The construction and operationalisation of NGO accountability: Directing Dutch governmentally funded NGOs towards quality improvement

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CHAPTER 4: RESEARCH METHODOLOGY AND METHODS

4.1 Introduction

This chapter outlines the research methodology and methods applied in this study. The first section discusses the ontological and epistemological assumptions that underlie research methodologies. The second section focuses on the difference between qualitative and quantitative research methods, elaborates on the role of theory in qualitative research, and discusses the two qualitative research methods, i.e. interviews and documentary analysis, adopted in this study. The third section describes the research process of this study, including the background to the research, the research questions, and the process of collecting, displaying and interpreting the data gathered.

4.2 Research methodology

Research methodology refers to the general approach to the investigation of research topics (Silverman, 2000; Ahrens and Chapman, 2006). The adoption of a (general) approach to conducting research is based on a researcher’s underlying ontological and epistemological assumptions. These assumptions inform the choices researchers make regarding cases to study, methods of data gathering, forms of data analysis and the use of theory (Silverman, 2000; Ryan et al., 2002). Ontology refers to the researcher’s assumptions regarding the nature of reality, while epistemology refers to the manner in which knowledge is gained about that reality (Ryan et al., 2002). Ontological assumptions regarding reality can range from a subjectivist perspective, in which reality is perceived as a projection of human imagination, to an objectivist perspective, in which reality is perceived as a concrete structure (Morgan and Smircich, 1980). Ontological assumptions influence the manner in which knowledge is assumed to be gained about that reality, i.e. the researcher’s epistemological assumptions. Perceiving reality as a projection of human imagination (a subjectivistic ontological assumption), for example, encourages an epistemological stance which assumes that knowledge can be gained by studying the processes through which humans concretise their relationship to the(ir) world. Perceiving reality as a concrete structure (an objectivistic ontological assumption) encourages an epistemological stance that assumes that knowledge
Research methodologies have been broadly classified into quantitative and qualitative research (Ryan et al., 2002). Quantitative research is mainly focused on investigating numbers and is based on the ontological assumption that ‘empirical reality is objective and external to the subject (and the researcher)’ (Ryan et al., 2002, p. 41). In this reality, humans are considered passive actors that pursue their assumed roles in a rational manner. Within the quantitative research methodology, knowledge is assumed to be gathered through positivistic research, which is based on verification or falsification and seeks to identify relationships between variables in order to construct explanations by combining these relationships into general theories (Ryan et al., 2002). Qualitative research, on the other hand, is mainly focused on examining (the meaning of) words and is based on the ontological assumption that reality is ‘emergent, subjectively created, and objectified through human interaction’ (Chua, 1986, p. 615). Knowledge in qualitative research is assumed to be gathered by ‘study[ing] things in their natural settings, [and] attempting to make sense of, or interpret, phenomena in terms of the meanings people bring to them’ (Denzin and Lincoln, 1994, p. 2).

The aim of this study is to explore and better understand the broader (political) context within which NGO accountability demands have arisen by investigating how and why NGO accountability was constructed over an extended period of time (from the mid-1960s to 2012) in The Netherlands. Additionally, it seeks to better understand how NGO managers perceive the operationalisation of proposed accountability solutions within the most recent Dutch NGO governmental funding scheme (MFS2). In order to investigate these topics, a qualitative research methodology was adopted. A qualitative research methodology was chosen for two key reasons. First, the focus of the study is on ‘how’ (and ‘why’) questions within processes emerging in a ‘real life’ context (see section 1.2); a focus that makes a qualitative research methodology the most appropriate methodology to adopt (Silverman, 2000; Flick, 2006; Patton, 2002; Denzin and Lincoln, 1994; Morgan and Smircich, 1980; Given, 2008). Second, a qualitative research methodology was considered especially appropriate due to the specific focus of the study on the conceptualisation of accountability in (political) discourse over an extended period and on NGO managers’ perceptions of the operationalisation of accountability in their own NGOs. Moreover, this study responds to more calls for empirical studies that adopt a qualitative research methodology in order to study aspects of (NGO)
accountability (Ebrahim, 2005; 2009; Dixon et al., 2006; O'Dwyer and Unerman, 2007; 2008; Ossewaarde et al., 2008; Unerman and O'Dwyer, 2006b; Roberts et al., 2005).

Ontological and epistemological assumptions underlying quantitative and qualitative research methodologies influence how research is conducted, i.e. the research methods adopted to undertake research (Ryan et al., 2002). These methods are further discussed in the following section.

4.3 Research methods and the role of theory

The research methods, based on verification and falsification, adopted in quantitative research mainly comprise of statistical regressions, questionnaires and experiments that seek statistical generalisation in order to explain observations by coding, counting and quantifying phenomena (Gephart, 2004 in Ryan et al., 2002). Quantitative research starts from an objective view of reality and mainly involves research questions such as ‘how much’ and ‘what'. This approach to research is also referred to as ‘positivistic’ due to its primary use of positive theories concerned with the prediction and explanation of what does or will happen (Ryan et al., 2002, p. 75). Qualitative research, on the other hand, focuses on the (meaning) of words. Research methods used in qualitative research include interviews, observations, documentary analysis and discourse analysis (Silverman, 2000; Flick, 2006; Denzin and Lincoln, 1994). These research methods permit an examination of selected issues in depth with careful attention to detail, context and nuance (Flick, 2006).

Within qualitative research, the methodology and methods adopted to undertake research are often linked to the adopted theoretical framing. The theoretical framework can potentially play a key role in framing and conducting this form of research. It can influence the ‘development of purpose statements, research questions, data collection […] approaches and [data] analysis’ (Given, 2008, p. 870). Therefore, before discussing the qualitative research methods adopted in more detail, the following section firstly outlines the role and use of theory in both qualitative research generally and in this specific study.
4.3.1 The role of theory in qualitative research

While methodology refers to the general approach to research and methods refer to the specific research techniques adopted, theory refers to the ‘set of concepts used to define and/or explain some phenomenon’ (Silverman, 2000, p. 77; Bryman and Bell, 2007). Quantitative research seeks to identify relationships between variables in order to construct explanations by combining these relationships into general theories. Theory in such studies is considered independent of observations, to be tested with quantitative data collection in order to arrive at (statistical) generalisation (Ryan et al., 2002). Qualitative research has often been criticised (by quantitative researchers) for not being influenced or guided by theory in developing and conducting research (Given, 2008; Flyvbjerg, 2006). Rather than being absent, however, theory and theoretical frameworks play a different role in the development and conduct of qualitative studies. There is however no consensus on the role of theory in qualitative research and three different understandings can be identified: that theory has no or little relationship to qualitative research (this is often perceived to be a misunderstanding of the role of theory in qualitative research (Flyvbjerg, 2006)); that theory relates to the adopted methodology (and the underlying ontological and epistemological assumptions) in qualitative research; and that theory has a pervasive role that affects all aspects of conducting qualitative research (Given, 2008).

Theory as adopted in this research is linked to all aspects of developing and conducting the study, including the adopted qualitative research methodology and methods, and the development of the research questions, data collection, data analysis, and data interpretation. Theory applied in this manner is often referred to as adopting a ‘theoretical framework’, since it affects almost every aspect of the study (Given, 2008). Theoretical frameworks can be applied as a ‘lens[...] to study phenomena’ (Given, 2008, p. 871) and enable the researcher to focus the study (to overcome being overwhelmed with data), reveal meaning and (critical) understanding, and to situate the research in an academic conversation. Theoretical frameworks are additionally assumed to allow the researcher to frame and better understand findings (Silverman, 2000; Given, 2008).

The theoretical framework adopted in this study, drawing on governmentality as interpreted by Miller and Rose (1990; Rose and Miller, 1992), has a discursive character in that it aims to analyse the conceptualisations, explanations and calculations that inhabit the field of
government of NGOs (Miller and Rose, 2008). The nature of the adopted governmentality framing, as mentioned earlier, influences the adopted research methods, since it requires attention to the meaning attached to concepts such as NGO accountability. Governmentality is built on the idea that individuals and groups can be constructed into measurable, manageable and transformable objects which allows authorities to direct these individuals or groups towards certain (policy) objectives (section 3.2.1). Analysing governmentality involves adopting a certain mode of analysis which involves tracing the conceptualisation of a certain practice, such as NGO accountability, over time and investigating how problems related to NGO accountability were constructed, made visible and addressed. This mode of analysis embedded within the governmentality framing influenced the research methods adopted in this study, since in order to examine the construction of (the meaning of) accountability over an extended period of time, qualitative methods are considered to be the most appropriate. As this research mobilises in-depth interviews and documentary analysis as research methods, these are further discussed in the next sub-section.

4.3.2 Qualitative research methods – Documentary analysis

The first research question, focusing on the construction of accountability over an extended period of time, is approached by conducting an extensive documentary analysis. Documentary analysis involves the analysis of the content of a wide range of (hard and soft copy) documents, such as written material from organisations, official (governmental) publications and reports, letters, and written responses to open-ended surveys (Patton, 2002). Documentary analysis focuses on what is contained within these documents, i.e. the content of the documents, which can be texts, figures and/or tables (Given, 2008). Documents can be analysed through a ‘traditional’ (quantitative) content analysis, which focuses on word and phrase count, or by a more sophisticated, ‘interpretative’ (qualitative) approach which involves focusing on the language used and the context in which the documents emerged. This latter approach, referred to as qualitative or interpretative content analysis, is adopted in this study.

Interpretative content analysis allows the researcher to investigate the construction of the meaning of accountability by using documents and the language used within these documents ‘as a keyhole through which to provide insight into [the evolution of] conception[s]’
(Tregidga and Milne, 2006, p. 220) of accountability and the (accountability) relationship between the government and development NGOs. This form of interpretative content analysis is linked to the mode of analysis embedded in the governmentality framing adopted in this study (see section 3.3). While Foucault was concerned with discourse, he was not an ‘adherent of discourse analysis in the methodological sense’ (Given, 2008, p. 231). In his work on governmentality, Foucault assumed there was an essential link between the content of documents and action or intervention. The content of documents is therefore perceived to reflect aspects of a discursive formation, which allows this researcher to trace how accountability came to be constructed in a manner that enabled the Dutch Ministry of Foreign Affairs to direct co-financing NGO behaviour and actions.

4.3.3 Qualitative research methods – Interviews

In order to address the second research question of this study, which aims to increase our understanding of NGO managers’ perceptions of the operationalisation of accountability in their organisations, (semi-structured) interviews were conducted. Interviewing is probably the most associated method with qualitative research across the social scientific disciplines (Given, 2008; Ryan et al., 2002). Interviews can broadly take three forms: structured; semi-structured; and unstructured. Structured interviews require the researcher to ensure that similar (standardised) questions are asked of all interviewees in order to obtain comparable information which is amenable for quantitative analytical procedures. Unstructured interviews do not involve asking participants predefined and standardised questions, but often start with a vague, rather general question, which provides the researcher with more flexibility in raising and pursuing new issues (Given, 2008; Ryan et al., 2002). Semi-structured interviews are a combination of the two forms, and involve preparing a broad set of questions whilst still allowing sufficient flexibility during (and in between) the interviews. Semi-structured interviews are used in this research and are discussed in more detail below.

Semi-structured interviews allow in-depth examinations of social phenomena due to the combination of using open-ended questions and flexibility by using a broad framework for questioning (Patton, 2002; Ryan et al., 2002). Prior to the interview, the researcher produces this broad framework or interview guide in order to assist in maintaining a certain focus within the interview. This guide contains the topics to be explored and some predetermined
but open-ended questions, which allow the researcher to ask questions and probe in order to explore the perceptions of participants (Given, 2008; King, 1999). Probes are used in semi-structured interviews in order to elicit additional or more in-depth information by following up on previous questions. Similar issues are often raised in interviews with different participants; there is however flexibility to introduce new issues and to follow up on issues introduced in the responses provided by interviewees (Ryan et al., 2002). Interviews are considered very suitable for executing qualitative research, since they allow exploring the perceptions of participants in order to grasp their understanding of ‘reality’, which is important for qualitative researchers who wish to investigate the participants’ perceptions of particular phenomena in specific contexts (Miller and Glassner, 1997), such as the operationalisation of accountability in the relationship between the Dutch government and development NGOs. In order to allow in-depth qualitative analysis of interviews, interviews are often (digitally) recorded and turned into textual material, i.e. transcripts. Interview transcripts then become the main data for subsequent analysis which facilitates analysis by allowing for the coding of passages of text which assists the researcher in organising and interpreting the data (Given, 2008; O’Dwyer, 2004). Quotations taken from coded passages of texts are often used as a way of supporting and strengthening a narrative by providing a more in-depth understanding of the views or perceptions of interviewees (Given, 2008).

4.4 The research process of this study

4.4.1 Background to the research

My interest in NGO accountability was triggered whilst attending a seminar on potential research topics for a Bachelor (BSc) thesis in Economics and Business at the University of Amsterdam in 2007. I chose NGO accountability as my research topic and experienced the process of writing my BSc thesis entitled ‘The challenges of stakeholder inclusion in NGO accounting processes: A review of Oxfam Novib’, as highly enjoyable and therefore decided to continue studying NGO accountability for my Master (MSc) thesis in accounting entitled ‘Balancing accountability in Oxfam Novib: The nature of imposed and felt accountability’. Conducting these two studies greatly assisted in developing the ideas which have resulted in the research questions underpinning this study.
4.4.2 Research questions

The findings of my MSc thesis indicated that managers of Oxfam Novib perceived accountability as a balancing process between felt and imposed pressures to be upwardly, internally and downwardly accountable to competing constituencies, such as the Dutch Ministry of Foreign Affairs and beneficiaries. During the first year of my PhD studies I developed a desire to understand why and how pressures faced by NGOs to be upwardly accountable have emerged over time and how NGOs operationalise ‘imposed’ forms of upward accountability within their organisations. Hence, the research questions that emerged as this study progressed were (see also section 1.2):

1. How has accountability been constructed in the relationship between Dutch development NGOs and their primary governmental funder over the period from the mid-1960s to 2012?

2. How do NGO managers perceive the operationalisation of accountability technologies in the current Dutch governmental funding scheme for NGOs?

4.4.3 Data collection: Documents on the construction of accountability

The first step in order to address the (first) research question on the construction of accountability in the relationship between the Dutch Ministry of Foreign Affairs and co-financing NGOs, involved collecting ‘secondary data documents’ (documents archived and published for a different purpose than research by someone other than the researcher) that expressed how accountability was perceived and enacted in the co-financing scheme from its initiation in the mid-1960s to the most recent funding scheme (Given, 2008). Although governmental documentation on the co-financing scheme was relatively easy to obtain, sets of documents were large and a considerable amount of time was devoted to identifying and selecting the documents that were relevant for this study.

The search for documents started by visiting the website of the Dutch Ministry of Foreign Affairs, which contained documents related to the two most recent funding schemes, i.e.
MFS1 (2007-2010) and MFS2 (2010-2012). Since the Ministry’s website provided no information on funding schemes prior to 2007, I contacted the information desk of the Ministry of Foreign Affairs, who indicated that such information would be available on the central (online) access point to all information about government organisations of the Netherlands. While this central access point allowed me to select and gather documents published between 1995 and 2012, it contained no information published prior to 1995. After conducting a broader search for governmental documentation on the internet, I discovered ‘liigl’, a legal search engine which allows searching in multiple databases containing governmental documentation, such as publications from the Dutch House of Representatives, the Ministry of Foreign Affairs, and other governmental bodies. The advantage of using the ‘liigl’ search engine was that it contained governmental publications from the early 1900s onwards. It thus enabled me to collect relevant documents on accountability in the co-financing program over an extended period of time.

In searching for documents, I mainly used three key words: ‘medefinancieringsprogramma’ (co-financing program), ‘medefinancieringsstelsel’ (co-financing system), and ‘medefinancieringsorganisatie(s)’ (co-financing organisation(s)). After conducting the search, I scanned through all the documents that showed up in the search results in order to assess whether they contained information related to the development of accountability in the co-financing program. Searching for documents in the central access point for governmental information and through liigl, resulted in the identification and collection of 218 relevant documents. These documents were combined with information gathered from the website of the Ministry of Foreign Affairs on MFS1 (17 documents) and MFS2 (42 documents), and six (non-public/confidential) documents on the MFS2 funding application process provided by one of the interviewees in the study. A sample of the analysed documents can be found in Appendix 1.

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13 This database can be found and accessed on www.officielebekendmakingen.nl.
14 See www.liigl.nl for the search engine.
15 These 218 documents were selected out of an initial set of about 500 documents that resulted from searching for the three key words.
16 There was some overlap with documents gathered from the website of the Ministry of Foreign Affairs and the documents gathered through liigl and the central access point for governmental information. Therefore these have not been separately added as an appendix, but can however be found on www.minbuza.nl.
17 The appendix provides a small sample of the analysed documents. The full database of gathered documents is available on request.
4.4.4 Data collection: Interviews

In order or to address the second research question on the operationalisation of accountability within Dutch development NGOs, a total of 22 semi-structured interviews were undertaken, with two governmental officials and 16 different NGO managers (some NGO managers were interviewed multiple times due to their important role in the development of approaches to accountability in their organisation). A list of interviews with more detailed information on the dates and their duration can be found in Table 4.1. The two governmental officials were working within the department of the Ministry of Foreign Affairs responsible for the development and execution of co-financing policies. The selected managers from four different co-financing NGOs, i.e. ICCO, Cordaid, Oxfam Novib and Hivos, were working within departments responsible for dealing with governmental accountability requirements and the development of internal accountability policies. Although an initial aim of this study was to include the perspectives of governmental officials, unfortunately I was not able to interview more than two governmental officials since my contact person within the Ministry of Foreign Affairs did not perceive this as necessary and argued that all relevant information could be found in governmental documents. Interviews conducted took place between 2008 and 2011. The process of (arranging and) conducting the interviews can be broadly structured into three phases, as discussed in the following sub-sections.

4.4.4.1 First phase: Interviews with Oxfam Novib managers (2008)

The first phase of data collection involved interviewing managers from Oxfam Novib in 2008. The interviewees within Oxfam Novib were selected by using ‘snowballing’, a purposeful sampling strategy that involves using initial informants (in this study a senior manager in Oxfam Novib) who identify other participants who meet the eligibility criteria for the study (Flick, 2006; Given, 2008). This form of purposeful sampling was used, since there were no sources available for locating managers within Oxfam Novib that were responsible for dealing with accountability. In addition to the initial contact person, four managers of Oxfam Novib were selected due their involvement with issues of accountability in the

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18 The data collected from interviews within Oxfam Novib was also used for my Master thesis in accounting at the University of Amsterdam, which specifically focused on how Oxfam Novib balanced imposed and felt accountability pressures. However, the interviews were conducted after I secured a PhD position at the University of Amsterdam and I was therefore able to include questions with could be used for both my Master thesis research and PhD research.

19 The snowball analogy refers to a snowball increasing in size as it rolls downhill (Given, 2008).
organisation. The interview questions used in this first phase focused on four key issues: motivations for accountability; the relationship between quality and accountability; personal perceptions of accountability; and informal accountability mechanisms. The interview guide developed for these interviews is provided in Appendix 2.

4.4.4.2 Second phase: Informative meetings and interviews with governmental officials (2009-2010)

After this initial phase, two additional meetings/interviews took place with the initial contact person and senior manager of Oxfam Novib in 2009. In these meetings/interviews I was able to explore key issues that emerged after analysing the interviews conducted with Oxfam Novib managers in 2008. During this phase of the data collection process (2009-2010), I also arranged a meeting with two leading Dutch academics working in the Centre for International Development Issues at the Radboud University Nijmegen. These two academics published a number of papers and books on development cooperation in the Netherlands, some publications specifically focusing on the co-financing program, and have been involved in independent evaluations of the co-financing program and policy dialogues preceding the initiation of new government funding schemes. This meeting was helpful for discussing my research questions and design, and assisted in gaining a better understanding of the development cooperation ‘field’ in the Netherlands.

After a preliminary analysis of governmental documentation, the meetings/interviews with the senior manager of Oxfam Novib, and the meeting with the academics from the Radboud University Nijmegen, I conducted two interviews (in 2010) with governmental officials working within the Ministry of Foreign Affairs. Contact with the Ministry of Foreign Affairs was arranged through Partos, the national platform for Dutch civil society organisations working in the international development cooperation sector. Whilst attending a conference organised by Partos in mid-2010, I was informally introduced to a key individual within the Ministry of Foreign Affairs, who granted access and provided the contact details of two senior governmental officials (one of them was assigned as a contact person) within the Ministry of Foreign Affairs responsible for developing and executing policies regarding the co-financing program. These interviews with governmental officials focused on three key areas, i.e. perceptions of accountability in the governmental funding scheme, the
operationalisation of accountability as introduced in the governmental funding scheme, and the development of accountability over time. The interview guide used in these interviews is provided in Appendix 3. Unfortunately, as noted above, it was not possible to conduct further interviews within the Ministry of Foreign Affairs.

4.4.4.3 Third phase: Interviews with ICCO, Hivos and Cordaid managers (2011)

The third phase of the data collection process (2011) involved interviews with managers from ICCO, Cordaid and Hivos. The contact details of key individuals dealing with issues of accountability within these organisations were provided by my contact person within Oxfam Novib. They were approached by phone early 2011 and all responded very positively to the suggested study, resulting in the arrangement of initial meetings with a key individual or key individuals of ICCO, Cordaid and Hivos. In these initial meetings, the nature and focus of the study was outlined and all three NGOs agreed to participate in the study. After introducing and discussing the study, I was also able to interview these managers. At the end of these initial meetings/interviews, the NGO managers selected individuals within their organisations they considered important in developing their organisations’ approach to accountability. As a result of these initial meetings, five interviews were conducted within ICCO, three within Hivos, and three within Cordaid. These interviews focused on three main topics, i.e. accountability in their NGOs’ relationship with the Ministry of Foreign Affairs, the operationalisation of accountability technologies within their organisation, and the selection of accountability technologies by the Ministry. The interview guide for these interviews is provided in Appendix 4.

4.4.4.4 General approach to interviews

In advance of their interview (and the initial meetings), all interviewees were sent an outline of the study together with a short introduction of the interview focus areas. Interviews ranged from between half an hour and two hours in duration and the majority were digitally recorded, and fully transcribed\(^{20}\). The initial meetings/interviews with managers from

\(^{20}\) Interviews were transcribed either by myself or a (paid) research assistant. There was continuous contact with the transcriber in order to clarify issues coming up during the interview transcription process. Additionally, it should be emphasised that all digitally recorded interviews were listened to subsequent to the interviews and notes were updated for additional comments before transcribing the interviews using Microsoft Word. After
Cordaid, Hivos and ICCO were not digitally recorded to provide more comfort to the NGO managers, since the main aim of these meetings was to secure access to the NGOs. Detailed notes were, however, taken during these meetings and proved to be very important in the subsequent analysis.

As discussed in sections 4.4.4.1 to 4.4.4.3, an interview guide was developed prior to the first interview in all three phases, as suggested by Flick (2006), Patton (2002) and Silverman (2000). This interview guide was however developed over time in order to include important issues addressed by interviewees which were considered relevant to address in subsequent interviews. Confidentiality and anonymity was discussed and assured in all interviews and meetings. Interviewees were also offered the opportunity to comment on a draft version of the thesis in order to ensure factual accuracy and reassure that their inclusion in the thesis was according to the confidentiality and anonymity agreements. The final version of the thesis benefited from the feedback given by several interviewees. In general, the interviews were aimed at initiating a discussion about how interviewees perceived accountability personally, within their organisations and in the relation with the Ministry of Foreign Affairs. Each interview started by asking managers to describe their function within the organisation. Then the focus moved towards key elements of the interview guide. After each interview, a review of notes taken during and after the interviews assisted in building up a set of issues for prompting and probing in subsequent interviews.

4.4.5. Data analysis

4.4.5.1 Introduction to the data analysis process

The analysis of documentary and interview data in this study can be broadly described by three subprocesses, i.e. data reduction, data display and data interpretation (O’Dwyer, 2004). A Computer Assisted Qualitative Data Analysis Software (CAQDAS) package, i.e. Atlas.ti, was used in order to assist in analysing documentary and interview data. Atlas.ti is a CAQDAS package that allows managing, coding and displaying qualitative research data. It
offers a variety of tools that assisted in exploring data in a systematic way, as will be discussed throughout the following sub-sections.

Table 4.1: List of interviewees

<table>
<thead>
<tr>
<th>Reference</th>
<th>Organisation</th>
<th>Date</th>
<th>Type/Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>I1</td>
<td>Oxfam Novib</td>
<td>06-08-2008</td>
<td>Interview (94 min)</td>
</tr>
<tr>
<td>I2</td>
<td>Oxfam Novib</td>
<td>29-09-2008</td>
<td>Interview (73 min)</td>
</tr>
<tr>
<td>I3</td>
<td>Oxfam Novib</td>
<td>29-09-2008</td>
<td>Interview (37 min)</td>
</tr>
<tr>
<td>I4</td>
<td>Oxfam Novib</td>
<td>29-09-2008</td>
<td>Interview (52 min)</td>
</tr>
<tr>
<td>I5</td>
<td>Oxfam Novib</td>
<td>29-09-2008</td>
<td>Interview (99 min)</td>
</tr>
<tr>
<td>I6</td>
<td>Oxfam Novib</td>
<td>19-08-2008</td>
<td>Interview (68 min.)</td>
</tr>
<tr>
<td>I7</td>
<td>Oxfam Novib</td>
<td>26-08-2009</td>
<td>Meeting (90 min)</td>
</tr>
<tr>
<td>I8</td>
<td>Oxfam Novib</td>
<td>15-12-2009</td>
<td>Interview (100 min)</td>
</tr>
<tr>
<td>I9</td>
<td>Ministry of Foreign Affairs</td>
<td>18-11-2010</td>
<td>Interview (47 min)</td>
</tr>
<tr>
<td>I10</td>
<td>Ministry of Foreign Affairs</td>
<td>10-11-2010</td>
<td>Interview (90 min)</td>
</tr>
<tr>
<td>I11</td>
<td>Cordaid</td>
<td>05-04-2011</td>
<td>Meeting (70 min)</td>
</tr>
<tr>
<td>I12</td>
<td>Cordaid</td>
<td>30-06-2011</td>
<td>Interview (110 min)</td>
</tr>
<tr>
<td>I13</td>
<td>Cordaid</td>
<td>20-09-2011</td>
<td>Interview (99 min)</td>
</tr>
<tr>
<td>I14</td>
<td>ICCO</td>
<td>19-05-2011</td>
<td>Meeting (60 min)</td>
</tr>
<tr>
<td>I15</td>
<td>ICCO</td>
<td>21-06-2011</td>
<td>Interview (104 min)</td>
</tr>
<tr>
<td>I16</td>
<td>ICCO</td>
<td>27-06-2011</td>
<td>Interview (90 min)</td>
</tr>
<tr>
<td>I17</td>
<td>ICCO</td>
<td>28-06-2011</td>
<td>Interview (90 min)</td>
</tr>
<tr>
<td>I18</td>
<td>ICCO</td>
<td>10-08-2011</td>
<td>Interview (123 min)</td>
</tr>
<tr>
<td>I19</td>
<td>Hivos</td>
<td>30-03-2011</td>
<td>Meeting (60 min)</td>
</tr>
<tr>
<td>I20</td>
<td>Hivos</td>
<td>09-06-2011</td>
<td>Interview (88 min)</td>
</tr>
<tr>
<td>I21</td>
<td>Hivos</td>
<td>09-06-2011</td>
<td>Interview (60 min)</td>
</tr>
<tr>
<td>I22</td>
<td>Hivos</td>
<td>29-06-2011</td>
<td>Interview (82 min)</td>
</tr>
</tbody>
</table>

Note to table: Meetings refer to combined (initial) meetings with interviewees, which were not recorded to provide more comfort to the managers, since in this meeting further access to the organisation was also discussed.

4.4.5.2 Data reduction: Detailed reading and coding

The first step in the analysis of data, data reduction (O'Dwyer, 2004; Huberman and Miles, 1994), involved a detailed reading of documents and interview transcripts, a review of documents and transcripts, listening to digital recordings and reading relevant notes taken during and after each interview. After this initial stage, the collected data was reduced to relevant data, based on key themes coming out of the data which were identified by developing intuitive open coding schemes. Open coding schemes were created separately for the analysis of documents and interview transcripts. Since documents were collected in order
to analyse the construction of accountability over an extended period of time by focusing on rationalities (underlying ideals), programmes (frameworks for action) and technologies (mechanisms for intervention), the coding process mainly involved identifying and coding emerging ideals underpinning accountability, (explicit and implicit) aims of accountability, accountability technologies, and key events that influenced the approach to accountability. The purpose of the interviews was to examine the perceptions of NGO managers regarding the operationalisation of introduced accountability technologies. Therefore the coding process for the interview transcripts focused on identifying and coding different perceptions of accountability as well as (aspects of) introduced technologies that were considered important.

The process of coding texts in documents and interview transcripts can be described as a process of classifying units of data to identify passages of text representing some more general phenomena. Data represented by such codes was selected on the basis of the meaning contained in the passages of texts (O’Dwyer, 2004). All sections of documentation or interview transcripts that addressed a key theme or key event in the development and/or operationalisation of accountability were marked by using the coding function in Atlast.ti which allowed for a quick and easy identification and access to themes throughout the analysis. After constructing an initial open coding scheme, all documents and transcripts were read and analysed again, in order to combine codes and add new codes were necessary. This refining process of the codes continued until a final version resulted, which contained 246 loose codes (Appendix 5) for the documentary analysis and 181 loose codes (Appendix 6) for the interview transcript analysis. Subsequently, the documents and transcripts were read again and the coding was challenged against the final version of the code master to ensure consistent coding.

4.4.5.3 Data display and interpretation: Identifying key themes and interpreting findings

The second subprocess developed by O’Dwyer (2004) is data display, which implies attempting to visually display the reduced data though the creation of detailed matrices with key themes and emerging patterns. The benefit of using Atlas.ti was clearly visible during this stage, since Atlas.ti can generate overviews of codes automatically. Since the documentary analysis was mainly aimed at tracing how accountability emerged and evolved
over time, Atlas.ti was mainly used as an organising or structuring device, which for example allowed the organisation of the documents in a chronological order. The coded passages of text made it easier to (later) access the information related to key phenomena and events throughout the analysis.

In conducting the analysis of interviews, two features of Atlas.ti were used more extensively in order to display the data, i.e. the feature which generates a matrix illustrating the number of quotations per code and the feature which provides the distribution of codes/quotations per interview transcript. Table 4.2 below provides an extract from the created matrix.

**Table 4.2: Extract from Atlas.ti code matrix**

<table>
<thead>
<tr>
<th>Code / Interviewee</th>
<th>I23</th>
<th>I24</th>
<th>I25</th>
<th>I26</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alternative ways of funding/cooperating</td>
<td>1</td>
<td>2</td>
<td>6</td>
<td>0</td>
</tr>
<tr>
<td>Making results quantitative (calculable/reportable)</td>
<td>2</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Accountability as important value</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3</td>
</tr>
<tr>
<td>Unclear assessment criteria/requirements Ministry</td>
<td>3</td>
<td>1</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Ministry more stubborn in MFS2 - less flexibility</td>
<td>9</td>
<td>2</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>Tension between accountability and development work (mission drift)</td>
<td>0</td>
<td>4</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Bureaucratic systems</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Difficult (but important) to measure and communicate results</td>
<td>0</td>
<td>0</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Tendency to aggregate results (Ministry)</td>
<td>9</td>
<td>0</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>Creating fake certainties and reality (making calculable)</td>
<td>6</td>
<td>2</td>
<td>7</td>
<td>1</td>
</tr>
<tr>
<td>Translating own approach to government demands</td>
<td>21</td>
<td>1</td>
<td>4</td>
<td>0</td>
</tr>
</tbody>
</table>

This matrix and the overviews produced by Atlas.ti were used to link codes to emerging patterns in the data. This encompassed the preparation of mind maps, outlining key themes emerging from the analysis of the open codes. Rather than summarising the open (interview) codes into several main codes (O'Dwyer, 2004), I used Atlas.ti in order to group codes in order to link them to the identified key themes emerging from the analysis. The key themes emerging from the analysis of interview transcripts were: attention to accountability perceived as enabling; operationalisation of accountability perceived as problematic; unclear assessment criteria used by the Ministry; translation of NGOs’ internal accountability approach to suit governmental demands; tendency to aggregate results; tension between accountability and autonomy of counterparts; tension between accountability and development work (mission drift); attention to NGOs’ internal information requirements;
decreased flexibility of the Ministry in MFS2; focus on making results (quantitatively) measurable; difficulties with measuring and communicating results; creating fake certainties; communication issues with the Ministry of Foreign Affairs; increased bureaucratic nature of accountability, and seeking alternative funding sources.

The final step in the analysis was ‘data interpretation’ (O'Dwyer, 2004), which involved efforts to interpret the reduced data sets, i.e. the overviews and matrices created in the previous steps. In this step, the constructed matrices and overviews were examined in detail, and emerging key themes were further examined and critically assessed. In further developing the key themes, I reviewed all the interview summaries and notes, and mind maps in order to create a detailed description of findings that provided a ‘big picture’ of the analysis. This process involved the selection (and translation\textsuperscript{21}) of illustrative quotations, searching for alternative explanations, contextualising the detailed description, and finally the writing up stage. The analysis of documentary evidence, interviews and the academic literature on NGO accountability (Chapter 2) and governmentality (Chapter 3) continued throughout the entire research process in order to relate the findings to prior literature and theory, and to remain alert to contradictions within the gathered data.

\section*{4.5 Chapter summary}

This chapter was structured into three sections. The first section provided an overview of the different ontological and epistemological assumptions underlying qualitative and quantitative research methodologies. Additionally, it outlined why a qualitative research methodology was considered especially appropriate in this study due to the specific focus of the study on the conceptualisation of accountability in political discourse over an extended period of time and on NGO managers’ perception of the operationalisation of accountability technologies. Section two focused on the differences between quantitative and qualitative research methods and the role of theory in both research methodologies. It also discussed the role of the theoretical framework, i.e. governmentality, and the two qualitative research methods, i.e. documentary analysis and interviews, adopted in this study. The third section outlined the research approach, focusing on the background to the research, the research questions, and the process of collecting, displaying and interpreting data.

\textsuperscript{21} The majority (all except one) of the interviews were conducted in the Dutch language and therefore all quotations to be included in the reported narrative required translation into English.