

**Reconceptualizing Accountability in NGO-Corporate Partnerships: An Institutional Logics
Perspective**

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Abstract

Purpose

Developing economies often lack sufficient state regulation to encourage corporations to engage with environmental sustainability challenges. Environmental NGOs fill this vacuum but this relationship is fraught with challenges, linked to each party's competing interests. This paper examines how an environmental NGO operating in a developing country manages such challenges.

Design/method/approach

A longitudinal case study, from 2018-2022, based on semi-structured interviews and documentary analysis, with the main periods of field work in 2019 and 2020.

Findings

We unravel nuanced dynamics of accountability within an NGOs collaborative ecosystem. Our findings reveal a web of interlinked obligations and expectations, strategically adopted to reconcile environmental and CSR logics fostering trustworthy partnerships with firms. Despite aiming for transformative change, the NGO made gradual initiatives, to meet the challenges of fostering systemic change in developing nations. Institutional logics of professionalism and development allowed NGO members avoid mission drift and realign upward accountability relations into lateral ones.

Originality /value

The study provides insight into successful NGO-corporate partnerships and illustrates how accountability is negotiated, upheld, and reconceptualized in such collaborations.

Keywords

Sustainability, NGO, Accountability, Corporate-Partnership

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1. Introduction

Emerging countries often prioritise tackling local development difficulties, such as poverty eradication, healthcare, and education, over sustainable development and accountability concerns (Qian et al., 2021). In this context, it is often observed that governments and nations face limitations in terms of both resources and knowledge, which hinder their ability to effectively address critical sustainability issues that have the potential to directly impact their citizens (Abreu, 2009; Hopper et al., 2017; Lauwo et al., 2016). This encompasses both natural and manmade crises, with the latter often being exacerbated by commercial corporations. In such circumstances, governments in developing economies face challenges in effectively enforcing accountability measures on firms and overseeing their sustainability-related endeavours (Abreu, 2009; Lauwo et al., 2016). Non-governmental organizations (NGOs) play a crucial role in this context by effectively raising awareness and offering tangible capacity-building assistance to facilitate corporations in meeting their duties (Sharma and Bansal, 2017).

However, while collaborations between NGOs and corporations have been lauded as a potential solution to the complex environmental and social issues confronting the world (Abreu, 2009; Poret, 2019), the dynamics of these collaborations remain complex and multifaceted, frequently leading to contested impacts on both participating parties and their broader spheres of influence (Ashraf *et al.*, 2017; Austin and Seitanidi, 2009). For example, some studies suggest that NGOs may compromise on their ideals in order to prioritise their corporate partners (Bendell, 2005; Lucea, 2010), forcing them to develop and maintain a key level of separation from these partners (Baur and Schmitz, 2012). However, other literature suggests that NGOs have the potential to use these alliances to exert influence on corporations, urging them to adopt sustainable practices (Abreu, 2009).

Accountability is a critical challenge emanating from these collaborations, particularly for NGOs tasked with preserving and advocating for social and environmental interests (Jordan and van Tuijl, 2000). This can be due to potentially conflicting interests and goals between corporations, which are typically motivated by market-driven influences, and NGOs, which are guided by a mandate to protect public and environmental interests (Baur and Schmitz, 2012). Although NGO accountability is a well-established subject of research, it has been explored primarily in the context of NGOs' relationships with their donors, their beneficiaries, the state, and the public (Agyemang *et al.*, 2017; Cordery et al., 2019; Ebrahim, 2003; Kurruppu and Lodhia, 2020). The accountability of NGOs regarding their corporate partners, and the potential consequences for their mission and aims, is a less researched issue. This is surprising since the literature on NGO accountability suggests that upward accountability demands (such as those emanating from corporations) may disrupt their downward accountability (to communities) and potentially result in mission drift for NGOs (O'Dwyer and Unerman, 2008).

This paper contributes to the NGO accountability literature by drawing on the concept of institutional logic to problematize the accountability dynamics in NGO-corporate partnerships

and their effect on NGO mission accountability. We undertake a longitudinal case study, utilizing extensive documentary evidence and interviews, of CENGO, an international environmental NGO operating in the developing country context of Pakistan. Institutional logics provide a way to understand the belief systems and practices that shape organizations' behaviour (Thornton and Ocasio, 2009; Thornton *et al.*, 2012) and posit that different sectors of society (such as corporations, NGOs, government, and so on) operate under different logics (Ashraf *et al.*, 2017; Austin and Seitanidi, 2009). Corporations, for example, are regarded as being driven by a market logic emphasising profit maximization (Thornton and Ocasio, 2009), whereas environmental NGOs are governed by a logic of environmental preservation and social welfare (Gumusay *et al.*, 2020). NGO-corporate collaborations bring these distinct logics into contact, which, following the institutional logics perspective, may have an impact on NGO accountability if they change, adapt, or revise their organizational mission in any way (such as putting greater emphasis on activities that generate cash or exposure at the expense of other impactful but less lucrative activities). Consequently, our research seeks to explore the following question:

How do NGOs navigate and reconcile the divergent institutional logics of market-driven corporations and their own mission-driven objectives in collaborative projects, and what are the implications of this for NGO accountability?

Our findings shed light on the various ways in which CENGO navigates and reconciles its environmental logic with the corporate social responsibility (CSR) logic of its corporate partners. The desire for fundamental and transformative change, however, is sometimes overwhelmed by the adoption of gradual and incremental initiatives, owing to the difficulties connected with accomplishing comprehensive and systemic change in developing countries. To address the issue of mission drift, CENGO actors draw on a professionalism logic that emphasizes the importance of expertise and adherence to rigorous standards. Additionally, CENGO adopts a development logic that places significant emphasis on community engagement and participation (i.e., downward accountability). This study highlights the ways through which accountability is negotiated, upheld, and reconceptualized within the logics of CENGO's collaborations, uncovering the interconnected obligations and anticipated outcomes inside these collaborative arrangements (Ebrahim, 2003).

The paper proceeds as follows: the next section presents the theoretical framework for the study (Section 2). Section 3 introduces environmental NGOs, whilst Section 4 outlines the research methodology. Section 5 discusses the findings, whilst Section 6 concludes the paper.

2. NGO Accountability, Corporate Partnerships, and Institutional Logics

The scholarly exploration of NGO accountability is dynamic and growing, shedding light on the diverse nature of NGOs' interactions with various stakeholders (see, for example, Agyemang *et al.*, 2017; Cordery *et al.*, 2019; Hall and O'Dwyer, 2017), and the complexity of balancing these relationships while staying true to their core mission (O'Dwyer and Unerman, 2008). Similarly, there has been a recent effort to better understand the influence of NGOs' operational context, such as through the role of power dynamics and institutional pressures

in shaping NGO accountability (Goddard, 2021; Kurruppu and Lodhia, 2020; Pianezzi, 2021). Studies are also examining the role of funding bodies in shaping the governance requirements for NGOs (Agyemang *et al.*, 2017; Boomsma and O'Dwyer, 2019; O'Dwyer and Boomsma, 2015; O'Dwyer and Unerman, 2008). This research has recognized the inherent tension NGOs experience between the requirement to fulfil their commitments to those to whom they are upwardly accountable (i.e., funding bodies), and the obligation to meet the needs and expectations of their downward beneficiaries (Yasmin and Ghafran, 2019). For example, Agyemang *et al.* (2017) explored how upward accountability processes can enable, or constrain, the effective deployment of development aid funding. They found NGO workers engaging in 'conversations for accountability' to mediate against the undesirable impact of upward accountability pressures. In a similar vein, O'Dwyer and Boomsma (2015) sought to explore how accountability relations are co-constructed between a government funder and a development NGO. They found the NGO was proactive in trying to secure influence over the accountability demands imposed by the funding body; and, as a result, the accountability relationship evolved from one of 'felt' to hybrid accountability.

Taken together, these studies shed crucial light on the dynamics of accountability, and the strategies NGOs employ to negotiate these relationships. However, while studies have focused extensively on the relationships between NGOs and their funders or beneficiaries, less attention has been dedicated to examining the nature of NGOs' accountability when interacting with their corporate partners, and how this relationship impacts their core mission and aims. This is a pertinent issue given the increased collaboration between NGOs and corporate entities in recent years (as discussed in the following section). These partnerships have become a significant feature of the contemporary NGO landscape, contributing not only funding but also expertise, influence, and visibility. Yet, the nature of accountability within these relationships remains underexplored. This lack of scholarly attention may be problematic, given that these corporate partnerships might influence NGOs in ways that could potentially diverge from, or even conflict with, their missions and aims.

2.1. NGO-Corporate Partnerships and Accountability

The strategic collaboration literature on NGO-corporate partnerships presents a complex picture, acknowledging both the promise and the peril of these alliances (Bendell, 2005; Idemudia, 2017; Sharma and Bansal, 2017). The focus of research in this area has been largely on the potential to create shared value, or identifying tension between the partners. For example, NGOs can lend legitimacy to corporations, provide access to essential knowledge or networks, and help businesses manage risks and opportunities (Austin and Seitanidi, 2012). Simultaneously, corporations can provide NGOs with vital resources, including funding, technical expertise, and marketing support (Kolk and Lenfant, 2012). Moreover, these partnerships can create shared value by aligning the interests of both partners towards common goals, such as sustainable development or social justice (Sharma and Bansal, 2017).

However, the literature also underscores the tensions and trade-offs inherent in NGO-corporate partnerships. NGOs and companies frequently operate on opposing logics, with NGOs primarily motivated by social and environmental missions, and corporations by profit and shareholder value (Baur and Palazzo, 2011; Baur and Schmitz, 2012). This can result in competing interests and value confrontations (Lucea, 2010). NGOs also face the risk of

'mission drift' – shifting away from their original mission due to the influence of 'upward' accountability demands from their corporate partners (Ebrahim, 2003). These instances can also lead to 'NGO-capture' (Poret, 2019) or 'co-optation' (Brinkerhoff, 2002; Baur and Schmitz, 2012), wherein an NGO entering a corporate partnership may limit their willingness to use protest and other disruptive strategies to focus on developing a working relationship, even if the former would be more effective to attain their goals. Research has also argued that increased collaboration with corporate actors may decrease NGOs' responsiveness to the needs of their beneficiaries (Baur and Palazzo, 2011; Bendell, 2005).

As a result, NGOs have the issue of retaining independence while avoiding manipulation. Independence is critical for the partnership's long-term legitimacy as it is commonly accepted that partnering with corporations in an equal partnership improves the capacity of NGOs to solve problems that are relevant to both actors (Baur and Schmitz, 2012). This is especially true in contexts where the boundaries between economic and political spheres are increasingly blurred, such as those of developing economies (Hopper et al., 2017).

However, the influence of these collaborations on NGO accountability in terms of missions and goals has received little attention (Baur and Schmitz, 2012). Kurruppu and Lodhia (2020) investigated the accountability practices of an NGO operating in Sri Lanka during a period of rapid change. While investigating this NGO's private-sector collaborations, they found as many challenges and risks as opportunities. Their research shows the huge impact private-sector collaborations may have on NGOs, suggesting that private-sector ideology may influence their operations and mission. Their investigation did not examine this penetration and its effects. This gap in understanding requires further research on how NGOs maintain operational autonomy and mission focus alongside private-sector partners. Notably, prior NGO accountability research has focused exclusively on humanitarian organizations, which have a different set of dynamics than environmental NGOs. The latter have a distinct relationship with their business partners, which is determined in large part by the nature of their objectives. Corporate entities, for example, frequently have a direct stake in environmental causes, linking their partnerships with environmental NGOs to their sustainability objectives or CSR commitments (Jamali and Keshishian, 2009), which can lead to greater impetus for corporations to drive the agenda than for the business partners of aid/development NGOs (Idemudia, 2017).

2.2. Institutional Logics

Institutional theory is an ideal framework to investigate NGO-corporate partnerships as it draws attention to the norms, values, and beliefs – the institutional logics – that guide the behaviours of these diverse entities. The theory enables a deep understanding of how these differing logics, those of mission-driven NGOs and of profit-oriented corporations, can coexist, negotiate, and even intermingle to accomplish mutual goals. Consequently, institutional theory provides valuable insights into how these partnerships manage accountability amidst the dynamic and often competing pressures of their distinct institutional environments.

While the initial focus of institutional theory was on organizations' isomorphic behaviour in response to cultural rationalization (DiMaggio and Powell, 1983), recent developments have focused primarily on the effects of institutional logics on individuals and organizations in a

variety of contexts (Friedland and Alford, 1991; Thornton and Ocasio, 1999; Thornton *et al.*, 2012). Institutional logics are '*socially constructed, historical patterns of material practises, assumptions, values, beliefs, and rules by which individuals produce and reproduce their material subsistence, organise time and space, and provide meaning to their social reality*' (Thornton and Ocasio, 1999, p. 804). In an organizational context, institutional logics indicate which concerns are considered relevant, which aims should be pursued, and which standards should be used to determine success (Smets *et al.*, 2015). That is, '*organizational members, by being part of social and occupational groups, enact, within organizations, broader institutional logics that define what actors understand to be the appropriate goals, as well as the appropriate means to achieve these goals*' (Pache and Santos, 2010, p. 459). This is an important insight for our case. NGO-corporate partnerships bring together diverse organizations that are embedded in multiple and often competing institutional logics – a situation referred to as institutional complexity (Greenwood *et al.*, 2011). In situations of high institutional complexity, excessive rivalry between institutional logics can cause conflict and instability; yet few studies have examined the impact of this on the survival of cross-sector partnerships (Vurro *et al.*, 2010).

It is widely acknowledged that commercial organizations and NGOs encapsulate different institutional logics, which can cause issues for the partnership (Vurro *et al.*, 2010). Prior research, for example, has shown that conflict in NGO-corporate relationships can arise due to the incompatibility between a public good logic (as embraced by NGOs) and the market logic of private entities (Battilana and Dorado, 2010; Mars and Lounsbury, 2009). The research suggests that, despite NGO-corporate partnerships being established to provide the public good of addressing a social or environmental problem, the 'market' or private interests of corporations may cause any value that is created in the partnership to be misappropriated (Di Domenico *et al.*, 2009; Hahn and Pinkse, 2014). At the same time, the partnership will also be sharing critical resources and working towards a common societal/environmental good, and both parties therefore have an interest to continue the partnership even if they face obstacles (Austin and Seitanidi, 2012). This raises the issue of how organizations in such partnerships deal with this complexity. There is a need to enable organizations, on one hand, to work towards common societal and environmental goals, and, on the other hand, to cooperate with other organizations whose behaviours are guided by different institutional logics (Di Domenico *et al.*, 2009). This could include incompatibility in environmental logics, family logics, community logics, professional logics, and even a state logic (Thornton *et al.*, 2012). We seek to add to this line of research by exploring how NGOs navigate the potential tensions and synergies inherent in such partnerships. We shed light on the strategies employed to reconcile divergent logics, and how the negotiation and alignment of these logics influence the success of partnerships. In doing so, we also consider how reconciled institutional logics can influence the pursuit of shared societal and environmental goals.

Whilst there is little literature examining institutional logics in relation to the accountability of NGOs, there has been a steady stream of literature in the broader realm of accounting and institutional logics (Ezzamel *et al.*, 2012; Guerreiro *et al.*, 2012; Conrath-Hargreaves and Wüstemann, 2019; Nichols, 2009). These studies mainly examine competing logics within hybrid organizations (for example, Ferdous *et al.*, 2019; Anderson-Gough *et al.*, 2022; Rautiainen *et al.*, 2022) or explore the different types of logics present in fields or practices of accounting (for example, Mahmood and Uddin, 2021; Nichols, 2009). Our research explores

these dynamics within the unique context of NGOs. Like Ferdous *et al.* (2019), who examined how organizations align competing logics through reflexive isomorphism, we scrutinize how NGOs reconcile the tensions between their mission accountability and upward accountability to corporations. Furthermore, our study adds to the work of Busco *et al.* (2017), who emphasized the mediating role of accounting and control practices in sustaining conflicting logics within hybrid organizations, by demonstrating how NGOs employ a professionalism logic in project management to balance conflicting institutional demands. Resonating with the findings of Mahmood and Uddin (2021) on the coexistence of multiple logics in sustainability practices, our research acknowledges the coexistence of multiple institutional logics within an NGO when engaging with corporate partners, and the impact of such logics on accountability practices. We argue that the heterogeneity of these logics drives the diversity of motivations for, and variations in, NGOs' accountability practices. In conclusion, our study advances the institutional logics literature by demonstrating its applicability in the underexplored context of NGO accountability. It emphasizes how institutional logics can be strategically navigated to foster innovative, flexible responses to complex accountability demands.

3 Overview of Environmental NGOs

Environmental NGOs play a critical role in global conservation efforts, lobbying, education, and environmental management (Willetts, 2011). Given their broad mandate, numerous attempts have been made to categorize their activities. Willetts (2011), for example, distinguished between operational NGOs (those that deliver services) and advocacy or campaigning NGOs (those that lobby for public policy). Similarly, Finger and Princen (2013) separated between principled and pragmatic NGOs, and Betsill and Corell (2008) categorized them according to their involvement in international environmental politics. Dzhengiz *et al.* (2021) investigated the emotional framing of NGO press releases, classifying them as either reformative or radical. They discovered that not only do reformative NGOs utilize more positive framing than their radical counterparts (as expected), but that this framing has shifted over time towards ideal-type radical or reformative viewpoints. In other words, there are significant variances in how these different NGOs not only work, but also convey their actions.

In general, we can categorise NGOs in three ways.¹ First, we can categorize them based on their role or mission. Operational NGOs, as the name suggests, work on the ground to provide direct services such as conservation, research, and humanitarian assistance. Conservation International and the World Wildlife Fund, for example, are largely focused on pragmatic, solution-oriented projects (Finger and Princen, 2013). Advocacy NGOs, such as Friends of the Earth, are more focused on influencing legislation and bringing about systemic change, with awareness campaigns and lobbying often being prioritised. The funding models of these NGOs will reflect their mission/role and will be dependent on where they operate and their size. Crucially, these operational/advocacy categories are not mutually exclusive, and NGOs may undertake both types of activities. Second, environmental NGOs can be categorized based on their geographical scale or scope. International NGOs such as Greenpeace work on a global

¹ These categorizations are specific for environmental NGOs and have been developed from the extant literature examining their roles, purposes, and scope. Categorizations of NGOs in general can also be found in the accounting literature. See, for example, Unerman and O'Dwyer (2006), who differentiated between welfare, campaigning, advocacy, and hybrid NGOs.

basis, whilst national and local NGOs such as the Environmental Defence Fund focus on specific regions or countries. According to some experts, this distinction is critical because an NGO's approach, strategy, and funding formula are frequently determined by its scale of operation (Finger and Princen, 2013). Third, NGOs can be categorized based on their strategies or techniques. Pragmatic (reformative) NGOs such as the Nature Conservancy attempt to work within existing frameworks, and frequently engage with corporations or governments to achieve their objectives. These NGOs may form business partnerships to increase their resources and influence (Jamali and Keshishian, 2009). Greenpeace and other principled NGOs adopt a harsher position, frequently criticizing corporate practices and advocating for structural changes (Finger and Princen, 2013).

The form of an NGO has a significant impact on how it responds to environmental concerns and on the implications for corporate partnerships. Operational and pragmatic NGOs are more likely to collaborate with businesses, viewing partnerships as an opportunity to pool resources and achieve change from within. They are frequently involved in activities such as CSR efforts, the creation of sustainable business models, and corporate sustainability reporting (Pinkse and Kolk, 2012). Advocacy or moral NGOs that routinely criticize business behaviour may be less keen to engage directly with companies. They frequently find unsustainable practices that endanger businesses' reputations, and are likely to be more critical of operational practice. Dzhengiz *et al.* (2021) cautioned that there is a risk that these types of NGOs may become increasingly excluded from private governance processes.

Table 1 summarizes this discussion.

Table 1

4. Research Method

The research for this study was conducted in the Pakistan office of an international environmental NGO (CENGO). Following the earlier discussion, CENGO can be categorized as a pragmatic NGO that undertakes both operational and advocacy activities. This type of NGO was purposefully chosen as we envisaged that NGO-corporate partnerships would be easily identifiable and thus empirically examinable (O'Dwyer, 2004).

Whilst CENGO needs to ensure its overall strategic priorities are aligned with those of its parent NGO network, it has almost complete autonomy over how it enacts these priorities within Pakistan. These strategic priorities are aligned with those of the United Nations Sustainable Development Goals, and at the country level they are enacted in areas that CENGO decides are of more importance. The strategic map of CENGO is reviewed every five years to ensure that their strategies are aligned with national conservation needs and Pakistan's national biodiversity strategy. CENGO works through a head office in Punjab, with five regional offices and over 20 project offices all over the country. Appendix A provides a detailed overview of CENGO, its mission and strategy, its funding sources, its major funders, etc. It is funded largely by institutional funders (97%) made up of other partner NGOs,

state/institutional funders, the corporate sector, and other charitable trusts/foundations. This funding is a combination of competitive grants for which the organization must bid, and directly allocated funding through mutual partnership agreements.

The present work is a part of a broader longitudinal case study that spanned five years (2018–2022). However, the primary periods of fieldwork that informed the analysis presented in this paper took place in 2019 and 2020. The initial data for the project was collected from publicly available documents, in order to familiarize ourselves with the organization, how and where it works, and the different projects that it was undertaking. During this phase we analysed the organization’s website, as well as its corporate disclosure reports and annual reports. This stage of the data collection phase allowed us to get a feel for the range and depth of corporate partnerships the organization was engaged with, and the extent to which these relationships impacted upon its funding and project activities. Subsequently, we used this understanding to identify key projects, interviewees, and major corporate partners which helped develop the field study phase of the project (Tables 2 and 3 provide an overview of CENGO’s corporate partners and projects).

Table 2

Table 3

During the field study phase we conducted 25 interviews, including with staff at different levels across the organization, as well as advisory board members, scientific consultants, and corporate partners (see Table 4). The purpose of the interviews was to get a more in-depth understanding of how different logics played out in the partnerships, and the impact this then had on the NGO’s mission. As the mission of an NGO is directly related to the types of projects it undertakes and how they are delivered, our questions were themed around how projects were designed, how they were undertaken, what happened upon completion, and the role played by both parties during this process. We also made site visits to corporate partner headquarters and project sites to see some of the work being undertaken. We observed meetings and had extensive informal interaction with staff across the organization. We kept a detailed notebook of these informal conversations, which was then written up into an ‘expanded account’ (O’Dwyer, 2004). Most of the interviews were conducted by one of the authors, with a second author being present in some of the interviews. Some of the interviews were conducted in Urdu; in this case, the interviews were transcribed into English before being analysed. The interviews were conducted as a conversation to make interviewees feel at ease with the interviewer (Patton, 2002).

Table 4

4.1. Data Analysis

4.1.1. Stage 1

To begin with, a pattern-matching strategy was used to detect the macro-level organizational logics (Reay and Jones, 2016). This technique requires researchers first to establish and explain the pattern of behaviours associated with the ideal type of a specific logic, and then evaluate their data to see how well it matches the ideal type (Thornton and Ocasio, 1999; Thornton *et al.*, 2012). From the standpoint of an NGO, it was evident that CENGO was engaging with its partners using a macro environmental logic. According to Gamusay *et al.* (2020, p. 5) the key characteristics of this logic are *'caring for the commons and future generations, connecting humans with the natural environment, a human-ecosphere symbiosis as a socio-ecological ecosystem, as well as renewability and sustainability'*. At the same time, our observations indicated that their business counterparts were clearly adhering to a macro 'corporate-CSR' logic (Jamali *et al.*, 2017). A corporate-CSR logic is one which *'serves as a powerful mechanism for developmental change and welfare provision'* (Jamali *et al.*, 2017, p. 349) and in the context of developing countries it manifests in the form of accountable business practices. Table 5 outlines the salient features we observed for the two logics in relation to the partnerships (Jay, 2013) which are drawn on in our findings.

Table 5

4.1.2. Stage 2

The second stage of our data collection sought to clarify and strengthen our understanding of how these institutional logics affected the NGO-corporate partnerships. This phase engaged in a cyclical process of examining data, literature, and evolving theory (O'Dwyer, 2004) to analyse the implications of how these different logics impacted on the NGO's accountability, and the ability of CENGO to act as an institutional entrepreneur. We categorised raw data, developed linkages between categories and themes, and eventually consolidated them into a theoretical framework through a process of incremental abstraction (Jay, 2013). Throughout this process we continually checked and rechecked out initial assertions and findings with the literature, our theoretical framework, and further archival information that was made available to us either directly by the organization or through continuous online searches of disclosure material.

The institutional logics framework helped us to structure our narrative. We knew from initial analysis of the literature that NGO-corporate partnerships were portrayed as being difficult due to the differing institutional logics held by each party. We sought to identify if this was the case at an early stage of the interviews. In contrast to prior literature, we found that interviewees on both the NGO and corporate sides spoke of each other as 'partners' and 'collaborators'. They talked freely of overcoming obstacles to work together, instead of focusing on the obstacles themselves. This led us to investigate in more depth why this was the case and how the NGO was able to manage this process. By revisiting the institutional logics framework, we were able to draw on the lived experience of the organization's

members and refer more closely to their experiences of undertaking conservation in the context of Pakistan, a developing nation. Appendix B presents our coding matrix.

During this phase we also utilised a pattern-inducing process (Reay and Jones, 2016) to see if we could detect any further nuanced, macro-level institutional logics that shaped the NGO *actors'* perspectives when engaging with their corporate partners (Thornton *et al.*, 2012). We found that actors were shaped and driven by both a logic of development and one of professionalism. We define a development logic as an overt desire to meet the development needs of local communities who are affected by the actions/activities of corporations. This logic is characterised by values such as human capital development, progress, social justice, and inclusion. We define a professionalism logic as a commitment to the NGO's mission and values characterised through expertise, knowledge-based authority, professional autonomy, and focus on quality standards.

5. Findings and Discussion

Our findings and discussion are presented in this section, and the narrative is structured according to our research aims and data analysis. In Section 5.1, we first discuss our findings regarding the dynamics and logics underlying CENGO's corporate partnerships. Here, we discuss the various partnerships and explore how upward accountability demands manifest, before moving on to explain how the core logics are managed in these partnerships. We then explore the role of trust in preserving partnerships and mediating between the different logics. Section 5.2 considers the accountability challenges emanating from CENGO's corporate partnerships. We first focus on how CENGO navigates its desire for transformational change with the incremental approach necessitated by its corporate partners. We then discuss how a strong professionalism logic helps CENGO avoid mission drift. Finally, we shed light on how a development logic rooted in downward accountability (focused on community needs) aids in realigning towards a lateral accountability.

5.1. The Dynamics and Logics of CENGO's Corporate Partnerships

5.1.1. Spectrum of Partnerships and Upward Accountability Dynamics

CENGO's relationships exhibit a diverse array of corporate funders, spanning many project themes. Multilevel partnerships are implemented to address a wide range of environmental challenges, encompassing concerns such as groundwater depletion and the cultivation of sustainable cotton. In this study, we identify two main partnership models. The first model entails collaborations driven by philanthropic or CSR ideals, which enable corporations to provide funding for specific conservation projects. The second model focuses on promoting sustainable practices within corporations, such as their 'ECO workplace'² initiative.

A notable endeavour that CENGO is engaged with is the introduction of International Labour and Environmental Standards (ILES) within small and medium-sized enterprises (SMEs) in Pakistan. This programme is being carried out through a collaborative partnership between

² Pseudonym.

CENGO, the European Union, and the International Labour Organization (ILO) from 2016–2025. In implementing ILES, CENGO is faced with a triadic accountability to the European Union (the institution providing financing), the ILO, and the corporations in which the standards are being implemented. This is reflective of an upward accountability dynamic where CENGO must not only account for how the funding (190 million PKR) has been allocated and spent, but also explain how the ILES and ILO standards are being implemented in corporations, and how this translates into resource efficiency. Furthermore, CENGO has played a significant role in facilitating the development of the Alliance for Water Stewardship standard in Pakistan, with the objective of implementing this standard in 25 SMEs that operate within the textile and leather industries. In this context, the responsibility for project execution is with CENGO, while companies are responsible for supplying the requisite funding.

Upon critical examination of these various undertakings, it becomes evident that there exists a multifaceted framework of upward accountability, intricately intertwined within both the local and global spheres. For example, where the NGO is engaged in philanthropic-led conservation partnerships with corporations, the terms of the project is set and decided by the corporation, who as funder of the project requires detailed reporting on activities and expenditure. CENGO extends its upward transparency efforts in relation to these projects to its website, where it documents all its reports, contracts, and relationships, thus exhibiting its commitment to the norms of both environmental and corporate logics of efficiency:

We are also working on our corporate disclosure report for the previous year and we have to publish it or make it available on our website. This reports the corporate organizations that have worked with us, the money they provided, the kind of engagement and the kind of impact that it's had. It's there so that there is transparency with all CENGO offices. (SM4)

The reporting mechanisms, both in terms of impact reports and project reports, also provide CENGO with an important opportunity to evaluate and document their work in a formal, structured manner. Impact reports are instrumental in demonstrating a project's contribution towards the organization's overarching environmental mission. Their focus on a blend of quantitative (e.g., scientific indicators) and qualitative (incorporating storytelling and impact statements) reporting also reflects their approach to holistic project evaluation.

CENGO's ECO workplace initiative provides another avenue for their multilevel corporate partnership, positioning accountability within the context of carbon footprint reduction (Gumusay *et al.*, 2020). The initiative, launched in 2009, focuses on fostering a sustainable work culture in various organizations across Pakistan, offering training at all levels of the organizational hierarchy. As a senior manager notes:

We train their employees and these training sessions are held for everyone in the organization, from the CEO to the janitorial level, everyone is included. (SM5)

Organizations who have committed to the plan generally continue to be active participants. As a result, the certification offered by CENGO is seeing growing global acknowledgement, with over 130 enterprises in Pakistan having enrolled in the programme. This trend reflects a

rising consciousness on the part of corporations regarding the importance of demonstrating sustainability. However, at the same time, implementation issues do arise, as limits/benchmarks are decided by the corporations themselves, and they also allow themselves flexibility if their targets are not reached:

So basically it's always the company that chooses the KPI, paper, water, whatever they want to choose, and we decide the targets mutually, like reduction of two per cent by the end of sixth month. We will ask them if they think that's achievable, can you do it? Do you have the team? If they're willing to go ahead then we give them the target, if they're not, fine, we will reduce it to a certain amount. (SM5)

This can be interpreted as either an element of capture or reflective of the 'pragmatic' approach CENGO has chosen to follow. CENGO actors view this as the latter when they suggest that even 'any changes however small' are important. This is discussed in more depth in the following section.

5.1.2. *Aligning Environmental and CSR Logics*

CENGO's engagement with the private sector is characterized by a pragmatic approach that balances the realities of corporate imperatives and environmental conservation. In many instances, the NGO is responsible for project execution whilst being funded by the corporate partner and hence have 'delegated' responsibility. In such scenarios, Baur and Schmitz (2012) note that co-optation is possible even if the employees of the NGO are unable to recognise this. This interaction shapes their approach to partnerships, as well as the framing of their strategies and project plans. This is reflected in Table 6, where we highlight how the different logics influence behaviour in different stages of a partnership. Environmentalism logic emphasizes the necessity of preserving and enhancing the natural environment, often placing this imperative above economic concerns (Gumusay *et al.*, 2020). CENGO's partners, however, operate primarily under the logic of CSR, which reconciles the need to create economic value with the importance of being socially responsible, including environmental stewardship (Jamali *et al.*, 2017). Consequently, we find that in our case, NGO-corporate partnerships embody perspectives that are largely complementary rather than competing when shaping projects on the ground.

Table 6

CENGO recognizes the existence of these divergent logics and employs a pragmatic strategy to harmonize its environmental conservation objectives with the profit-driven rationales of its collaborators. As evidenced in Table 6, our analysis shows that CENGO strategically utilises the prevailing market logic that influences corporate decision-making to develop a compelling commercial case for conservation and sustainability projects. This frequently entails showcasing the ways in which the implementation of environmentally sustainable practices can positively impact a company's financial performance by increasing operational efficiency or bolstering its reputation:

We have to make business case for them, like we have to tell them that not only is this good for our targets ... you will save money too ... We link it and say your profit margins will increase because your energy will be saved, your water and your inputs will be saved. (D4)

The use of this strategy underscores the navigational function of CENGO, as it strives to effectively convey the significance of its goal in a manner that aligns with the profit-oriented rationales of corporations (Thornton et al., 2012). The proficient management of multilevel corporate partnerships is crucial not only for the longevity of these partnerships but also for ensuring their responsibility in relation to the initiatives they have started. One approach employed is the formulation of projects designed to cater to diverse stakeholders or to exclusively address a certain facet of a broader initiative for entities. For instance, interviewees acknowledged that certain corporate partners exhibit a preference for social initiatives as opposed to conservation endeavours. Consequently, interviewees spoke of directing efforts with these partners towards soliciting support for livelihood-generation schemes, rather than initiatives focused on conservation:

To gain any project or to pitch any proposal for funding, that mainly depends on the interests of the donor, so again things will be different. With [company name] things will be different according to their main interest, and things would be different with another's activities and projects. (SM1)

The need for such 'translation' emerges from the inherent conflict between the principles of environmental conservation and the profit-driven objectives of corporations. Here, CENGO acknowledges the need to align its conservation projects with the target markets of the firm, recognising that companies are more inclined to participate in CSR programmes that can offer real advantages to their market position. This is reflective of a more strategic approach to engaging corporations in CSR initiatives (Baur and Schmitz, 2012). As stated by the Director of Corporate Partnerships:

So, perhaps we pick up some kind of activity or project that is fulfilling the CSR objective as well, plus engaging the target market as well, because none of the corporates want to work with us, or works with us, without engaging the target markets.

CENGO's approach to corporate engagement is also underscored by an ethos of collaboration and voluntarism, eschewing coercive measures in favour of partnership and cooperation. In one sense, this mirrors Roberts's (2003) perspective that meaningful CSR is more likely to emerge from relationships built on voluntary association and as a form of public relations rather than from imposed obligations. From the institutional logic perspective, this approach can be seen as a mechanism for facilitating the coexistence of and potential synergies between different logics, fostering a cooperative atmosphere conducive to the achievement of shared goals (Battilana and Dorado, 2010). This pragmatic, collaborative approach (evidenced in Table 6) reflects CENGO's desire to operate at the intersection of different institutional logics. By acknowledging and engaging with the tensions between its environmental conservation logic and the CSR logic of its corporate partners, CENGO facilitates the emergence of 'hybrid'

strategies that can help advance its mission within the constraints of its partners' business objectives (Pache and Santos, 2010).

CENGO's primary corporate partners, as depicted in Table 3, can be considered 'leaders' in sustainability, and our analysis suggests that they view CENGO as a collaborator and expert rather than a mere service provider. This understanding helps to create a dynamic where the corporation's engagement with CENGO is not seen as a charitable cause, but rather as an investment in expertise and a means to drive sustainable practices (Poret, 2019). This perception is significant as it contributes to the quality of the partnership, facilitating deeper integration of environmental conservation into the corporation's CSR activities (evidenced in Table 6). For instance, when analysing project inception reports, one partner expressed that being involved in CENGO's Organic Cotton Project would result in substantial market impact and promote responsible manufacturing. Another partner described the partnership as an opportunity to transform their cotton buying process, leveraging CENGO's expertise for operational change. This not only reaffirms CENGO's role as an advisor and catalyst for change, but also exhibits the willingness of these corporations to adapt their practices for sustainability.

Moreover, the fact that these corporations acknowledge the value of CENGO's expertise suggests a strong recognition of the NGO's knowledge and authority in the environmental conservation field (see Table 6). As the head of CSR for Corporate Partner B stated:

[CENGO] was the one who impressed us most in terms of coming up with a plan. They had a lot of information, they've done this kind of work before and the meetings that we had with the programme director were very conducive to what we wanted and there was enough knowledge there, enough, like, traction therefore to take it forward.

At the same time, the NGO is also clear that the terms of the projects must meet CENGO's core priorities and, as Table 6 reflects, whilst the terms of reference continually change to align with both parties' requirements, the focus is on a collaborative approach that is mutually beneficial to both CENGO and the corporate partner. This understanding facilitates the propagation of CENGO's conservation logic within these corporations. The statement from one corporate partner in their annual report on why they engage with NGO partnerships, emphasizing that '*no single organization can do it alone*', is indicative of a broader understanding of the systemic nature of environmental challenges. This suggests that corporations recognize the value of partnerships in advancing towards a net-zero and sustainable future, which again complements CENGO's mission and vision. It underscores a concept discussed by Austin and Seitanidi (2012), where the value of a cross-sector partnership is enhanced through the exchange of resources and competencies, which in turn contributes to the pursuit of shared social objectives. In this case, the corporations seem to acknowledge CENGO's superior knowledge in environmental matters, and thus see the value in CENGO's advice.

5.1.3. Importance of Trust in Mediating between Logics

Nearly all the interviewees pointed to the pivotal role of trust in these partnerships, echoing the findings in academic literature (Battilano and Dorrado, 2010; Baur and Palazzo, 2011; Mars and Lounsbury, 2008; Smets et al., 2015). CENGO's collaboration-focused approach, reminiscent of the 'relational view' of partnerships (Di Domenico et al., 2009; Vurro et al., 2010), has facilitated not only the development of trust with their partners but also helped them gain credibility to create enduring partnerships. For example, NGO interviewees discussed working with several multinational organizations on numerous projects, with the corporations returning to them each time:

A corporate can choose to basically fund the same initiative again and again, which is an example of what [Corporate D] is doing. So we get funding from them for one year, and based on the previous year's result they choose whether to do this again. Like in the case of [Corporate B], we have been for almost the last nine to ten years. (D4)

The corporations were aware that the NGO has the requisite skills and knowledge to successfully execute the projects. Simultaneously, the firms had previously exhibited their competence in fulfilling the requirements for earlier projects. Here, trust emerges as an essential construct linking differing institutional logics (Reay and Hinings, 2009) throughout a project's life cycle, from inception to delivery. This mutual trust strengthens the credibility and capacity of both organizations to fulfil their respective terms of reference (Battilana and Dorado, 2010).

To maintain trust, the organization lays a strong emphasis on transparency. In a context like Pakistan, where public authority figures often face suspicion due to nepotism and corruption (Hopper et al., 2017), the continual demonstration of credibility, efficiency, and effective resource utilization is paramount. The interviewees highlighted how credibility was their biggest asset. Emblematic of the upward accountability dynamic, they stressed the need to continually prove to their stakeholders that they were a professional organization, who were transparent and efficient, and used resources in an effective manner:

I mean, working with so many industries is not easy. No other organization can easily enter into industrial premises and get their data, information out. We enjoy this luxury of, you know, going to industries and they are very happy to share information. (SM1)

These findings contrast with the literature which finds NGOs resisting the extra upward transparency burden placed on them by funders (see, for example, Ebrahim, 2003; O'Dwyer and Boomsma, 2015; O'Dwyer and Unerman, 2007). These contrasting findings shed light on the unique set of circumstances environmental NGOs navigate when undertaking corporate partnerships in developing countries.

Thus, trust may necessitate compromise on certain operational aspects, as maintaining a long-term corporate partnership often takes precedence over imposing rigid environmental standards. This balancing act demonstrates the constant negotiation between institutional logics, where the mutual adjustment of individual logics facilitates the overall organizational purpose (Ashraf et al., 2017). A corporate partner encapsulated this dynamic interplay, stating:

There is no quick fix, but collaboration and exchange of ideas is a step in the right direction. By truly listening and understanding the other side, and by taking a look at our respective dilemmas as seen from each other's perspectives, we have been able to align our interests and establish working methods towards a common goal.

CENGO's approach to collaborative practices hinges on establishing prolonged dialogue with corporate entities and, as such, the organization has a dedicated corporate engagement team, focusing exclusively on developing and maintaining their long-term relationships with their corporate partners.

While CENGO's collaborative approach with corporations is lauded for its emphasis on trust and transparency, deeper scrutiny suggests potential pitfalls. The portrayed 'mutual agreements' might mask underlying power imbalances, wherein corporate entities wield disproportionate influence, potentially compromising the NGO's environmental objectives. The emphasis on transparency, though commendable, could inadvertently verge on performativity, risking substance for appearance. At the same time, 'disagreements' may be constrained by the power in these relationships which are dictated by funding (Baur and Schmitz, 2012). As we delve further, it is crucial to critically assess whether CENGO's collaborations veer into the realm of greenwashing. Hence, we turn to analysing accountability challenges that these NGO-corporate partnerships may encounter.

5.2. Accountability Challenges in NGO-Corporate Partnerships

5.2.1. Transformational Goals vs. Incremental Actions

Our findings reveal a significant mismatch between the ambition for transformative change expressed by CENGO and the incremental or limited change tactics adopted by many of their corporate partners. CENGO members constantly described their commitment to transformative change within corporate practices; changes profound enough to alter the structural and procedural fabric of corporate organizations for improved environmental performance (Grin *et al.*, 2010). This resonates with the political conceptions of CSR as forwarded by Baur and Schmitz (2012). For example, the Chief Executive Officer (CEO) of CENGO stated:

The direction which I have given as the Chief Executive, is to say it has to be transformational partnership, where the corporate just do not give us money but they also commit to reducing their own footprint and take concrete actions to improve their environmental performance, and then going beyond their boundaries and engaging the community ... It has to be a transformational partnership.

In practice, however, the NGO must frequently adopt an incremental approach due to limited resources, the necessity for partnerships, and the challenges of fostering systemic change in corporations. The process of engaging local corporations, which are primarily family-run firms, offers a vivid illustration of the tension between transformational goals and incremental

actions. Local family-run firms often lack familiarity with the CSR agenda, and place it as a low priority. As an Advisory Board Member explained:

I'm not trained. I was born a CEO. I'm honestly incompetent about what should my textile mill be doing to safeguard the environment. And while I have 500 things on my plate, this happens to be number 496. CENGO may nudge and push this in to being number 104.

Consequently, the NGO must work harder to foster meaningful engagement with these firms and drive change within their operations. The complexities of engaging with such firms are often amplified due to the lack of bureaucratic and regulatory oversight. The NGO has acknowledged the need for greater work in this regard, emphasizing the role of government intervention to encourage smaller firms to address CSR-related issues. Here, therefore, the issue of accountability 'in action' for CENGO becomes more profound, and its role moves from mentor to watchdog. The journey towards such accountability is complex and often marked by resistance. However, as Bendell (2005) and Hamman et al. (2003) discuss, this resistance can serve as a valuable catalyst for change. While posing initial challenges, it can be utilized to initiate dialogues about the importance of environmental sustainability.

Interestingly, the NGO has adopted an anticipatory strategy of shaping the 'leaders of tomorrow' through their educational programmes. They proactively engage with local schools, universities, and younger CEOs educated in Western universities, hoping to instil consciousness about sustainability. These tactics offer the promise of establishing early foundations for transformative partnerships and greater potential for businesses to engage with political notions of CSR (Baur and Schmitz, 2012). The strategy can be seen as a form of pre-emptive socialization, where the NGO seeks to instil the values of environmental conservation and social responsibility in potential future corporate leaders at an early stage. However, such an anticipatory approach to accountability largely depends on the ability of the NGO to accurately predict and respond to future trends and needs, which can be inherently uncertain and dynamic. Moreover, given the complex and entrenched nature of institutional logics, particularly in family-owned firms, the effectiveness of anticipatory strategies in shaping future business practices might be limited (Thornton *et al.*, 2012).

All the interviewees also discussed the struggle to transition partnerships from being project-oriented to being more mission-oriented, indicating the need for a broader, more holistic view of sustainability that includes environmental, social, cultural, and political dimensions. This suggests the NGO is trying to resist co-optation, by moving business partnerships away from strategic towards more political conceptions of CSR (Baur and Schmitz, 2012). As the Head of Corporate Partnerships outlined:

Working with the corporates ... we work for a mutual objective ... it's not just hardcore conservation that we want the funds for, but it's awareness as well.

In this vein, the realization of such objectives is often marked by awareness campaigns, where high-ranking individuals from partner organizations are informed of the specific environmental challenges facing the region. The expectation is that, even if a fraction of the

attendees remain conscious to the issues highlighted, they might later leverage their organizational power to contribute to the conservation cause. A Project Officer noted:

Even if 2 or 3 remember this event and think of doing something about it ... We as the organization, we can support them.

This approach is exemplified in their relationship with corporations like Corporation B and Corporation C (see Table 3), where continuous engagements have led to impactful change through long-term, multifaceted collaboration. For example, Corporation A has been funding the same project for nearly a decade. While the project's objectives have shifted yearly based on past results, the overarching commitment has steadily grown to encompass various areas such as water conservation, waste management, and ECO workplace initiatives. Another example is Corporation B, which began its partnership with CENGO on a water stewardship project and expanded over time to include other areas. Both partners view this project as a great success story, with the corporate partner highlighting it as a 'light house' and a 'model for public-private partnerships' in a promotional video.

In summary, the tension between transformational goals and incremental actions underscores the paradox NGOs grapple with in promoting environmental conservation and its attempts to maintain independence (Baur and Schmitz, 2012). CENGO seem to have pragmatically combined mission accountability and practicality, understanding that incremental changes within corporate practices can accumulate over time to contribute to the broader goal of transformative change. Consequently, despite the aspiration for morphogenic change – where organizational models and objectives are fundamentally reformed – what often emerges in practice is morphostatic change – minor alterations within the existing organizational framework and objectives (Gray *et al.*, 1995). This pattern appears to be particularly resonant in developing countries like Pakistan, where CSR is underdeveloped, and many corporations are family-owned with concentrated and inward-focused boards. The analysis also emphasizes the importance of creating a balanced convergence between ambitious transformative goals and feasible incremental actions, allowing NGOs to achieve their mission while catering to the realities and constraints of their operating context (Grin *et al.*, 2010).

5.2.2. Professionalism Logic Navigates Mission Drift

Mission drift may pose a significant threat to CENGO as it manages the competing logics of environmentalism and CSR (O'Dwyer and Unerman, 2008). Mission drift occurs when an organization's focus shifts away from its primary goals due to external pressures or internal dynamics (Ebrahim, 2009). This deviation is not always immediate but can gradually occur over time, subtly transforming the mission, operations, and priorities of the NGO. For CENGO, this could manifest in a gradual shift from environmental conservation towards more corporate-friendly actions, undermining its initial environmental commitment.

One of the main ways mission drift can occur is through corporate capture. This process entails NGOs becoming overly reliant on their corporate partners to the extent that they integrate excessively into their operations (Baur and Schmitz, 2012). Our findings suggest that CENGO actors navigate this problem by drawing on a strong professionalism logic. Grounded in an unwavering commitment to an organization's mission and values, professionalism logics

promote expertise, knowledge-based authority, professional autonomy, and adherence to stringent quality standards (Freidson and Alford, 1999). These principles guide CENGO's selection of corporate partners and underscore its commitment to maintaining its environmental focus.

Empirical evidence supports the assertion that CENGO leverages these professionalism logics (see Table 7) to safeguard its mission. First, it strictly regulates the use of its logo, only allowing partners who have demonstrated specific conservation actions to utilize it. This practice, grounded in the professionalism logic of quality standards, not only maintains CENGO's integrity but also reinforces its commitment to its mission by making certification a symbol of environmental responsibility. However, this also introduces a form of 'performative legitimacy' (Deephouse and Suchman, 2008), where CENGO shapes the expectations and perceptions of stakeholders by presenting certification as a distinct symbol of environmental responsibility. This mechanism could potentially be exploited by corporations as a form of 'symbolic greenwashing' (Lyon and Maxwell, 2011), where firms overemphasize minor environmental achievements to appear more environmentally friendly than they truly are. CENGO must therefore continually monitor and reassess its certification process to ensure it remains stringent and credible, as reflected in the quotations in Table 7.

The members' educational backgrounds and awareness of corporate issues further underpin the application of professionalism logics. All those interviewed had a high level of education and expertise, and espoused strong commitments to the organization's values and mission. Their backgrounds in science or conservation provide the expertise and knowledge-based authority needed to vet potential corporate partners. Coupled with their professional autonomy, which all interviewees highlighted, this allows them to critically assess any partnership that might use CENGO for greenwashing purposes.

CENGO members' commitment to a professionalism logic is further demonstrated through its approach towards potential partner selection, as evidenced by the following quotations:

But then obviously if an industry which has been polluting and wants to come work with us and we know that they're just trying to re-launch their name, we are very wary. (CEO)

We try to be a bit careful when we're dealing with them, because we won't obviously want to be pushed towards something that we are not willing to be working on or if we feel that the corporates ... obviously because being an organization which needs to have reputational risk at the back of our minds. (D3)

They conduct systematic background checks, coupled with a consistent focus on their core mission, to act as bulwarks against mission drift and corporate capture. These quotations, in addition to Table 7, also reveal a cautious approach towards potential partners. Such reflexivity is crucial in the complex landscape of environmental NGOs, where organizations must navigate the nuances between corporate interests and environmental conservation. However, it also hints at the burden of constant vigilance on the part of CENGO, suggesting the need for an institutional environment that discourages corporate malfeasance to lessen

this burden. This strategy illustrates ‘the logic of appropriateness’ (Olsen and March, 2004), where actions are based on what is seen as appropriate or expected within a given context. However, as societal expectations evolve, CENGO’s concept of appropriateness also needs to adapt, ensuring their practices remain aligned with emerging social and environmental priorities.

As CENGO navigates the complex intersection of environmentalism and CSR, its application of professionalism logics extends beyond corporate partnership selection to its project management approach. In ensuring that project goals are consistently mapped against work plans, CENGO employs tools such as logical frameworks (logframes), and impact and project reports, which, paired with third-party verification, provide an accountability system that keeps the organization committed to its environmental mission. Logframes, for example, are valuable project planning tools often used by NGOs to structure objectives and identify indicators of success (Bakewell and Garbutt, 2005). By systematically aligning activities with expected outputs, outcomes, and long-term impact, logframes help CENGO maintain its focus on environmental goals and assess the feasibility and effectiveness of each project. They also offer a robust mechanism for operational-level accountability, ensuring that project goals align with the overall environmental mission. However, while these tools, grounded in the professionalism logic of expertise and quality standards, can help maintain focus on individual projects, they may not fully capture strategic-level considerations. As Bakewell and Garbutt (2005) argue, logframes can sometimes reduce complex social and environmental issues into overly simplistic, quantifiable metrics. Thus, while they provide a clear and structured method for tracking project progress, they may inadvertently mask underlying complexities or broader strategic implications.

Third-party verification adds another layer of credibility and accountability to CENGO’s work:

We have external monitoring from the donor side. External audit is done through designated firms that do audit, but sometimes we use donors specified credible organizations. (SM2)

Reporting to donors is done through external people and this is very important. They have money allocated in projects for external monitors and evaluators whether national or international monitors. (D2)

By inviting an external entity to assess project success, CENGO reinforces its commitment to transparency and accuracy – essential elements of the professionalism logic. This practice also mitigates potential biases or inaccuracies in self-reported assessments, further safeguarding the organization’s reputation and ensuring that a project’s outcomes align with its environmental objectives.

By firmly grounding their actions in the professionalism logic, CENGO members ensure that their actions align with the organization’s mission and values, thereby reducing the likelihood of mission drift and corporate capture. This commitment to accountability manifests through the organization’s refusal to work with companies involved in harmful environmental practices or unethical activities (see Table 7). While professionalism logics can help navigate the

complexities of environmentalism and CSR at the project level, how these logics shape the strategic direction of the organization remains somewhat unclear.

Insert Table 7 here

5.2.3. *Development Logic Aligns Upward Accountability as Lateral*

The interplay between CENGO and its corporate partners illustrates a critical dynamic in the NGO-corporate partnership landscape, particularly in relation to funding and accountability. As CENGO endeavours to navigate this complex relationship, a strong reliance on corporate funding inherently shapes its operations and accountability practices.

A key observation from the empirical data is CENGO's attempt to pivot from the traditional donor-recipient relationship. In this upward relationship, NGOs are often forced into adopting strategies and practices that meet the preferences of corporate funders, thus undermining their independence and their direct accountability to the communities they serve (Baur and Schmitz, 2012). However, CENGO's strategic shift to a partnership model, although not fully alleviating these upward accountability concerns, attempts to negotiate a balance between corporate and community interests. While the shift from a donor-recipient relationship to a partnership model has been emphasized in the literature as a mechanism to balance this tension (O'Dwyer and Unerman, 2007; 2008), CENGO's experience reveals a more complex reality. For example, CENGO's partnership model has not fully mitigated the risks of overdependence on a few 'leader' corporations or of constraints on their range of initiatives due to corporate strategic interests. Empirical evidence of this was reflected in the few core corporate partners that seemed to actively partner with them over the longer term:

I think every institution always tries to build a long term relationship with their donors whether they are corporates, or any other funder, CENGO also does the same and we have many examples where we started with a pilot project and the relationship has continued for years. (D2)

CENGO appears to deal with this by directing corporate attention towards the communities they serve, as evidenced by their persistent emphasis on development work as a vital component of their conservation approach. In other words, they consistently reinforce downward accountability in their interactions with their corporate partners, as reflected in the quotations in Table 7. This is not surprising, as the literature suggests that such a focus on community involvement is critical in ensuring the success of conservation efforts (Agrawal and Gibson, 1999). Downward accountability is concerned with how well NGOs integrate community needs into their projects (Unerman and O'Dwyer, 2008). In our case, this links to the strategies CENGO uses to encourage corporate partners to be more responsive to community projects and the needs of communities in these projects. Empirical evidence from projects shows that, over time, CENGO has been convincing their main corporate partners to fund engagement with local communities, supporting initiatives related to water stewardship and sustainable livelihoods. For example, their annual report suggests that Corporation E has been involved in training 40,000 farming families to adopt climate-smart agricultural practices

in Southern Punjab and Sindh, to reduce the risks of climate change impacts on their livelihoods. However, it's important to note a significant challenge with such downward accountability initiatives: quantifying success and measuring impact often proves difficult (Unerman and O'Dwyer, 2008).

This downward orientation is deeply rooted in the development logic, which emphasizes human capital development, social justice, and inclusion (Nicholls, 2009). This development logic (see Table 7) is evident in CENGO's choice of projects, its targeted community engagement, and its strategic commitment to sustainable initiatives like water stewardship – despite corporate preferences for more 'visible' or 'profitable' CSR projects signifying the tensions between the development logic and the corporate logic.

Furthermore, frustrations voiced by some CENGO members about corporations' tendencies to 'greenwash' their environmental contributions, a phenomenon well-documented in the literature (Lyon and Maxwell, 2001), highlights the significant challenges NGOs face in holding corporations accountable to their environmental commitments:

It's not even close, nothing ... we can put in a few thousand dollars here. That doesn't make sense for the scale of damage that they do, a lot of them are basically full of staff that just don't realise or are in complete denial of the impact they are having on the environment. (CEO)

Especially the MNCs and the incredible damage that they'll do throughout the planet and insane profits that they make, eating up resources and, you know, whatever else they do. I don't think that their efforts measure up at all. They are probably putting in 0.001 percent of what they should be putting in. They're still not putting in as much input as they should. (D4)

Empirical evidence of this conflict is seen in CENGO's experience of corporations misunderstanding or underestimating their environmental impact, particularly related to water stewardship (see Table 7). Additionally, it is evident in the challenges CENGO faced in convincing corporations to invest in initiatives that do not promise immediate monetary returns but are critical for sustainability and community welfare. To enact this downward accountability approach within the constraints of corporate funding, CENGO had to resort to presenting a business case for their initiatives. This practice demonstrates the constraints under which NGOs operate, and the lengths they must go to in order to align their development logic with the corporate logic of their funders.

Whilst overall, the NGO seeks conciliatory ways to engage with corporations and views their working relationship as one of partnerships, their development logic (and downward accountability ethos) also ensures they do take a more proactive stance when needed. For example, in one stark case, the NGO sided with a local community taking legal action against the implementation of cement plants. In this case, the NGO strongly believed that the actions of the corporations (who were not their partners) would have a detrimental effect on the local environment, and, despite possible repercussions for their current corporate engagements, they decided to engage in this high-profile action:

These cement plants have sucked that place dry and people have been writing about it for years. Nothing has happened. (CA2)

We started supporting the local community, because we knew that their water sources would be impacted, we knew that the local environment would be affected. (CEO)

As a result, it may be claimed that, rather than undermining their moral legitimacy (Baur and Palazzo, 2011), engaging in corporate collaborations helps CENGO cultivate comprehensive accountability (Unerman and O'Dwyer, 2012). They can renegotiate these connections, which have traditionally been viewed as hierarchical and funder-focused, into lateral partnerships that highlight the sharing of resources and knowledge on a more equal/democratic footing (Christensen and Ebrahim, 2006).

In summary, this narrative offers a compelling account of an NGO striving to resist the pressure of corporate logic, maintain its dedication to its environmental ethos, and navigate the intricacies of the NGO-corporate funding relationship.

6. Conclusion

This paper draws on the concept of institutional logics to problematize the accountability dynamics in NGO-corporate partnerships and investigate their effect on NGO mission accountability. Our study shows how CENGO adeptly balances environmental and CSR logics, reconciling the divergent imperatives of conservation and profitability through translating their environmental mission into market-oriented terms. Corporations consequently perceive CENGO as a collaborator and expert, with the NGO adopting dual roles as partner and mentor. Trust, fortified by transparency and open information sharing, underpins these partnerships, and enables hybrid strategies integrating environmental and CSR logics.

At the same time, our study identifies a recurring tension in CENGO's approach: the aspiration for transformational change often yields to incremental steps due to resource constraints and the complexities of effecting systemic change. This is the case particularly in developing countries like Pakistan where CSR is underdeveloped, and businesses are largely family-owned. CENGO uses strategies to generate transformative change incrementally through long-term collaborations. Transitioning partnerships from project- to mission-oriented is a struggle requiring a holistic view of sustainability.

Consequently, to counteract mission drift, CENGO employs a professionalism logic (Thornton *et al.*, 2012), underpinned by expertise, knowledge-based authority, and adherence to stringent quality standards. NGO actors play a crucial role in upholding this logic through rigorous partner selection and systematic project management tools. Here, a shift from a traditional donor-recipient model towards a partnership model aims to balance corporate and community interests. However, challenges persist, such as the risk of overreliance on a few corporate partners, and limitations on initiatives due to corporate strategic interests. To navigate these issues, CENGO's downward accountability strategies allow it to draw on a

development logic which emphasizes community involvement for the success of conservation efforts.

6.1. Contributions

This paper makes three interrelated contributions to the literature on accountability and institutional logics, and, in doing so, highlights the ways in which accountability is negotiated, upheld, and reconceptualized in NGO-corporate partnerships. Firstly, our study reveals how NGOs like CENGO skilfully intertwine diverse logics – such as CSR, environmentalism, professionalism, and development – with strategic relationship management to uphold various accountability demands. This intricate interplay enables CENGO to align its operations with its corporate partners' expectations (upward accountability) while remaining true to its mission and societal obligations (downward accountability). By selectively engaging with partners, collaboratively setting goals, implementing anticipatory strategies, and developing performance assessment frameworks, CENGO navigates and negotiates the complex terrain of accountability. This offers a novel perspective on the decision-making processes within NGOs, revealing how these organizations not only navigate (Yasmin and Ghafran, 2019) but strategically embrace the often competing demands upon them. These findings also highlight NGOs' potential role as institutional entrepreneurs (Davidson and de Loe, 2016) where diverse logics are not just parallel tracks (for example, as was the case in Reay and Hinings, 2009) but are intricately woven into the NGO's fabric, furthering debates on the transformative potential of NGO-corporate collaborations.

Secondly, our paper highlights how traditional 'upward' funder-recipient accountability, embodied in the usual corporate-NGO relationships (Baur and Palzazzo, 2011; Unerman and O'Dwyer, 2008), can evolve into a more lateral, reciprocal, negotiated engagement through this strategic action (Chen, 2021; Chen et al., 2021). Here, we theorize that the logics of professionalism and development, embodying NGO staff's 'felt' commitment to mission and community (Agyemang et al., 2017), can act as a safeguard against external pressures that may compromise mission accountability and lead to corporate capture. This evolution transforms accountability from a mere obligation (O'Dwyer and Unerman, 2007) into a strategic tool for influencing partners towards desired practices. This notion extends the understanding of NGOs' agency in reconciling conflicting institutional logics (Kurruppu and Lodhia, 2020), and underscores the complexity of harmonizing various institutional imperatives. This insight offers a refined lens through which we can understand the complex, multidimensional nature of NGO operations and accountability practices, and adds to the ongoing dialogue on the evolving nature of NGO accountability (Boomsma and O'Dwyer, 2019). Specifically, it enriches discussions on how NGOs can exercise greater agency in shaping their relationships with funders and other upward stakeholders to better align with their mission and values.

Thirdly, this paper makes a contribution to the field of institutional logics by demonstrating how seemingly divergent domain logics can coexist and synergize in order to further shared goals (Ashraf et al., 2017; Austin and Seitanidi, 2012; Battilana and Dorado, 2010). Specifically, our research highlights how logics that are context-specific (in our case logics of professionalism and development) can act as mediators to mitigate potential adverse effects arising from conflicting domain logics. In this regard, our study enriches the discourse on the

crucial role of trust in managing and harmonizing disparate institutional logics, an area that has received relatively limited analytical focus in existing literature. Moreover, our findings indicate the possibility for institutional arrangements to embody a plurality of logics simultaneously, without the predominance of any single logic or the necessity for hybridization.

6.2. *Limitations and Avenues for Further Research*

While the study provides valuable insights into the strategies used by CENGO to balance corporate funding and mission focus, its focus on one NGO introduces certain limitations. CENGO operates within a specific context, which is influenced by the nature of its mission, geographical location, funding sources, and organizational culture, among other factors. As such, the findings, although robust, might not be directly applicable to other NGOs (even international, pragmatic NGOs) with different contexts. To enhance our understanding, future research could include a wider selection of NGOs. This would help establish whether the phenomena observed in CENGO's case are more universally applicable or are shaped by the specific context and conditions in which CENGO operates. Furthermore, our research focuses on a particular snapshot in time. It does not highlight the journey undertaken by CENGO to develop its partnerships, or the implications of this for accountability. To provide a deeper understanding of the effectiveness and sustainability of the observed strategies, future research could employ a longitudinal design. Tracking an NGO's strategies and their impacts over time could provide further insights into how these strategies evolve, and how successful they are in the long run.

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Table 1: An overview of environmental NGOs

Classification	Description	Funding relationships	Implications for corporate – collaboration
Role or mission	Operational (on the ground) and/or	Mixture of funding from state, corporations, private donors, and institutional funders. Dependent on geographical scale and strategies.	View collaboration as positive endeavour to bring about change in practice/on the ground.
	Advocacy	Avoid funding from those it seeks to lobby, for example the state and corporations.	Will only engage if corporation is not target of action and directly helps target those it is seeking to mobilize.
Geographical scale scope	International	Funding dependent on mission and strategies. However, have access to larger pool of resources.	Dependent on mission and strategies. International NGOs more likely to collaborate with MNCs or larger country-level corporations.
	Local	Funding dependent on mission and strategies. However, unlikely to have funding from institutional donors due to capacity.	Will only actively engage with corporate partnerships if it meets mission/strategies and they have capacity.
Strategies	Pragmatic	Mixture of funding from state, corporations, private donors, and institutional funders.	View engagement as practical step towards initiating change. Will actively seek out partnerships and be amenable to being approached.
	Moralistic	Mixture of funding from private donors and institutional funders.	Unlikely to engage as targets of action not partners.

Source: compiled by authors

Table 2: An overview of CENGOS corporate partnerships

Funding budget (Euros)	Number of Corporations	Number of projects
500,000 +	3	3
100,000 -500,000	7	9
25,000 -100,000	5	5
5000- 25,000	21	21
Less than 5000 (viewed as members rather than partners)	36	- -

Source: CENGO Corporate Disclosure Report 2022

Table 3: Overview of the main corporate partners (100,000euro +)

Characteristics	A	B	C	D	E	F	G	H	I
Type/Industry	Tourism	Conglomerate	Beverages	Retail	Retail	Retail	Retail	Retail	Retail
Length of partnership	1 year	7 years continuous	Continuous 5 years	Ad-hoc 22 years	Continuous 21 years	3 years	3 years	3 years	5 years
National/MNC	MNC	National	MNC	MNC	MNC	National	National	National	National
Sustainability focus in mission	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
No of projects and total funding (Euros)	1 project (100,000 – 250,000)	2 projects (1,000,000 - 3,000,000)	1 project (100,000 – 250,000)	1 project (100,000 – 250,000)	3 projects (450,000 - 1,000,000)	1 project (250,000 - 500,000)	1 project (250,000 - 500,000)	1 project (500,000 - 1,000,000)	1 project (500,000 -1,000,000)
Current partnership arena	Sustainable business practices; Restoration and Protection of Forests in Pakistan	Sustainable business practices; Forest Restoration and Carbon Offset Programme	Sustainable business practices; Community Water Stewardship: Replenishing Groundwater Resources	Sustainable business practices; Integrated Water Resource Management in the Indus Basin	Sustainable business practices; Improve Resilience of Cotton Farming Communities; Agroforestry for Livelihood Improvement	Sustainable business practices; Organic cotton initiative			
Evidence of positive impact on practice/ environment	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
View of CENGO	Implementation partner	Implementation partner	Collaborator	Conservation leader	Equal partner	Expertise and implementation	Expertise and implementation	Implementation partner	Expertise and implementation
CENGO Conservation focus	Forests	Forests	Freshwater	Freshwater	Agriculture/ Markets	Agriculture/ Markets	Agriculture/ Markets	Agriculture/ Markets	Agriculture/ Markets

Source: compiled by authors

Table 4: Detail of Formal Interviews

Category of staff	Interviewee	No of interviews	Duration (min)	Codes
CEO	1	1	40	CEO
Directors	6	9	387	D1, D2, D3, D4, D5, D6
Senior Managers	6	6	418	SM1, SM2, SM3, SM4, SM5, SM6
Project officers	2	5	268	PO1, PO2
Scientific/advisory consultants	2	2	85	CA1, CA2
Corporate partners	2	2	92	CP1, CP2
Total	19	25	1290	

Table 5: Institutional logics of CENGO and Corporate Partners in partnerships

Institutional logic	CENGO	Corporate Partners
Logic employed	Environmental Logic	Corporate - CSR Logic
Normativity/strategic imperatives	Mission, environment, selflessness, sustainability. <i>View of partnership: advocacy targets, partners, members</i>	Value creation, responsibility, profit, <i>View of partnership: CSR imperative, legitimacy, partners</i>
Source of agency/capacity to act	Caring for the commons and future generations, conservation, collective action, education. <i>Primary actors: CENGO project managers</i>	Risk management, reputational advantage, sales. <i>Primary actors: marketing / CSR officials</i>
Accountability structure	Accountability for mission through board of trustees	Accountability to shareholders through board of directors,
Accountability artefacts	Grant proposals, log frameworks, donor reports reporting	Business plans, sales/marketing brochures, annual reports
Constraint	Normative expectations of stakeholders	Regulative: law, rules, hierarchy, budget spent
Ultimate purpose	Environmental protection	Responsible profit-maximisation

Compiled by authors (adapted from Jay, 2013)

Table 6: How the different logics influence behaviour in the partnership.

	Environmental logic	How environmental logic shapes NGO perspective in the partnership	Corporate-CSR logic	How Corporate-CSR logic shapes corporation perspective in the partnership
Initial contact	<p>We have to be very clear from the start and tell them that we are part of the network of CENGO International, we have our international guidelines and protocols and we cannot change them. (D1)</p> <p>But we do double check their backgrounds, we do make sure that if they're not involved with any different dealings which we might not want to be associated with. (D2)</p>	<p>Both organization and projects should meet key priorities of the organisation.</p>	<p>We are committed to the development of those projects that accord optimum regard to environmental concerns in terms of design, planning, construction and operation." (G)</p> <p>By being included in the Organic Cotton Project, we will make a real impact in the market and promote a more responsible manufacturing future. (I)</p>	<p>Projects allow company to meet CSR objective</p>
During project	<p>We sort of evolve the ToRs as the project progresses, in deciding what is our responsibility and what is their responsibility. (D4)</p> <p>A mutual objective means, it's not just hardcore conservation that we want to deliver, but it's awareness as well, a lot of times, it's primarily awareness. (D2)</p> <p>If Company C wanted to do something on stewardship and we have that in our mandate, we meet and will discuss. So rather than doing it separately, why don't we collaborate? It will save us resources, money, human capital, plus technique, and there may be more results because we have been sharing our resources. (PO2)</p>	<p>There is scope for flexibility to ensure partnerships have positive outcome.</p> <p>Focus is on resource sharing.</p>	<p>It's about transforming the way cotton buying is conducted, by creating a blockchain-based transparent digital marketplace and traceability mechanism. (H)</p> <p>We Aim to create an 'organic cotton revolution' which comes as consumers preference for responsibly and ethically sourced products becomes the norm. (F)</p>	<p>Projects should meet business needs and help reach target audience.</p>
Near-completion	<p>A key measure of success for us is questioning if we have succeeded in developing a partnership. Will they be a long-term partner? will they be</p>	<p>Seek to create enduring partnerships.</p>	<p>We are looking forward to spearheading into other areas that lead to sustainability and nature conservation. (H)</p>	<p>Projects help organization gain reputational advantage and</p>

	<p>sponsoring us or not? are they satisfied, are they willing to do it again? (D1)</p> <p>It's an ongoing process. One year projects usually don't have the kind of impact that they want, but again, like in the case of Company B we have been working in the same area, along the same project goals for almost the last 8-9 years. (D4)</p>		<p>The partnership will be a model for other local textile entities as well as international brands. (F)</p>	<p>contribute to environment</p>
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Source: compiled by authors (adapted from Reay and Hinings, 2009)

Table 7: How professionalism and development logics mediate accountability in the partnership

	Professionalism logic (a few extracts from interviews)	How professionalism logic mediates accountability challenges	Development logic (a few extracts from interviews)	How development logic mediates accountability challenges
Initial contact	<p>Now, here's a company that wants to use plastics bottles and convert them into bedsheets – that's a brilliant plan. But, here in Pakistan child labour is involved (in plastic bottle collection), we don't want to involve ourselves into it. (D3)</p> <p>We had this question that should we work with them or should we not, because what they're doing with their employees and their labourers is not right. (SM1)</p>	<p>Risk-management.</p> <p>Ability to respond to potential future reputational concerns.</p>	<p>You also need to realise the fact that the communities do not have any other options, they don't have livelihood options to turn to.... so obviously we need to target development.... and conservation side by side. (D3)</p> <p>"so in the case of [Named company], we engaged because of water quality deterioration in Lahore - a high level of arsenic contamination. So, we decided that we need to provide quality work to the communities through water filtration plants. (PO2)</p>	<p>Focus on those projects that help local communities</p> <p>Moving away from corporate centric priorities</p>
During project	<p>So even when we sign an agreement with an organisation or a corporate or whoever, we have a clause which clearly states that CENGO does not give you the right to use the logo - You have to get written approval us if and when you use it anywhere. (D2)</p> <p>We are inspecting the organisation continuously, we're going there for an</p>	<p>Ensure CENGO remains in control over narrative.</p> <p>Ensure project goals are consistently evaluated.</p>	<p>We worked with [company C] on a community project and with them, we constructed different water filtration plants at different locations in Lahore, to provide access to free and quality water communities that are low-lying. (PO2)</p> <p>Nearly all projects have community involvement So we will always try to have an alternative</p>	<p>Ensuring projects meets local development needs</p> <p>Accountability as partnership</p>

	audit, our audits are strict and, you know, throughout the year we're engaging our corporates in activities. (SM5)		for them and that is something that obviously comes with engagement within communities. (D3)	
Near-completion	<p>After that, we conducted water resources and water balance studies in those areas, through third parties, and those studies have revealed that after certain interventions the water table has been stable. (PO2)</p> <p>With organizations that we work, we don't hold back any information. We try and be assistive and we try and build arguments based on science. (PO2)</p>	<p>Third-party verification of project success.</p> <p>Ensuring ongoing viability/sustainability of projects through dialogue.</p>	<p>This is what happened with Corporation C, since we are partnered with them, people say you are greenwashing, but on the contrary, that exposure then allows us to help them improve their practices... we try and expose their practices and we explain that this is going to happen. (PO2)</p> <p>Only the courageous companies will come forward and say we want to continue engagement. (PO2)</p>	<p>Awareness of green-washing</p> <p>Convincing partners to continue engagement</p>

Source: Compiled by authors (adapted from Reay and Hinings, 2009)



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