Examining Reflexive Institutional Work in Charity Outcome Measurement Practices

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Abstract

The purpose of this study is to examine the reflexive instituional work of charity actors in two New Zealand case study charities' outcome measurement (OM) practices. The paper employs recent developments in neo-institutional sociology - institutional work, and policy-practice and means-ends decoupling - as theoretical lens to examine how charity actors develop reflexive awareness of identity accountability and cope with challenges in their OM practices. The empirical evidence includes semi-structured interviews and document analysis with twenty-three internal stakeholders (staff members, managers, and board members) of the studied charities, and seven external stakeholders (volunteers, and evaluators) who are involved in the charities' OM practices, to understand their perceptions of experience of OM practices. The findings reveal that both charities' actors develop reflexive awareness of identity accountability by employing a variety of OM mechanisms, and create and maintain OM norms and practices. However, they also face a number of practical challenges and struggle to balance their upward accountability to funders and identity accountability to organizational mission. Both policy-practice and means-ends decoupling are used as means to cope with these challenges, but an unintended consequence is produced from intended reflexive institutional work of one studied charity's actors.

Keywords: outcome measurement, charities, institutional work, reflexivity, identity accountability

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1. Introduction

The New Zealand (NZ) charity sector plays a significant role in providing public services and further social objectives on behalf of the government. There are over 27,000 registered charities that retain 180,000 full-time paid staff and 400,000 volunteers, receive $NZ 16.8 billion gross income per annum, and maintain $NZ 48.9 billion total asset (Charities Services, 2015). Unlike the other forms of Not-for-profits organizations (NFPs), charities are established for exclusively charitable purposes that have a special meaning in law since the 1601 *Statute of Charitable Uses* (Charities Services, 2016a). Although more than 400 years have passed, the statue continues to shape the meaning of charitable purpose in many common law countries including NZ, Australia, and United Kingdom (UK). The charitable purpose is generally presented in a form of values-driven organizational mission, which guides charitable service delivery and links the "presumably deeply held promises and the conduct of those representing the non-profit" (Lawry, 1995, p. 14).

While measuring and reporting financial efficiency of charities in advancing charitable purpose is of great concern (Hyndman & McConville, 2015; van der Heijden, 2013), funders are no longer satisfied by just receiving information on efficiency of charities' performance. Instead, assessing charity effectiveness becomes a central concern to those stakeholders who fund charities, notably government funders (Hyndman & McConville, 2017). This results in a significant change to focus on requiring outcomes based accountability of public services (Wimbush, 2011). Outcomes are benefits for beneficiaries "during or after their involvement with a program" (Hatry, Houten, Plantz, & Taylor, 1996, p. 2), which focus on changes in the knowledge, attitudes, values, skills, behaviours, condition, or status of the beneficiaries (Plantz, Greenway, & Hendricks, 1997). The UK government requires charities to be accounting for outcomes, rather than merely providing the information on financial aspect and outputs (i.e. immediate results of services) (HM Treasury, 2015). Yang, Sinclair and Northcott (2016) also noted that NZ government funders perceive a strong need for information on outcomes, and employ various accountability mechanisms to ensure it. This is coupled with recent NZ charity regulatory changes in which information on outcomes is required from the most of charities (Charities Services, 2016b). Accordingly, charities must measure their outcomes to meet the greater accountability information needs of their stakeholders.

A growing body of literature suggests that NFPs (including charities) increasingly involve in outcome measurement (OM) practices (Barman & MacIndoe, 2012; Benjamin, 2010, 2012b; MacIndoe & Barman, 2013; Thomson, 2010; Zimmermann & Stevens, 2006). While investigating the use of OM is a recent phenomenon and prior studies focus on NFPs in general, several benefits for OM are identified. For example, OM provides evidence that NFPs make positive changes to the beneficiaries' lives (Thomson, 2010); it evaluates organizational effectiveness (MacIndoe & Barman, 2013), aligns with organizational mission (Zimmermann & Stevens, 2006), and improves NFP accountability to stakeholders like funders and beneficiaries (Benjamin, 2010, 2012b). However, some challenges, such as lack of internal capacity due to insufficient resources and training, restrict the OM practices in assessing NFP accountability (MacIndoe & Barman, 2013). This paper examines a unique subgroup of NFPs – charities' OM accountability practices.

The extant literature largely relies on survey results to analyse NFPs' OM practices. This paper examines charity OM practices in a NZ case study setting by employing qualitative semi-structured interviews and document analysis, to explore the dynamics of this growing organizational practice. By drawing on the institutional work theory (Lawrence & Suddaby, 2006), a recent development in Neo-institutional Sociology (NIS), this paper contributes to our understanding of charity actors' reflexive awareness and institutional work in their OM practices. It also extends the primary emphasis on external accountability to funders and beneficiaries, to examine the role of identity accountability to organizational mission. Moreover, this paper highlights practical challenges of charity OM practices, in which both policy-practice and means-ends decoupling (Bromley and Powell, 2012), another recent development in NIS, are used to cope with the challenges.

The remainder of the paper proceeds as follow. The next section reviews the literature on the NFPs' outcome measurement practices, followed by outlines of the theoretical framework, research methods, and background to the case study charities. The empirical findings are then discussed and compared with the extant literature to identify contributions of this paper.

2. The NFPs' Outcome Measurement Practices

Outcome measurement (OM) focuses on evaluating the effectiveness of organizational performance and social impact of NFPs by comparing beneficiaries' level of a particular attribute before and after their services (Benjamin, 2008). It provides evidence on whether and how beneficiaries of a NFP are better off as a result of the NFP's work (Benjamin, 2012b). In

recent years, OM is on the rise to examine the issue of NFP accountability (Barman & MacIndoe, 2012; Benjamin, 2010, 2012a, 2012b; Eckerd & Moulton, 2011; MacIndoe & Barman, 2013; Thomson, 2010). A number of OM mechanisms and guidebooks, including Results-Based Accountability, have been developed to support NFPs' OM practices and improve organizational effectiveness and accountability (Benjamin, 2012a, 2012b).

The impetus for OM practices is largely coupled with external accountability (Barman & MacIndoe, 2012; Benjamin, 2010, 2012b; Thomson, 2010). The upward accountability relationships between NFPs and their funders have received the most attention. This is because OM practices are increasingly associated with funding requirements, NFPs must discharge external accountability to their funders by rendering information on measurable outcomes. Thomson (2010) further pointed out that more demanding outcome reporting requirements from funders increase the extent of OM. From the perspective of funders, Benjamin (2010) noted that funders also adopted OM to encourage better accountability relationship with their funded NFPs. Benjamin (2012b) later consider the potential of OM to support external accountability to beneficiaries. He noted that OM provides a mechanism to strengthen this downward accountability as measuring outcomes are about better serving beneficiaries.

In addition to accountability to funders and beneficiaries, organizational networks, such as partners who collaborate with NFPs, also influence the adoption of OM (Eckerd & Moulton, 2011). Nonetheless, MacIndoe and Barman (2013) argue that such mimetic adoption of OM was not implemented into the NFPs' daily practices. Instead, internal stakeholders, including staff members, managers, and board members, determine the extent of OM implementation. After analysing 10 OM guidebooks that support NFPs' OM practices and accountability, Benjamin (2012a) found that these guidebooks do not fully capture the relational work of frontline staff, thus, could mischaracterize NFP performance. Therefore, it is important to understand the internal stakeholders' involvement in charity OM practices.

The investigation into the internal accountability (Ebrahim, 2005) that addresses internal stakeholders, who are embedded within the institutions in shaping organizational mission and performance, is under-developed. In a Non-governmental organization context, 'identity accountability' was introduced by Unerman and O'Dwyer (2006), to describe the value-based responsibility to whom the internal actors perceive they are accountable, not necessarily including those providing resources. This form of accountability is internally generated and emanated from organizational mission, which corresponds with charitable purpose in the

context of charities. The organizational mission of charities provides a foundation to communicate to their internal and external stakeholders (Chew & Osborne, 2009), and deepen their commitments to the social impact on the public (Stone & Ostrower, 2007). Zimmermann and Stevens (2006) further argue that there is a clear connection between the organizational mission and the extent of OM. This suggests the mission-driven identity accountability has the potential to mobilize the actions of internal actors in deepen the commitments to their OM practices. However, the role of identity accountability in charity OM practices and charity internal actors' engagement in the practices remain unanswered. Further research is therefore needed to understand charity OM practices engaged by the internal actors to explore the issue of identity accountability. Nonetheless, examining charity OM practices in relation to identity accountability is difficult. Many challenges for the use of OM are noted by MacIndoe and Barman (2013). For example, difficulties to encourage organizational buy-in, inappropriate resource allocations, and lack of funding for staff training are only a snapshot of common challenges in NFPs' OM practices. Also, Unerman and O'Dwyer (2010) argue that identity accountability may not work for organizations that engage in complex accountability relationships and require external funds. Understanding the practical OM challenges is thus important to further examine the role of charity identity accountability to organizational mission. This paper addresses the gaps in the literature by examining the role of identity accountability in the OM practices of two NZ case study charities, to understand their OM practices and practical challenges.

3. Neo-Institutional Sociology

Neo-institutional sociology (DiMaggio & Powell, 1983) provides rich insights into the relationship between organizational structures (policies, norms and practices) and the wider institutional environment (e.g. funders' requirements) in which institutions are situated. The prior literature of OM has mainly focused on the influence of the wider institutional environment, i.e. three types of isomorphic pressures, on the use of OM. Coercive pressures from funders were largely explored in which OM is seen as a condition of funding (Barman & MacIndoe, 2012; Thomson, 2010). The norm of OM that is captured in OM mechanisms and guidebooks (Benjamin, 2012b) is diffused through professional networks (MacIndoe & Barman, 2013; Zimmermann & Stevens, 2006). NFPs also involve mimetic adoption of OM based on the perceptions of other NFPs (Eckerd & Moulton, 2011).

Despite institutional isomorphism is useful to explain the impetus for OM practices, there is an absence of studies examining the reflexive institutional work of charities' internal actors in their OM practices. Investigating the agency of individuals and collective actors thus enables a shift from the external influences on the OM practices at a macro level, to the actions of internal actors in shaping identity accountability to organizational mission.

3.1. Institutional Work

Institutional work (IW) is defined as "purposive action of individuals and organizations aimed at creating, maintaining and disrupting institutions" (Lawrence & Suddaby, 2006, p. 215). Focusing on the role of agency, IW theory highlights the institutional embeddedness of actors and their conscious intentionality and effort to reflect on this embeddedness in active and reflexive ways (Lawrence, Suddaby, & Leca, 2011). The notion of work connects with intentions and effort towards a goal, which can be interpreted as identity accountability to organizational mission in a charity context. IW is thus useful to explain the intentions and effort of charity actors to achieve their identity accountability. Such intentions and effort are constructed by the *reflexivity* of actors, who are constantly reflect on their identity accountability when engaging in charity OM practices. By adopting a reflexive stance, actors also strategically and consciously devote their effort to overcome struggle, such as challenges in OM practices, in transforming the institutions that surround them (Lawrence et al., 2011). As noted by Lawrence, Leca and Zilber (2013), how reflexive intentions and effort are developed is an overlooked issue in the study of IW. This paper addresses this literature gap to examine the reflexive IW in charity OM practices, notably how charity actors gain reflexive awareness of identity accountability when engaging in the practices.

While reflexive intentions and effort are central to the IW, there may be *unintended consequence* when actors fail to "affect unanticipated institutions in unintended ways, including disrupting those institutions or creating ones very different from those originally conceived of by the actors involved" (Lawrence, Suddaby, & Leca, 2009, p. 11). Since the use of OM is still a relatively new concept to charities and often being seen as challenging, the IW of charity actors may produce unintended consequence. It is thus important to further explore whether charities' OM practices, which are guided by their identity accountability to organizational mission as an intended outcome, lead to any unintended consequence. The notion of intended outcome is considered in another recent development in NIS: policy-practice and means-ends decoupling.

3.2. Policy-Practice and Means-Ends Decoupling

Bromley and Powell (2012) categorize decoupling process into two types: policy-practice and means-ends. The policy-practice decoupling is similar with the traditional understanding of decoupling, where formal policy separates from actual practice to preserve organizational efficiency (Meyer & Rowan, 1977). Bromley and Powell (2012) refer this type of decoupling as 'symbolic adoption', and they extend this notion by considering the relationship between the daily practice and intended outcome. In a charity context, the intended outcomes include both identity accountability to organizational mission and upward accountability to funders. The means-ends decoupling or 'symbolic implementation' indicates formal policies are thoroughly implemented into daily practice and become routine, but the practice is not directly congruent with the intended outcome (Bromley & Powell, 2012). For example, in a study of social enterprises (another form of NFPs), Erahim, Battilana and Mair (2014) found that managers legitimated their revenue-generating commercial activities by pursuing organizational mission, but in practice the commercial activities were detached from the organizational mission. The intended outcome of organizational mission thus cannot be achieved when a gap exists between means and ends. Therefore, both types of decoupling are useful to explain relationships between formal policies imposed by funders or the adoption of OM, charities' daily practices and their intended outcomes.

In sum, this paper offers a theoretical contribution, by using both IW and two types of decoupling, to examine how charity actors develop reflexivity of identity accountability in their OM practices, and cope with practical challenges.

4. Research Methods

This paper follows a qualitative inquiry (Denzin & Lincoln, 2013) into two NZ case study charities' OM practices. An institutional perspective, as outlined by Lawrence, Suddaby and Leca (2009, p. 6), provides the rationale for using a case study method:

> …with institutional approaches…the temporality…tends to be of an intermediate nature - long enough for social action to influence institutional structure or for institutional structures to change and thus affect social action, but short enough for these rhythms of change not to be overwritten by the *longue duree* of history.

The intermediate nature of institutions and social action are reflected in the studied charities' OM practices over a reasonably period of time, enabling a holistic perspective. This is in line with Suddaby et al. (2010) argument that research in IW is reliant upon qualitative methods,

case studies in particular, to provide rich context in understanding phenomenological constructed institutions.

Prior studies of OM have drawn mainly on survey results to analyse the use of OM. While this research method provides statistical generalization, the case study approach offers a basis for analytic generalization that expands and generalizes theories (Yin, 2014). This involves using both IW and decoupling theories to refine multiple case study design comprising two information-rich cases, organize data analysis, and provide theoretical contribution. The two case study charities, namely Charity A and Charity B, are selected purposefully to provide insights into the reflexive IW in the studied charities' OM practices.

Both semi-structured interviews and document analysis were employed to collect and analyse case study evidence. Thirty semi-structured interviews were conducted to explore the perceptions of twenty-three internal stakeholders (staff members, managers, and board members) of two case study charities, and seven external stakeholders including volunteers and third-party evaluators who were involved in the charities' OM practices (see Appendix 1). It is important to include both internal stakeholders at different levels of the studied charities and external stakeholders to facilitate investigation of the contextual and complex conditions of the cases studied. In order to understand the context of the charities and their OM practices, documents in the public domain such as annual reports, or provided through the interview process like Charity A's funding contract, were examined (see Appendix 2). These documents triangulate with responses from interviewees and enhance the trustworthiness of the research findings (Denzin & Lincoln, 2013). All interview and documentary data were coded and analysed using NVivo. Key theoretical concepts regarding IW and two types of decoupling were used as a theoretical framework to enable cross-case analysis. In order to draw out argument and interpretation, cross-case themes and patterns (Yin, 2014) were searched carefully for subtle similarities and differences between the cases. The next section outlines the contextual background to the two case study charities.

5. Background to the cases

5.1. Charity A

Established in 1988, Charity A was the first organization in NZ to address a specific addiction problem, and the largest single treatment provider in Australasia. The mission of Charity A is to build healthy communities together, free from addiction harm. More than sixty paid staff are

delegated into various locations throughout NZ. The key stakeholders of Charity A include funders, regulators, beneficiaries, volunteers, partners, its board members, managers and paid staff (counsellors and social workers).

In 2008 Charity A was registered as a charity. In order to accomplish its mission, Charity A has developed three objectives: changing-lives, changing-the-communities and changing-the-environment. The changing-lives objective aims to reduce addiction problems to beneficiaries by providing *counselling services*. The objective of changing-the-communities is to prevent addiction problems at a community level by delivering *public health activities*. The objective of changing-the-environment aims to minimize addiction problems by initiating *policy development activities* that address government policies, standards and legislative changes. Charity A receives $NZ five million per annum. Approximately 90 percent of this funding is derived from a three-year contract with one government funder. The required allocations for the funding and human resources were: 55% of the funding and 24.2 full time equivalent (FTE) staff to the *counselling services*, and 40% of the funding and 18.7 FTEs to the *public health activities*. The remaining 5% of the funding and 2.6 FTE are allocated to the *policy development activities*.

In 2013 the government funder decided to cut 77 percent of the funding ended on 30th June 2014 and re-allocated it to another charity. Charity A took legal action towards the funder to challenge this unexpected funding loss. After more than a year of judicial review, the High Court overturned the decision of the funder, and Charity A's contract is continued until June 2017.

5.2. Charity B

Charity B became a registered charity in 2009 and its mission is to turn lives around. As a church-based organization, Charity B has a long history dating back as early as the 1850s of responding to social issues including poverty, unemployment, poor housing, educational and healthcare deprivation. Charity B employs over 500 paid staff (majority of them are part-timer) to provide various services and activities including *homecare services*, *family services*, *early childhood education*, *homeless services* and *community development activities*. Accordingly, Charity B supports a wide range of beneficiaries and related parties including: older people and those living with disabilities, families, children, homeless people and local communities. Apart

from these stakeholders, Charity B is also accountable to its funders, regulators, volunteers, board members, managers and paid staff.

Charity B receives approximately $NZ 12 million per annum. More than 80 percent of its total income is received from two forms of government funding for *homecare services*. The majority of the government funding is derived from a five-year contract to support beneficiaries who are over 65 years old and identified as having disabilities related to aging. Another smaller government-funding stream is for beneficiaries who are under 65 years old. Previously these beneficiaries were supported in residential care. The government funders require Charity B to follow a NZ health for older people strategy, which promotes beneficiaries living independently in their own homes rather than in residential care homes. Hence, beneficiaries of Charity B's homecare services are maintained in their own homes and are encouraged to live independently. The empirical findings of the case study charities are presented next.

6. Findings

This section presents findings of the case study charities on the role of identity accountability to organizational mission in their OM practices. It is organized into three parts: (1) to present OM practices of both charities; (2) to identify challenges the charities face in their OM practices; (3) to reveal an unintended consequence in the case of Charity A as a postscript.

6.1. Charity OM practices

Both charities engage in OM practices by employing a variety of OM mechanisms include: Client Directed Outcome Indicator (CDOI), Interactive Drawing Therapy (IDT), Surveys, International Resident Assessment Instrument (InterRAI), and Results-Based Accountability (RBA). Charity A uses CDOI and IDT to measure outcomes for its counselling services, and surveys for its public health activities. Charity B employs InterRAI to measure outcomes for its homecare services, CDOI for its family services, and RBA for other services and activities. From using these OM mechanisms, reflexivity of the charities' actors are gradually developed to advance their OM practices and accountability.

6.1.1. Developing reflexivity by using OM mechanisms

CDOI contains combined scales, namely Outcome Rating Scale (ORS) and Session Rating Scale (SRS), to measure the effectiveness of the charities' performance. It also enables beneficiaries to voice their experience prior to, and after, receiving the services. The ORS is

conducted at the beginning of each session to measure beneficiaries' service outcomes in the areas of individual, interpersonal, social and overall wellbeing. The SRS is completed at the end of each session to evaluate the experience of beneficiaries and their relationships with the charities' actors who provide the session. While both charities use this OM mechanism, the extent of OM implementation differs. Charity B is at an early stage of measuring outcomes for its family services, whereas Charity A implements the CDOI substantively into its counselling services. Both immediate outcomes, which are revealed by the CDOI scores, and a long term outcome for beneficiaries who attend the counselling sessions are recorded and analysed in its clinical database.

The CDOI enables Charity A to measure individual counselling outcomes for each beneficiary and analyse overall effectiveness of counselling performance. Notably, it provides information on outcomes for Charity A's actors (i.e. counsellors and managers) to reflect on their past service provision, and then try to improve the experience of beneficiaries and the quality of service delivery in the future:

> It is clients' opportunities to let us know how we are doing, have we been on track with them or not? We find this is a good way to see if we need to change course of what we are doing with our clients, to achieve better outcomes. (Director of Clinical Services, Charity A)

The actors' reflexivity is gradually developed when CDOI is used on a daily basis in Charity A's counselling service delivery. The IW counsellors engage in the OM practices include: explaining how to use CDOI to each beneficiary, collecting their CDOI scores after each counselling session, inputting these scores into the clinical database, reviewing both session outcomes (are reflected in ORS scores), and level of alliance with counsellors (are shown in SRS scores), and generating a graph to compare the counselling outcomes for beneficiaries after they attend a number of sessions. From this series of OM practices, counsellors are able to constantly reflect on whether their counselling service delivery provides good experience to beneficiaries and makes positive changes in their lives:

> If clients give me a score of zero that means either I am the wrong person for them or they need more services…it is very rewarding to see a client's scores go from 6 to 27, indicating they are recovering and getting control of their life….it is a good measure of how they are getting on, how we are getting on, and if we are getting the job done. (Counsellor 3, Charity A)

IDT is used as another OM mechanism for Charity A's counselling services. From drawing and writing about their feelings, IDT encourages beneficiaries to express their underlying

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issues, which may not be revealed by other therapeutic methods. The following interviewed counsellor provides an example of using IDT to measure counselling outcomes:

> I have a client that used IDT…at the beginning of counselling sessions, he had felt vulnerable and was depressed. I asked him to draw a picture to reflect his feeling and he drew that he sank into the bottom of the ocean. After a few sessions, his drawing showed that he slowly floated up a bit from the bottom…after a number of sessions, he felt that he was on a boat floating on the sea. At the end of his treatment [before I discharged him], he felt uplifted like he was on an airplane. So I can tell based on his drawings that he has been changed. (Counsellor 2, Charity A)

From persistent comparisons aimed at improving the condition of beneficiaries and eventually discharge them from Charity A's services, actors' reflexive awareness about their OM practices are developed. Similarly, surveys are another OM mechanism to measure outcomes for Charity A's public health activities. For example, survey questions like 'what was the most interesting presentation topic', 'was this helpful'? (Director of Business, Charity A) are used to collect information on outcomes. This OM practice allows participants of public health activities to reveal whether they are better informed on the addiction-related issues.

In addition to staff members' IW, Charity A's managers also engage in OM practices by choosing OM mechanisms and training staff members to use the mechanisms. The norm of OM is diffused through routine staff meetings and performance reviews. Gradually the willingness of using OM mechanisms is improved when benefits of OM are understood, as suggested by the interviewed manager:

> It is not just about quality improvement for our organisation. It helps a lot of our staff to think about what they are doing in their service delivery, whether they are connecting with their clients, and whether they are helpful in getting clients a good life. Some of them who did not like the [OM] idea think it is great now. (Director of Business, Charity A)

The actors' reflexivity is developed overtime when they have more engagement in charity OM practices. Since Charity A's objective for counselling service is changing-lives, the OM practices provide an avenue for actors to connect their daily service delivery and specific objective and organizational mission. Nonetheless, gaining reflexive awareness is only one aspect of charity OM practices. More IW conducted by both charities' actors aimed at creating and maintaining OM norms and practices are considered next.

6.1.2. Creating and maintaining OM norms and practices

InterRAI is an OM mechanism imposed by government funders of Charity B, to measure outcomes for its homecare services:

> The InterRAI assessment includes collecting [beneficiaries'] personal information, their wellbeing, how they manage their showers and meals, whether they have any difficulty. If their mobility is poor, whether they are at risk of falling and how we can take care of that. (Homecare Service Supervisor 2, Charity B)

The homecare staff members are coerced to conduct IW in measuring homecare services outcomes by both funders. The IW includes recording and analysing progresses of beneficiaries' wellbeing, such as their mobility and self-care ability, measuring any reduction in their needs level for the services, and assessing whether and when beneficiaries are ready to be discharged to live independently. Since the IW is in line with funders' requirements, Charity B's OM practices in its homecare services are directed at maintaining its institutional environment, including gaining legitimacy from its funders, and maintaining its existing funding contracts.

Charity B also adopts RBA and CDOI to measure outcomes for its services and activities other than homecare services:

> We have to prove that we are getting results because government agencies only fund people that are using RBA or CDOI. (Financial Manager, Charity B)

> I think government [funders] are interested in the RBA framework, so we expect government to, in time, require organizations to align themselves broadly to the RBA framework. It makes strategic sense for ourselves to do that now, so that we are in the habit of doing it. (General Manager, Charity B)

The adoption of RBA and CDOI is a strategic action. Charity B attempts to align itself with government funders' strategies and to gain potential funding opportunities. The IW of Charity B's actors (i.e. manager) aims to create new OM practices in Charity B's services and activities other than homecare services (that already use the InterRAI). Moreover, it highlights the actors' internality to strategically shape its own institutional environment, in which the adoption of OM mechanisms (CDOI and RBA) is used as a means to manage the coercive pressures from their funders.

Unlike the IW of Charity B's actors in creating OM practices and strategically manage their relationship with funders, the IW in Charity A aims to create the norm of OM. The actors' IW includes disseminating information about each OM mechanism, such as CDOI, across the organization to ensure that all counsellors understand it is "a statistically significant

international measure" (Counsellor 3, Charity A). It thus promotes confidence in actors to use this OM mechanism, so that they are more comfortable to diffuse OM norms to other stakeholders like beneficiaries. In addition, Charity A co-hosts international conferences on addiction issues with two partners (another addiction service provider and an addiction research centre) on a biennial basis. The participants at conferences are national and international addiction service providers, researchers, and practitioners in the area of addiction issues. By interacting with other participants, sharing experiences of using OM, and introducing different OM mechanisms, the norm of OM is created and diffused. The actors' IW enables Charity A to portray itself as a legitimate institution in creating OM norms and practices. This form of IW thus enhances the reputation and legitimacy of Charity A in the eyes of both internal and external stakeholders.

6.1.3. Unveiling the role of identity accountability

While Charity A is predominately funded by one government funder, the following interviewee suggests its OM practices are not imposed by the funder:

> The contract with the government funder is not focused on outcomes at this point, but we have taken an innovative move. As a service that provides counselling, the important thing is if we are being effective with what we do, and if we really care about whether we are effective. Then we need find some ways to measure that. (Director of Clinical Services, Charity A)

This finding suggests that Charity A is proactively measuring outcomes for its counselling services. Such OM practices evaluate the effectiveness of its counselling service performance and contribute to achieve the specific objective of changing-lives and overall organizational mission. As evident in both charities, identity accountability to organizational mission is a determinant of their engagement in OM practices:

> We have to be able to measure the difference as [outcomes] guide our services. It is the right thing to do and why we do what we do. Otherwise we do not know who are we working for? How to achieve what we set up to do? (National Operations Director, Charity A)

> The unique thing about the religious organization is its ability to hold onto the tradition, ethos and theological values. It is that guardian role that holds the whole organization together. (CEO, Charity B)

The interview data suggests that the OM practices are perceived to be the 'right thing to do', which are in line with identity accountability to organization mission. Charity B is a religious

organization where its religious values inform organizational mission. As such, identity accountability plays an essential role in its OM practices, which is in addition to its funders-oriented IW. On the contrary, the IW of Charity A's actors is entirely driven by its identity accountability as its funder does not require information on outcomes.

6.2. Challenges in OM practices

While the charities' actors are developing reflexivity of identity accountability, they also face a number of practical challenges including resource constraints, staff resistance, and dishonest feedback from beneficiaries. Moreover, the charities also are struggling to balance upward accountability to funders and identity accountability to organizational mission.

6.2.1. Challenges in developing reflexivity

Resource constraints, including "lack of time, effort and understanding" (General Manager, Charity B), are a common challenge in charity OM practices. This challenge not only influences the use of OM, but also hinders the development of actors' reflexivity:

> …is anyone better off is a difficult question. We do not know [how to answer that]. We have not got quite to that stage. It is a major shift of thinking and reporting in that way. (Financial Manager, Charity B)

For Charity B's homecare services where the most IW of OM practices engages, staff resistance is noted by the following interviewee:

> When we went through a process of reducing the amount of care, you can imagine the responses of support worker…if you are a support worker and your income is dependent on people receiving support, you might not want them to be independent, because it means you might have less income. (Homecare Service Manager, Charity B)

In accordance with its government funders' strategy of promoting beneficiaries' independence, Charity B has to change the way of delivering its homecare services, which creates staff resistance from support workers. This is because the wages of support workers are closely connected to the number of hours provided to beneficiaries. Resistance occurs when the support workers are paid less due to their working hours are reduced once beneficiaries' conditions are improved. This provides practical difficulties as actors are not willing to achieve service outcomes by reducing the care for beneficiaries.

Dishonest feedback from beneficiaries is another challenge that hinders the development of reflexivity in OM practices, as suggested by the following interviewees:

> [CDOI] could not tell a beneficiary's willingness to change. Many beneficiaries are reluctant to be here. They may be forced by their families. So when we ask how well you have been doing this week. The responses are perfect. They give 9 or 10 out of 10. When we ask them to rate today's session, they give excellent marks. Therefore, the outcomes measured by CDOI do not reflect the beneficiaries' real feelings. (Counsellor 2, Charity A)

> Sometimes when they are doing assessment like CDOI, they try to put what other people want to hear. Say if I put myself in a 1 to 10 in Likert scale, I want to be closer to the 10 probably. There is kind of a mind-set around it…because they want to look better than they were, to look like they are feeling better than they were. (Director of Clinical Services, Charity A)

Many beneficiaries are reluctant to receive counselling services but they are assigned for treatment by their families. As a result, they may refuse to complete their OM assessments like the CDOI in an honest way, or they might feel obliged to provide falsely positive outcomes. The willingness to discuss their issues is relatively low. This dishonesty issue not only occurs in the case of the CDOI, it is also applicable to the other OM mechanisms such as surveys. Consequently, reliability and usefulness of these mechanisms are questionable. Similarly, this issue is also identified in Charity B's homecare services, for example, "[Beneficiaries] may say one thing but they are not able to do it" (Homecare Support Worker, Charity B). This may be because beneficiaries are afraid of losing the existing homecare services when their needs level is reduced, or they may have incorrect self-assessments.

6.2.2. Balancing identity accountability and upward accountability

Both charities attempt to attain their upward accountability to funders and identity accountability to organizational mission, as their intended outcomes. The following interviewees highlighted that it is difficult to balance these two forms of accountability:

> We have our contract with the Ministry, but we also have what we want to achieve as an organization. Sometimes they align and sometimes they do not. For example, part of our mission is to generate political change, which is not necessarily acceptable within our ministry contract. (Director of Public Health, Charity A)

> … you might lock yourself into doing something about housing where actually that is not important to a community. The charity runs the risk of ticking boxes and really not understand the impact because they are doing something for the sake of it. (Community Development Worker, Charity B)

These findings suggest that there is a tension between attaining upward accountability and identity accountability. As explained earlier, the funders' requirements are closely adhered by Charity B in achieving its upward accountability, in which both service delivery and the use of

OM (InterRAI) are closely linked. However, Charity B does not implement its OM mechanisms (CDOI and RBA) fully into daily practices yet may still manage to attain its identity accountability, illustrating a policy-practice decoupling.

Decoupling is also used as a means to cope with this issue in the case of Charity A, but it is more complex in this case as its use of OM is more substantive, and its identity accountability is valued higher than upward accountability. The three objectives of Charity A are inter-dependently working towards its mission. By accomplishing the objectives of changing-lives and changing-the-communities, Charity A has more authority and strength to achieve its changing-the-environment objective, as illustrated by the interviewed CEO:

> The [counselling] treatment of people is only one part and is actually a secondary part…we are endeavouring and trying to effect change. This is what we call [policy development activities], which are critical to prevent the addiction problems… the more our charity is mentioned, the more we are positioned as being an authority in this area. This improves our political strength to argue for changes in legislation or approach by government at local and national level. (CEO, Charity A)

The objective of changing-the-environment is seen as a priority to accomplish Charity A's identity accountability, whereas achieving the other two objectives are treated as prerequisites. However, this is largely different from its funder's funding and human resources allocations. The objective that is largely implemented by policy development activities only receives approximately five percent of government funding, but is seen as a preferred action to achieve identity accountability to organizational mission. The other two objectives receive predominate funding are perceived as means of maintaining that preference, indicating a policy-practice decoupling. Moreover, Charity A implements its OM mechanisms substantively into its daily practices, but the OM practices are not due to its funder's mandate. The use of OM is mainly to achieve identity accountability to organizational mission, and has little relationship to attain its upward accountability. From this perspective, the no attainment to upward accountability (as an intended outcome) in OM practices indicates a means-ends decoupling.

6.3. Unintended Consequence

The interviewed CEO noted that the funder is aware about the policy-practice decoupling but Charity A has managed to attain the funder's requirements, so he is confident that the form of institution is maintained well:

> I am not too worried about [our funder] find out what we are doing. I think they can guess and have got a good idea anyway. We are reliant upon this funding, so this is

why we pay so much attention to exceeding our contract, why we argue about political neutrality, and make sure we all understand what the rules are. So they have no reason to withdraw our funding for the contracted services and they have no grounds to criticize us or evoke the terms of our contract. (CEO, Charity A)

Charity A's actors constantly engage in IW that deliberately and reflexivity maintain, but unfortunately potentially disrupt its institution. The process of disruption is reflected in its prioritization of its identity accountability over upward accountability, so that accomplishing mission through carrying out policy development activities takes precedence over securing resources. With no intention to act disruptively (this differs from IW aimed at disrupting institution), the IW conducted by actors aims to accomplish their mission but incidentally fails to maintain the form of the institution. A funding cut proposed by the government funder of Charity A is thus an unintended consequence (Lawrence et al., 2009).

In sum, both charities' actors conduct significant amount of IW to develop reflexivity in their OM practices. However, the charities also face some practical challenges and are struggling to balance their identity accountability and upward accountability, which unfortunately result in Charity A's unintended consequence. The next section discusses the key findings and highlights contributions of this paper.

7. Discussion and Conclusion

This paper examines the reflexive IW in the OM practices of two NZ case study charities and their practical challenges. The findings reveal that a significant amount of IW is conducted by both charities' actors in their OM practices, in which a variety of OM mechanisms are employed in developing reflexive awareness of identity accountability, and creating and maintaining OM norms and practices. One case study charity even prioritizes its identity accountability to organizational mission over upward accountability to its funder. This, however, creates practical challenges to balance these two forms of accountability. Although both policy-practice and means-ends decoupling are used as means to mitigate this tension, it unfortunately produces an unintended result of proposed funding cut in the case study charity. The other challenges the charities face include resource constraints, staff resistance, and dishonest feedback from beneficiaries.

Based on a rich contextual case study setting, the findings unpack two overlooked theoretical concepts in the IW theory: 'reflexivity' (Lawrence et al., 2013) and 'unintended consequence' (Lawrence et al., 2009). The reflexive intentions and effort to engage in OM practices are

gradually developed by the charities' actors. In the case of Charity A, its managers are actors to create OM practices by choosing appropriate OM mechanisms (e.g. CDOI). The norm of OM is then infused into its daily counselling service delivery, which inevitably triggers the IW of frontline staff. From implementing CDOI substantively, the reflexivity of actors is developed when the use of OM connects with its organizational mission and specific objectives. For example, the use of CDOI helps actors to identify whether positive changes are made to beneficiaries' lives, which closely connects with the objective of changing-lives. After understanding the benefits of using OM mechanisms and constantly engaging in the IW aimed at creating and maintaining OM norms and practices, actors' reflexive awareness of identity accountability is developed. In the case of Charity B, actors' reflexivity is less developed compared to Charity A, as the use of OM (i.e. InterRAI) is influenced by funders' mandates. While its managers also conduct IW to create OM practices by adopting RBA and CDOI, this IW is mainly to align Charity B with its government funders' strategies and to gain potential funding opportunities.

The findings also provide insight into the concept of 'unintended consequence'. Charity A's actors conduct a significant amount of reflexive IW to achieve its identity accountability to mission. However, an unintended funding cut is proposed by its funder. This is likely due to Charity A's active engagement in its policy development activities, which are seen as the ultimate means to achieve its identity accountability, do not align with its funder's requirements. As such, the IW of Charity A's actors unfortunately produces unintended consequence. This is fundamentally different to IW aimed at disrupting institution, as the actors do not intend to deliberately disrupt existing practices.

Regarding practical challenges in the charities' OM practices, the findings reveal that both policy-practice and means-ends decoupling are used as means to cope with the challenge of balancing identity and upward accountability. This finding builds on the analysis of Bromley and Powell (2012), where identity and upward accountability are seen as two intended outcomes for the case study charities. The policy-practice decoupling is evident in both cases, where the adopted policies (the adopted OM for Charity B, and funder's requirements for Charity A) are not implemented into their daily practices. Their adoptions of the institutional structures are merely symbolic. The means-ends decoupling is identified in the case of Charity A, where the use of OM is substantively implemented into its counselling services but does not relate to the intended outcome of achieving upward accountability, as funder's mandate is not the reason for its OM practices. Nonetheless, the unintended consequence in the case of Charity

A reveals that policy-practice decoupling may not be an effective means to deal with the practical challenge.

This paper makes significant contributions to the literature on OM practices, which are illustrated in two areas. First, it is the first study to consider identity accountability to organizational mission in a rich and in-depth charity case study setting. The contextual findings both support and extend Unerman and O'Dwyer's (2006, 2010) theoretical argument of identity accountability. Give the unique nature of charity, both charities' actors are accountable to their organizational mission, in which charity identity accountability plays a vital role in shaping their OM practices. However, this paper reveals that charities' IW may produce unintended consequence when identity accountability is valued higher than upward accountability. This finding confirms the argument of Unerman and O'Dwyer (2010). While decoupling is used as a means to cope with practical challenge of balancing identity and upward accountability, stakeholders who fund charities still hold absolute power to punish those against their requirements. It is interesting to see that the unintended funding cut was overruled by the High Court. It indicates that it is possible for charities to carefully and reflexively manage both forms of accountability where upward accountability could be downplayed. However, this argument is only draw from one case study, further research is needed to usefully confirm the argument.

Second, the findings of this paper differ from prior studies that have identified funders' mandates are the only driving force behind OM practices (Barman & MacIndoe, 2012; Thomson, 2010). The findings also support and extend a few pioneer studies in OM. For example, this paper brings the IW dimension into the OM literature and identifies the reflexive IW of the studied charities' actors aimed at creating and maintaining OM norms and practices, thus adding to Eckerd and Moulton's (2011) mimetic adoption argument. It also contributes to the norm of OM that is captured in OM mechanisms and guidebooks (Benjamin, 2012b) by demonstrating how the studied charities' OM mechanisms are used in their day-to-day service delivery, and practical challenges of using these mechanisms. It also further extends the identified role of professional networks to diffuse the norm of OM (MacIndoe & Barman, 2013; Zimmermann & Stevens, 2006), by outlining the reflexive actions of the charities' actors to strategically shape their institutional environment and gain legitimacy in the eyes of both internal and external stakeholders. Addressing on the OM practices actively engaged by the charities' actors, this paper supports and extends MacIndoe and Barman's (2013) idea of internal stakeholders determine the extent of OM. The extent of the charities' OM practices is coupled with actors' reflexive awareness of identity accountability. However, some practical

challenges like beneficiaries' dishonesty issue hinder the implementation of OM. The actors may educate these beneficiaries by actively infusing the norm of OM, but the reduction of this dishonesty issue may be a long term effect.

This paper also provides implications to policies and practices. First, the findings highlight the studied charities are struggling to balance their identity accountability to organizational mission and upward accountability to funders. This indicates a need to align these two forms of accountability by building a closer charity-funder dialogue and relationship. However, it may be more feasible for charities that receive less support from government funders considering the powerful position of the funders. Also charities may compromise its identity accountability when their financial sustainability is at risk, entailing a danger of mission drift. Future studies are thus needed to examine whether enhanced charity-funder relationships enable a better alignment of identity and upward accountability. Second, the findings reveal that Charity A's OM practices are not driven by its government funder, which does not require any outcome information for the contracted counselling services. This points to an inconsistency between the perception for more outcome information, identified in prior literature e.g. Benjamin (2010) and recent NZ charity regulatory changes, and in reality an absence of OM contractual requirements. This urges government funders to revisit their existing funding contracts and include relevant outcome requirements and possible suggestions for charity OM practices.

Finally, the studied charities' OM practices are at different levels and their adoptions of OM mechanism are mainly voluntary. This issue could be more critical when the recent NZ charity regulatory changes requiring the most of charities to provide outcome information come into effect. Charities must adopt some forms of OM to provide required information on outcomes, but they may lack of capacity to understand the use of OM and have difficult to choose suitable OM mechanisms. To encourage appropriate OM practices, funders may consider to provide a short-term additional resources (funding, evaluators, and training) to their funded charities. Further guidance including sector-specific OM exemplars, is needed from both funders and regulators to encourage appropriate OM norms and practices in the charity sector. This is also likely to reduce practical challenges like staff resistance, thus enhancing actors' IW in charity OM practices. More critically, the findings of this paper, notably the reflexive awareness of identity accountability to organizational mission, improve our understanding of charity OM practices and provide insights to further unpack the complex NFP accountability relationships.

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9. Appendices

Appendix 1: Interview Schedule

The case study charities	Stakeholders	Interviewee's Roles	Interview Schedule	
			Date	Duration of Interview
Charity A	Internal Stakeholders	Board Member	30-04-12	18 minutes
		CEO	27-04-12	34 minutes
		Director of Business	24-04-12	1 hour 9 minutes
		National Operations Director	20-04-12	1 hour 27 minutes
		Director of Public Health	18-04-12	28 minutes
		Director of Clinical Services	12-04-12	35 minutes
		Marketing Manager	16-04-12	27 minutes
		Financial Manager	23-04-12	40 minutes
		Director of Ethnic Services	11-04-12	1 hour 12 minutes
		Clinical Supervisor	11-04-12	59 minutes
		Counsellor 1	11-04-12	49 minutes
		Counsellor 2	17-04-12	52 minutes
		Counsellor 3	27-04-12	27 minutes
	External Stakeholders	Volunteer 1	12-04-12	33 minutes
		Volunteer 2	12-04-12	23 minutes
		Volunteer 3	20-04-12	45 minutes
Charity B	Internal Stakeholders	CEO	17-12-12	1 hour 2 minutes
		General Manager	23-01-13	59 minutes
		Financial Manager	09-01-13	53 minutes
		Early Childhood Education Service Manager	14-01-13	1 hour 3 minutes
		Homeless Service Manager	01-02-13	28 minutes
		Community Development Worker	08-02-13	55 minutes
		Homecare Service Manager	31-01-13	33 minutes
		Homecare Service Supervisor 1	18-02-13	21 minutes
		Homecare Service Supervisor 2	18-02-13	39 minutes
		Homecare Service Support Worker	18-02-13	42 minutes
	External Stakeholders	Volunteer 1	17-12-12	38 minutes
		Volunteer 2	11-12-12	39 minutes
		Evaluator 1	01-07-14	34 minutes
		Evaluator 2	01-07-14	31 minutes

Appendix 2: Documents of the case study charities

Documents		Charity A	Charity B
Public Documents	Annual Reports	3	5
	Media Releases	10	7
	Newsletters	10	6
	Websites	various	various
	Audited Financial Statements	6	5
	Annual Returns in Charities Register	6	5
	Companies Office Societies and Trust Online	1	1
	CDOI Related Articles	8	
	Resources about Conferences on Addiction Issues	various	
	New Zealanders' Participation in Addiction (Results from the 2010 Health and Lifestyles Survey)	1	
	New Zealanders' Knowledge, Views and Experience of Addiction and Addiction Harm (Results from the 2010 Health and Lifestyles Survey)	1	
	Addiction Related Fact Sheets	various	
	Third Party Evaluation Reports (for homeless services and community development activities)		3
	InterRAI Brochure 2012		1
	Audit Requirement: Home and Community Support Sector Standard NZS 8158:2012		1
	Health for Older People Strategy		1
	Storytelling Report		1
Private Documents	Contractual Funding Agreements	2	
	Annual Reports (2007-2013)	6	
	Budget Reporting Template	1	
	Beneficiaries' Consent Form Template	1	
	Counsellor Checklist	1	
	CDOI Cousenlling Templates and Graph Example	3	
	Charity B and its Partners		1
	Project Progress Report 2012		1