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**Enhancing Accountability in Indonesia's Village Fund Direct Cash Assistance:
Insights and lessons learned from the COVID-19 Pandemic**

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Abstract

This study explores the accountability mechanisms in Indonesia's Village Fund Direct Cash Assistance (BLTDD) programme during COVID-19, combining New Institutional Sociology theory with Behn (2001) accountability framework. Through qualitative analysis of four case studies in West Java, findings reveal strong financial accountability but significant shortcomings in fairness and performance. Coercive pressures from government regulations primarily drive accountability, with minimal influence from mimetic and normative pressures. The study recommends enhancing fairness and performance accountability through equitable distribution, performance metrics, and refined regulations, alongside fostering best practices, professional development, and broader stakeholder involvement to improve overall accountability.

Keywords: New Institutional Sociology (NIS); accountability; direct cash assistance; village fund

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1.0 Introduction

The COVID-19 pandemic has profoundly impacted emerging nations, particularly vulnerable populations. Governments have implemented various support measures to alleviate the economic repercussions. For example, Malaysia introduced the RM 250 billion PRIHATIN Package to aid various societal segments, while Thailand provided THB 555 billion in direct cash transfers to informal workers and other vulnerable groups (Abdullah et al., 2022; Bui et al., 2022; Khalid, 2021; Kohpaiboon et al., 2023). Similarly, Vietnam allocated VND 62 trillion for social welfare recipients, and Turkey focused on enhancing liquidity for small and medium-sized enterprises (Abdullah et al., 2023; Nguyen et al., 2022). In Indonesia, the government launched eight different forms of COVID-19-related support, including the Village Fund Direct Cash Assistance (BLT DD), the most extensive measure covering all villages nationwide. By 2023, the BLT DD had disbursed IDR 54.08 trillion, with future reductions in beneficiaries expected due to improving socio-economic conditions (Anggarini & Rakhmanita, 2020; Olivia et al., 2020; Piter et al., 2022).

Despite the significant investment, challenges have arisen regarding the programme's implementation and accountability. Vague criteria for determining eligibility, inadequate communication by village governments, and weak oversight have compromised the effectiveness and fairness of the distribution process (Aprilia & Shauki, 2020; Fitriani et al., 2020; Pratolo et al., 2022; Ri'a et al., 2022; Suparman, 2021). These issues have led to questions about the programme's transparency, legitimacy, and efficiency, underscoring the need for urgent reforms.

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This study aims to address these accountability issues by evaluating strategies to improve BLT DD's implementation. Unlike previous research that focused on practical difficulties, this investigation employs the theoretical framework of New Institutional Sociology (NIS) by DiMaggio & Powell (1983) to examine the accountability patterns in village governments. The study utilises Behn (2001) framework, analysing accountability from financial, fairness, and performance perspectives, and explores how accountability is operationalised through the insights of Unerman & O'Dwyer (2006). This multidimensional approach seeks to enhance understanding of how accountability can be institutionalised within the programme.

The research aims to elucidate two key aspects: (1) the accountability mechanisms used by village governments in distributing BLT DD assistance, and (2) the institutionalisation process ensuring accountability in this distribution. By conducting a multi-case analysis across several village governments, this study offers a nuanced understanding of accountability that surpasses the insights provided by singular case studies. Furthermore, the study contributes to the ongoing discourse by integrating theoretical perspectives and offering recommendations for improving accountability in governmental support initiatives both within Indonesia and globally. These recommendations serve as a foundation for policy reforms, facilitating enhanced accountability mechanisms for government-administered assistance programmes.

2.0 Literature Review

2.1 Theoretical framework: Accountability concept and New Institutional Sociology (NIS)

Accountability, as explored by scholars like Li et al. (2024), McKernan (2012), Blok (2017), extends beyond procedural adherence, encompassing a process that renders actions and decisions comprehensible and meaningful. It is a vital organizational practice that ensures transparency, integrity, and mutual respect, fostering the collective good. The institutionalisation of accountability within organizations aligns behaviours with both external regulations and social responsibility principles. This relationship between accountees (those receiving accountability) and accountors (those providing accountability) is rooted in trust, significantly influencing stakeholders.

Behn (2001) categorizes accountability into financial, fairness, and performance dimensions. Financial accountability focuses on transparent monetary disclosures, fairness ensures equitable service distribution, and performance accountability emphasizes the outcomes and impacts of services. However, performance accountability is complex due to the lack of standardized measures. Bovens (2006) further elaborates on accountability by outlining a matrix that includes the recipients, the obligated entities, the content of the account, and the rationale for accountability, highlighting its ethical commitment to transparency, equity, and responsibility.

Accountability must cater to diverse stakeholders, leading to its categorisation into hierarchical, holistic, and identity-based types, as explained by Batz (2025) and Unerman & O'Dwyer (2006). Hierarchical accountability, or upward accountability, targets stakeholders with significant control over resources, such as governments or donors. This traditional form of accountability focuses on satisfying the expectations of those in positions of authority.

In contrast, holistic accountability encompasses a broader range of stakeholders, including those directly impacted by organizational actions and the broader environment. This form of accountability, also known as downward and horizontal accountability, emphasizes transparency, equity, and ethical conduct, extending beyond quantitative reporting to include qualitative and informal communication methods, such as art and song, ensuring inclusive participation, particularly from marginalized groups.

Expanding accountability to include marginalized stakeholders is posited as a way to enhance its quality and scope. Scholars like Hwang, (2023) and Sherer & Lee (2002) advocate for broadening access to information to enable more meaningful and intelligible accountability. Brown (2009) argues that engaging a diverse array of stakeholders can stimulate debate and foster public participation in developmental efforts, thereby enhancing transparency, inclusivity, and dialogue. This comprehensive approach to accountability ultimately contributes to the common good and supports democratic processes.

Accountability, as an essential organizational practice, extends beyond procedural adherence, ensuring transparency, ethical conduct, and fostering trust among stakeholders. It encompasses financial, fairness, and performance dimensions that serve as the foundation for responsible governance. To understand how these accountability mechanisms become embedded within organizations, the conceptual framework of New Institutional Sociology (NIS) as articulated by DiMaggio & Powell (1983) offers valuable insights. NIS explains how the broader institutional environment—comprising cultural norms, values, rules, and beliefs—shapes organizational practices and behaviors to secure legitimacy and survival (Beckert, 2010; Scott, 2014).

Institutions are influenced by three primary pillars: regulative, normative, and cultural-cognitive. The regulative pillar refers to formal rules and regulations that dictate organizational actions, while the normative pillar encompasses societal values and norms that guide acceptable conduct. The cultural-cognitive pillar represents shared beliefs and assumptions that become ingrained in organizational practices. Organizations must align with these pillars to ensure their sustainability within their institutional context.

This alignment process, known as isomorphism, is thoroughly examined by DiMaggio & Powell (1983), who describe it as the tendency of organizations to become more homogeneous in response to institutional pressures. Coercive isomorphism results from formal pressures such as legal mandates or the need to comply with the demands of entities controlling critical resources. Normative isomorphism stems from professional standards and values promoted by authoritative bodies, pushing organizations to conform. Mimetic isomorphism occurs when organizations imitate the practices of others, particularly in uncertain environments, in an effort to replicate perceived success.

2.2 Accountability of government assistance

Accountability, as explored through the lens of New Institutional Sociology (NIS), involves aligning organizational practices with broader institutional norms, values, and rules to secure legitimacy and sustainability. In the context of governmental aid distribution during the COVID-19 pandemic, accountability becomes even more critical as it ensures that support reaches the intended recipients effectively and equitably. However, the institutionalisation of accountability in such emergency assistance programmes often faces challenges stemming from the complexity of coordination, transparency, and local governance structures.

Indonesia, like many other nations, implemented a range of economic stimulus measures to mitigate the pandemic's impact. These included over ten social assistance programmes, such as medical supply distribution and cash transfers managed by various ministries (Ayuningtyas et al., 2022; Ri'a et al., 2022; Sandhi & Iskandar, 2020). Yet, the execution of these programmes was fraught with difficulties, particularly in managing recipient data, which often led to duplication and outdated information, weakening the effectiveness of aid distribution. Additionally, poor information dissemination and lack of transparency further eroded public engagement and oversight (Aprilia & Shauki, 2020; Rachaju, 2021).

These challenges are not unique to Indonesia. Malaysia faced similar issues with its PRIHATIN and PENJANA economic recovery packages, where delays impeded recovery efforts. In China, while SMEs received payment relief, financial aid distribution was hindered by access difficulties and potential resource misallocation (Jing, 2021; Lu et al., 2020).

In Indonesia, local governments are responsible for managing national COVID-19 aid, placing the burden of accountability on grassroots institutions. Hence, this study investigates how accountability was institutionalised in the distribution of Village Fund Direct Cash Assistance (BLT DD) during the pandemic, aiming to derive strategies to improve transparency and effectiveness in future aid programmes, particularly for village communities with limited governance awareness.

3.0 Methodology

This study adopts a qualitative multiple-case approach to investigate the institutionalisation of accountability within the BLT DD assistance programme in its real-world context. Anchored in a subjective ontological stance and an epistemology grounded in lived experiences, the research follows an interpretive paradigm as outlined by Bogdan & Biklen (1998), Golafshani (2003), and Maxwell (2012). Data were gathered through triangulation involving observation, documentation, and semi-structured interviews. Observational data were obtained through direct field engagement in selected villages, while documentation encompassed the collection of relevant records from village offices. Semi-structured interviews were conducted with village heads, officials, members of Village Consultative Bodies, and community members, with a focus on accountability practices during the selection, distribution, and reporting stages of the assistance programme.

Table 1. Demographic profile of participants

No	Regency	Village Initials	Village Heads/Officials	Village Consultative Body (BPD)	Villagers
1	Bogor	BO	2	1	1
2	Bogor	BG	2	2	2
3	Bogor	TL	3	2	3
4	Cirebon	PS	1	0	0
Total Participants			8	5	6

Source: Authors' work

Four villages—three in Bogor Regency and one in Cirebon Regency—were purposively selected based on poverty levels, accessibility, and contextual relevance, particularly regarding governance challenges such as corruption. Fieldwork commenced in June 2020 due to COVID-19 restrictions, with 19 interviews conducted in Indonesian and Sundanese to accommodate language barriers. Thematic and constant comparative methods were used to analyse the data, supported by a theory-driven coding scheme. Triangulation of data sources enhanced the reliability and validity of the findings, aiming to uncover the depth and complexity of accountability mechanisms embedded in the assistance programme.

4.0 Findings and Discussion

Content analysis of interview transcripts was conducted to identify prevalent themes across participants, including villagers, village officials, and Village Consultative Body (BPD) members. Themes such as Government, Community, Development, Assistance, and Village Meetings emerged, with varying emphasis across groups. The findings revealed that villagers sought more transparency in assistance distribution, while village officials acknowledged the challenge of addressing needs due to limited resources. The BPD highlighted the importance of enhancing accountability through better communication, whistleblowing systems, and the critical role of village meetings in decision-making and consensus-building. The identified themes are presented in Figure 1.

4.1 Accountability in distributing the BLT DD assistance

Perceptions of accountability within village contexts vary significantly, particularly when comparing the views of neighbourhood heads to those of other villagers. Neighbourhood heads generally express positive sentiments toward the village government's accountability, often praising the effective and transparent distribution of assistance. For instance, one neighbourhood head commended the village leadership's openness and swift distribution of aid, asserting the collective integrity among community leaders (Participant #8, Villager). This perspective aligns with the view that local leaders are successfully managing resources and ensuring fair distribution.

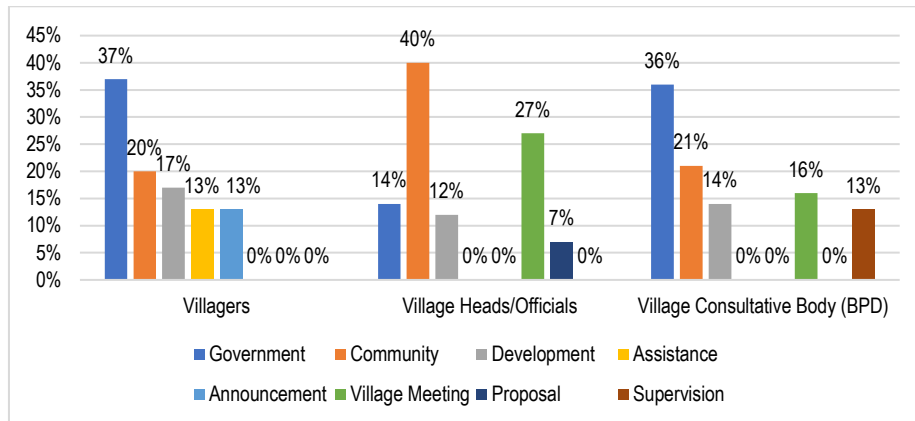


Fig. 1: The Emerging Themes Based on Group of Participants

Source: Authors' analysis

In contrast, other villagers display scepticism, questioning the fairness of the allocation process and the transparency of financial transactions. Some villagers have critiqued the selection criteria for assistance, suggesting that eligibility did not always align with need. Concerns about the opacity of financial management regarding central government allocations were also raised (Participants #5 and #1, Villagers). These villagers perceive a disconnect between the village government's claims of transparency and the actual distribution practices.

Differences in perceptions also emerged regarding the transparency of recipient selection processes. Village officials reported conducting multiple meetings to compile recipient lists as per governmental directives. However, they acknowledged ongoing scepticism from the broader village populace (Participant #3, Village Official). Although efforts were made to report financial transactions and assistance allocations through digital platforms and public announcements (Participant #15, 2020), some villagers reported receiving information through informal channels, leading to doubts about the distribution process (Participant #5, Villager). These discrepancies between village government assertions and observed practices highlight the need for greater transparency and equity in accountability processes.

Village officials and the Village Consultative Body (BPD) express concerns over the inadequacy of assistance, which prevents some eligible individuals from receiving support. They also point to challenges related to information dissemination. One villager highlighted the absence of public announcements regarding recipients, indicating a transparency issue (Participant #6, Villager). Village officials emphasized the difficulty of distributing limited assistance and described their efforts to verify eligibility and ensure no overlap with other aid forms. This process includes collecting the names of those yet to receive assistance and verifying their eligibility through signed statements (Participant #10, Village Head).

The BPD plays a crucial role in overseeing recipient selection and distribution, advocating for fair division of limited assistance among eligible recipients with their knowledge and consent. This approach aims to mitigate disputes and accusations of fund mismanagement, especially given the pandemic's widespread impact and the finite resources available (Participants #18 and #19, Village Consultative Body). However, the effectiveness of the BPD's oversight is limited by its exclusion from some decision-making processes, highlighting gaps in peer accountability.

Transparency issues in BLT DD assistance distribution, such as vague selection criteria, recipient overlap, and undisclosed recipient lists, affirm insights from previous studies (Aprilia & Shauki, 2020; Fitriani et al., 2020; Pratolo et al., 2022; Ri'a et al., 2022; Suparman, 2021). Moreover, limited assistance from the central government has led village authorities to distribute smaller amounts to more recipients than initially planned. This response underscores data accuracy challenges in identifying eligible recipients. Therefore, updating recipient data requires improved coordination with village governments to ensure accurate and verified beneficiary lists.

This study reveals that accountability mechanisms for assistance primarily emphasize upward accountability, with village governments reporting fund disbursements to sub-district offices. However, peer accountability (to the Village Consultative Body) and downward accountability (to the public) are lacking. The BPD was excluded from key decisions, and village governments have not extended transparency to complete lists of COVID-19 assistance recipients.

The village government's compliance with upward accountability is evident, as mandated by regulations for BLT DD assistance distribution (i.e., Ministry of Finance Regulation No. 50/PMK.07/2020). Yet, there is a notable deficiency in holistic accountability. While financial accountability is relatively effective, significant shortcomings exist in fairness and power accountability, as evidenced by outdated recipient lists and the incomplete application of eligibility criteria. Data inaccuracies and potential political influences on recipient selection further undermine fairness. Moreover, performance accountability is limited, lacking specific reporting requirements on the

assistance's effectiveness. Thus, this research partially supports Behn (2001) assertion on financial accountability but highlights gaps in fairness and performance accountability.

4.2 Institutionalisation in accountability practices of BLT DD assistance

The analysis of accountability practices in the distribution of Village Fund Direct Cash Assistance (BLT DD) reveals the complex interplay of coercive regulatory, mimetic, and normative pressures, as theorized by DiMaggio & Powell (1983). These forces shape accountability in village governance, influencing how assistance is distributed.

Coercive pressure, driven by regulations imposed by higher authorities, plays a dominant role in shaping accountability in the BLT DD program. Village officials prioritize compliance with these regulations, as exemplified by Participant #15 (Village Official), who stated, "We submit the accountability report to the sub-district office; a copy of the report is given to BPD." This focus on regulatory adherence reflects the coercive pressure identified by DiMaggio & Powell (1983), where organizations are compelled to align with external regulations to maintain legitimacy. In the case of BLT DD distribution, this pressure ensures that village governments follow mandated reporting procedures.

However, this compliance-focused approach to accountability, while essential for procedural integrity, has limitations. By prioritizing adherence to regulatory requirements, village governments may neglect the broader concerns of stakeholders. The findings suggest that this narrow focus does not foster a comprehensive or transparent accountability framework that could effectively address the diverse needs of the community. Regulatory compliance ensures that certain standards are met, but it often overlooks the need for a more inclusive and participatory approach to decision-making, which would allow for greater stakeholder engagement and improved governance outcomes.

Normative pressures, which typically influence organizations to adopt practices deemed acceptable by societal and professional standards, appear limited in this context. Despite the availability of public disclosure methods such as banners, posters, and the Siskeudes accounting application, these methods lack mandatory implementation and professional guidelines, reducing their impact. Participant #5 (Villager) exemplifies this issue by stating, "No one complains in this village...we just accept it," indicating a passive acceptance of village government decisions. This lack of active community engagement diminishes the influence of normative pressure on the accountability process.

The limited role of normative pressure aligns with previous research (Aprilia & Shauki, 2020; Fitriani et al., 2020; Pratolo et al., 2022; Ri'a et al., 2022; Suparman, 2021), which highlights weak supervision and oversight in the management of BLT DD assistance. This passivity among villagers could stem from various factors, including a lack of awareness, resignation, or a sense of powerlessness in influencing the decisions made by local authorities. Without strong normative pressure from the community, village governments face little incentive to adopt more transparent and participatory accountability practices. This dynamic further entrenches the compliance-focused model, where fulfilling regulatory obligations takes precedence over fostering trust and inclusivity.

Mimetic pressures, which encourage organizations to emulate successful models to reduce uncertainty, also play a minimal role in the institutionalization of accountability in the BLT DD program. This can be attributed to the unique circumstances of each village and the novelty of the assistance program, which was introduced during the COVID-19 pandemic. The absence of a standardized approach to accountability and the lack of comparative benchmarks among village governments limit the opportunities for mutual learning and the adoption of best practices. DiMaggio & Powell (1983) describe mimetic pressure as a process through which organizations imitate others perceived to be successful in their field. However, in the context of BLT DD distribution, the distinctiveness of village governance structures and the unprecedented nature of the pandemic assistance program make it difficult for villages to emulate one another, thereby reducing the influence of mimetic pressure.

The analysis indicates that accountability practices for BLT DD assistance are predominantly shaped by coercive regulatory pressures, with minimal influence from normative or mimetic forces. This reliance on regulatory compliance creates a compliance-centric model of accountability, which ensures procedural adherence but falls short in promoting transparency, stakeholder engagement, or ethical governance. A compliance-driven approach may meet formal requirements but often neglects crucial community concerns such as fairness in resource allocation and the inclusion of marginalized voices in decision-making processes.

To develop a more effective and balanced accountability mechanism within village governance, there is a need to strengthen both normative and mimetic pressures. Enhancing community participation through forums and participatory decision-making processes can increase normative pressure on village governments to adopt more transparent practices. Encouraging the sharing of best practices among villages, possibly through inter-village networks or collaborative initiatives, can introduce mimetic pressures that foster mutual learning and continuous improvement in accountability practices.

Additionally, improving public reporting guidelines, providing professional development for village officials, and introducing accountability audits are measures that could enhance the overall accountability framework. These strategies would help shift the focus from mere regulatory compliance to a more holistic approach that prioritizes transparency, equity, and responsiveness in assistance distribution. By addressing the current gaps in accountability, village governments can better meet the varied needs and expectations of their stakeholders, ultimately fostering a more ethical and effective governance system.

5.0 Conclusion and Recommendations

The distribution of BLT DD assistance is challenged by unclear recipient selection criteria, outdated beneficiary data, and limited transparency. This study finds that accountability practices are primarily driven by regulatory compliance, with minimal influence from normative or mimetic pressures. To improve future assistance programmes, it is recommended to enhance community involvement

through forums and participatory decision-making, promote the sharing of best practices among village governments, strengthen public reporting guidelines, and provide professional development for village officials. Additionally, introducing accountability audits could ensure fair and transparent aid distribution. These measures aim to create a more equitable, transparent, and responsive system for distributing assistance.

This research contributes to the discourse on decentralised welfare governance by providing empirical insights into how accountability is institutionalised in rural Indonesia during a crisis. However, its limited regional scope and reliance on self-reported data present constraints that may affect the broader applicability of its findings. Future research should consider comparative case studies across diverse regions, investigate the long-term sustainability of accountability practices in post-pandemic contexts, and explore the integration of digital tools and community-based monitoring mechanisms to strengthen accountability in rural governance systems.

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Paper Contribution to Related Field of Study

Desti Fitriani was responsible for conceptualisation, design, data collection and analysis, interpretation, and manuscript drafting. Elvia Rosantina Shauki reviewed the conceptualisation, design, analysis, and critically assessed the content of the manuscript. Siti Czafrani Pratiwi contributed to drafting, data collection, and analysis. All authors take full responsibility for the work.

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