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Accountability logics in disability service NPOs – Incorporating the role of service user advocacy in accountability and management control systems

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Abstract

Purpose – The aim of this paper is to contribute to a greater understanding of non-profit organization (NPO) management control systems (MCS) and accountability in organizations providing support service for capacity constrained service users. Specifically, the paper examines the role of MCS and accountability in supporting mission realization in NPOs providing services to people with intellectual disabilities and reflects on this in the context of the COVID-19 pandemic.

Design/methodology/approach – The research comprised a case study of four NPOs providing services to people with intellectual disabilities in Ireland conducted prior to the global COVID-19 pandemic. The study probed management's perceptions of stakeholders and examined the manner in which the design and use of MCS and accountability processes supported mission realization.

Findings – Service users were regarded as the least powerful stakeholder and consequently the least attended to in terms of MCS and accountability processes. The absence of relational and dialogical accountability with service users is not only central to maintaining this power asymmetry but also poses a threat to mission realization. These deficits can be addressed through the integration and monitoring of internal advocacy activities into MCS and accountability processes, which, on reflection, may also mitigate some of the negative consequences for service users of isolation from external support networks in times of crisis.

Research limitations/implications – This research has opened up an area for enquiry – internal advocacy – heretofore not addressed in the management accounting literature, opening up a novel vein for future research. Such research could further examine the role of internal advocacy, drawing from and adding to the research in other support service domains. A number of objectives and questions might be considered: (1) probing the level of management recognition of the role of direct engagement in advocacy activities in supporting service user agency; (2) identifying with service users and management the nature and attributes of effective advocacy activities and practices; (3) questioning how such advocacy activities and practices might be reflected in MCS; (4) identifying what service user stakeholders regard as effective accountability to them in relation to their needs and objectives; and (5) assessing the impact on service user experience and on NPO mission realization of internal advocacy activities and the monitoring and review thereof through MCS. These suggestions for future research draw attention to aspects of support service delivery that have the potential to be profoundly influential on service outcomes.

Practical implications – A performance management model reflecting the identified need to incorporate internal advocacy mechanisms into organizational management control systems is proposed in an effort to increase accountability of NPOs to their core mission stakeholder – service users. This model may be of value to NPO management as they move from a medical-model of care to a rights-based model for service delivery in care settings.

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Social implications – The paper reflects the importance of listening to the voice of vulnerable service users in NPO care settings and proposes a mechanism for embedding internal advocacy in formal management control systems and accountability processes.

Originality/value – In proposing an "agency" supportive relational and dialogical accountability logic for such organizations, underpinned by "internal advocacy", this research provides theoretical and practical insights for accountability processes and the design of MCS. The findings contribute empirically, not just to the NPO management and MCS literature but also to understanding the relational interaction of service users with service organizations, and what this means in supporting service user objectives and realization of organizational mission.

Keywords Advocacy, Internal advocacy, Performance management, Management control systems, Accountability, Disability, NPOs, Crisis management

Paper type Research paper

1. Introduction

Outcomes for service user stakeholders in receipt of health and welfare services provided by non-profit organizations (NPOs) and others are subject to ongoing questioning and criticism with many documented incidents of poor outcomes (World Health Organization, 2022). For service users with disabilities, this is of particular concern given that their requirement for support services extends to significant elements of their life needs. Furthermore, service users with capacity [1] constraints (due to an intellectual disability or otherwise) face increased barriers in representing their will and preferences when interacting with service providers, exacerbating the potential for poor service outcomes and, at times, abuse (Fyson and Patterson, 2020; Griffith *et al.*, 2013) and thereby undermining NPO mission realization. This is, or ought to be, a central concern for the management of organizations providing these services, as outcomes for service users are central to their mission objectives and consequently an important area of research. The objective of our research is to contribute to a greater understanding of management control systems (MCS) and accountability processes in underpinning mission realization and service user outcomes in these contexts.

NPOs play a significant role in the provision of health and welfare services (Appleton, 2005), and in Ireland intellectual disability services in particular [2]. While both public sector and for-profit organizations also provide such services, this research focuses exclusively on NPOs who dominate the sector in Ireland. Fundamental to the delivery of service outcomes for service users are the MCS and accountability processes, employed to support realization of the NPO mission. That MCS are centrally employed by NPOs in performance management is well recognized (Dacombe, 2011; Tucker and Parker, 2013b). What has not received considered attention, however, is the manner in which such systems underpin service user outcomes and mission realization in NPOs providing services to people with capacity constraints. The analysis and findings reported in this paper draw from a case study of NPOs in Ireland providing intellectual disability services. The original case study fieldwork and data gathering was conducted between May 2015 and May 2016. The authors, Conaty and Robbins (2021), in their first paper arising from that study [3] highlighted complexities of stakeholder salience perceptions and the potential implications for MCS and mission realization. This paper builds on those findings by addressing the following question: How do management control systems and accountability processes support mission realization in disability service NPOs with capacity-constrained, mission-centric stakeholders? The study is positioned within the broad domain of performance management and more specifically NPO MCS and accountability literature with a focus on the role of advocacy in this regard.

NPOs, and in particular those engaged in public service provision, have a complex and challenging stakeholder set (Conaty, 2012; Gazley, 2010) whose needs the management must attend to. Understanding the significant complexities in management perceptions of stakeholders in these settings and their awareness of stakeholder attributes "can assist in understanding performance conflicts and tensions" between mission and the attention afforded to differing stakeholders (Conaty and Robbins, 2021, p. 1). Early studies and explorations of what constitutes NPO performance argued that performance (or effectiveness) is a construct of the perceptions of the separate parties (stakeholders) involved in, or impacted by, the activities of the organization (Herman and Renz, 1999). Boateng *et al.* (2016, p. 59), in an extensive survey-based research project into performance measurement in UK-based NPOs, concluded that "the overall performance of charities is best measured by a set of factors that reflect the multiple and diverse stakeholders associated with charities". Our study draws on the perceptions of management: of the organizational stakeholders; of the design and use of MCS and accountability processes; and of how those systems and processes relate to stakeholder objectives. As explained later, stakeholder salience theory (Mitchell *et al.*, 1997) informed the approach to the case study through which an understanding of the role of the relative power of stakeholders emerged as a central aspect of the performance dynamics at play.

The research draws into focus the role of stakeholder power asymmetry and the impact of stakeholder capacity constraints on mission realization, specifically for service user stakeholders. Relational and dialogical accountability processes are considered important in addressing negative performance outcomes due to power differentials (Ebrahim, 2003). In this context, this paper examines the role of service users' personal agency in relational and dialogical accountability. The advent of the United Nations (UN) Convention on the Rights of Persons with Disabilities in 2006 [4] was seminal for people with disabilities (Quinn, 2009), and is drawn on to inform perspectives on personal agency and the impact of capacity constraints. By sensitizing the analysis through an awareness of agency and individual capacity, the research provides insights on performance management dynamics in disability service provision, threats to mission realization for the NPOs concerned and service outcomes for service users. In this context, the nature presence or absence of advocacy in supporting service user agency within the NPOs is considered and examined.

While our field research was carried out before the advent of the COVID-19 pandemic, it understandably challenged us to reflect on the implications of our findings in the context of NPOs experiencing such a major exogenous crisis. Drawing on reports of state bodies and non-governmental organizations (NGOs), we reflect on our findings in relation to the role of advocacy and MCS and how this might address some of the difficulties that presented for people with disabilities as a result of the response of disability service NPOs to the crisis. We return to this aspect of the paper later in Section 6.

In the next section we outline the literature on MCS, accountability and stakeholder power and their relationship to mission realization, followed by the relevant literature on service user advocacy and the concept of individual capacity (Section 2). Thereafter, we set out the research approach and methodology (Section 3) before presenting our findings (Section 4). In the penultimate two sections, we discuss the implications of those findings in the context of our research question (Section 5), before reflecting on those findings in the context of the COVID-19 pandemic (Section 6). Finally, we set out our conclusions, contribution and limitations, together with an agenda for future research.

2. Literature review

2.1 MCS, accountability, stakeholder power and mission

NPOs with complex multiple stakeholder objectives to accommodate are challenged to ensure that MCS design and use reflects and aligns the objectives of these multiple constituencies towards the realization of the organizational mission (Conaty and Robbins, 2021; Ferreira and Otley, 2009; Tucker and Parker, 2013a). Accountability processes form an important element of the MCS of organizations in this regard (Ahrens and Chapman, 2002; Merchant and

Otley, 2007; Messner, 2009). In the context of NPOs, accountability has been acknowledged as a critical constituent of stakeholder relationships with the organization and for the realization of organizational mission (Connolly and Hyndman, 2017; Cordery and Sim, 2018; Dhanani and Connolly, 2012; Ebrahim, 2003, 2005; Gibbon, 2012; O'Dwyer and Unerman, 2008, 2010; O'Leary, 2017; Unerman and O'Dwyer, 2006).

Accountability itself has been conceptualized from a myriad of diverse perspectives by scholars investigating the dynamics of organizational management practices in general and in NPOs. Accountability has been described in terms of its drivers, nature, form, and purpose. It has been recognized for some time that accountability may be a function of instrumental or normative drivers, or a combination of both (Donaldson and Preston, 1995; O'Dwyer and Unerman, 2010). Ebrahim (2003) describes "internal accountability" as a means whereby the organization takes responsibility for shaping their organizational mission, built on ethics and values. This is not dissimilar from what Unerman and O'Dwyer (2006), and later Yang and Northcott (2018), describe as "identity accountability" where individuals within the organization strive to be accountable and have integrity for their actions in terms of the organization's mission. Accountability can be viewed as hierarchical in nature which differentiates between upward, to economically and regulatory focused more powerful stakeholders (Roberts, 1991), and downward (or lateral), to client, beneficiary and other less powerful stakeholders (O'Dwyer and Unerman, 2007, 2010; Sawandi and Thomson, 2014). Rights-based approaches to downward accountability focus on defining people's rights as laid down in international conventions and then empowering citizens to claim these rights (O'Dwyer and Unerman, 2010). Accountability can also be seen as being a social engagement (O'Dwyer and Unerman, 2007; Roberts, 1991), negotiated (Ospina *et al.*, 2002) or depending on the inter-stakeholder relationships, contractual (Broadbent *et al.*, 1996). In their work on sustainability accounting Kaur and Lodhia (2018) point out that involving and consulting stakeholders in shaping effective accountability mechanisms reaps benefits when endeavouring to establish a meaningful stakeholder-centric accountability system. In terms of its form, accountability can be formal or informal and may be structured and unstructured (Roberts, 1991). Drawing on observations from a body of scholarly works, Dhanani and Connolly (2012, p. 1142) point out that the purpose of "accountability has been variously defined as holding one (an organization or individual) to account for their actions; giving (voluntarily) an account of one's actions; and taking responsibility for one's actions". While accounting systems, including budgeting and historical account recording, become embodied over time through their use in organizational systems of accountability (Roberts and Scapens, 1985), in order to avoid a tendency towards mission drift such systems and mechanisms must balance "control and justification" purposes with opportunities for "learning" and "disseminating findings" (O'Dwyer and Unerman, 2008, p. 821).

Whatever the drivers, nature, form, or purpose of accountability, what is undisputable is that accountability is also, to varying degrees, relational in nature and, with the exception of the provision of "accounts" for the consumption of stakeholders, involves some level of a dialogical exchange between the organization and its stakeholders. Accountability characterized as being "relational" in nature (Dhanani and Connolly, 2012; Ebrahim, 2003; Unerman and O'Dwyer, 2006) and embracing a "dialogical" approach has gained significant attention in research in general, and in NGOs and NPOs (Bebbington *et al.*, 2007; Dillard and Vinnari, 2019; Hyndman and McConville, 2018; Yates, 2020). Accepting that accountability is relational and dialogical compels management to engage actively with all relevant stakeholders or with their representatives or advocates when a stakeholder's capacity to engage is constrained. Relational and dialogical accountability embodies an implicit assumption of capacity and expressible agency on the part of stakeholders. However, "difficult issues arise regarding the representation of vulnerable stakeholders who may have limited capacity or power to represent themselves" (Brown and Dillard, 2015, p. 982), such as people with intellectual disabilities or elderly citizens.

In their articulation of a theory of stakeholder salience, Mitchell *et al.* (1997) drew on the three stakeholder attributes, power, legitimacy and urgency, asserting that those stakeholders possessed of all three of these attributes will be regarded as definitive and most salient, and those with fewer attributes as less salient. Stakeholders perceived as of lesser salience will, they argue, receive less attention from management in terms of prioritization of their needs compared to stakeholders regarded as more salient. Conaty and Robbins (2021), in reporting initial findings arising from their analysis of part of the empirical data on which this case study is based [3], examined management perceptions of stakeholders, their salience and implications for MCS and mission. They found that service users, while regarded as the most important stakeholder in terms of the NPO mission, were perceived as the least powerful. These findings underpin the importance of understanding the implications of power asymmetry for effective accountability. In this context, Ebrahim (2003, p. 196) observed that accountability "does not stand objectively apart from organizations but is reflective of relationships of power among organizational actors". O'Dwyer and Unerman (2008, p. 821) point out that "managers need to remain attentive to their core mission whatever pressure they may feel, real or imagined, to narrowly account for performance to powerful stakeholders". This danger of being overly accountable to stakeholders perceived as more powerful (typically upwardly to funders and regulators), with the potential this has to detract from an NPO's core mission, has been extensively identified in research (Cordery *et al.*, 2010; Cordery and Sim, 2018; Ebrahim, 2005). Gray *et al.* (1997, p. 334) recognized that information flowing to a stakeholder "will be determined by the power of the parties to demand it", presenting difficulties for effective, balanced accountability. When less powerful stakeholders have varying degrees of capacity constraints, the power imbalance is compounded, serving as a further barrier to effective accountability and thereby potentially undermining mission realization. This is of central importance for NPOs that have a mission to enhance the agency of service user stakeholders such as people with disabilities, particularly as accountability processes have the potential to facilitate transformations in the agency of stakeholders by enabling stakeholder self-determination (O'Leary, 2017). Recognizing the relational and dialogical attributes of accountability in the context of stakeholders who have capacity constraints, points to a need to engage in activities to mitigate those constraints. One such mitigating activity is facilitating advocacy on behalf of those stakeholders.

2.2 Advocacy and NPO service user capacity

The focus on advocacy in the NPO and NGO literature, in relation to performance management and accountability, has largely been on the implications for mission realization resulting from the organization's external advocacy (for example, see Denedo *et al.*, 2017; Kendall and Knapp, 2000; Mellinger, 2017; Unerman and O'Dwyer, 2006). Typically, these advocacy activities are of the nature of policy change, securing resources or of supporting stakeholders in having a meaningful voice in their interactions with other stakeholders or state agencies. What we describe as *internal advocacy*, on the other hand, involves the NPO supporting service user self-advocacy and facilitating representative advocacy when engaging with and within the NPO itself.

While the importance of advocacy for stakeholders that have a diminished power relationship within a service support organization is well recognized, the realization of effective service user advocacy has been found to be challenging and often unachieved (Brolan *et al.*, 2012; Johnson and Bagatell, 2020). Furthermore, while internal advocacy has received some attention in the literature on intellectual disability services, there remains a lack of empirical research on the subject (Abbott and McConkey, 2006; Brolan *et al.*, 2012;

Llewellyn and Northway, 2008), and it has not been the focus of attention in performance management and MCS literature. People with intellectual disabilities have themselves noted the need for more advocacy, that "greater opportunities for advocacy" are needed "as a counterbalance to the power that service managers and staff are perceived to have over people's lives" (Abbott and McConkey, 2006, p. 284).

In social care and particularly in healthcare settings, client and patient advocacy within the service setting (internal advocacy) is generally accepted by researchers and practitioners alike as essential to support the autonomy and decision-making power of clients and patients (Burhans and Alligood, 2010; Hubinette *et al.*, 2017; Mahlin, 2010; Vaartio *et al.*, 2006). Hubinette *et al.* (2017, p. 128) describe a range of internally and externally focused advocacy activities, from supporting patients in "access to care and navigating the system", to assisting them in "mobilization of resources, and creating system change". Studies in the medical and social care settings support the contention that appropriate advocacy for patient empowerment yields better patient and client outcomes in areas as diverse as domestic violence, education and mental health (Coker *et al.*, 2012; Pickett *et al.*, 2012).

In the context of service user capacity, the adoption by the UN of the Convention on the Rights of Persons with Disabilities (the "Convention") in 2006 heralded a significant moment in the lives of people with disabilities, not least because of the recognition that people with disabilities were persons equal before the law with innate "legal capacity" [1]. While this is important for people with disabilities in general, for those who experience constraints to their capacity to express their will and preferences, it has an added profundity. The relationship between legal capacity and "mental capacity" [1] has been further elaborated upon by the UN Committee on the Rights of Persons with Disabilities. In their "General Comment 1", the committee affirm that interpretations of "mental capacity" cannot take from a person's legal capacity (United Nations Committee on the Rights of Persons with Disabilities, 2014), that is, that perceived constraints of "mental capacity" do not dilute, or take from, a person's innate legal capacity. Arstein-Kerslake and Flynn (2017), in an analysis of the impact of the "Convention" and "General Comment 1", point out that people with disabilities find themselves in situations, more so than society in general (particularly if residing in residential centres), of having to engage their "legal capacity" and "legal agency" [1] to surmount barriers to the recognition of their will and preferences. This recognition chimes with literature on self-determination and autonomy. For people with intellectual disabilities, it has long been contested that having an intellectual disability is not by itself the definitive determining factor in self-determination and autonomy. Rather, it is the presence of such impairment in concert with a person's freedom to be involved and supported in choice-making, no matter the degree of intellectual impairment (Nota *et al.*, 2007; Wehmeyer and Abery, 2013; Wehmeyer and Garner, 2003). The Convention points up real and implied obligations to ensure that people with disabilities are supported to have their will and preferences known in decision-making affecting them, no matter their mental capacity. This may be achieved through direct engagement with the person, or, when that is not considered possible, with those who would be considered to be sufficiently close to them to be able to provide insight as to their "will and preferences" (representative advocacy). In all of this, the UN Committee on the Rights of Persons with Disabilities identifies the need in the first instance to support self-advocacy and, where needed, a role for "support persons" (representative advocates) (United Nations Committee on the Rights of Persons with Disabilities, 2014).

3. Methodology

A substantive case study forms the basis of the research, employing an abductive methodology. Case studies are suitable when subjective perspectives on subjects are central to the research question (Adams *et al.*, 2006) and can be categorized as "exploratory", "descriptive", "illustrative" and "explanatory" or "causal", depending on the form of the research question (Adams *et al.*, 2006, p. 364). Our study, while posing the question "how can management control systems and accountability processes, support mission realization in disability service NPOs with capacity-constrained, mission-centric stakeholders?", is at once "descriptive" and "illustrative". A central factor in the approach adopted is the nature of the phenomenon studied. In instances such as this study, where the research seeks to study issues that are "not yet well understood, that are socially complex or contextually contingent", case studies have a particular fit (Ferreira and Merchant, 1992, p. 24). Furthermore, as the research question is concerned with the implications for MCS, accountability and mission when the primary mission-centric stakeholder has varying degrees of constraints on capacity, stakeholder salience theory (Mitchell *et al.*, 1997) provided an appropriate theory to frame the exploration.

3.1 Case composition and unit of analysis

Given the research objectives, the case selection had to be paradigmatic in nature. Flyvbjerg (2006, pp. 232–233) describes paradigmatic cases as those that "highlight more general characteristics of the societies in question". The four NPOs selected for our study are exemplars of service provision organizations within the domain of study, intellectual disability services and therefore paradigmatic. The management of NPOs providing services to people with an intellectual disability in Ireland make up the unit of analysis. The NPOs all have mission objectives grounded in the support of people with intellectual disabilities and are substantially funded by the state as opposed to income from donors or other sources. In all, 36 managers were interviewed in person on-site, 10 managers from a supporting role (finance, human resources, etc.) and 26 from a client service role. Of these 8 were senior managers, 12 middle managers and 6 were unit-level managers.

A significant number of NPOs providing health services in Ireland emerged from religious orders (for more on this, see Robbins and Lapsley, 2008), while others evolved from secular origins. A selection of substantive NPOs from the sector with a spread in terms of organizational origin, both secular and religious, and that had a breadth of service delivery [5], were required to meet the paradigmatic requirements (Conaty, 2021). At the time of the study, the four case-study NPOs accounted for approximately 12% of the intellectual disability services delivered by NPOs in Ireland as measured by numbers of employees. Two of the NPOs were from a religious origin and two from secular origins.

3.2 Data gathering

The primary data source came from interviews with NPO managers and from MCS documentation, supplemented with reviews of sectoral relevant policy, law and related papers. The interviews, as described later, sought to capture management's perspectives of the NPOs' key relevant stakeholders, and the MCS systems employed. It was therefore necessary to identify who the key stakeholders of the NPOs were other than management. Hyndman and McDonnell (2009), in an exploration of governance and charities, what they define as "NPOs that exist to provide a public benefit" (p. 5), suggested a set of key relevant stakeholders. While their work focused on charities funded substantially from donations, it was nevertheless useful in framing the relevant stakeholder set of the NPOs in this study. They identified three internal stakeholders, management and staff, volunteers and the board. Management, responsible for using resources provided by the funder to deliver on the NPO mission, is a central stakeholder. It is their perceptions we set out to capture and analyse in addressing our research question, and consequently they are located at the centre of the study. None of the NPOs in the study engage volunteers to any material extent, and they were not therefore relevant. The board (the Board), responsible for governance and strategic oversight, was identified as a relevant stakeholder for inclusion in the study. Hyndman and McDonnell (2009) identified three key external stakeholders of charities: the primary sector regulator, donors and the charity beneficiaries. In this study, we identified three similar key external stakeholders of the NPOs: the primary sectoral regulator (the Regulator); the primary funder (as opposed to donor), in the case of the NPOs, the subject of this study, this is the state through a health service funding body (the State Funding Body (SFB)), and service users as the beneficiary stakeholder. Together with the Board, these made up the four relevant stakeholders on which management's perceptions were sought. Of these, service users are one of the more complex stakeholders. Involvement of external actors, such as parents, wider family members and external carers, is recognized as an essential element of communicating and interacting with service users with intellectual disabilities (Brolan *et al.*, 2012; Grant and Ramcharan, 2001). Service users in this case study, therefore, are taken to encompass not just the service users themselves but also their personal external community.

With management interviews as a central data source, combined with the nature of the research question, the interview approach was informed by a combination of stakeholder salience theory (Mitchell *et al.*, 1997), the research question, the literature on NPO performance management and accountability, and preliminary field visits. To examine the manner in which mission realization was supported or undermined by MCS and accountability processes in the presence of capacity-constrained, mission-centric stakeholders, data collection had, necessarily, to explore management's perceptions regarding stakeholders, whom they regarded as important to mission, and how their needs were accommodated/reflected in MCS and accountability processes. Three separate, primary MCS elements were identified from preliminary site visits: budgeting, client service delivery and control (CSDC) and assurance of services systems (AOS). While an interview guide/template was used, it was, nevertheless, recognized that the conduct of the interviews had to allow for variance and space for reflection to explore emerging themes. A summary of the interview guide/template is set out in Table 1.

Theme	Detail
Stakeholder objectives/claims	Exploration of management's understanding of the objectives of the differing stakeholders in their relationship with the NPO
Management's stakeholder perceptions	Exploration of management's perceptions of the relative power, legitimacy and urgency of each of the four stakeholders and separately their perceptions of the relative importance of each stakeholder to the NPO mission
Management's perceptions of each of the three primary identified MCS elements	For each of the three MCS elements, the interviewees were asked to reflect on the importance of that MCS element to the objectives of the differing stakeholders. After exploring this for each MCS element, they were asked to suggest, if they could, how important they felt the MCS element was in supporting each of the stakeholder's objectives and why. The interviewees were then invited to reflect on whether they would change the design or use of the MCS element, and if so in what way
Overall reflection	At the end of the interview process, interviewees were invited, once again, to reflect on the interview and what, if anything, they may like to add or further contribute

Table 1.
Summary of interview guide/template

Interviews were approached consistently, while allowing time for interviewee–researcher interaction and interviewee reflection. Facilitating such reflection can elicit insights from interviewees that may not otherwise emerge (Lukka and Modell, 2010; Parker and Northcott, 2016; Rubin and Rubin, 2012; Tucker, 2020; Yin, 2014). Internal systems documentation covering the three MCS elements and other background and contextual documentation including internal governance and external policy documents and statutes supplemented the interview data. These sources provided additional context for the data analysis.

3.3 Data analysis

MCS details were documented from systems records and manuals supplemented by additional data from the interviews with management. All interviews were digitally recorded and transcribed. Coding and analysis of interviews was undertaken using NVivo. The coding process involved multiple readings of the interview transcripts and listening and re-listening to the interview recordings with consideration for the tone and emphasis placed by interviewees. This process formed an integral part of the analytical process (Oliver *et al.*, 2005) and proved essential in facilitating a constant dialogue between the researchers, the data and theory (Bazeley, 2013). Coding was initially ordered around the central themes informing the interviews, with additional emergent themes identified and added. In keeping with the abductive approach, the emerging themes were probed in the context of the data, the informing theoretical frame and the researchers' phronesis, and were either accepted, rejected or relegated throughout the data coding and analysis process. This iterative analysis served to validate or invalidate themes through the emergence of patterns that supported a coherent story.

4. Findings

We first present our findings on how management perceive stakeholders in the context of organizational mission *(4.1)*. We then present management's perceptions in relation to stakeholder power *(4.2)*. Thereafter, the findings in relation to the design and structure of each of the three primary MCS elements, and how management perceive they relate to stakeholder needs and objectives, are presented *(4.3)*. This is followed by an outline of themes that emerged from the analysis in relation to the nature and role of advocacy activities within the NPOs *(4.4)*.

4.1 Mission and stakeholders

The mission statements of all four NPOs are grounded in a rights-based approach to support people with intellectual disabilities. The mission statements can be synthesized as follows: to support and empower service users to be equally valued citizens; to have independence of choice in their living arrangements and in all aspects of their lives, through the provision of high-quality, person-centred services and supports.

The needs of stakeholders other than service users (the SFB, the Regulator or the Board) do not feature in the mission statements. These are confined to a functional relationship as part of the means of achieving the stated organizational mission.

Managers were consistent in their representation of their understanding of the objectives of service users as being central to the organization's mission and, not surprisingly, ranked service users as the most important stakeholder in that regard:

> Senior services manager (I-3)
>
> I would consider that the service users and families are the most important stakeholder regardless of anything else, because it's why we are here, so if we forget why we are here, then we shouldn't be [here].

> Senior support manager (I-24)
>
> In terms of importance I think it's the service users [first], [then] the [SFB].
>
> Unit services manager (I-17)
>
> I think service users are the most important. They are at the centre of everything.

A scoring system was employed to facilitate presentation of management's perceptions. This was solely to provide a summary picture and for descriptive purposes. Managers were asked to rank the four stakeholders relative to each other, from most to least important in terms of the organization's mission. Stakeholders perceived by a manager as ranking the most important to mission realization were scored "1", and thereafter "2", "3" and "4", with "4" for the stakeholder regarded as of least importance. The collated scores form the basis of presenting the perspectives of management of the relative importance to mission of the four stakeholders (Table 2).

Service users were clearly identified as the most important stakeholder in terms of mission relative to the other stakeholders. This supports a differentiation of "mission-facilitating" stakeholders – the SFB, the Regulator, and the Board – and service users as a "mission-centric" stakeholder as identified in Table 2. Mission facilitating stakeholders are those relevant stakeholders that are essential to the NPO for resource provision, regulatory legitimacy, and governance architecture, whereas, mission centric stakeholders are those relevant stakeholders who are objects of, and central to, the realization of mission.

Stakeholder	Collated scoring of stakeholder importance perceptions	Perception of importance to mission	Stakeholder relationship to mission
SFB	94	Moderately/Least	Facilitating
The Regulator	92	Moderately/Least	Facilitating
The Board	118	Least	Facilitating
Service users	37	Most	Centric

Table 2. Management's perceptions of the relative importance of stakeholders to organizational mission

4.2 Stakeholder power

Managers perceived the SFB and the Regulator as the most powerful stakeholders, with the Board moderately powerful and service users the least powerful.

> Senior support manager (I-24)
>
> I think service users are largely disempowered in this structure.
>
> Senior services manager (I-32)
>
> I would like to think you've all the power as a service user, technically you don't.
>
> Middle services manager (I-34)
>
> I actually feel [service users] are probably the persons, even though the whole thing is built around their needs, [. . .] that have the least amount of power.

Once again, solely to provide a summary descriptive picture, a relative scoring system was employed to facilitate presentation of management's perceptions. Managers were asked to rank the four stakeholders relative to each other from those regarded as relatively most powerful to least powerful in terms of influencing organizational mission/direction/focus.

Stakeholders perceived by a manager as the most powerful relative to the other stakeholders were scored “1”, and thereafter “2”, “3” and “4”, with “4” for the stakeholder regarded as least powerful. Once again, the collated scores form the basis of presenting the perspectives of management of the relative power of the four stakeholders (Table 3).

Table 3. Management’s perceptions of the relative power of stakeholders to impose their will on an organization

Stakeholder	Collated scoring of perception of relative power	Perception of relative power	Stakeholder relationship to mission
SFB	55	Most*	Facilitating
The Regulator	54	Most*	Facilitating
The Board	108	Moderately	Facilitating
Service Users	127	Least	Centric

Note(s): * The SFB and the Regulator were considered equally powerful

4.3 MCS elements

4.3.1 MCS 1: The client service delivery and control (CSDC) system. All of the organizations based their CSDC systems around a “personal outcomes” (PO) approach or variations thereof. The PO approach, developed by the US-based “Council on Quality and Leadership in Supports for People with Disabilities” (CQL), identifies twenty-one PO measures or categories. Three of the organizations utilized the POs from the CQL system combined with regulatory standards [6] to structure their CSDC. The fourth organization used a bespoke list of PO categories similar in description to and derived from the CQL-based categories. Each CSDC incorporated two broad process elements:

1. An annual meeting between the NPO care and clinician staff, the service user and/or external persons supporting the service user (for the most part immediate family). The meetings are oral, and no documentation or evaluative reports are presented. At the meetings, the “outcomes” of the prior year are reviewed. The service user’s current supports are appraised by category – residential, safety, social, therapeutic and medical needs – to affirm the relevance of the existing services. The NPO clinician and support staff lead the review. Any proposed changes to the existing services provided for the service user are discussed and agreed. The meeting also seeks to identify key PO objectives for the coming year (usually three or four prioritized outcomes). The output from the meeting is an agreed Individual Plan (IP) for the service user for the forthcoming year. While the IP plan forms the basis and direction of services for the next year, it should be noted the final IP document is regarded as a resource for management and staff and is not provided to the service user unless specifically requested.

2. Formal action plans are drawn up from the IP by the *unit service manager* and approved by the *middle service manager* (responsible for a number of units in a region). Action plan monitoring is typically structured around quarterly supervisory meetings between unit service managers and the middle service managers. The meetings are informed by the daily interactions between unit managers, primary care staff and service users as well as information where relevant from the Assurances of Service system (see details below). As unit managers are involved in caring duties alongside the primary care staff, this facilitates ad-hoc interactions and discussions. The quarterly meetings are documented, and the action plan updated for progress

> with notation of any required measures to be taken to progress the achievement of the POs identified in the IP and to adhere to Assurance of Service requirements (see details below). Unless management assess that there is a need, or the service user and their family, or other acknowledged advocate, request it, the IP is not generally reviewed with the service user until the next annual IP meeting. Action plans are collated at middle management level, and their status reviewed on an overall aggregate basis by the senior service manager responsible.

Senior management, the Board and the Regulator are provided with regular and ad-hoc reports drawn from the CSDC systems. The reports typically focus on compliance with having an IP in place for each service user (yes/no), some collated data on achievement or completion rates of "action plans" and analyses between service units and service managers. Service users (and their families or immediate external carers) are not provided with any formal reports, written or otherwise, and only an annual oral report of IP goal achievement (or not) at the next annual IP meeting. POs identified in the action plans are not reviewed within quarterly cycles with the service user. Consequently, if there were three or four identified POs for the service user, the service user has no opportunity to revisit their IP, or the action plan, and introduce new goals or refine or alter personal outcomes. These deficiencies were reflected on by management:

> Senior support manager (I-29)
>
> At times people (staff) can set goals (personal outcomes in the IP), and then very early on in the [IP] cycle one of the goals is achieved. But no one decides maybe we should put in another goal now and not wait for the review!
>
> Unit Services Manager (I-16)
>
> Priorities change as well, I think a year is too long for a plan, [. . .] and we [should] do three month reviews 'not achieved', 'partially achieved', why? [. . .] I just think the process is a bit long-winded.

There were mixed feelings from management about the design and use of the system – while a person-centred system was generally seen as essential, some managers expressed the view that the system was not sufficiently person-centred. Other managers observed that the voice of the service user was often absent from the IP, or if it was reflected in some way, it did not actually capture their will and preference as insufficient effort was given to finding out what that might be. Key to effectiveness of the system is the capturing of the goals and planned personal outcomes at the annual service user meeting that generates the service user's IP for the coming year. Many managers questioned whether the approach to gathering/eliciting the objectives (needs, wishes, goals) of service users was appropriate, or effective, in terms of reflecting actual service user objectives. The system does not formally capture or report on staff advocacy actions or interventions other than pre-agreed actions towards the realization of POs. Furthermore, when service users were recognized as having significant capacity constraints, management at times questioned whether sufficient attention was afforded to those closest to the service users outside the organization, family and carers, in helping them understand the will and preferences of the service user (representative advocacy). Some managers also questioned the appropriateness and effectiveness of the approach and/or attitude of staff members to the annual service user IP meeting:

> Senior Support manager (I-29)
>
> I think [the POs] can be chosen too quickly. I don't think we spend enough time looking at the interests of the service user, their assets and skills and [. . .] what can they do, what do they like to do. [. . .] I think people (staff) focus on "we have to get them four goals". So they may decide [. . .] what [the service user] likes, and what would be nice for [the service user] and whatever. But it could turn out

> that [the service user] really had no interest in that. I don't think they spend enough time discovering the person, and planning for them.
>
> Senior services manager (I-32)
>
> I sometimes feel [. . .] that [the CSDC] is not creative enough, [. . .] there are personal outcomes and that and it's individual, but [. . .] everybody in the same house might have the same personal outcomes because it's done as a paper chasing exercise.
>
> Middle Services Manager (I-27)
>
> The system that we use is too complicated, the staff and the service users don't understand it, and therefore the objective of it, which is extremely important, is lost.

The design and operation of the CSDC system as a performance management tool is incomplete. The system is based on a single annual planning meeting resulting in an IP. While action plans generated from the IP are reviewed quarterly, the control loop is not subsequently formally closed with the service user. A written report comparing actual outcomes to the IP is not a requirement of the MCS. The formal review of the IP occurs once a year, with the objective of generating a new IP. Further, the service users (or family and other outside advocates) are not formally reported to, other than an oral report at the next annual IP meeting. While informal interactions between staff and service users and, where present, their families are a feature of the services, the pervasive perception that service user voice is weak undermines such interactions from a relational or dialogical accountability perspective.

4.3.2 MCS 2: The budgeting system. For each of the NPOs, the budgeting system is structured around the funding characteristics and the reporting obligations of the NPO to the SFB under an annual "Service Level Agreement" (SLA). The SLA process has "become embodied over time" (Roberts and Scapens, 1985) through its use in the NPOs organizational system of accountability. The SFB manages the allocation of state funding to the sector, with funding to the sector characterized by annual "block" allocations and not generally split out by differentiated service needs.

The design of the budgeting system in all of the organizations reflects this funding model. With limited exception, the systems did not cater for service user individualized budgets, with the budgeting structure built around service units as opposed to service users. In the very few cases where an individualized budget had been agreed for a service user, this was typically accounted for outside of the main budgetary system. The service units, around which budgeting systems were structured, usually consisted of a day or residential unit providing services for a number of service users. Service unit budgets are primarily driven by the number of staff by grade required to run the unit based on service user support needs, health and safety regulations, and required estimated non-pay running costs. Budgets are not in any way informed by, or linked in a formal manner to, the CSDC system (see previous section). The senior management team review budget outcomes and variances monthly and typically report to the board on a quarterly basis. Service users are not provided with any reports or information drawn from the budgeting system. Furthermore, there was no sense that any informal reporting or discussions about service budgets took place with service users (or family and other outside advocates).

4.3.3 MCS 3: Assurances of Service (AOS) system. The AOS systems are predominantly oriented towards risk management and regulatory compliance and meeting reporting obligations in this regard. The AOS systems in use across the four organizations varied in structure. However, all had the same core objectives and captured similar data on incident reports, medical administration, complaints and other externally required regulatory compliance material. The systems are not designed to include communication with service users. Collated AOS reports are used in two ways: first, as a control tool for unit middle and senior management in the monitoring of assurances data across the organization and for demonstrating compliance with regulations (issued by the Regulator and other state bodies); secondly, for meeting required reporting obligations to the SFB under the SLA on incidents and complaints. Two of the organizations had management committees charged with regular review of particular AOS data ("health committee", "rights committee", etc.), while others simply incorporated the review of the AOS data into the formal "supervisory meetings" as part of the CSDC system. Periodic reports are extracted from the systems for presentation to the Board, the SFB and the Regulator, but not to the service user or their families. Once again, there was no sense that any informal reporting or discussions took place about information and data from the AOS with service users (or family and other outside advocates).

4.4 Perspectives on advocacy activities

As referred to earlier, management regularly reflected on the weakness, and at times absence, of the voice of service users. This prompted further explorations of advocacy activities during the interviews and in examining MCS design and use. For the most part, the limited advocacy interventions on behalf of service users directly, or in supporting self-advocacy, or representative advocacy, were not formally captured and reflected in the MCS and accountability elements as described above, with one exception. The CSDC system in capturing POs for service users does identify certain activities that could be described as being advocacy in nature, such as advancing the case for a service user to have an alternative residential setting, or realizing an identified activity goal like the attendance at an event (for example a family wedding or a concert). This was, however, undermined, firstly, as described above, by the lack of a clear requirement to report on and account for such activities, and, secondly, by the shortcomings identified by management in the approach to identifying service user POs. While informal staff and service user interactions might engage some level of advocacy, with management acknowledging the weak voice of service users and a lack of transparency, there was no sense that any such advocacy was effective in substantively influencing management's day-to-day decision-making in relation to service user needs.

While there was some acknowledgement that in particular younger service user families had some voice, a general lack of organizational attention to the need for service user advocacy in meeting the needs of service users was cited by management. This general perception by management was often linked to the view that service users were possessed of relatively little power within the organization and had varying degrees of capacity in any event to express their will and preferences.

Some of the NPOs did have an advocacy policy and did support service user fora. Such fora, however, stood outside the regular management and organizational structures and were not linked to the MCS of the organizations. The lack of organizational attention to service user advocacy was cited even when organizations did have an advocacy policy. When advocacy initiatives were mentioned, they were cited as being inadequate, with one manager going so far as to refer to their advocacy initiatives as "lip-service":

> Senior Support Manager (I-20)
>
> What needs to happen is there needs to be a strong independent voice for the customer of the services.
>
> Senior Services Manager (I-23)

> We have structures, we have an advocacy council, and they meet with members of the Senior Management Team. Their advice is that we need to hear a lot more [from service users], I suppose the challenge for us is that our population is at the lower ability grouping.
>
> Middle Services Manager (I-26)
>
> . . . there would be like a lot of it [advocacy] but it can be lip service and an organization can pretend to listen and pretend to advocate [. . .].

While some managers did feel that they were improving in terms of supporting service user advocacy, this was confined to one of the NPOs in the case study, and even in this case was seen by management as a means of explaining their position as opposed to advocating for the service user:

> Senior services manager (I-22)
>
> We've done a lot of work in that area in terms of [. . .] advocacy groups both at a local level and at a regional level and so the senior management team meet the advocacy groups on a regular basis and I think that has made a difference in maybe explaining our position.

In general, there was a widespread recognition that service user advocacy was important to ensuring that service users were able to express their views and preferences. However, managers, with limited exception, recognized that their organizations were not doing enough to address the perceived lack of such support. By and large, any structures or supports for service user self-advocacy, or representative advocacy, stood apart from the core organizational structures and, importantly, MCS. In only one NPO was the management required to meet with the service user advocacy group. Furthermore, any advocacy activities referenced, focused on service users as a group as opposed to individual advocacy. Finally, as noted above, while informal interactions between staff and service users are a feature of the services, the pervasive perception of management that service users lacked voice and were relatively powerless undermines any advocacy support for the service user that may take place in these informal spaces.

5. Discussion

The study set out to examine how MCS and accountability processes support mission realization in NPOs with capacity-constrained, mission-centric stakeholders. Discussion of findings is set out below under the three headings: "accountability in NPOs – as instruments of mission realization" (*5.1*), "accountability and the role of power perceptions" (*5.2*) and "accountability, MCS and advocacy" (*5.3*).

5.1 Accountability in NPOs – as instruments of mission realization

Accountability as a critical constituent of stakeholder relationships and mission realization in NPOs has long been a focus of researchers. As well as recognizing the need for multi-directional accountability in NPOs, upward, typically to funders, and downward, typically to beneficiaries (Dhanani and Connolly, 2012; Ospina *et al.*, 2002), the "relational" and "dialogical" nature of accountability is central to understanding accountability processes in NPOs (Ebrahim, 2003). This suggests a relational and dialogical accountability logic in NPOs in being accountable to both mission-facilitating and mission-centric stakeholders. In considering how accountability can be relational and dialogical necessarily assumes a capacity to engage. This, in turn, assumes the presence of personal agency on the part of stakeholders. This relationship of accountability logics to NPO performance and mission realization, where stakeholders are possessed of personal agency, is set out in Figure 1.

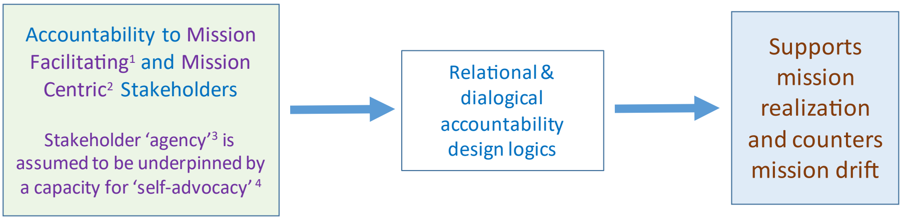


Figure 1. Accountability design logics in NPOs

Note(s): 1. Mission facilitating stakeholders are those relevant stakeholders that are essential to the NPO for resource provision,regulatory legitimacy, and governance architecture
2. Mission centric stakeholders are those relevant stakeholders who are objects of and central to the realization of mission
3. Agency in this context means the stakeholder's ability to shape and impact their personal environment
4. Self advocacy in this context means the stakeholder's ability to represent their will and preferences in their relations with the NPO

5.2 Accountability and the role of power perceptions

In the NPOs the subject of our study, we found the emphasis on accountability substantially focused on "upward accountability" towards the SFB as funder, the Board in terms of governance and what could be characterized as "lateral" accountability to the Regulator. This draw, in terms of management attention and accountability, towards stakeholders regarded as more powerful who have capacity and agency, at the expense of less powerful mission-centric service users who experience constraints on their personal capacity and agency, poses a risk for mission drift. This observed behaviour, underpins a need to reflect on how accountability to service users might be effectively engaged.

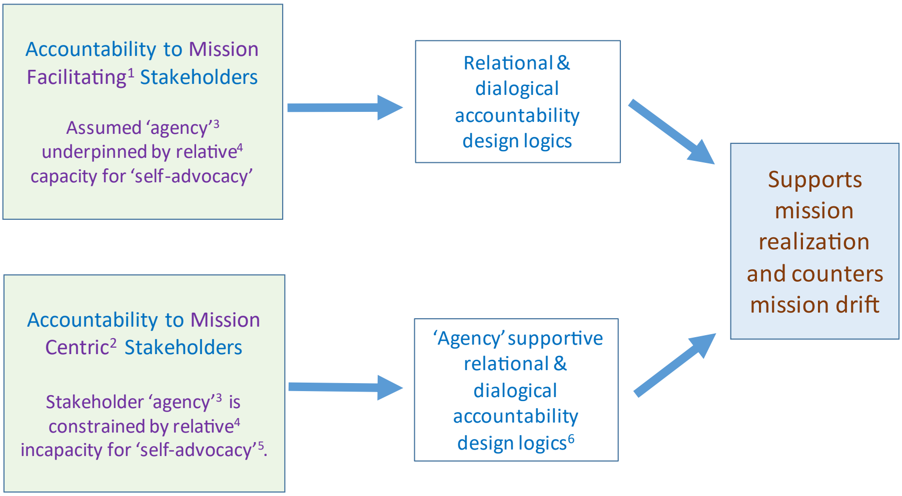
In NPOs, mission realization is to a significant degree bound up with clear accountability to all relevant stakeholders. When an inclusive all stakeholder approach to accountability is not embraced, individual stakeholder outcomes can default, in the extreme, to the residual that is delivered after management has attended to those stakeholders to whom they feel compelled to account (Connolly and Hyndman, 2017; Dhanani and Connolly, 2012; Unerman and O'Dwyer, 2006). Gray *et al.* (1997, p. 334), in their work on social accounting, recognized that information flowing to a stakeholder "will be determined by the power of the parties to demand it". In order, however, for a stakeholder to "demand" it, they must first have a voice. In this study, findings reveal that service users emerged as having a particularly weak voice, underpinned by their perceived lack of power and constrained capacity, compromising their ability to "demand" information.

In the context of mission realization of rights-based NGOs, O'Dwyer and Unerman (2008, p. 821) suggest that three lessons for management might be applicable. First, the need for managers to "remain attentive to their core mission", notwithstanding pressure towards a performance accountability to perceived powerful stakeholders. Secondly, "managers need to develop strategies to manage potential tensions between a rigid form of hierarchical accountability and mission achievement"; and, thirdly, a need to find a balance between accountability mechanisms that are "control and justification" orientated and those that are tools for "learning and dissemination" in order to avoid a tendency towards mission drift. Where the "rights" of service users are central to the NPO's mission, as is the case with the NPOs in this study, these three "lessons" resonate. However, NPO management consistently regarded service users as the least powerful stakeholder relative to other stakeholders, and our findings reveal that while they are regarded as the most important stakeholder for mission realization, they are the least attended to in terms of formal accountability. Furthermore, while informal interactions between management, staff and service users are, necessarily, a feature of providing services, they are undermined in terms of accountability due to the combination of the persistent perception of lack of voice of service users with little capacity to "demand" information and the recognition of a lack of focus on service user advocacy to counter this. The latter, we argue, is essential in supporting the agency of capacity-constrained service users in engaging with accountability processes and in expressing their will and preferences.

5.3 Accountability, MCS and advocacy

Recognizing that accountability is a relational and often dialogical exercise, examining alternative accountability approaches ranging from reporting, to facilitating discourse, and inclusion of stakeholders in service decisions and governance are all important if the acknowledged difficulties in "downward" accountability (to service users) are to be engaged with (Brown and Dillard, 2015; Dhanani and Connolly, 2012). In particular, the direct inclusion of, and engagement with, service users in the crafting of effective approaches to accounting technologies and accountability is essential in establishing meaningful accountability systems for downward accountability (Kaur and Lodhia, 2018). The central challenge for all of this is the recognition that accountability, as a relational and dialogical exercise, and whether formal or informal, requires stakeholders to possess agency to engage. Such engagement can prove difficult, however, when stakeholders have limited power and are restricted in terms of their capacity to represent themselves (Brown and Dillard, 2015). When NPO mission-centric stakeholders have capacity constraints, with limited personal agency, a role in the design of MCS and accountability processes for an agency supportive design logic is suggested. Figure 2 adapts the basic accountability design logic for NPOs set out earlier to capture this, differentiating between the required accountability logic for stakeholders with assumed agency and for those whose agency is constrained by relative incapacity for self-advocacy. In the latter case, we suggest a need for an agency supportive, relational and dialogical design logic.

This, in turn, suggests a role for "internal advocacy" in supporting the agency of capacity-constrained mission-centric stakeholders. Designing in "internal advocacy" practices in operational activities, and incorporating monitoring and review of such practices within the MCS, support a more effective relational and dialogical accountability with such service users. That there is a role for management in this regard resonates with the ethical model of stakeholder theory, "that organizations have a responsibility to honour all their stakeholders equitably and ethically", supporting "genuine stakeholder democracy and participation" (Dhanani and Connolly, 2012, p. 1143). Furthermore, the findings of Yang and Northcott (2018) in relation to the co-existence of upward accountability with identity accountability, the latter underpinned by ethical integrity, in shaping the manner in which organizational outcomes are accounted for, suggest a role for deliberate management intervention in maintaining the link between mission and practice. They describe the role of "institutional work" in this regard as deliberative actions in supporting (or disrupting) outcome accountability practices. This is of particular significance in NPOs with a strong ethical and moral dimension to their mission tied to beneficiary stakeholders, service users in this instance. O'Dwyer and Unerman (2010) highlight that rights-based approaches to downward accountability are facilitated by clarity offered on rights by organizations such as the UN. The advent of the UN Convention on the Rights of Persons with Disabilities with the recognition that all people have legal capacity, no matter their mental capacity (United Nations Committee on the Rights of Persons with Disabilities, 2014), adds a further obligation on state party signatories to the convention, and organizations within those states, to support



Note(s): 1. Mission facilitating stakeholders are those relevant stakeholders that are essential to the NPO for resource provision,regulatory legitimacy, and governance architecture

2. Mission centric stakeholders are those relevant stakeholders who are objects of and central to the realization of mission

3. Agency in this context means the stakeholder's ability to shape and impact their personal environment

4. Relative to the ability of all relevant stakeholders to self advocate

5. Self advocacy in this context means the stakeholder's ability to represent their will and preferences in their relations with the NPO

6. An 'agency' supportive design logic incorporates the identification and monitoring of and reporting on 'internal advocacy' activities and processes

Figure 2. Accountability design logics in NPOs with capacity-constrained, mission-centric stakeholders

the personal agency of people with disabilities. Furthermore, effective relational accountability has the potential to lead to transformations in the agency of vulnerable stakeholders by enabling self-determination (O'Leary, 2017), an outcome invariably embodied in the mission objectives of NPOs supporting people with capacity constraints. Therefore, enabling service user self-determination and supporting their personal agency directly support the realization of the NPO's mission. This resonates with the findings of Hyndman and McConville (2018, p. 232) that a majority of the NPOs included in their study identify accountability "as discharged to beneficiaries through participation" and through "involving beneficiaries in the design of personalized services and in on-going monitoring of achievements". For NPOs with capacity-constrained service users, all of this points to an active role for relational and dialogical accountability through service user engagement, embracing and facilitating stakeholder agency through internal advocacy.

That management may have a role to play in deliberate interventions of support for one or more stakeholders in their relations with the organization itself, is not something that has been explored to any material degree in accounting and management literature, with only passing mention by some scholars. Ospina *et al.* (2002, p. 29) identified a role for NPO "managerial activism" in the strategic satisfaction of accountability obligations to multiple stakeholders. However, they do not propose what form such activism by management should take, or how managers should choose to deploy such activism between differing stakeholders. Further, while Mitchell *et al.* (1997, p. 877) suggest that power might be exercised in the interests of "dependent" stakeholders (who lack power) "through the advocacy or guardianship of other stakeholders, or through the guidance of internal management values", they do not explore how such guidance on "internal management values" might be effected or used to this end. The findings of this research support an active role for NPO management in addressing the lack of voice of service users through processes of internal advocacy, monitored and reviewed within the MCS, in order to enhance mission realization, that is, supporting service users to achieve an independent, rights-based quality of life.

In this context, *internal advocacy* is taken to represent any advocacy activity or intervention by management with the purpose of enhancing the "voice" and/or "visibility" of a stakeholder, in this case service users, to facilitate agency and the expression of their will and preferences in their relations with management and the organization. This can take the form of supporting service users' self-advocacy or facilitating representative advocacy within the organization on behalf of service users. The examination of such internal advocacy in accounting, and wider management and organizational research, is uncommon. Internal advocacy, as described above, is itself a phenomenon not commonly identified as an internal management issue or practice. In the domain of intellectual disability services, it has been noted by scholars that there is a lack of empirical research on the role of advocacy activities of *support workers* (Abbott and McConkey, 2006; Brolan *et al.*, 2012; Llewellyn and Northway, 2008). Barriers to internal advocacy in intellectual disability services have been identified as including difficulties for staff in having a free voice and/or the resources at their disposal for advocacy activities, and a lack of support to embrace a "person-centred" approach to service provision (Brolan *et al.*, 2012, p. 1089 and 1093). In focusing on "systemic" issues, Mahlin (2010) and Hubinette *et al.* (2017) point to the role of "systems" in both hindering and possibly facilitating advocacy for patients in a healthcare setting. The evidence from this study suggests that advocacy activities, as a means of increasing service users' voice in disability service NPOs, are inadequately resourced and insufficiently encouraged or legitimized through reflection within MCS.

The views of service users themselves are also pertinent in this regard. Abbott and McConkey (2006, p. 284) found that people with intellectual disabilities felt that there should be "greater opportunities for advocacy" as "a counterbalance to the power that service managers and staff are perceived to have over people's lives". This is in keeping with the perceptions of management captured in this research and underscores a role for internal advocacy in supporting what service users perceive as necessary to redress power asymmetry and to reinforce their own say over the decisions affecting their quality of life. Furthermore, the acknowledgement that supporting choice making, through advocacy, is essential in building the capacity for self-determination and autonomy of people with intellectual disabilities (Wehmeyer and Abery, 2013) contrasts sharply with the relative absence of recognition of this role in the MCS and accountability processes of the NPOs in this case study.

These observations support the case for deliberate management interventions to mitigate the observed disparity between organizational mission and management's weak accountability attention to service users as mission-centric stakeholders. Compelling management to deliberately design in internal advocacy into operational activities to support relational and dialogical accountability, and the monitoring and review of those activities through the MCS, could change what was described by one manager as *lip-service,* to something that brings about a real and sustainable shift and a recognition of the important role of service user advocacy within the organization. This would lead to a fundamental reframing of the power profiles of stakeholders and realign the attention afforded to service users with their centrality to mission.

6. Reflections on the role of internal advocacy in times of crisis: COVID-19

As explained in our introduction, while our research was conducted prior to the advent of the COVID-19 pandemic, its arrival, as we were writing this paper, challenged us to reflect on the implications of our findings in the context of NPOs experiencing such a major exogenous crisis. To provide context for such reflection, we drew on the experiences of people with disabilities during the course of the pandemic as presented in the reports and commentaries of state bodies and NGOs (*6.1*). We then reflect on our findings in relation to the role of internal advocacy and MCS, and how this might address some of the difficulties that presented for people as a result of the response of disability service NPOs to the crisis (*6.2*).

6.1 COVID-19, crisis, and people with disabilities

For people living in managed residential settings, in particular the elderly in nursing homes and people with intellectual disabilities, the confinement of *lockdown* measures as a response to the COVID-19 pandemic brought additional stresses and difficulties (Courtenay and Perera, 2020; Irish Human Rights and Equality Commission, 2020a; Uldry and Leenknecht, 2020). The "breadth of organizational vulnerabilities" revealed during the COVID-19 crisis exposed the risk that the means of resolution of organizational crisis may lead to "disillusionment or loss of . . . shared meaning, as well as to the shattering of commonly held beliefs and values" (Pearson and Clair, 1998, p. 66). Early in the pandemic, the UN Special Rapporteur on the Rights of Persons with Disabilities noted that restrictions introduced in response to the pandemic, in limiting their contact with loved ones, leaves people with disabilities totally cut off from their external supports of family and friends and unprotected from any form of abuse or neglect in institutions (Devandas, 2020). In July 2020, the European Parliament expressed deep concern that strict confinement measures were having a particularly negative impact on persons with disabilities (European Parliament, 2020). The isolating impact on people with disabilities persisted through the early stages of the pandemic. The European Union Agency For Fundamental Rights (2020), in November 2020, highlighted the continuing negative impact of COVID-19-related restrictions for people with disabilities. In June 2020, the Irish Human Rights and Equality Commission (2020a, p. 5) noted in their submission to the "Irish Oireachtas (parliamentary) Special Committee on COVID-19 Response" that "limiting contact with family and friends can have the impact of undermining that person's rights and removes what can often be the person's closest advocates".

6.2 Crisis, internal advocacy and MCS

In the context of MCS, there is no "grand design" rationally guiding the design of the overall system of controls during a crisis (Rikhardsson *et al.*, 2021). Rather, MCS evolve as individual managers design and implement controls to deal with increased uncertainty and are influenced by interaction with those outside the organization as well as internal systems (Rikhardsson *et al.*, 2021). In this regard, the needs and vulnerabilities of capacity-constrained service users, through sense-giving by management (Sherman and Roberto, 2020), need reinforcement to maintain a focus on mission realization. Crisis also presents an opportunity to learn (Roux-Dufort, 2009). The COVID-19 crisis created visibility around the issue of barriers to effective advocacy for vulnerable members of society dependent on the state and support from service NPOs. It also underlined the risk of exacerbating power asymmetries when demands for intensification of information flows to outsiders increase (Van der Stede, 2011). The increased pressure on being externally accountable for "crisis" responses can further skew management's attention and detract from important elements of organizational mission undermining mission-centric service users. This may be additionally compounded by the lack of adequate internal advocacy, and monitoring thereof through MCS, to support the voice of service users as revealed by the findings from this study.

What is telling and consistent in the reports and statements of state parties and NGOs set out in the previous section is the recognition that advocacy plays a crucial and important function in the lives of capacity-constrained people dependent on others for essential support services, and any curtailment of access to advocacy can have profoundly negative implications. In all of these reports and official submissions, the description of the manner in which organizational responses to the pandemic removed or curtailed access for service users to external advocates supports the need for internal advocacy mechanisms and practices and, crucially, their reflection within MCS and accountability processes. While this points up the importance of internal advocacy in times of crisis, it also points to an opportunity, highlighted by the crisis, to learn. The COVID-19 pandemic has highlighted many deficiencies in existing systems and processes of social support. Through this visibility, there is an opportunity to evolve understanding of the role of internal operational practices in times of crisis. Our research points to a need for NPOs, and other organizations supporting capacity-constrained service users, to take the initiative to enhance the voice of service users as mission-centric stakeholders by formally integrating internal advocacy into operational practices, embracing supports for self-advocacy and representative advocacy when required.

7. Conclusions

This paper makes a number of contributions in addressing the question at the core of this study – how does management controls systems and accountability processes, supports mission realization in disability service NPOs with capacity-constrained, mission-centric stakeholders? Firstly, it brings into sharp relief evidence of a weak accountability relationship between NPO management and mission-centric, capacity-constrained service users, due to a lack of voice and power, potentially undermining mission realization, and exposes a potential for mission drift. This presents an opportunity for management to look at ways of enhancing the voice and agency of such stakeholders. Findings suggest that this might be achieved through the incorporation of internal advocacy practices into service delivery and accountability processes, and crucially the recording, monitoring and review of such activities through the MCS. The identification of limited accountability to these stakeholders reinforces prior studies of NPOs that have found that accountability to those stakeholders, perceived as having a less powerful voice, tends to the residual (Cordery *et al.*, 2010; Cordery and Sim, 2018; Ebrahim, 2005; Hill and Jones, 1992; O'Dwyer and Unerman, 2008; O'Leary, 2017). The implications of this further evidence, of the pervasiveness of residual accountability to the stakeholder central to the organizational mission, reveals persistent weaknesses in NPO accountability processes unless these power asymmetries are redressed. In this regard, our findings point to a role for management in systematically designing in interventions in support of capacity-constrained service users to redress the identified power asymmetry. We suggest that this can be achieved through incorporating and monitoring (as part of the MCS) internal advocacy activities, supporting service user agency and facilitating relational and dialogical accountability. Our research suggests that this may have a potentially transformative effect for organizational mission realization and for the lives of service users.

Secondly, these findings add to the MCS and accountability literature by identifying the assumptions around stakeholder agency in the design and use of MCS and accountability processes and, crucially, the need for differing approaches in the presence of capacity-constrained, mission-centric stakeholders. In this context, we have framed an accountability design logic for NPOs both without (Figure 1) and with (Figure 2) capacity-constrained, mission-centric stakeholders. In identifying that assumptions with regard to stakeholder agency are inherent in accountability processes, we are contributing to the literature on MCS and accountability in NPOs, and potentially more broadly.

Thirdly, the findings in relation to internal advocacy are significant in the context of the observations of state bodies and NGOs in relation to the impact of responses to the COVID-19 pandemic on people with disabilities. These collective bodies highlighted material concerns about the negative impact of the removal of access to external advocates for capacity-constrained service users supported by NPOs and other organizations. Our findings suggest that internal advocacy can provide a means through which those concerns may be ameliorated.

In identifying the role of internal advocacy as a potential functional intervention by management towards the enhancement of organizational performance, this research has identified an area for enquiry heretofore not addressed in the management accounting literature, opening up a novel vein for future research. Such research could further examine the role of internal advocacy, drawing from and adding to the research in other support service domains. A number of objectives and questions might be considered: (1) probing the level of management recognition of the role of direct engagement in advocacy activities in supporting service user agency; (2) identifying with service users and management the nature and attributes of effective advocacy activities and practices; (3) questioning how such advocacy activities and practices might be reflected in MCS; (4) identifying what service user stakeholders regard as effective accountability to them in relation to their needs and objectives; and (5) assessing the impact on service user experience and on NPO mission realization of internal advocacy activities and the monitoring and review thereof through MCS. These suggestions for future research draw attention to aspects of support service delivery that have the potential to be profoundly influential on service outcomes.

The limitations of this research are acknowledged. It is recognized that the domain of study, intellectual disability services in Ireland, and the NPOs selected for study have unique characteristics. People with intellectual disabilities face particular challenges in terms of capacity constraints, and while it can be argued that capacity constraints for service users of organizations providing support services in other domains, such as for the elderly or children, may also present similar issues, further research in these domains may be fruitful in drawing out differentiating service user experiences.

Notes

1. In the context of this study and paper, "capacity" of service users who have intellectual disabilities is taken to mean the person's ability to make their will and preferences known and/or their decision-making ability. Such capacity is sometimes referred to as "mental capacity" and "can vary based on a number of factors including: environment, social relationships, education level, personality, impairment and health, among others" (Arstein-Kerslake and Flynn, 2016, p. 475). "Legal capacity" differs from "mental capacity" in that it is an attribute that is innate to all persons regardless of mental capacity. Legal capacity encompasses both legal standing and legal agency. Legal standing is the innate possession of rights and duties, and legal agency is a person's ability to exercise those rights and duties (Arstein-Kerslake and Flynn, 2016). Capacity can also be linked to "self-determination" and "autonomy". In the context of people with intellectual disability, there are strong arguments that suggest that intellectual impairment itself is not the determining factor in "self-determination" and "autonomy", but rather together with a person's freedom to be involved in choice-making, no matter the degree of intellectual impairment; for a discussion on this literature see: Wehmeyer and Abery (2013).
2. Today in Ireland, just under 60 NPOs account for over two-thirds of the support service provision to persons with intellectual disabilities (National Federation of Voluntary Bodies, Ireland, *"About Us; Introduction; Who Are We?"* (available at: http://www.fedvol.ie/Introduction/Default.758.html (accessed 30 June 2022)).
3. Conaty and Robbins (2021) first reported partial findings from empirical data gathered from two organizations comprising a single case study of NPOs in the disability sector in Ireland. Ultimately, the case study was expanded to comprise four NPOs. This paper is based on the analysis of the complete data set from all four NPOs that make up the final case study.

4. The Convention on the Rights of Persons with Disabilities was adopted by the United Nations General Assembly on 13 December 2006 at the United Nations Headquarters in New York, and was opened for signature on 30 March 2007. The Convention entered into force on 3 May 2008.

5. Support services for people with intellectual disability services range from day support services (typically multidisciplinary in nature) delivered in the community and in campus and school settings, residential services provided in community and institutional settings, and respite services again in either community or institutional settings.

6. Health Information and Equality Authority (the Regulator), Ireland, is responsible for the regulation of residential services for people with disabilities and other areas. They are also responsible for the development, issuing and monitoring of relevant standards for services including the National Standards for Residential Services for Children and Adults with Disabilities, January 2013, and the National Standards for Adult Safeguarding, December 2019 (Health Information and Equality Authority, Ireland, (available at: https://www.hiqa.ie/reports-and-publications/standard/national-standards-residential-services-children-and-adults (accessed 30 June 2022)).

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