTH

Dr Bronwyn Boon

Department of Management, University of Otago, Dunedin, New Zealand

Email: Bronwyn.boon@otago.ca.nz

NON-PROFIT ACCOUNTABILITY AND THE CALCULATION OF WORTH

ABSTRACT

The non-profit (NP) or third sector is now recognized to be a major provider of services, particularly in health, education and social services. As a result, NP organisations have come under increasing scrutiny to provide an account of the value of their service. A tension routinely raised within the NP accountability research literature is the imposition of narrow and quantitatively orientated accountability practices by funding agencies, particularly public sector funders. This paper uses Boltanski and Thévenot's orders of worth framework to analyse how a group of operational-level public sector employees justify their valuation of a New Zealand NP organisation. The findings suggest that while these public sector employees are very concerned to gather statistics for their institutions, their valuation of the service is generated from a plural set of rationalities.

KEY WORDS

Accountability, funders, Boltanski and Thévenot, orders of worth

> *Where I think there's possibly a risk is that if they examine it closely...if* (the) *bosses say "what do you actually do for* (us)*?" It is a bit hard for me to say "well here's the evidence...They'd want evidence. I mean gut feeling you're usually not far wrong but people need data...they want some sort of evidence I think (Fredrick).*

The non-profit (NP) or third sector is now recognized to be a major provider of services 'in such areas as health care, higher education, social services, and the arts' (Hwang & Powell, 2009, p. 270). As a result, NP organisations have come under increasing scrutiny; not least by local and national governments which seek to transfer and deliver their social and community obligations through NP organisations (Benjamin, 2008; Hwang & Powell, 2009; LeRoux & Wright, 2010; Moxham, 2009). In response, a number of accountability practices have been imported into or developed for the NP context (see for example Avina, 1993; Benjamin, 2013; Poister, 2008; Sowa, Selden, & Sandfort, 2004). A corollary of this industry is the plethora of terms, with supporting practices and research strands denoted by these terms, in the accountability research literature. For example, NP organisation performance has come to be discussed using: "accountability" (Keevers, Treleaven, Sykes, & Darcy, 2012); "evaluation" (Greenaway, 2013); "performance measurement" (Carnochan, Samples, Myers, & Austin, 2014); "outcomes measurement" (Benjamin, 2013); "impact assessment" (Dawson, 2010); "organisational effectiveness" (Forbes, 1998) and "social return on

investment" (Arvidson, Lyon, McKay, & Moro, 2013). As the focus in this paper is on the valuing of complex social service delivery, rather than a particular model of gathering evidence or measuring results, the generic term "accountability practices" will be used.

While for-profit accountability has long been contested (for example Ahrens, 1996; Burchell, Clubb, Hopwood, Hughes, & Nahapiet, 1980), transferring accountability techniques into the NP context is recognised to be particularly complex (Barman & MacIndoe, 2012; Carlson, Kelley, & Smith, 2010; MacIndoe & Barman, 2013). Specifically, three inter-related points of tension are routinely raised. Firstly, accountability can get in the way of organisations actually 'achieving their missions' (for example, Carman, 2010; Ebrahim, 2005, p. 56; Keevers et al., 2012; Ospina, Diaz, & O'Sullivan, 2002). Secondly, there is little agreement across sector practitioners and researchers on the most appropriate methodology to capture and measure service delivery, particularly service outcomes (for example Benjamin, 2008; Carnochan et al., 2014; Ebrahim, 2002). Thirdly and directly related to the former two, is the challenge of adequate reporting of service quality and value to multiple stakeholders (for example, Knutsen & Brower, 2010; LeRoux, 2009; Moxham & Boaden, 2007).

Although all NP stakeholders may be assumed to 'have intrinsic worth' (LeRoux, 2009, p. 180) the NP accountability research literature often reports organisations struggling with funder mandated accountability practice determining what counts or is counted. Ebrahim (2005, p. 64) for example suggests that accountability conflicts between NP organisations and their funders often arise because of the different bases for their evaluation of NP service delivery: 'for the most part, appraisals by funders tend to focus on products – they are also short-term and emphasize easily measurable and quantifiable results over more ambiguous and less tangible change in social and political processes.' In a similar vein, a recent study by Keevers et al. (2012, p. 116) 'illustrates that the representationalist conception of knowledge presupposed and threaded through performance measurement and accountability frameworks such as RBA (Results Based Accountability) hampers inclusion of the local practice experience of both workers and service participants.' As a result, existing models and practices for accountability in the NP sector have been recognised to be 'laden by competing assumptions and complicated by contextual factors' (Kearns, 1994, p. 187).

ANZAM 2015_Non-profit accountability and the calculation of worth

Taking this observation a step further, researchers have begun to examine 'the social and political work' (Power, 2004, p. 778) underpinning NP accountability practices (for example Ebrahim, 2005; Keevers et al., 2012; Moxham & Boaden, 2007). The discussion of power in relation to accountability practice invariably leads to a focus on the domination of value being calculated in quantitative terms (for example Ebrahim, 2002; Hwang & Powell, 2009; Keevers et al., 2012; Schmitz, Raggo, & Bruno-van Vijfeijken, 2011). In this sense NP accountability practice becomes another casualty of the drive to objectify, calculate and render commensurate (Espeland & Stevens, 1998) more and more aspects of society through the "audit explosion" (Power, 1999) or "trust in numbers" (Porter, 1996). As Espeland and Stevens (1998, p. 316) argue, 'commensuration transforms qualities into quantities, difference into magnitude. It is a way to reduce and simplify disparate information into numbers that can easily be compared. This transformation allows people to quickly grasp, represent, and compare differences.'

The quote by a NP funding agency representative above, however, suggests that "funders" may actually establish the worth of a service in more complex and contingent terms: *"I mean gut feeling you're usually not far wrong" (Fredrick).* Public sector institutional practice may well conform to Espeland and Stevens' (1998, pp. 421-422) description of the commensuration process whereby:

> "Raw" information typically is collected and compiled by workers near the bottom of organizational hierarchies; but as it is manipulated, parsed and moved upward, it is transformed so as to make it accessible and amenable for those near the top, who make the big decisions. The "editing" removes assumptions, discretion and ambiguity, a process that results in "uncertainty absorption": information appears more robust than it actually is.

This paper, however, contributes to NP accountability research by focusing on the multiple rationalities at play within the valuing of NP service delivery at the point of contact between NP organisations and their government funders. More specifically, the analysis seeks to unpack the sources of value the workers at the operational level of public sector funding agencies articulate before the service delivery information is transformed and moved upward to senior managerial levels.

Using Boltanski and Thévenot's (2006) theory of worth, this paper analyses qualitative data gathered from a multi- stakeholder research project associated with *Wraparound Youth*[1] (*WY*), a small NP organisation that provides wraparound casework to young people and their families within a medium-sized urban centre in New Zealand. Given the complex and integrated nature of the wraparound service delivered by *WY* it presents a very useful example in which to view the heterogeneity of rationalities that public sector institutional practices of commensuration ignore or subsume. In what follows, Boltanski and Thévenot's (2006) sociology of worth and the empirical study is briefly introduced before the orders of worth engaged by the public sector funders involved in *WY*'s wraparound service contract are analysed.

THEORISING VALUE

As David Stark (2011, p. 6) suggests, in organisational settings, or in this case inter-organisational settings, 'we need to sift through a barrage of information –seemingly growing at an exponential rate- to select what counts, what matters, what is of true relevance…what is valuable.' To analyse this complex organisation phenomenon, Stark (2011) adopts the concept of "worth" to bridge the disciplinary gap between "value" studied by economics and "values" studied by sociology. Here worth 'signals concern with fundamental problems of value while recognizing that all economies have a moral component' (Stark, 2011, p. 7). In order to analyse 'the actual evaluative and calculative practices of actors at work' Stark (2011, p. 10) draws on the sociology of worth articulated by Boltanski and Thévenot (2006). Following Stark (2011) and a small but growing number of organisation[2] (see for example Jagd, 2011; Reinecke, 2010) and accounting (Annisette & Richardson, 2011) researchers, this paper also draws on the general framework Boltanski and Thévenot (2006) have developed for specifically analysing how actors justify worth using plural rationalities.

While the broad theme of Boltanski and Thévenot's (2006) work is how social co-ordination is developed and maintained, albeit with varying degrees of solidity, it is their six orders of worth that frame the analysis in this paper. Jagd (2011, pp. 346-347) summarises these orders thus:

---

[1] Wraparound Youth (*WY*) is a fictitious name used to protect the identity of the participants of this study.
[2] A number of these organisation researchers publish in French (see the review by Jagd, 2011).

ANZAM 2015_Non-profit accountability and the calculation of worth

In the *world of inspiration*, worth rests upon the attainment of a state of grace, independent of

recognition by others. Its expressions may be diverse: holiness, creativity, imagination,

artistic sensibility. In the *domestic world*, people's worth rests on their hierarchical position in

a chain of personal dependencies as expressed by their esteem and reputation. In the *world of*

fame, people's worth is expressed in the number of individuals who grant their

recognition…In the *civic world*, primordial importance is attached to collective beings, not to

individual persons…Praiseworthy relationships are those involving or mobilizing people for

collective action…The *market world* must not be mixed up with the sphere of economic

relations, since economic relations are based on at least two main forms of coordination, by

the market and the industrial order. In the market world, actions are motivated by the desires

of individuals driving them to possess the same rare goods. The *industrial world* is the world

of technological objects and scientific methods. In this world, worth is related to productivity

and efficiency (emphasis in the original).

While the entity being valued here is the NP organisation responsible for delivering the

service rather than an abstract "actor", Boltanski and Thévenot's orders of worth is useful for

analysing the justifications articulated by the public sector employees responsible for managing the

funding contract between their agency and *WT* in two respects. Firstly, 'it draws attention to the

plurality of principles of valuation' (Reinecke, 2010, p. 565) engaged at the funder-NP organisation

point of contact, even if these are subsequently subsumed into the more singular values reported to

higher levels within the agency's bureaucracy (Espeland & Stevens, 1998). Secondly, its theory of

valuation articulates a number of specific dimensions through which the process of valuation can be

unpacked and analysed (these are summarised in table form in Annisette & Richardson, 2011). An

important dimension is 'the test.' Specifically, 'tests perform the evaluative operations that assign

worth and allow the common identification of a good as belonging to a particular economy of worth'

(Reinecke, 2010, p. 565). To paraphrase Reinecke (2010, p. 566), it is these plural evaluative tests that

form 'the pivotal point around which justification and criticism of' accountability practices turn.

METHOD

The Case Study

For 18 years Wraparound Youth (*WY*) has provided free community-based "wraparound case management" for young people aged 11-18 years with multiple and complex needs who are least likely to access mainstream services for support. In general terms, the emphasis on an individualized, holistic and integrated community-based process, rather than a narrowly defined "treatment" (Behar, 1986), is what differentiates the wraparound service delivery model from the more conventional program approach (see for example, Bruns, Burchard, Suter, Leverentz-Brady, & Force, 2004, p. 80). In this respect, *WY* represents a very useful example of a community provider of a complex health and social service product engaged in a funding contract with multiple public sector agencies.

In the 2009-2012 period of this research project, *WY* had a paid staff of 17 that included 10 caseworkers who delivered a wraparound service to approximately 150 clients each year. As a Charitable Trust, this free wraparound service was reliant on funding from a number of public sector agencies, at the time including: the regional health board; New Zealand Police; and several government agencies that focus on youth, family and community within the Ministry of Social Development. Initially *WY*'s funding was managed through eight individual funding contracts from four government funding streams. Since 2000 these separate contracts have been integrated into one multi-funder contract document.

Data Collection

The data drawn on in this paper was initially collected for a multi-stakeholder evaluation of *WY* as part of their continuous quality program. Participants representing nine stakeholder groups were engaged in the full study: young people; parents or significant adults; *WY* caseworkers; community-based co-providers of youth services; *WY* senior management; *WY* Board of Trustees ; those representatives of public sector funding agencies who were involved in *WY* integrated funding contract (hereafter referred to as funders); policy writers and administrators located within central (national) government ministries; and youth researchers, advocates and practitioners who operate across the family, health, education and offending disciplines at the national level. The analysis in this paper will focus specifically on the verbal accounts provided by the eight members of the funder

ANZAM 2015_Non-profit accountability and the calculation of worth

stakeholder group. Data collection from the representatives of these public sector funding agencies

was through face-to-face semi-structured interviews.

Data Analysis

A thematic approach to analysing the qualitative data gathered from the funders (Braun &

Clarke 2006) was adopted. This analysis was undertaken in three steps by the author. The first step

generated initial codes by clustering the responses made by all the participants within the funder

stakeholder group to the interview questions. The interview questions included, for example:

- is there guidance on what a quality service looks like for this target group (of clients)?; and

- is there guidance on what is considered a valuable service for (your public sector agency)?

Within these broad clusters of responses, step two engaged an inductive strategy to generate themes.

For example, themes identified for a quality service included: the funding application or approval

process; organisation service audits; organisational reputation in the wider community; and the level

of skill development.

Step three of the analysis adopted a theoretical strategy (Braun & Clarke 2006). Specifically,

the themes and texts generated from steps one and two were reviewed again. This review was

explicitly informed by the "orders of worth" theorised by Boltanski and Thévenot (Annisette &

Richardson, 2011; Boltanski & Thévenot, 2006; Stark, 2011). Specifically, the themes and texts

developed in stage one and two were further scrutinised to identify justification of value in terms of

the civic, industrial, domestic, market, inspiration and fame orders of worth. Examples of text drawn

from the interview transcripts are provided to illustrate the themes identified in the analysis presented

below. The names of the participants providing these texts have been randomly assigned names

beginning with the letter "f" to protect their anonymity.

FINDINGS

The data reported in the findings section captures the participants' response to questions about

the calculation and evidence of quality and value of a NP organisation's service delivery. While the

specific questions included guidance (from the participant's organisation) the discussion prompted by

these questions included the participant's institutional *and* personally informed processes of

justification. In what follows, the funders' participation in the institutional processes of commensuration are discussed before their use of the market, industrial, domestic, civic, fame and inspiration orders of worth are discussed in turn.

The institutional power of commensuration

As noted above, contemporary public sector institutional practice includes the commensuration of service delivery value through the quantitative calculation of worth (Espeland & Stevens, 1998) and the participants in this study add further evidence of this. In a quest to improve the efficiency and effectiveness of their public sectors, many Western-based governments around the world undertook programmes of reform during the 1980s and 1990s; New Zealand was an enthusiastic participant in this endeavour (Campos & Pradhan, 1997; Hood, 1991; Scott, Bushnell, & Sallee, 1990). In New Zealand this new public management (NPM) reform included a strong emphasis on holding public sector organisations explicitly accountable for their performance, starting with the Chief Executives (Scott et al., 1990). As the opening quote from *Fredrick* (above) suggests, in the contemporary public sector organisational context agency employees, at all levels, are charged with providing evidence of effective operation. In this instance it is effective contracting for services: *if* (the) *bosses say "what do you actually do for* (us)*?"...They'd want evidence (Fredrick).* While a variety of methods for gathering legitimate evidence were raised, including feedback from the clients and their families, random sampling, social audits, RBA, and longitudinal assessment, the participants were unanimous about their obligation to send statistical reports back up the hierarchical levels of their organisation. For example:

> *There's still going to be volume and numbers and things done, people love stats and seeing charts and things... Because they* (at the national office) *are that removed...and they can just crunch those numbers down and make decisions... If you are only dealing with narratives and there's a sort of an emotional attachment in those narratives, it gets harder and harder to do that sort of stuff...you crunch and crash and crack numbers much more easily (Frank).*

ANZAM 2015_Non-profit accountability and the calculation of worth

While this quote captures the principles of commensuration (Espeland & Stevens, 1998) in the description of the agency's statistical reporting process, several participants articulated significant ambiguity over the capacity of these statistics to capture the quality and value of *WY'*s service. For example: '*We get the basic data, the number of kids, the age group, the ethnicity and all this sort of stuff but that doesn't actually tell me about whether there's been a reduction in crime, none of that stuff does' (Fredrick)*. To restrict our view of these funders' processes of valuation to the institutional reporting process, therefore, would hide a vital component of front-line NP accountability practice from view. In spite of the inadequacies of quantitative reporting of outputs, all the funders who participated in this study credited *WY* as being a high quality and valuable deliverer of wraparound casework to youth. The question becomes, if they struggled to justify their support through the statistics they sent to their managers, how did they make this support 'comprehensible to themselves as well as to social actors with whom they interact and engage' (Annisette & Richardson, 2011, p. 230), such as this researcher? This is where Boltanski and Thévenot's orders of worth become useful.

The Market Order of Worth

In addition to improved accountability, NPM reforms also instituted a marketization of the public sector-NP sector relationship (Jones, 2000). In New Zealand NP service delivery changed from being funded through grants (Sanders, O'Brien, Tennant, Sokolowski, & Salamon, 2008) to contracts for service. In a contract for service where money is exchanged for service delivery 'the question of how to value the thing that is exchanged' (Reinecke, 2010, p. 565) becomes important. In the market order of worth, justifications are made in terms of the legitimacy of the price and the desirability of the goods being provided by that price. Given this institutional orientation towards market mechanisms, the articulation of worth in market terms was not surprising. For example: *"The…funders all talk highly of* (WY)*... they're pleased with what they are buying...that's pretty important" (Faye)*. In addition, the meeting of contract specifications becomes an important test of service delivery and therefore NP organisational value. For example:

> *Okay, we're funding you to do (a specific activity) with these young people... so*
>
> *you need to be able to show me that you've done this work, in some settings...I*
>
> *think (WY) are probably doing it more (with) individuals with key workers, but I*
>
> *need to see that clearly demonstrated that work is taking place (Frank).*

The Industrial Order of Worth

As Jagd (2011, p. 347) notes, worth in the industrial order is 'related to productivity and efficiency.' When asked how the quality of a service was determined the participants invariably articulated quality in organisational terms. Specifically, the valuation was conducted through a series of tests, including: the application or approval process; organisation service audits; and the level of skill development. For example:

> *There are obviously criteria, fairly defined criteria, about what is a quality service. And there*
>
> *will be stuff from the top, like in terms of their governance, the financial systems, all the way*
>
> *down in terms of the history of delivering, the quality of their services (Frank).*

> *I know these guys are making a difference because of the way they plan and the*
>
> *changes from the assessment when they arrive to the assessment before they exit.*
>
> *And that's verified and checked in terms of quality through the approvals process*
>
> *(Fiona).*

The Domestic Order of Worth

In the domestic order an entities' worth is calculated in terms of 'their hierarchical position in a chain of personal dependencies' (Jagd, 2011, p. 346). In this empirical context, the funders' are seen to calculate value in relation to *WY's* relationship with its youth service delivery community. Rather than a perception of value at a general level, however, here worth is linked specifically to the community-based partners of *WY's* holistic and integrated wraparound casework: the families and co-providers who share in the care of their young clients. For example:

> *The best measure of whether a service is any damn good or not is to talk to the families that*
>
> *they work with and talk to the community that they work within. They are the partners in the*

ANZAM 2015_Non-profit accountability and the calculation of worth

measuring of quality and of value. The community they sit within includes funders but more

importantly it includes all those other socially based...services that sit within the community

that they operate within...they're the people that best know whether Johnny and his family are

any better off at having spent six months working with (WY) *(Felicity).*

The Civic Order of Worth

In that the participants in this study are employed by public sector organisations charged with

delivering value for taxpayers' money (Scott et al., 1990) in return for services supporting the well-

being of the whole of society, their calculation of value in civic terms is of no surprise. The

"collective" invoked by the participants includes the local urban centre as well as the nation state. For

example: "*I believe in it in a general term and I think it's good for* (X) *(Fredrick)."* Also:

If you provide a really good structured service for young people that are high needs, then one

hopes that they won't necessarily have to access all those services later on...If you didn't

intervene, what potentially could be the costs to the country for that individual young person?

(Fiona)

The Fame Order of Worth

Fame, or more specifically 'public opinion and renown' (Annisette & Richardson, 2011, p.

232) is also an important source of valuation for the participants of this study, at a personal and wider

community level. For example: "*Personally I do think it is a valuable service...it has been around a*

long time and is recognised and a valuable service I do think (Fergus)." Also:

I would like to think there is recognition of their professional integrity in the quality

of the work they do... nationally, they are known, (WY)*, everybody knows it's a* (X)

based integrated contracted, holistic service for youth, that does a good job and that

is a big success I think, but it doesn't necessarily get them any more money

(Felicity).

Inspiration

The final order of worth discussed here relates to the value the funders see in *WY's* efforts to provide

creative and innovative solutions to highly complex and often intractable social issues, otherwise

ANZAM 2015_Non-profit accountability and the calculation of worth

known as "wicked problems" (Head, 2008). As *Fleur* succinctly puts it: *"I have a great respect for what they do and they're pioneers in what they do."*

CONCLUSION

The imposition of overly narrow and quantitatively-orientated accountability models by funders of NP social and health services is often raised as a frustration point for the NP organisations charged to provide evidence of their service quality and value (Ebrahim, 2002, 2005; Keevers et al., 2012; Schmitz et al., 2011). The work on commensurability practices tells us that this is consistent with current institutional (Espeland & Stevens, 1998) and societal (Porter, 1996; Power, 1999) practice. The findings in this study certainly support the presence of this reductionist quantitative approach to public sector valuation of complex social service delivery by a NP organisation. However, this is not the whole story.

The results of this study also suggest that the way operational level public sector employees, those engaging with NP organisations around the contract negotiation table, calculate the worth of a service is more complex and nuanced. Yes, they do send numbers upwards to their managers to account for their agency's performance in language that is easily digestible. More importantly, however, these public sector organisational actors actually justify their valuation of the NP organisation using multiple rationalities. Given the NPM-informed ideology that dominates public sector institutional thinking, the presence of market and industrial-based calculations of value are not surprising. Is this a legitimate, technically competent service and are they complying to the specifications of the funding contract? are questions the funders ask. *WY*, and many other NP organisations, however, deliver social services that involve a number of additional key stakeholders. As agents of public agencies and as individuals they clearly gather additional information in their valuation. In summary, they engage additional rationalities and tests: those associated with the domestic, the civic and the fame orders of worth to justify their calculation of the value of this NP organisation.

ANZAM 2015_Non-profit accountability and the calculation of worth

References:

Ahrens, T. (1996). Styles of accountability. *Accounting, organizations and society, 21*(2), 139-173.

Annisette, M., & Richardson, A. J. (2011). Justification and accounting: applying sociology of worth to accounting research. *Accounting, Auditing & Accountability Journal, 24*(2), 229-249.

Arvidson, M., Lyon, F., McKay, S., & Moro, D. (2013). Valuing the social? The nature and controversies of measuring social return on investment (SROI). *Voluntary Sector Review, 4*(1), 3-18.

Avina, J. (1993). The evolutionary life cycles of non-governmental development organizations. *Public Administration and Development, 13*(5), 453-474.

Barman, E., & MacIndoe, H. (2012). *Institutional Pressures and Organizational Capacity: The Case of Outcome Measurement1.* Paper presented at the Sociological Forum.

Behar, L. (1986). A Model for Child Mental Health Services: The North Carolina Experience. *Children Today, 15*(3), 16-21.

Benjamin, L. M. (2008). Account space: How accountability requirements shape nonprofit practice. *Nonprofit and voluntary sector quarterly, 37*(2), 201-223.

Benjamin, L. M. (2013). The potential of outcome measurement for strengthening nonprofits' accountability to beneficiaries. *Nonprofit and voluntary sector quarterly, 42*(6), 1224-1244.

Boltanski, L., & Thévenot, L. (2006). *On justification: Economies of worth*: Princeton University Press.

Bruns, E. J., Burchard, J. D., Suter, J. C., Leverentz-Brady, K., & Force, M. M. (2004). Assessing Fidelity to a Community-Based Treatment for Youth The Wraparound Fidelity Index. *Journal of Emotional and Behavioral Disorders, 12*(2), 79-89.

Burchell, S., Clubb, C., Hopwood, A., Hughes, J., & Nahapiet, J. (1980). The roles of accounting in organizations and society. *Accounting, organizations and society, 5*(1), 5-27.

Campos, J., & Pradhan, S. (1997). Evaluating Public Expenditure Management Systems–An Experimental Methodology with an Application to the Australia and New Zealand Reforms. *Journal of Policy Analysis and Management, 16*(3), 423-445.

Carlson, J., Kelley, A. S., & Smith, K. (2010). Government performance reforms and nonprofit human services: 20 years in Oregon. *Nonprofit and voluntary sector quarterly, 39*(4), 630-652.

Carman, J. G. (2010). The Accountability Movement What's Wrong With This Theory of Change? *Nonprofit and voluntary sector quarterly, 39*(2), 256-274.

Carnochan, S., Samples, M., Myers, M., & Austin, M. J. (2014). Performance measurement challenges in nonprofit human service organizations. *Nonprofit and voluntary sector quarterly, 43*(6), 1014-1032.

Dawson, A. (2010). A case study of impact measurement in a third sector umbrella organisation. *International Journal of Productivity and Performance Management, 59*(6), 519-533.

Ebrahim, A. (2002). Information struggles: The role of information in the reproduction of NGO-funder relationships. *Nonprofit and voluntary sector quarterly, 31*(1), 84-114.

Ebrahim, A. (2005). Accountability myopia: Losing sight of organizational learning. *Nonprofit and voluntary sector quarterly, 34*(1), 56-87.

Espeland, W. N., & Stevens, M. L. (1998). Commensuration as a social process. *Annual review of sociology*, 313-343.

Forbes, D. P. (1998). Measuring the unmeasurable: Empirical studies of nonprofit organization effectiveness from 1977 to 1997. *Nonprofit and voluntary sector quarterly, 27*(2), 183-202.

Greenaway, L. (2013). 'Evaluation that Empowers': A model for generating evaluation-minded organisations. *Evaluation Journal of Australasia, 13*(2), 3.

Head, B. W. (2008). Wicked problems in public policy. *Public Policy, 3*(2), 101.

Hood, C. (1991). A public management for all seasons. *Public administration, 69*(1), 3-19.

Hwang, H., & Powell, W. W. (2009). The rationalization of charity: The influences of professionalism in the nonprofit sector. *Administrative Science Quarterly, 54*(2), 268-298.

Jagd, S. (2011). Pragmatic sociology and competing orders of worth in organizations. *European Journal of Social Theory, 14*(3), 343-359.

ANZAM 2015_Non-profit accountability and the calculation of worth

Jones, D. S. (2000). Uses and limitations of performance measurement in the civil service: an assessment from the Singapore and New Zealand experiences. *Asian Journal of Political Science, 8*(2), 109-136.

Kearns, K. P. (1994). The strategic management of accountability in nonprofit organizations: An analytical framework. *Public Administration Review*, 185-192.

Keevers, L., Treleaven, L., Sykes, C., & Darcy, M. (2012). Made to measure: Taming practices with results-based accountability. *Organization Studies, 33*(1), 97-120.

Knutsen, W. L., & Brower, R. S. (2010). Managing expressive and instrumental accountabilities in nonprofit and voluntary organizations: A qualitative investigation. *Nonprofit and voluntary sector quarterly, 39*(4), 588-610.

LeRoux, K. (2009). Managing stakeholder demands balancing responsiveness to clients and funding agents in nonprofit social service organizations. *Administration & Society, 41*(2), 158-184.

LeRoux, K., & Wright, N. S. (2010). Does performance measurement improve strategic decision making? Findings from a national survey of nonprofit social service agencies. *Nonprofit and voluntary sector quarterly, 39*(4), 571-587.

MacIndoe, H., & Barman, E. (2013). How Organizational Stakeholders Shape Performance Measurement in Nonprofits Exploring a Multidimensional Measure. *Nonprofit and voluntary sector quarterly, 42*(4), 716-738.

Moxham, C. (2009). Performance measurement: Examining the applicability of the existing body of knowledge to nonprofit organisations. *International Journal of Operations & Production Management, 29*(7), 740-763.

Moxham, C., & Boaden, R. (2007). The impact of performance measurement in the voluntary sector: Identification of contextual and processual factors. *International Journal of Operations & Production Management, 27*(8), 826-845.

Ospina, S., Diaz, W., & O'Sullivan, J. F. (2002). Negotiating accountability: Managerial lessons from identity-based nonprofit organizations. *Nonprofit and voluntary sector quarterly, 31*(1), 5-31.

Poister, T. H. (2008). *Measuring performance in public and nonprofit organizations*: John Wiley & Sons.

Porter, T. M. (1996). *Trust in numbers: The pursuit of objectivity in science and public life*: Princeton University Press.

Power, M. (1999). *The audit society: Rituals of verification*: Oxford University Press.

Power, M. (2004). Counting, control and calculation: Reflections on measuring and management. *Human relations, 57*(6), 765-783.

Reinecke, J. (2010). Beyond a subjective theory of value and towards a 'fair price': an organizational perspective on Fairtrade minimum price setting. *Organization, 17*(5), 563-581.

Sanders, J., O'Brien, M., Tennant, M., Sokolowski, S. W., & Salamon, L. M. (2008). *The New Zealand non-profit sector in comparative perspective*: Office of the Community and Voluntary Sector Wellington.

Schmitz, H. P., Raggo, P., & Bruno-van Vijfeijken, T. (2011). Accountability of transnational NGOs: Aspirations vs. practice. *Nonprofit and voluntary sector quarterly*, 0899764011431165.

Scott, G., Bushnell, P., & Sallee, N. (1990). Reform of the core public sector: New Zealand experience. *Governance, 3*(2), 138-167.

Sowa, J. E., Selden, S. C., & Sandfort, J. R. (2004). No longer unmeasurable? A multidimensional integrated model of nonprofit organizational effectiveness. *Nonprofit and voluntary sector quarterly, 33*(4), 711-728.

Stark, D. (2011). *The sense of dissonance: Accounts of worth in economic life*: Princeton University Press.