Contents lists available at ScienceDirect

Critical Perspectives on Accounting





journal homepage: www.elsevier.com/locate/cpa

Exhibiting nongovernmental organizations: Reifying the performance discourse through framing power



Anne-Marie Duval^a, Yves Gendron^{b,*}, Christophe Roux-Dufort^{c,1}

^a Faculté des sciences de l'administration, 2325, rue de la Terrasse, Université Laval, Québec City, Québec, Canada G1V 0A6 ^b Faculté des sciences de l'administration, 2325, rue de la Terrasse, Local 6224, Université Laval, Québec City, Québec, Canada G1V 0A6 ^c Faculté des sciences de l'administration, 2325, rue de la Terrasse, Local 1543, Université Laval, Québec City, Québec, Canada G1V 0A6

ARTICLE INFO

Article history: Received 16 December 2013 Received in revised form 3 January 2015 Accepted 22 January 2015 Available online 13 February 2015

Keywords: Critical discourse analysis Framing power New public management (NPM) Nongovernmental organization (NGO) Social Visual cultural studies and representation

ABSTRACT

This article investigates the power of representation through a study of how funders may exert framing influence on NGOs through the collection and arrangement of information required in grant applications. We examine the Canadian International Development Agency's (CIDA) grant application process, especially the detailed blank forms it imposes on grant seekers and the extensive guidelines provided. Our focus is how the prescriptive arrangement of information constrains personalization possibilities and shifts, partially but significantly, the power of framing NGO representations into funders' hands. Out of this process emerges a representation of NGOs as "financially inclined performers", which aim to deliver results as defined by funders. CIDA is found to diffuse normative views on what NGOs ought to be and do, thereby constructing a sense of reality that privileges (economic) performance over social imperatives. Our study illustrates how meaning creation, an "unobtrusive device", is a constituent of funders' disciplinary arsenal, which reifies a political discourse that conceives of NGOs' role as performers that deliver aid technically and narrowly - certainly not in an adaptive way. Although forms and guidelines do not constitute unequivocal manifestations of power, they are positioned to exert subtle and indirect influence, in our case in the name of neoliberalism.

© 2015 Elsevier Ltd. All rights reserved.

1. Introduction

"When you have your hand in a person's pocket, you must go where they walk."

(Fowler & Malunga, 2010, p. 3)

In quoting this African proverb, Fowler and Malunga (2010) refer to a largely debated paradox within the international development community pertaining to non-governmental organizations' (NGOs) independence. Presumably less influenced by political and corporate interests, NGOs' role was originally rooted in providing an alternative to state-led development (Edwards & Hulme, 1996). However, historically they have largely depended on government funding agencies to fulfill their mandates (Audet, Desrosiers, & Roussel, 2008), thereby creating ambiguities with regard to their autonomy. Understanding

http://dx.doi.org/10.1016/j.cpa.2015.01.003 1045-2354/© 2015 Elsevier Ltd. All rights reserved.

^{*} Corresponding author. Tel.: +1 418 656 2131x2431; fax: +1 418 656 7746.

E-mail addresses: anne-marie.duval.1@ulaval.ca (A.-M. Duval), yves.gendron@fsa.ulaval.ca (Y. Gendron), christophe.roux-dufort@mng.ulaval.ca (C. Roux-Dufort).

¹ Tel.: +1 418 656 2131x3327.

funders' influence is important given the impact that funding can have on NGOs' ability to address vulnerable people's needs in a contextualized, people-centered manner.

Since Edwards and Hulme's (1996) theoretical paper on the potential impact on NGOs of funder dependence, there has been a growing interest in the funder–NGO relationship. Within this emerging body of literature, empirical studies have confirmed Edward and Hulme's expectations, namely that funder dependency can compromise NGO activities (Morfit, 2011; Rahaman, Neu, & Everett, 2010) and distort accountabilities (Jacobs & Wilford, 2010; Kilby, 2006). The distinctive context in which NGOs operate, as well as the nature of their relationship with funders, have even attracted researchers outside of the international development literature, not least from accounting academia (Everett & Friesen, 2010; Gray, Bebbington, & Collison, 2006; Neu, Everett, & Rahaman, 2009; O'Dwyer & Unerman, 2008; Unerman & O'Dwyer, 2006b). Studying the funder–NGO relationship through an accounting perspective has been particularly fruitful in fleshing out the tension between the two parties (Goddard & Assad, 2006) and in developing a better understanding of the consequences of funders' influence on NGOs through accounting technologies (Ebrahim, 2009; Unerman & O'Dwyer, 2006a). Focusing on the case of the Canadian International Development Agency (CIDA), the present paper seeks to extend this literature by examining how the collection and arrangement of information on NGOs, through mandatory grant application forms, may allow funders to exert framing power.²

The collection and arrangement of information imply choosing types of information to be gathered and organizing it, much like classification. Linguistic, spatial and visual characteristics are involved, as pieces of information are selected, discarded, manipulated, coupled, labeled, highlighted and edited. By creating categories, establishing links, rendering things visible or invisible, these processes construct a representation, rather than a simple reflection of the phenomenon under scrutiny (Latour, 1999). Although they might seem inoffensive and impartial, representations are not neutral: "Representations 'teach' us to see and construct ourselves as certain kinds of agents and hence act in particular ways" (Brown, 2010, p. 489). Thus, the grant application form, a textual artifact used by funders to collect and organize information in the context of funding requests, produces a representation's authorship is presumably useful in understanding power relationships in this particular field. Accordingly, forms involve two authors; the first who constructs the form and the second who fills it out. This begs the question – who has "control" over the representation? As textual artifacts, forms are sites of "discursive struggle whereby meaning is negotiated" and "some discourses may dominate" (Hardy, 2001, p. 28). As such, "control" over representations sustained through the grant-application form can be understood as the result of one such struggle.

According to the literature, funders' performance discourse has gradually gained ground in the past decade and has come to dominate NGOs' field (Cooley & Ron, 2002; Dichter, 1999; Elbers & Arts, 2011; Fowler & Malunga, 2010; Mowles, 2007). Although NGOs have the possibility, at different degrees, to shift some power to their side (Ebrahim, 2002; Harris, Dopson, & Fitzpatrick, 2009; Neu & Ocampo, 2007), increasing pressures to adopt the dominant performance discourse, especially from funders, tends to limit NGOs' room for maneuver:

[International development NGOs], like many other organizations, are also caught up in global processes of marketization and competition that make their appeals for support more frenetic and their claims more outrageous, like the competing claims of rival brands of soda [...]. I would argue with others [...] that international development has also been caught up in this process over the last 10–15 years, whereby the space for independent thought separate from the dominant discourse has greatly diminished. (Mowles, 2007, p. 409)

In order to reach a better understanding of the discursive struggle and more specifically, how the performance discourse came to dominate, we deemed it relevant to conduct this preliminary study to have a closer look at how funders materialize the performance discourse by framing the grant application process in a way that has the potential to limit NGOs' agency. The grant application process was chosen to examine funders' capacity of influence on NGOs because it represents their initial contact and also where their relationship may be renewed. Consequently, it is arguably a powerful site of meaning creation as it sets the terms for and frames their subsequent accountability relationships. In CIDA's grant application process, NGOs are required to provide a detailed description of their project(s) with specific objectives and expected results. Subsequently, CIDA uses these inscriptions for surveillance and disciplinary purposes.

It is worth noting that the grant application forms that we examined were blank. Analyzing forms that were filled out by NGOs was not necessary for the purposes of this article since the aim is to explore what information funders seek to collect and how the structure and ordering of this information might construct meaning and reify a form of discourse celebrating performance and neoliberalism. Further, analyzing forms already filled out would engender limited findings since grant seekers can theatrically develop funding-request scripts that do not relate to what they do on the field of intervention (Ebrahim, 2002; Elbers & Arts, 2011).³

² CIDA no longer exists; it was merged with the Canadian Federal Department of Foreign Affairs and International Trade in the Spring of 2013, after the first draft of this article was written. No changes were made to the article since speaking of CIDA in the past tense would weigh down the text and the "merger" arguably reinforced the processes we uncovered given the neoliberal, conservative inclinations of the present federal government.

³ We recognize, however, that ethnographic analysis is well positioned to uncover the substantive creative work and effort necessary for a discourse to be diffused (Lawrence & Suddaby, 2006), and how a dominant discourse comes to impact ways of thinking and doing in the field, even when it is contested (Neu & Ocampo, 2007). We view this as a promising avenue for future research.

Download English Version:

https://daneshyari.com/en/article/1001394

Download Persian Version:

https://daneshyari.com/article/1001394

Daneshyari.com