

# THE ACCOUNTABILITY PROCESS DURING THE TIME OF COVID-19 PANDEMIC AND THE EMERGING ROLE OF NON-PROFIT ASSOCIATIONS

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## ABSTRACT

*This study theoretically addresses the impact of the COVID-19 pandemic on accountability and the role that can be played by non-profit community initiatives in this context. This is done by discussing the accountability concept from the perspectives of institutional logics, and social capital. Drawing upon unstructured literature review and the desk research method, secondary data (e.g., social media, websites, and published reports in least-developed countries (LDC) such as Egypt, Bangladesh, and Ethiopia) were used to provide a broad understanding of the dynamics influencing the accountability process during the pandemic time. This study suggests that there will be a central dominant healthcare logic during the pandemic time, contributing to the emergence of social accountability where non-profit associations take the lead. This study has implications for researchers, shareholders, and policymakers by enhancing their understanding of the accountability process during crisis time.*

**Keywords:** Accountability, COVID-19, Pandemic, Social, Community Initiatives, LDCs.

## INTRODUCTION

Since the outset of 2019, COVID 19 pandemic has diffused globally with many implications due to the economic “*lockdown*”. This has resulted in a significant slowdown of global economic activity and an increase in social instability. This has disproportionately affected the poor who suffered the most because of the inability to pay for their housing, basic provisions, and public services, for example (UNDP, 2020). From this perspective, COVID-19 should not be perceived as just a health or humanitarian crisis; it is also a governance crisis, testing the resilience of governance systems and institutions during the pandemic (UNDP, 2020; Naseeb et al., 2021).

The pandemic's resultant broad economic and social implications invite us to address their effects on the accountability of governments to their people, which is crucial to effectively responding to the crisis. With the present huge and unprecedented government responsibility, COVID-19 has revealed the necessity for community-led initiatives that place more reliance on bottom-up civil society groups to ensure a more efficient response to the pandemic. However, there is little academic research investigating accountability issues within specific non-profit associations (NPA) settings (Hopwood, 2005; Unerman & O'Dwyer, 2007). This study focuses on the accountability of governments to their citizens and the role played by community initiatives during the COVID-19 pandemic time. In doing so, this study probes the accountability concept changes during this challenging time, questioning the previously used (functional) definition during stable or normal times. This is a response to the recent calls for examining the appearance of accountability in different contexts during pandemic times (Alawattage & Azure, 2019; Awio et al., 2011; Lagoarde-Segot & Leoni, 2013). This study highlights how accountability appears during the time of the COVID-19 pandemic. It clarifies how it is important for governments to allow NPAs to

work without strict rules or stringent accountability during this critical time. Here accountability practices take more loose, social, and informal ways.

Drawing upon the institutional logics perspective (Friedland, 1991; Thornton et al., 2012), this study theoretically contributes to knowledge by questioning the concept of accountability during pandemic time (Alawattage & Azure, 2019; Awio et al., 2011; Lagoarde-Segot & Leoni, 2013). This provides insights to researchers interested in investigating the impact of the recent pandemic on accountability.

This study is outlined as follows. Section two presents the theoretical perspective used in this study. Section three outlines the literature review. Sections four and five clarify the interplay between institutional logics, community initiatives, and accountability to provide an alternative (better) way of understanding the accountability process during the time of the pandemic. Finally, section six concludes the paper.

### **Institutional Logics: Theory**

The study draws upon the institutional logics perspective that was first introduced by Friedland (1991) to refer to the “*broader cultural rules and beliefs that structure cognition and guide decision making in a field*” (Lounsbury, 2007). According to Friedland (1991), an institutional logic is “*a central logic informing the material practices and symbolic constructions which constitute organising principles of a specific sphere*”. These symbolic constructions provide a shared “*vocabulary of motives*” or language that produce what is seen as valuable and the rules through which these valuable actions are adjusted and shared externally (Friedland, 1991).

In today’s complex contexts, fields are generally attributed with heterogeneity as they are composed of multiple competing logics (Besharov & Smith, 2014). In other words, they are considered political arenas in which institutional actors pursue a variety of interests and pit logics against each other to achieve these interests (Boxenbaum & Battilana, 2005). Thus, at normal times, contemporary organisations and societies can better be understood as composed of multiple logics such as market, state (bureaucratic or democratic), community, religion, professional, logics (Thornton et al., 2012).

Besharov & Smith (2014) have presented a typology that can help identify the level of logics multiplicity and complexity in a particular context by classifying organisations as contested, aligned, estranged, or dominant. Contested organisations have low logics compatibility and high logics centrality. This is anticipated to result in a high level of internal conflicts. Estranged organisations have low logics compatibility and low logics centrality. This context is likely to face the superiority of one logic over others. Aligned organisations have high logics compatibility and centrality. This is anticipated to be the case in contexts with less internal conflicts and high organisational stability levels. Dominant organisations have high logics compatibility and low logics centrality and are likely to have a logic that dominates all others (Besharov & Smith, 2014).

## **LITERATURE REVIEW**

From a broader or holistic perspective, as Dillard & Vinnari (2019) argue, accountability can serve various functions: it is needed for organisations not to abuse their power by violating rules (i.e., constitutional function); to accommodate the information needs of interested constituencies (democratic function); and to engage the different constituencies in a mutual learning process during an iterative process to further develop the present accountability (epistemic function). Dillard & Vinnari (2019) see the accountability system as diverse, reflecting a range of constituency groups and socio-political lookouts. Consistent with this broader perspective, accountability is not only needed to invoke public trust in the

organisation. Rather, it is also needed to fulfil other socio-political functions (Diab, 2019 & 2020). Thus, it can include qualitative and quantitative elements, given the needs and capabilities of the relevant user group (Dillard & Vinnari, 2019). This understanding highlights the context-dependent nature of the accountability process and the need to incorporate the situation specificities while understanding current accountability features (Diab & Aboud, 2019; Diab & Metwally, 2020). So, in LDCs, where little attention is paid to applying formal rules and regulations, it is anticipated that much concern should be paid to the constitutional function of accountability (Dillard & Vinnari, 2019; Diab, 2021).

Here, organisations need to account for their wider social impacts (i.e., social accountability) to consider their actions' impacts on other organisations, individuals, and the wider environment (O'Dwyer & Unermn, 2007 & 2008). This study uses Malena & McNeil's (2010) definition of "*social accountability*" as "*the broad range of actions and mechanisms beyond voting that citizens can use to hold the state to account, as well as actions on the part of the government, civil society, media and other societal actors that promote or facilitate these efforts*". This, in turn, would require instantiating new modes of power that is capable of holding higher authorities such as the government to account, instead of solely considering the public reputation as the determining factor that would rationalise top authorities' actions and forcing it to account (Dillard & Vinnari, 2019). Here, we need to understand the relationship between the account provider (government) and the accounting taker (community) as dynamic (i.e., the relationships may change over time due to changing circumstances) and ongoing (i.e., as the relationship is situated within a community that is changing over time due to new events) (Rached, 2016).

In the time of COVID-19, where many concepts and structures have changed, we need to look at NPAs from a broader view. For example, we should not merely perceive NPA as just registered charities. This is particularly important since many governments are currently withdrawing from the direct provision of many services (Guthrie et al., 2005; Gray et al., 2006). This necessitated NPAs' role to provide services that are no longer provided by governments (Unerman & O 'Dwyer, 2007). This has resulted in a large expansion of NPAs to fill the vacuum left by the state. Especially in poor aid-recipient countries, NPAs are usually identified as potential partners by governments (Edwards & Hulme, 1995; Lewis & Madon, 2004). Here, small, informal, voluntaristic pressure groups are observed as active in presenting assistance to their community members in the health sector. Following the United Nations, we define NPA as: a not-for-profit, voluntary citizens' group, which is organized on a local, national or international level to address issues in support of the public good. Task-oriented and made up of people with a common interest, [NPAs] perform a variety of services and humanitarian functions, bring citizens' concerns to Governments, monitor policy and programme implementation. They provide analysis and expertise, serve as early warning mechanisms and help monitor and implement international agreements (Gray et al., 2006).

During the pandemic time, these institutions' roles appear more as partners of the government than receipts of funds. In this context, NPOs contribute to solving the shortage of governments, i.e., they emerge as a solution by their voluntary work that is indispensable in LDCs where governments cannot fully meet community demands during this difficult time. This is the case not only because of their lack of resources but also because of poor management and inefficiencies that are widely prevalent therein and require responsibility and accountability. So, here, we are not questioning the accountability of NPAs during the pandemic. But it is the governments of LDCs that need questioning and accountability regarding, for example, their plans, readiness, consumption of resources, and management of the crisis during this critical time.

### From Logics Multiplicity to Dominating Logics

During the pandemic, it is argued that an organisational field or the society, in general, can better be conceptualised as composed of one institutional logic. With the centrality of the pandemic event, which was the case since the beginning of this year, a single institutional logic, rather than multiple competing logics as the case during normal situations, became dominant at the country level. This is the logic of fear (from the pandemic) and the demand for lives' safety. An institutional logic can be dominant when all stakeholders have shared and common interests around an issue. This new logic has reconfigured or reshuffled priorities in society. It has dominated everything. With the widespread of the Coronavirus, people's and organisations primary concerns are not income or jobs, but it is mainly health, hospitals' availability, treatments, medicines, vaccines, and safety that matter a lot and drive other logics. Under this situation, other logics, in turn, become secondary, dependent, or subservient to this primary logic.

<b>Degree of centrality</b>	<b>High</b> Multiple logics are central to organisational functioning	<b>Contested</b> Extensive conflict	<b>Aligned</b> Minimal conflict
	<b>Low</b> One logic is central to organisational functioning, other logics are peripheral	<b>Estranged</b> Moderate conflict	<b>Dominant</b> No conflict
		<b>Low</b> Logics provide contradictory prescriptions for action	<b>High</b> Logics provide compatible prescriptions for action
		Degree of compatibility	

Following the pandemic, the ensuing lockdown brought about a compromise between ongoing business activities (an economic logic) and the spread of the virus (healthcare logic). Therefore, conflicts between these logics (economy and health) are always anticipated, but it is the importance of that logic in a particular time that determines which one logic would be predominant over others. This implies that the dominance of a particular logic is dependent on the context in which it is institutionalised. In particular, as Table 1 shows, the dominance of a specific institutional logic in a particular context can be determined by the levels of centrality and compatibility of the available logics in that context during a particular time, i.e., by the importance level of the available logics to the organisation, as well as the level of conflict or consistency among these available logics (Besharov & Smith, 2014). During the pandemic, the society is located at the lower right box “*dominant*” of Table 1 above. Here, only one logic is central, and conflict is minimal as other logics will accommodate this apparent emerging logic. Hence, this study argues that at the time of the COVID-19 pandemic, the outcome of social interactions between different existing logics in the field is likely to be “*blended*” logics –that is, holistic incorporation of elements of existing logics into a novel (healthcare or safety)-specific logic.

The logics concept can have various organisational implications, including implications for accountability. Once they become dominant, institutional logics affect control and accountability practices by focusing actors' attention on issues consistent with the context's dominant logic and away from issues that are not associated with other non-dominant logics in the field (Thornton et al., 2012). This situation results in what we can call institutional logics accountability (ILA)-that is, accountability being derived by the dominant institutional logics in the society. ILA can be defined as: “*the rules, norms, discourses and shared dispositions framing the practices of collecting and assessing information on organisation's activities, ways of communicating between accountors and account-holders,*

*and ways of sanctioning, steering and re-regulating the accountors activities*". As explained in section 5 below, in the context of COVID-19 pandemic, this ILA is a more social kind of accountability where social capital and community initiatives play a major part.

### **Social Accountability and the Emergence of Non-Governmental Community Initiatives**

Many governments worldwide faced difficulties in managing the crisis of COVID-19 in a way that ensures the health and safety of their people. Indeed, the crisis has significantly uncovered the fragile healthcare system in many countries, especially LDCs. In these contexts, governments usually escape from accountability by, for example, disclosing the numbers of infections that (falsely) show that they did their part. For example, in Egypt's context, during the early months of the crisis, it was reported that medical staff was working in difficult conditions amid shortages in several hospitals. However, the government was throwing the responsibility on the medical staff themselves. In this regard, Prime Minister said that some doctors were absent in some provinces, "*which, in a way, led to cases worsening and deaths*" (Egyptian Streets, 2020a). This blame-shifting annoyed the medical syndicate, which announced that this discourse ignored the real reasons behind the recent surge in COVID-19 deaths, namely the lack of medical equipment and Intense Care Unit beds. This could incite violence against medical professionals and lead to more attacks against them by patients and their families (Egyptian Streets, 2020b). Actually, this was the case in several instances during which patients usually blamed medical staff themselves for the shortage of resources and treatments (Egyptian Streets, 2020a). Here, instead of locating responsibility on the government and holding it accountable towards their people, as it is the party that holds power and the resources required to do so, it was easier for them to throw the responsibility on the weaker and ill-equipped party in this relationship.

In LDCs like this context, another party was urgently needed to save people's health and lives. In particular, during this critical time, community initiatives or grassroots associations were being formed on a large scale across different countries, reaching most of those in need. This community (rural and urban)-based initiative draws upon social collaboration. They appeared as hidden transcripts behind which an important stakeholder was present during the crisis whose views and actions need to be used to have a fair understanding of the present accountability system (Dillard & Vinnari, 2019). Here, community-led associations have worked along with local governments to ensure greater efficiency, inclusion, and equitable distribution of limited personal supplies and resources.

For example, in Bangladesh, community leaders enrolled volunteers to form Village Development Teams for taking actions, such as sewing masks, making hand sanitizers, and distributing flyers with information about COVID-19 (The Movement for Community-led Development, 2020). In Ethiopia, youth volunteers sought to spread information and awareness among community people, for example, ensuring that people wash their hands before they enter the open market and maintain a physical distance as they wait in line (The Movement for Community-led Development, 2020). In Egypt, a community-led COVID-19 initiative programme is observed to be present everywhere in the country. Here, individual healthcare sector members (e.g., doctors and pharmacists) formed groups on social media that were not being present before the crisis. They shared specific mobile numbers with their community members who can contact them directly if they have any corona symptoms. After consulting the case on the social group, doctors give directions with the necessary treatment, analyses, and diagnoses and follow-up with the situation until recovery (Egyptian Streets, 2020a). Also, by collecting donations from each other, other community members established and donated some places and offered the necessary facilities to provide healthcare services. These given places are also used as a quarantine for cases with severe symptoms and found

no places in governmental hospitals (i.e., for those who are unable to afford the high prices of private hospitals). Besides, the country experienced doctors, especially those who are expatriates working in developed countries such as the US and the UK, associated with their colleagues in the home (less-developed) countries, providing them with the required guidance to deal with the emerging cases. For example, they record live videos on their pages on social media to transfer their experience with the currently used effective medications and treatments and answer any emerging questions from their colleagues or their followers from their community in the home country (Egyptian Streets, 2020b). Another group of young men and women formed the Initiative of “*Healthy Meals for COVID-19 Patients in Home Isolation*”. They received reports on COVID-19 cases that are managing symptoms from home. Through developing a network of volunteers organised based on their geographic distribution, they prepared and delivered healthy meals to COVID-19 patients for free (Egyptian Streets, 2020a).

As Gray et al. (2006) argue the core of accountability lies in the relations between the institution and the society or stakeholder groups of interest. Along with this view, we cannot only draw upon the media's announced discourse to evaluate the accountability process. This will lead to ignoring important constituents that form an important part of the accountability process, such as the informally created initiatives groups referred to above. This contributes to a more social kind of accountability that accounts for the impacts of community actions on other organisations, individuals, and the wider environment (Unerman & O'Dwyer, 2006).

In this context, it is useful to redefine the social accountability concept by moving to the accountability of people to people instead of government to people. The present broader social impacts necessitate broadening the accountability concept to be more social during pandemic times to include citizens not only as recipients of service but also as providers of services. Put differently, there is an emerging need to recognise the concept of “*flat accountability*”. This is accountability to the service beneficiaries, partners, staff, supporters, and their families, etc., rather than to shareholders, donors, or politicians (Awio et al., 2011). Accountability here mostly comes from colleagues, family members, and friends through calling social relations, kinship, neighbourhood, and familial ties (i.e., it is a citizen-led form of accountability). This can also be better defined as an informal or downward mode of accountability (Awio et al., 2011). There is no need here for formal systems of accountability to account for the received donations and the incurred expenses. This opposes the upward, financially focused (also called functional) accountability that depends on financial reporting on operating activities and has short-term impacts (O'Dwyer & Unerman, 2007). In other words, it is different from an “*upward*” and “*external*” form of accountability (Ebrahim, 2003) that focuses mainly on meeting the requirements imposed by donors or shareholders.

Hence, the establishment of community initiatives during this critical time provides effective catalysts for social change and social protection, highlighting the value of the emerging “*symbolic*” or “*social*” capital as the determining factor in this process (Coleman, 1988). This social capital arises because of the close relations among the society members and the mutual trust, social obligations, networks, cooperative behaviour, voluntarism, and commonly shared norms among society members (Coleman, 1988). Here, if any, obligations and sanctions are self-enforced (Paldam & Svendsen, 2000; Awio et al., 2011), rather than being imposed by the dominant or principal party over the other one.

However, we do not want to say here that governments' role in this kind of context has vanished, it is present, but it cannot solely meet society's massive demands during the crisis time. Here, donors from professional society members have selectively taken the lead or the responsibility to save their community. It is a kind of complementary relationship between the actions of the governments and citizens. Although the state can effectively

deliver some public goods and services, non-state agencies may better provide others, especially during pandemic times (Awio et al., 2011). This suggests that more research is required to investigate the possibility and the effectiveness of informal mechanisms in providing good forms of accountability in specific contexts (Hickey & King, 2016).

We observed that the present unique context had reshuffled power relations in society, including the relationship between the parties of the social accountability process. In turn, this has reshuffled the social control between the state (government) and citizens to be between society's professional (who donated their services) and citizens. Hence, the social and informal nature of the context might configure the accountability process. Here, we should bear in mind that different forms of social contracts can emerge in different contexts, depending, in part, on balance between formal and informal forms of interactions. This is because, unlike the case of Western concepts of governance, control, and accountability, in many LDCs, state-society relations are informal and based on the institutions of kinship and familial relations (Booth, 2010).

## CONCLUSION

Functional perspectives of accountability may be useful during stable and normal times. However, during crisis times, such as the spread of the COVID-19 pandemic, it is crucial to use a more social kind of accountability. This social accountability is required to evoke responsible behaviour on the part of the power holders, such as governments at the crises. This study argues that, at the time of the COVID-19 pandemic, the outcome of social interactions between different existing institutional logics in the field is likely to be "*blended*" logics that is, a novel (healthcare or safety)-specific logic emerges. This dominant logic configures the accountability process into a one where community members, rather than government officials, take the lead. In this context, accountability is better perceived as downward or flat accountability, in contrast to an upward, financially focused form of accountability.

In this kind of social accountability, civil society associations' social actions play a major part, holding governments to account for their roles. Their activity highlights government performance gaps and improves public sector responsiveness through collective action and advocacy. This concept is essential for society's sustainable development, as it embeds community poverty status. According to this concept, community people, not only the government or donors, play an essential part in society's sustainable development.

This study contributes to knowledge by questioning the concept of accountability during pandemic time. We observed that during this time, accountability needs to be understood from a social broader perspective that holds higher authorities accountable their community people, i.e., a downward accountability system in which authority and resources holders are accountable for their performance.

The findings of this study provide theoretical insights to researchers interested in investigating the recent pandemic's impacts on the accountability issue. By appreciating the pandemic's ensuing vast economic and social implications, the study tried to address the consequences brought about by these emerging circumstances for the accountability process at the country level. A limitation of this study is focusing only on the first phase of the COVID-19 pandemic that started in late 2019. Future research can cover a larger period to fully understand the impacts of the pandemic on governments' accountability to community people and whether NPA continues to play a significant role or their role has been restricted with the continuance of the pandemic effects.

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