

# Accepted Manuscript

Unveiling the role of identity accountability in shaping charity outcome measurement practices

Cherrie Yang, Deryl Northcott



PII: S0890-8389(17)30060-4

DOI: [10.1016/j.bar.2017.09.010](https://doi.org/10.1016/j.bar.2017.09.010)

Reference: YBARE 771

To appear in: *The British Accounting Review*

Received Date: 31 March 2017

Revised Date: 17 August 2017

Accepted Date: 22 September 2017

Please cite this article as: Yang, C., Northcott, D., Unveiling the role of identity accountability in shaping charity outcome measurement practices, *The British Accounting Review* (2017), doi: 10.1016/j.bar.2017.09.010.

This is a PDF file of an unedited manuscript that has been accepted for publication. As a service to our customers we are providing this early version of the manuscript. The manuscript will undergo copyediting, typesetting, and review of the resulting proof before it is published in its final form. Please note that during the production process errors may be discovered which could affect the content, and all legal disclaimers that apply to the journal pertain.

# Unveiling the Role of Identity Accountability in Shaping Charity Outcome Measurement Practices

## Abstract

Internationally, charities are grappling with the challenges of measuring their service outcomes for accountability purposes. This study employs recent developments in institutional theory to examine the role of identity accountability in shaping these outcome measurement practices. Semi-structured interviews with staff and managers in two New Zealand charities are drawn on to understand their perceptions and experiences of outcome measurement. The findings reveal that charity actors engage in institutional work aimed at discharging both identity accountability and upward accountability via their outcome measurement practices. However, they face challenges in achieving and balancing these two forms of accountability. Policy-practice and means-ends decoupling result, creating the potential for mission drift and other unintended consequences of outcome measurement practices.

**Keywords:** outcome measurement; identity accountability; charities; institutional work; decoupling; unintended consequences

Download English Version:

<https://daneshyari.com/en/article/7414615>

Download Persian Version:

<https://daneshyari.com/article/7414615>

[Daneshyari.com](https://daneshyari.com)