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Governance for Broadened Accountability: Blending Deliberate and Emergent Strategizing

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The nonprofit sector is challenged by increasing public and stakeholder demands for a broadened accountability. Strong expectations for performance accountability now accompany those for fiscal accountability. In response, better concepts of nonprofit accountability are being developed in the literature. However, knowledge of governance practices that can achieve broadened accountability has lagged. This article attempts to stimulate research and contribute to such knowledge by (a) synthesizing concepts of accountability presented by Behm (2001), Kearns (1996), and Boland and Schultze (1996) into two categories: rule-based and negotiable accountability; (b) developing grounded concepts concerning the practice of governance by nonprofit leaders; and (c) exploring the interrelationships of the previously discrete concepts of deliberate strategy, emergent strategy, and accountability. The study's ethnographic methods recorded and analyzed real-life interactions involving a board chair–chief executive officer pair. The article presents a detailed narrative description of these actions to convey its key concept, blended strategizing, and to provide stimulus for new practice by leaders in governance situations.

Keywords: *grounded theory; accountability; governance; strategy*

This article is about how particular aspects of nonprofit governance were practiced at one organization, producing accountability to its stakeholders. Governance that achieves accountability has become a primary concern of nonprofits due in part to the public expectations for board oversight in all types of organizations that accompanied the passage of Sarbanes-Oxley. However, deeper forces are driving the need for better governance in nonprofit organizations (NPOs). A series of highly publicized cases involving managerial malfeasance, embezzlement, self-dealing, and questionable

practices is fueling public debate about the ethical behavior of nonprofits (McCambridge, 2004). A vigilant public is concerned about how nonprofits act, as exemplified by the Red Cross' problems in the wake of 9-11, congressional scrutiny of nonprofit hospitals' charity care, and media examination of the pecuniary motives of some nonprofit credit counseling agencies. In a transformed nonprofit world that is made up of more informed, attentive, and activist stakeholders (Ospina, Diaz, & O'Sullivan, 2002), nonprofit managers and governing boards are increasingly obliged to demonstrate accountability for product as well as process, program outcomes as well as program activity. This means that the definition of accountability is broadening to include measures of how well the organization is upholding its mission and how responsive it is to its multiple stakeholders.

In response, broadened concepts of nonprofit accountability are being developed in the literature (Behn, 2001; Kearns, 1996). However, knowledge of governance practices that can achieve broadened accountability has lagged. Much of the conventional literature on the subject of nonprofit governance presents expert-based prescriptions of best practices (Carver, 1990, 2001; Chait, Holland, & Taylor, 1991, 1996; Drucker, 1990; Herman & Renz, 2000; Houle, 1989; Taylor, Chait, & Holland, 1996). Other literature reports a statistically derived explanation of good governance (Green & Griesinger, 1996; Harris, 1992, 1993; Herman, Renz, & Heimovics, 1997; Jackson & Holland, 1998; Steane & Christi, 2001). In contrast, this article is based on rigorous ethnographic methods (Van Maanen, 1983) that grounded findings in the realities of practice, the routinized carrying-out of everyday activities (Bourdieu, 1977; Reckwitz, 2002). This particular ethnography systematically probed the lived worlds of leaders who were struggling to satisfy the demands of stakeholders.

As one product of that ethnography, this article addresses academics by exploring new concepts that can guide governance practices in the face of demands for broadened accountability. For leaders, the ethnography provides detailed descriptions of everyday practices that give attention to challenging areas of accountability. Findings are conceptualized as the interplay of two closely linked processes: making well-considered strategies through blending formal and emergent approaches and achieving broadened accountability by attending to its negotiable, not just its rule-based, aspects.

Note: This article draws on research conducted in the Executive Doctor in Management (EDM) program at the Weatherhead School of Management, Case Western Reserve University. We are indebted to faculty, staff, and participants of the EDM program for supporting the research in many ways, particularly to John Aram, Richard Boland, Marilyn Chorman, Sue Nartker, and Aubrey Webson. We are similarly appreciative of the members of the Nonprofit Affinity Group at the Mandel Center for providing important critical feedback. The participants of this study, who opened their experiences to intensive inquiry and who must remain anonymous, deserve the highest degree of acknowledgement for their extreme generosity of spirit. Finally, we wish to acknowledge editor Wolfgang Bielefeld and three anonymous reviewers for their important contributions.

CONCEPTS OF BROADENED ACCOUNTABILITY

The nonprofit literature is beginning to address the topic of accountability with more regularity and vigor (Christensen, 2004; Holland, 2002; Ilchman & Burlingame, 1999; Miller, 2002; Young, 2002). Traditional definitions of accountability are narrow in so far as they are limited to process concerns such as finances, internal controls, and regulatory compliance. Theorists are producing new ideas that inform nonprofit practitioners who are working toward a broad accountability that goes beyond attention to calculating financial health and monitoring process controls. Kearns (1996) has developed an expanded notion of the accountability environment that is composed of four interrelated dimensions: legal, anticipatory, negotiated, and discretionary. The legal dimension, associated primarily with compliance, and the anticipatory dimension, associated primarily with advocacy, respond to objective standards of assessment. Most competent practitioners recognize these two forms of accountability and strive to fulfill them in more or less explicit ways using customary practices. However, practitioners often overlook or struggle with the negotiated dimension, primarily associated with responsiveness to constituents, and the discretionary dimension, primarily associated with the judgment of leaders. These involve more or less implicit and subjective standards of assessment. Kearns stresses the need for nonprofits to pay closer attention to these often-neglected dimensions of a broad accountability. Increasingly, nonprofits are held accountable for ambiguous, shifting notions of what constitutes appropriate behavior. According to Kearns, nonprofits achieve accountability in these often-overlooked dimensions through ongoing negotiation with multiple constituents and maintaining the ability to exercise discretion in judgment throughout the organization.

Behn's (2001) notion of accountability comprises three dimensions: accountability for finance, fairness, and performance. Similar to Kearns's (1996) notion of legal accountability, financial accountability is straightforward and universally understood. Its primary concern is with how the books are kept and how resources are used. Well-prescribed rules, procedures, standards, and consequences for not following them define the mechanism for achieving this kind of accountability. Siegel and Shim (1995) define it as "individual or departmental responsibility to perform a certain function. Accountability may be dictated or implied by law, regulation, or agreement." This definition implies a set of formal, objective rules, procedures, and standards that are specified by the accountability holder and followed by the accountability holdee. Accountability for finance is strictly a rational and detached calculation.

Accountability for finances is grounded in hierarchical accountability (Roberts, 1991), which focuses on accounting as a reckoning. Boland and Schultze (1996) describe this form of accountability as leading to "the construction of the calculating, isolated and compartmentalized self. By commodifying and enumerating an individual's talent and skill according to a

mechanistic scheme of categorization, people are homogenized and brought into hierarchical relationships" (p. 65). According to Behn (2001), accountability for fairness is nearly as straightforward, referring to organizations upholding other key norms and democratic values, especially fairness. Accountability for fairness is achieved largely through legal and bureaucratic mechanisms organized and implemented as human resource management practices.

In addition to using resources wisely and treating everyone fairly, organizations also are expected to accomplish outcomes that accord with their missions. Behn (2001) suggests that a third form, accountability for performance, should be viewed as qualitatively different from accountability for finances and fairness. Unlike the other two forms of accountability, performance should no longer be situated within an hierarchical relationship, that is, driven by rules or compliance where one higher party holds the other lower one accountable through a system of rewards and punishments based on outcome measures that are fixed over time. Rather, performance accountability should be a democratic process. It should migrate toward mutual, collective responsibility where all stakeholders are in complex, nuanced dialogue that involves dynamic, ongoing interplay with each other. In Behn's schema, people are not simply accountable to their superiors and measured by objective instruments. Within a democratic system of 360° accountability, organizational leaders are accountable to internal stakeholders such as their subordinates, peers, team members, and board as well as to external stakeholders such as suppliers and especially those the organization serves. Any measures of performance ought to be jointly created by multiple stakeholders and be subject to adjustment over time in a transparent fashion.

Whereas accountability for finances and fairness focuses on how work gets done, accountability for performance focuses on what work gets done. This means that accountability holders pay attention to the consequences of actions. In a nonprofit setting, accountability holders are asked: Do the programs and actions of your organization accord with its values-based mission? Accountability holders are obliged to make sure that the answer is yes, and if it is not, intervention is required. Accountability for performance is grounded in a socializing form of accountability, which Boland and Schultze (1996) suggest serves a "narrative sense-making rather than a calculative function. It is situated in the interactions between people who share a common context and have the ability to talk face-to-face to one another" (p. 65).

In addition, Behn (2001) describes a well-recognized dilemma involving a trade off between accountability for finance and fairness and accountability for performance: Working to achieve the first two often prevents the achievement of the third. Detailed, thorough regulation of the first two forms of accountability can tend to punish innovation, promote mediocrity, and disallow flexibility. Furthermore, an accountability bias toward focusing on finance and fairness exists simply because it is easier to achieve these. Therefore, according to Behn, accountability for performance often is overlooked in the

governance of organizations, even as the public is demanding more along these lines.

NEGOTIABLE ACCOUNTABILITY

A synthesis of Kearns's (1996), Behn's (2001), and Boland and Schultze's (1996) ideas about the multiple dimensions of accountability produces a pair of concepts that are useful for understanding how accountability can be achieved. The first concept, which we call rule-based accountability, encompasses each of the forms of accountability that respond to explicit and objective standards of assessment, including Kearns's (1996) notions of legal and anticipatory accountability, Behn's (2001) ideas of accountability for finance and fairness, and Boland and Schultze's (1996) ideas about hierarchical accountability. The criteria and practices for rule-based accountability (e.g., use of standard accounting rules, reviews by outside auditors, application of formal personnel policies) are relatively standardized and can be applied across a wide range of settings. The second concept, which we call negotiable accountability, encompasses each of the forms of accountability that respond to implicit and subjective standards of assessment, including Kearns's (1996) negotiated and discretionary forms, Behn's (2001) democratic 360° accountability, and Boland and Schultze's (1996) socializing form of accountability. Negotiable accountability parallels the conception of non-profit board effectiveness being socially constructed (Herman & Renz, 2000) and of good governance requiring serious engagement with those being served by the organization (McCambridge, 2004). Unlike rule-based accountability, the terms for negotiable accountability are not standardized. Each organization's leaders must negotiate among themselves and with their own particular set of stakeholders appropriate criteria, measures, and interpretations of success in ways that respond to the organization's history, values, and mission. Negotiations must be pursued on a continual basis as circumstances change that influence mission, performance, and the composition of stakeholder groups. Consequently, actions and criteria that achieve negotiable accountability require more creativity, attention, and skill on the part of leaders than do those for rule-based accountability.

RESEARCH QUESTIONS

In light of the associated challenges of attending to more complex demands for accountability, negotiable aspects of accountability are those most in need of research. As noted in the above discussions, knowledge of rule-based accountability is well-developed, conceptually in terms of agency theory (Chait, Ryan, & Taylor, 2005) and practically in terms of practices associated with accounting and monitoring. In addition, the practical limitations and problems of rule-based accountability are clearly recognized in the

governance literature. This article's exploratory investigations focus instead on negotiable accountability as the underdeveloped component of broadened accountability. In particular, we need to know more about what those charged with governance, especially board chair–chief executive officer (CEO) pairs, can actually do to produce broadened accountability. This need leads us to pose two research questions: (a) Is it possible for NPOs to achieve the newer negotiable form of accountability in a practical way? and (b) If this achievement is possible, then how does it happen?

METHODS OF DATA COLLECTION AND PRESENTATION

In keeping with the study's ethnographic methods, one of the authors became a participant observer, utilizing lengthy, continuous, first-hand involvement (Van Maanen, 1983) with a chair-CEO pair in one organization. Our method emulated the set of direct research activities outlined by Mintzberg (1983), such that the research was as purely descriptive as we were able to make it; relied on the simple, "inelegant" strategy of very small sample sizes to pursue an understanding of complex, multivariate situations; was as purely inductive as possible yet systematic in nature; and was measured in terms meaningful to organizational members.

The participant observer entered into the work setting without theoretical preconceptions. The initial intent of the study was quite different than that addressed in this article; it was to gain understanding of the relations of the CEO and board chair. The participant observer became acquainted with the primary participants and their colleagues (Conklin, 1968), seeking and welcoming opportunities to interact with and observe staff groups, clients, funders, and the entire board. As was true for the pair studied, the observer's focus was around board meetings, observing what happened in the lead up to board meetings, during the meetings themselves, and immediately afterward. The participant observer spent on average a full day each week in the field throughout a 10-month period. In addition to hundreds of pages of field notes, approximately 200 pages of transcripts were selected and produced from more than 50 hours of audiotapes.

One of the more challenging barriers that researchers face is gaining access to process-oriented data of the kind that some suggest is critical to understanding governance mechanisms (Daily, Dalton, & Cannella, 2003). Innovative approaches to research are necessary to address the understandable reluctance of directors to invite researchers into the "black box" of boardroom deliberations. In the case of this study, the field researcher leveraged prior high-level experience with governance and direct associations with the organization to gain wide, ongoing access. The field researcher had prior experience as a member of this organization for 15 months before leaving to take a job in a different region. This combination of past involvement

but current dissociation provided a unique combination of intimate knowledge of the organization's context and challenges, and positive research relationships with the study's participants, yet sufficient scholarly distance to be open to a range of interpretations.

Against these benefits of intimate access and contextual understanding must be balanced the risk of analytical bias stemming from past association with the organization. The ethnographic, inductive process of recording, coding, and analyzing the data reduced this risk, producing conceptual themes that were not anticipated. The observations were recorded, categorized, and coded using rigorous methods in an attempt to capture what was observed in a reliable, valid fashion. This meant following an iterative process of participating, observing, jotting notes, writing up field notes, pursuing members' meanings, and processing field notes through open coding, memoing, and focused coding (Emerson, Fretz, & Shaw, 1995). Secondary methods included analysis of hundreds of pages of texts and documents, such as agendas, board meeting material and minutes, and some two-dozen interviews of the pair and other board members and staff. These phenomenological interviews (Kvale, 1996) probed the participants' understandings of their actions. The central themes of the study emerged over an extended time as a result of repeated readings, refinement of coding, constant comparison, and synthesis of data. The first of the study's three emergent themes—blended strategizing, legitimacy, and competence—are reported in this article. Although the data presented in this article's narrative is a small sample of the data analyzed in the full ethnography (Morrison, 2002), it conveys the first theme and is illustrative of the study's many other scenarios.

The development of grounded theory is perhaps the most widely used interpretive strategy in the social sciences today (Denzin & Lincoln, 1994). Our use of Glaser and Strauss's (1999) method of comparative analysis involved two generally accepted interrelated processes: theoretical sampling and constant comparison. In the first process, the analyst coded and analyzed a flow of qualitative data as it was collected to develop theory as it emerged and inform decisions about where and how to inquire next. The second process moved the collected data through several stages to arrive at grounded theory. The analyst started by coding each discrete incident into categories, constantly comparing it with the other incidents in the same and different groups coded in the same category. He proceeded with specifying the properties of the categories that resulted from the multiple comparisons of incidents, solidifying the theory by specifying the underlying uniformities present in the emerging theory.

The analysis focuses on the seemingly mundane actions and decisions taken by nonprofit leaders as they pursue their governance responsibilities. To convey how these repeated practices produce a pattern over time that is significant, participant observations are presented here as a short narrative. This form of presentation was chosen because it is an ideal structure to

express complex, dynamic human experience. It portrays the multifaceted pressures and demands that the participants felt over time. Adhering to the scholarly traditions of ethnography (Emerson et al., 1995; Geertz, 1973; Pentland, 1992), description and analysis are not separated. Interpretations that emerged from many hours of analysis and constant comparison are presented to the reader in a fashion that gradually builds these interpretations through interplay of narrative and analysis.

Following Franklin's (1986) specification of nonfiction narratives, the analysis contains a sequence of three elements: complication, development, and resolution. The article has already introduced the complication. In keeping with the preceding discussions, the complication lies in the difficulty of achieving the newer negotiable form of accountability being demanded by vigilant publics given the lack of agreed-on processes for doing so. The article's remaining sections refine the complication and proceed by describing and analyzing how one nonprofit board chair/CEO pair in a small, young, NPO managed to do their governance work. The narrative brings the reader inside the organization's board to portray how the protagonists manage accountability-related complications that arise from efforts to strategize.

AN EPISODE OF GOVERNANCE IN AN ORGANIZATION COMMITTED TO GOOD GOVERNANCE

The complication that animates our core narrative about a board chair and CEO began to take shape only after Jane, an active volunteer leader, noticed an unresolved problem in her community, namely, that nonprofit board members were not as effective as they could be and that not enough capable citizens were finding their way to board membership. She took the initiative to articulate the cause and others swiftly joined forces with her. A bona fide organization, termed VLN in this article, formalized over time and soon staff was hired to fulfill a mission to build stronger nonprofit boards of directors. Several programs were designed and implemented around recruiting, training, and placing new board members in community organizations. In no time the organization (now in its 5th year of existence and with Jane as the volunteer chair of the board and Mary as the CEO) was faced with a key demand of a burgeoning collection of stakeholders—board, staff, volunteers, funders, and clients. Each in their own unique way voiced a need to know the action plan and how it was formed. Each in varying degrees of urgency also voiced a right to participate in the process, as is increasingly the case in American communities (Chaskin, 2003). We join this leadership pair after Mary's first months on the job. She has been working to sort out a work plan for the year. In the weeks leading up to the interaction presented below, the two have been working with an outside consultant to design a formal strategic planning session.

BLENDING DELIBERATE AND EMERGENT STRATEGIZING

In her typically thorough and efficient manner, executive director Mary provided board chair Jane an agenda in advance, specifying (a) current issues: progress and priorities; (b) interviews, planning sessions, and interactions with consultant; (c) programs; and (d) financial update. The meeting starts promptly at 8:00 a.m. Jane has just arrived from the airport after a long trip. After some friendly greetings, Mary seizes an opportunity to drive the agenda. Her opening remarks reveal the way her mind is organized in regard to making strategy:

You did get the e-mail with the agenda? Well let's start down through. In terms of progress what I find myself doing is pulling out the list of issues and trying to say where am I with this. And I must admit that part of what I find interesting about doing that is it gives me that much more sense of excitement about going through the strategic planning process because clearly that's going to provide some further level of clarity. Out of these many wonderful opportunities which ones are we really focusing on first?

There is no prelude or preface that explicitly specifies that Mary is launching into strategy-making activity. Nonetheless, she points to a preexisting list of strategic issues (one that the outside strategic planning consultant provided in a previous meeting) that she is using as a guide. Furthermore, she relates her thoughts about the upcoming formal strategic planning activities. Her implicit strategy-making efforts are connected to but distinguished from the explicit efforts. Mary indicates that she views the formal planning process primarily as an opportunity to prioritize the real-life issues that she has placed on the meeting's agenda, issues that are already well known, that others before her have worked on and now she herself is working on. She looks forward to learning which issues to take on first. It is notable that she does not look to the strategic planning process to generate or identify projects or issues.

Mary's view of formal planning as an occasion to prioritize emerging real-life issues links the two modes of deliberate (formal) and emergent planning. Her approach is pragmatic, taking up deliberate and emergent modes hand-in-hand in a way that balances the two and takes advantage of each. This approach suggests a way to keep the deliberate process from drifting too far from the real-life issues of the organization. It also fortifies the emergent mode by providing a more objective assessment of emerging real-life issues. This is a prime example of how Mary and others at VLN manage to facilitate, shape, and balance this key tension between deliberate and emergent modes.

LEARNING THROUGH PROCESSING COMPLEX, CONCRETE EXPERIENCES

Mary then moves swiftly into the details of the ongoing work at VLN. She addresses Jane with a detailed report on an important issue: how to improve

what is perceived to be the most important measure of success of a VLN core service. Mary begins to rethink the current strategy and recruits Jane to join:

In terms of the brief progress report that I would mention now, there is a flurry going on with the core programs in terms of our contacting candidates (for positions on nonprofit boards in the region) and trying to move significant numbers from that referral stage to the matching stage. . . . We are continuing to learn, I think, a great deal as we go. The first thing being . . . that not everyone is going on our timetable. . . . But I think that one of the things that I heard from Joe (a colleague located in a different region) . . . was the idea of going to a candidate and face-to-face talking, presenting several referral options. And we've tried that a couple of times and we're beginning to feel that there is some promise in taking that approach. . . . We're finding I'm just milking the excuse of my being new to say, "Well, lets sit down and meet you," and trying to get them to be a little more proactive on going through the referrals that we have passed on to them.

Jane jumps in, "OK, I'm a little lost. This is prior to those organizations knowing anything about the candidates?" Mary then directs an exchange that reviews the history of the issue. They talk about how corporate sponsors of the VLN Charter Business Associates program pay a fee for VLN to recruit, train, refer, and place employees on boards of nonprofits. The value proposition for the sponsor is that they see this service as an effective and efficient way to get their people connected to the community (especially newly recruited executives from away), to develop leadership among up-and-coming executives, and to fulfill a community service component of their broader mission (especially for banks). During the pilot phase of the program, VLN succeeded at all aspects of the program, except the last, crucial stage of the process, which is getting individuals to actually accept invitations to join boards. Mary remembers one member saying, "Too many are being left at the altar."

They talk about how VLN typically backs off after an introduction of a candidate is made. It is left to the individuals and organizations to make their own decisions about "consummating the relationship" without pressure from VLN. It is widely believed that any pressure from VLN might result in forcing poor matches, thereby undermining the effectiveness and reputation of the program. Mary remembers someone at that last board meeting saying, "The thinking is, we want true love, not arranged marriages."

Mary focuses the conversation by reporting on a conversation with a colleague who is doing similar work. She says, "And I had a very productive, I thought, telephone conversation with the person in Y town." Jane replies with enthusiasm, "Yes I know her. She is very good." Mary goes on,

And she kind of walked . . . me through how they were doing different things. . . . And I can see how there are wonderful ways of taking

pieces from different places. But one thing that they do with some of their candidates is . . . a profile that isn't a full in-depth one. So it . . . planted the seed. Without trying to do a lot of make-work, could we have something that gives more information about the nonprofits with whom we are actively working other than their whole profile.

Jane inquires, "So, so far you've got three candidates that you've kind of tried to short cut the process with more information. Not a lot, but a little." Mary keeps going,

Well we've been trying several different things all at once. And that's why its difficult to know for sure what's going to work but the thing that we've been most actively trying is the individual meeting, saying let's together look at some information and helping to give them a way of, kind of, "Oh, that's where I look in this pile of material," what pieces of information, and as I say trying to help him zero in more on "Oh, which organization am I interested in." Because you may recall there was quite a group of candidates who were given training and then were given referrals, and then for lots of reasons, often timing, haven't quite found the right match. Wanting to focus on that part of it and trying ways that are good for the candidate. . . . So it has been the prime focus of attention in terms of the core programs. . . . Dealing with this issue is directly tied to our ability to focus our efforts on expanding this program as a means to increase revenue.

Jane is persuaded. She replies, "Good, good!" The above exchange is highly consistent with other exchanges that were observed and illustrates how Mary and Jane strategize backstage in a mode that seeks to make sense of recent events and create practical knowledge for moving forward (Hosking, 1991). Mary starts by reporting on how she is working on a specific real-life problem: How to respond to a pattern of clients requesting that more candidates be matched more efficiently. She recounts receiving program critiques and proposals from numerous others, including board members, and discusses several alternative approaches with which she is experimenting simultaneously. By introducing the issue early in the meeting, she signals to Jane her belief that it is a priority problem. Furthermore, she identifies the "candidate-board matching" problem as a strategic one by linking its solution to enabling VLN to act strategically in a new way. Her ultimate point to Jane is that aggressive expansion of the candidate-board matching program is an important strategy because it generates new revenue and that she must figure out how to "consummate" more matches more efficiently to attract new corporate clients.

Mary persuades Jane to take up her view. "Why, yes," she recalled, "Jane and I must be in tune first." But Mary does not display a deliberate approach or consciously connect to formal strategic issues. She recalled later,

I must say, I am learning here. I am not sure if I am really thinking about a plan. I'm not saying, well, in order to do this, I have to do this. . . . We keep to solving our problems, doing our day-to-day stuff . . . saying, "What is it that we are supposed to be doing in this specific instance?"

No matter what the degree of intention, Mary succeeds in structuring the issue in a way that positions the organization to act consistently with its mission. It also wins Jane's support. Up to this point, Jane seems to be passive, although supportive. However, the next exchange demonstrates how board chair Jane shapes, guides, redefines, and frames as an equal partner with Mary.

JOINTLY DECIDING ON NEXT ACTIONS FOR ACHIEVING NEGOTIABLE ACCOUNTABILITY

Before moving on to additional experienced-based issues, Mary returns to the issue of strategic planning and downplays it. She glosses over it by saying, "The strategic planning, we'll talk about . . . [that] later." Then, the pair addresses their next pressing problem: the challenge of fulfilling the conditions of a grant on time. In the end, they decide to act decisively to fulfill a commitment to place more minority citizens.

Jane asks, "OK, I'm wondering . . . what the United Way officer thinks his role is?" Mary replies,

What he and I talked about . . . was that it was my understanding and he seemed to say that that sounded familiar to him, that his role was to help us identify candidates that could be a part of the program. And what I had mentioned to him was that I knew that it would not be possible to do this effort with any quality and have it be part of our June governance training session so that in terms of the training session it would be October, and he said that's good, because one of the potential sources of information he could not get to until June. But June is upon us now. We need to move soon in order to pull it off in full by October.

Jane then suggests that VLN needs to act proactively rather than wait for the United Way to help to recruit prospective minority board members. She says,

Which gives me the idea at this point to go ahead and that one of our sources might very well be the university. And maybe the hospital. Because we originally had these conversations with the university president for instance. Well, he was very interested; I got the sense at the time that he might even pay part of the bill.

Mary inches closer to the edge of her seat looking very interested, and nods yes. Jane goes on,

Which would leverage our dollars from the diversity grant further. Which we could expand this and rather than just considering their five candidates for \$5,000. We could go to the university and the hospital and say how about you getting on board for this. It is a thought.

Mary expresses with great enthusiasm, "That's excellent!" Jane continues,

As we get further down the line, I feel more comfortable with the university president because he was the authority. We talked with what's her name at the hospital who did not have the authority? She was very interested but she could not interest the hospital president. . . . I guess we should focus on this. Get it done.

Mary responds quickly, "That is a must right now." Jane declares a decision by saying, "Yes, let's move ahead then as best you can. This is good in many ways. Then we can see where we are in awhile."

While dealing with the two issues featured in the previous exchanges (improving the matchmaking process with corporate clients and fulfilling a commitment to produce a new program that places minority candidates), Mary and Jane model an emergent mode of planning—typical in many of their private exchanges—that is implicit, entrepreneurial, and learning oriented. They begin with real-life issues that emerge from the day-to-day routine. They demonstrate an entrepreneurial spirit of mobilizing and utilizing scarce resources and an orientation toward learning. Also, there is little concern for controlling the process, both in a sense of not handing over control to an outside consultant and in a sense of not wanting to exert undue control over the process themselves.

In both instances, the end result of this kind of planning is a responsiveness to stakeholders and a direct alignment of organizational action with the values-based mission of VLN. In seeking to fulfill VLN's commitment to place minority leaders on boards, dealing with the need to respond to an explicit deadline precipitates a string of considerations that produces a plan to act consistently with the mission. Mary and Jane commit to work with the United Way and to reach out (with or without the United Way) to the local university and hospital to get the job done. Some of the considerations touch on practical issues related to looking good in the eyes of funders. But, the primary motivation is to get the job done in a way that accords with the values and program commitments of the organization.

While dealing with the two issues featured in the previous exchanges Mary and Jane demonstrate their orientation toward achieving a broad-based accountability. The substance of their interactions demonstrates a concern

for gaining legitimacy in the eyes of multiple constituents. To gain legitimacy and the vital resources that stem from it, they must achieve two distinct aspects of accountability. The organization must be seen as taking care not only of how it does its work but also what is actually achieved and whether those achievements accord with the mission. For Jane and Mary, the latter form of accountability for performance becomes especially challenging and important to their overall success. They discover that a key aspect of generating full accountability is negotiating with distributed stakeholders around creating a largely subjective definition of what work is valued and how one knows it actually gets done.

BLENDING STRATEGIZING AND THE PURSUIT OF LEGITIMACY

Our main concern is with how nonprofit leaders can achieve a broadened accountability for their organizations. In striving to do so, the central complication that is faced by Jane and Mary is deceptively simple. To fulfill their role responsibly, their stakeholders expect them to make strategy in a well-considered fashion. Most nonprofit leaders confront this problem sooner or later. Jane and Mary's scenario is played out time and time again. It is typical for nonprofits to take form and evolve organically through the efforts of locally situated volunteers. To be accountable, chair/CEO pairs can view the strategy-making challenge as a priority and take it up as a unified force, just as Jane and Mary did. The pair must produce an explicit strategy and be able to describe how it was created. The strategy renders the organization accountable by explaining what outcomes are intended and produced.

In the case of Jane and Mary, the complication of strategy involves a tension between contradictory notions of strategizing. On one hand, they feel compelled by an externally imposed traditional notion of what it means to make strategy. Each of the multiple stakeholders is liable to ask about strategy at any time. Nonprofit leaders need to be prepared with responses that correspond to specified expectations of those who hold them accountable. Often, the expectation is that the making of the strategy and the explaining of it are done in a fairly explicit fashion so as to rationalize the enterprise. Consequently, Jane and Mary feel obliged to follow what Henry Mintzberg (1994) calls the "Design School" model (p. 36) and Stacey (1995) calls the "strategic choice" model (p. 477) of strategy formation. At its core, these models are deliberate ways of making strategy that abstract, rationalize, analyze, and decompose the organization's situation. Jane and Mary respond to real and perceived pressure from within and without and institute a strategic planning process in the classic form.

As Jane and Mary act on this pressure to engage in deliberate, formal strategizing, they also take up a parallel track of informal, emergent planning (Mintzberg & Waters, 1985). The latter reflects a different notion of what it means to make strategy; as analyzed above, it is internally located,

entrepreneurial in spirit, oriented toward learning, committed to staying grounded in day-to-day routines, and hesitates to control the process through a professional intermediary. Emergent strategy formation proceeds incrementally, responding to feedback on current efforts (Simon, 1996) and producing patterns of action that represent the organization's actual strategies (Mintzberg & Waters, 1985). This emergent strategizing is a necessity for VLN because organizations in new or uncertain environments typically lack a set of established routines (Nelson & Winter, 1982). The complex dynamics of the regional social system of nonprofit boards appear, to VLN, as a chaotic environment. In such environments, Stacey's (1995) application of complexity theory holds that deliberate strategy is untenable and misleading because regular patterns can emerge but are highly path (history) dependent and cannot be foreseen a priori. Deductively reasoned plans lack a needed base of knowledge. Actors, such as all those from whom Mary and Jane receive feedback and ideas, are best served by engaging in emergent strategizing. This distributed strategizing and learning involves a search for desirable patterns of actions and outcomes. The narrative above indicates how Mary and Jane keep in touch with the actors engaged in this distributed strategizing and use their input for their own further strategizing. Actively experimenting with alternative approaches simultaneously, as Mary reports doing in her meetings with Jane, maximizes the chances for the organization to learn the viable patterns (Brown & Eisenhardt, 1997; Houchin & Nicholson, 2002; Macbeth, 2002).

Ultimately, Jane and Mary's story leads to an essential discovery. They find themselves doing two things at once, placing them on a razor's edge between the deliberate and emergent modes of planning. In the end, Jane and Mary find resolution to their balancing act in an integrated approach to planning that blends deliberate and emergent modes in different measures according to shifting conditions. They find this blended approach to be an effective way to fulfill what they believe to be an instrumental responsibility. Jane and Mary find that they must integrate a naturally occurring subjective impulse to strategize in an emergent fashion with an objective prescription to strategize in a deliberate mode to succeed at fulfilling the strategy-making mandate. A blended mode produces a finished product that is viewed internally and externally as well-considered, where well-considered means that the strategies that are specified are reasonable enough. Some are realistic and some are rhetorical; some will actually be implemented, whereas others are for display only.

NEGOTIATING ACCOUNTABILITY WITH STAKEHOLDERS

Jane and Mary's experience navigating the tension between deliberate and emergent modes of strategy making can be recast as a different sort of navigation problem—one that is directed toward accountability rather than

strategy. Their obsession with strategic planning is about trying to demonstrate to stakeholders full accountability. They learn that their stakeholders' demands for the newer negotiable form of accountability creates a need to use both deliberate and emergent planning. Blending deliberate and emergent strategizing responds meaningfully to the broadened accountability environment conceptualized by Ospina et al. (2002), Behn (2001), and Kearns (1996), one that recognizes the widest possible set of stakeholders. Broadened accountability ultimately means that the board and the managers of NPOs are accountable to the entire community (Chaskin, 2003), with programs and priorities being driven by the full array of community constituent needs. This means that social accountability for performance and mission, along with the traditional calculative accountability for finances and fairness, are considered essential components of a multidimensional integrated whole. Jane and Mary's experiences reflect an ability to seek a broad accountability for themselves and their organization. In summary, a seemingly straightforward account of strategy making is found to be built on a theme of achieving accountability.

TOWARD A RESOLUTION OF THE COMPLICATIONS OF BROAD ACCOUNTABILITY

When the preceding two layers of analysis—blended strategizing and pursuing negotiated accountability—are integrated, they show how Jane and Mary order their basic social practices across time and space in a manner that enables the ready pursuit of accountability and strategy making in a rather matter-of-fact fashion. That Jane and Mary go about interacting in their day-to-day routines in their taken-for-granted ways of responding to stakeholders and problems is fundamental to understanding how strategies and a broad sense of accountability are created and recreated.

To this point, the article has represented knowledge of strategizing and the pursuit of accountability in the fashion of a narrative. Now we consider how the preceding descriptions and other analyses of the data collected during the 10 months of ethnographic fieldwork can be extended in an attempt to build theory. This tentative theory is represented in the form of propositions related to the study's two research questions. The propositions are suggestive concerning one approach (among several possible) to the pursuit of broadened accountability. We offer them as stimuli for needed experimentation in governance practice (Chait et al., 2005; Daily et al., 2003) and for research that can more definitively assess their validity and relevance in various contexts.

To the first question of whether NPOs can attend successfully to multiple dimensions of accountability, the above descriptions and analyses suggest an answer in the affirmative. The observed experiences of a key leadership pair in this young organization support the view that multiple, complicating

aspects of accountability can be achieved and that the achieving can be actively attended to in the ongoing decision making of committed leaders. The present study suggests that one way to attend to broadened accountability is through emergent strategizing, periodically accompanied by deliberate strategic planning. These leaders' attention to performance accountability issues may have been stimulated by VLN's particular mission of effective nonprofit governance. Even more important were the resource uncertainties associated with VLN's early life stage and the organization's consequent need for legitimizing itself. Looking beyond the confines of this study's data, other uncertainties that could prompt leaders' heightened concern for broad accountability include leadership transitions (Allison, 2002) and major strategic realignments such as mission changes, mergers, collaborative arrangements with colleague organizations, and shifting revenue models.

Blended strategizing was far from a conscious attempt on Jane and Mary's parts to explicitly address abstract notions of accountability. Furthermore, they were less rather than more conscious of blending the deliberate and emergent strategizing modes. Instead, their practices at a conscious level were aimed at responding to the expectations for involvement of various stakeholders, including their own board members, to achieve legitimacy. Analysis of this study's field notes and transcripts indicated that deliberate planning responded to a rhetorical need to specify to stakeholders the organization's rationality and intentions, whereas blending of such planning with emergent strategizing responded to the functional need to prove to stakeholders the organization's performance competence in the face of environmental challenges and uncertainty. Hence, we posit that strong demands and expectations of stakeholders are incentives for leaders to engage in blended strategizing and achieve broadened accountability.

Proposition 1: Leaders are more likely to seriously and effectively pursue broad accountability through blended strategizing when

- a. the organization is experiencing great uncertainty and therefore seeking to establish or maintain legitimacy, such as when it is young, experiencing leadership changes, or implementing major strategic realignments;
- b. the demands and expectations of multiple stakeholders are strong and varied; and
- c. the commitment and substantive engagement of board members is valued.

BLENDED STRATEGIZING TO ACHIEVE BROAD ACCOUNTABILITY

The second research question asked how broad accountability, in particular the negotiable aspects of accountability, could be achieved. Our narrative's descriptions depict one process, one set of practices, that deals with the ongoing challenge of negotiable accountability. We have conceptualized these practices as involving the blending of deliberate and emergent strategizing.

Failing to take up a blended, integrated approach to planning may close off opportunities for addressing the multiple dimensions of accountability being pressed on NPOs. Strategies that are products of both deliberate and emergent planning have been subjected to two modes of critical thinking and can be understood by the organization's leaders as well-considered and presented as such to a variety of stakeholders. Hence, we posit

Proposition 2: Planning that blends and integrates deliberate and emergent strategizing enables leaders to effectively address negotiable accountability, particularly during periods of high uncertainty.

Just why should the blending of deliberate and emergent strategizing be an effective way to negotiate with stakeholders? We have seen in the narrative of Jane and Mary that, per Proposition 1, they were greatly concerned with the uncertainties facing their nascent organization. Stacey (1995), drawing on complexity theory, ponders the following puzzle: Formal strategic planning is inapplicable in conditions of great uncertainty (due to its requirements for establishing future trends), yet managers use deliberate planning in such instances. His conjecture is psychoanalytic, that managers do so to relieve their anxiety. Mary and Jane's concern for legitimacy suggests that their anxiety relates to how the organization will appear to stakeholders. During a period of uncertainty, when the organization is engaged in emergent strategizing and experimenting with a wide range of approaches, just as VLN was doing, the organization and its leaders can easily be seen by stakeholders as having lost their way, as being in an embarrassing "strategically semi-naked state" (Grundy, 1999, p. 437). At such times, adding in a dose of formal strategic planning can not only help leaders prioritize and prevent their being overwhelmed with complexity (Mintzberg, Ahlstrand, & Lampel, 1998) but it can buy time with stakeholders. A task for leaders at such times is to protect the organization while it passes through the zone of high uncertainty (Macbeth, 2002) until it can work out, through emergent processes, truly effective strategies. Deliberate strategic planning can buy time for that purpose, signaling to stakeholders performance accountability by providing a promise of viable future performance.

The interplay of emergent and deliberate modes is just beginning to be addressed (Grundy, 1999; Mintzberg et al., 1998; Strategic Management Society, 2003). Where most conceptual treatments of strategy either ignore emergent strategy-making or separate it from deliberate, this study indicates that the two modes are compatible and synergistic. This article's narrative suggests that blended strategizing can be characterized by attending to multiple stakeholder demands; connecting the present to the intended future; protecting the organization from negative external assessments while viable strategies emerge; and linking immediate actions and everyday processes with mission-related outcomes. The broad outlines of these ideas can be stated as follows:

Proposition 3: Blended strategizing that contributes to achieving negotiable accountability uses

- a. deliberate strategizing to meet the expectations of stakeholders by describing intended and accomplished outcomes to assign internal priority to program aspects that are important to stakeholders but not to generate new issues, and
- b. emergent strategizing to engage with stakeholders and improve the organization's day-to-day processes and performance, demonstrating to them mission-related competence.

Much of this article has focused on a form of emergent strategizing that was blended with deliberate strategizing. Although the article was designed to provide a highly descriptive representation of the concept of blended strategizing, we also can posit a more concise and generalized representation of emergent strategizing:

Proposition 4: Emergent strategizing that contributes to blended strategizing and the achieving of negotiable accountability is

- a. focused on improving routine processes to support the organization's day-to-day value and program commitments;
- b. implicit and learning-oriented processing and making sense of complex, concrete experiences;
- c. internally controlled—under the control of internal leaders rather than external experts, with key dialogues taking place in a leadership dyad;
- d. legitimacy-oriented—attending to legitimating organizational actions in the eyes of internal and external stakeholders;
- e. distributed—eliciting program critiques and proposals from a wide network;
- f. entrepreneurial—mobilizing and utilizing scarce resources;
- g. efficiently experimental—trying several alternative approaches simultaneously;
- h. continually negotiated—seeking agreement internally on next actions; and
- i. aligning—substantively and rhetorically linking next actions with the mission and strategies without being consciously driven by them.

Each of the above characteristics was described in the analysis of Jane and Mary's strategizing. However, the terms for such characteristics in Proposition 4 and elsewhere in this article are those of the authors, as analysts. Organizational leaders, such as Jane and Mary, often do not concern themselves consciously with these characteristics, and they certainly do not use these labels to describe their actions. Rather, they are engaged in creating tactical responses to events and stakeholder demands. Over time, well-considered and seemingly mundane tactical responses aggregate into a pattern of organizational actions, decisions, and programs. Per Mintzberg

and Waters (1985), this pattern represents an emergent strategy. Because the pattern results from discussions and interactions with stakeholders, it also represents a negotiated accountability.

AGENDA FOR RESEARCH AND PRACTICE

This study's detailed examination of one leadership pair's practices has produced grounded ideas (Glaser & Strauss, 1999) that are represented in the narrative and theoretical propositions presented above. The propositions are both suggestive and incomplete. Having examined interactions around a single organization over one period of time, we intend no claim that the practices and abstractions treated here are the only, or the best, way for NPOs and their leaders to achieve a broadened accountability. Nevertheless, we would argue that blended strategizing as a means for achieving negotiable accountability is a concept that can be transported to other contexts and that research should examine its role in a variety of nonprofit settings.

The concepts of blended strategizing and negotiable accountability echo neoinstitutional theory. To gain legitimacy and enhance survival, organizations in highly elaborated institutional environments conform to expectations of social actors that have the standing to confer legitimacy (Deephouse, 1996; Meyer & Rowan, 1977). In VLN's institutional field, these include funding agents (Galaskiewicz, 1985) such as United Way. The resulting isomorphism in organizational practices is not only coercive but also mimetic (DiMaggio & Powell, 1983) in that VLN's leaders adopt deliberate strategizing as a way to cope with organizational uncertainty. Although a display of expected, front-stage practices enhances legitimacy, Meyer and Rowan (1977) claim that these practices hamper efficiency. The concept of blended strategizing suggests this need not be the case; however, organizations such as VLN must engage in back-stage practices such as emergent strategizing to achieve performance. As professionalism among nonprofit managers increases, there is greater risk that coercive, mimetic, and normative isomorphism will lead to the visible front-stage structures being widely adopted without the needed, less-visible, back-stage practices, norms, and social relationships that must complement them to achieve performance (Blair & Kochan, 2000; Fletcher, 1992). Nonprofit leaders in high accountability environments sorely need more research that investigates the coupling of front-stage and back-stage practices.

In this article, we have attempted to utilize the ability of ethnographic methods to see beyond the more visible governance practices to realistically depict the combinations of people, dynamics, and intents needed to achieve accountability. The descriptions here demonstrate the high demands that blended strategizing and negotiable accountability place on nonprofit leaders—their relationships, knowledge, skills, and networks. We hope to stimulate other holistic qualitative studies that present realistic descriptions

of combinations of elements and quantitative research that encompasses full sets of related practices and relationships (Ichniowski & Shaw, 1999), providing knowledge about broadened accountability that is not simplistic and misleading.

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