

Ethical Disputes, Coordinated Behaviors, and the Construction of an Interactive Accountability Model for Non-Governmental Organizations: A Grounded Theory Study Based on a Dryland Farming Project in City H

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Abstract: Accountability holds significant normative significance in supervising the conduct of accountable entities. This study conducted unstructured interviews with 21 relevant individuals from the dry farming and rain-fed water-saving project team in H City, county and township government departments, village cadres, and farmers. Combined with grounded theory research on texts, it found that the characteristics of the accountability interaction process are: adhering to the principles of “transparency” and “information disclosure” after emergencies, ethical disputes, establishing a feedback mechanism through “villager participation” and “government collaboration”, implementing supervision and evaluation, and conducting dispute coordination. The core contribution of the accountability interaction model built on this basis lies in constructing an effective accountability mechanism for responding to emergencies, providing ideas for revealing the accountability interaction process of non-governmental organizations (NGOs), and constructing their accountability systems.

Keywords: Ethical disputes; Dispute coordination; Accountability interaction model; Dry farming and rain-fed water-saving

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1. Introduction

The construction of accountability mechanisms for non-governmental organizations (NGOs) has always been an important focus of academic attention ^[1]. As a responsibility pursuit system, the accountability system requires the accountability subject to supervise the performance of duties by organizations and members within its jurisdiction and hold them accountable for negative consequences, which is of great significance in regulating the behavior of the

accountable subject. NGOs rely on funding from donors and participation from local stakeholders, and are required to report on the effectiveness of fund use and accept accountability. Their accountability mechanisms are jointly driven by external compulsion and internal perception, with external compulsion being more critical ^[2]. Because it emphasizes that service effectiveness needs to be based on ethical or value explanations, local stakeholders are more concerned about NGO accountability than funders ^[3]. Therefore, “imposed”, “perceived”, and “adaptive” have become three idealized states of accountability. Among them, externally imposed accountability is formed by the perceptions of local stakeholders, and its transformation can lead to the emergence of adaptive accountability forms ^[4].

In existing research, the discussion of adaptive accountability is based on the practice of NGO fund management in a pluralistic society, rather than a single funder’s hierarchical accountability logic ^[5]. In this context, although NGOs need to provide “upward accountability” to funders, stakeholders will seek “accountability dialogue”, from which “imposed accountability” and “perceived accountability” give rise to “adaptive accountability” in forms such as narratives, images, games, exhibitions, etc., effectively responding to diverse demands by constructing dialogue spaces. For example, how NGOs achieve sustainable development accountability through mass media and symbolic interaction reveals that adaptive accountability embeds the action logic of organizational behavioral defense and self-criticism ^[6].

However, academic attention to the collaborative participation and dispute mediation behaviors of responsible parties in ethical disputes is inadequate. Based on this, this paper attempts to explain the forms of NGO adaptive accountability and explore how it deploys coordination actions and constructs a multi-faceted accountability system and dialogue forms in ethical dispute scenarios through grounded research on a dry farming and rainwater harvesting project of an NGO in H City.

2. Theoretical framework and research methodology

2.1. Theoretical framework: On the accountability of non-governmental organizations (NGOs)

Accountability is defined as the process by which an actor explains and justifies its actions to another party, essentially an ethical order exchange of rights and obligations ^[7–8]. This “expected behavior” is not only a technical rule but also shapes and reproduces forms of social life through “structural duality”, influenced by the interpreter’s negotiation and power relations. To this end, NGOs often implement accountability through practices such as reporting and performance evaluations ^[9].

The logic of being accountable upward to funders and downward to beneficiaries can be further understood as: upward accountability has a hierarchical and compulsory character, relying on instrumental rationality; downward accountability, based on interactive consensus, forms “social accountability,” a more flexible informal form that emphasizes dialogue participation and democratic practice, building a self-awareness of interdependence ^[10–11]. In the “imposed, perceived, and adaptive” accountabilities, imposed accountability is characterized by formal reports and quantitative indicators (upward), perceived accountability conveys social viewpoints based on ethical values (downward), and the balance between the two gives rise to adaptive accountability ^[12].

As a social practice, the accountability system obtains legitimacy through cognitive, realist, and pragmatic approaches: realism focuses on the equivalence between people and material tools, while pragmatism emphasizes the coordination embedded in an ethical foundation. This study observes in the dry farming and rainwater harvesting project of an NGO in H City that its accountability practices require a consensus among NGOs, the government, and villagers, reflecting a management and coordination dimension beyond mere “exchange.”

2.2. Research methodology: Interviews and grounded theory

The dry farming and rainwater harvesting program faces two dynamic stakeholder groups: the government and rural areas. As the executor of groundwater overextraction governance in H City, NGOs need to follow ritualized mechanisms constrained by rules and accept imposed accountability. The patronage relationship network in rural areas and the living conditions of villagers form a perceived accountability relationship with the organization. The identification of these two groups constitutes the basis for the organization's legitimacy, requiring it to provide differentiated responses to responsibilities.

Given the lack of systematic empirical tools in existing research on NGO accountability mechanisms and pre-research indicating that respondents have differing understandings of the scope of accountability, structured questionnaires are difficult to effectively cover diverse perceptions. Therefore, the study designed open-ended interview questionnaires and conducted interviews with a total of 21 individuals from the H City dry farming and rainwater harvesting project team, county and township government departments, village committee liaison cadres, and farmers. The basic information of the respondents is shown in **Table 1**.

Table 1. Basic information of respondents

ID	Gender	Units	Interview content	Job title
G-1	Male	County government	As the operational authority of the organization, cooperate with the organization on issues such as dry farming and rain-replenishment programs, personnel arrangements, and upward accountability. Official norms of accountability; And an opinion on the organization’s dryland and rain-fed projects.	Member of the Agriculture Section, Agriculture and Animal Husbandry Bureau
G-2	Male	Town government		Deputy mayor in charge
G-3	Female			Director of Agricultural and Rural Work Office
G-4	Male			Temporary exerciser
G-5	Female			Labor dispatch personnel
N-6	Male	NGOs	The organization’s level of accountability and goals, mission, and vision. Implementation of the accountability system; The ethical values by which the organization operates. And advice on the management system of accountability up and down.	Legal representative/responsible person
N-7	Female			Secretary
N-8	Male			Accountant
N-9	Male			Stewards
N-10	Female			
N-11	Female			
C-12	Male	Village committee	Cooperation with the organization;	Village DIRECTOR
C-13	Male		Understanding and suggestions on the meaning and importance of accountability;	Deputy village director
C-14	Male		An evaluation of the functioning of the organization. And comments on the organization’s dry and rain-fed projects.	Battalion detachment leader
C-15	Female			Accountant
V-16	Female	Villagers	An understanding of the connotation and importance of accountability; An evaluation of the functioning of the organization. Recommendations for accountability; Comments on the organization’s rain-fed projects; And cooperation with the organization.	
V-17	Male			
V-18	Male			
V-19	Female			
V-20	Female			
V-21	Male			

The research adopted in-depth personal interviews, with each interview lasting approximately 1.5 hours. A flexible and relaxed atmosphere was provided for the interviewees to offer them sufficient space for thinking and expression. The real thoughts were captured by observing their expressions, body language, and details of expression, to deeply understand their cognition of the accountability mechanism of NGOs. Eventually, 21 interview records (more than 310,000 words) were formed. Two-thirds (14 records) were randomly selected for coding analysis and model construction, and the remaining one-third (7 records) were used for theoretical saturation testing.

In the stage of coding analysis and model construction, the research utilized grounded theory and relied on NVivo 11 software. Through three steps of open coding, axial coding, and selective coding, the characteristics and core of the interactive accountability mechanism of non-governmental organizations were explored.

3. Accountability interaction model construction: A grounded theory research result

In the open coding process, a total of 131 original statements and concepts related to the characteristics of non-governmental organization (NGO) accountability were obtained. Concepts that appeared less than three times were eliminated, resulting in eight initial categories. Through analysis of these initial categories and further comparison of interview data, the initial categories were subjected to axial coding. The relationships between categories were continuously integrated according to logical relationships until the eight initial categories of maintaining transparency, information disclosure, villager participation, government collaboration, feedback mechanism, supervision and evaluation, ethical disputes, and dispute mediation were reclassified into four main categories as shown in **Table 2**: accountability principles, accountability methods, emergencies, and handling means.

Table 2. The results of the axial coding of the interactive characteristics of the accountability system of non-governmental organizations in City H

Numbering	Original representative statement	Primary category	Entries	Main category
V-20	"We often do not have a clear idea of how NGOs allocate money and resources."	Be transparent	60	Principle of accountability
G-1	"The project information provided by NGOs is not detailed enough for us to monitor."			
G-2	"They post the proposal on the town government bulletin board when the project is launched."	Open Information		
N-11	"We try to explain every aspect of the project at the village council meeting."		57	Ways of accountability
V-16	"We had an opportunity to put our voices forward in the planning stages of the project."	Villagers participate		
V-21	"Most of the time, we just have to live with what's been decided."			
G-5	"We have regular meetings with NGOs to make sure projects run smoothly."	Government collaboration		
G-1	"There is a certain friction in the cooperation process because the goals are not always aligned."			
N-7	"We have feedback boxes where villagers can submit their comments anonymously."	Feedback mechanism		
V-18	"Feedback rarely gets a response, and there is no telling if anyone is really dealing with it."		28	Breaking events
N-6	"We do an evaluation after the project to see if the goals were met."	Monitoring the evaluation		
G-3	"We need more professional training to better regulate these programs."			
C-12	"There have been some problems in the allocation of resources, causing discontent in the village."	Ethical disputes		
V-19	"Does not feel fairly assisted."		8	Means of handling
N-7	"We organized several meetings to try to address everyone's concerns."	Dispute coordination		
G-5	"They (NGOs) finally adjusted the way they allocated resources to quell the discontent."			

From the above table, it can be summarized that the characteristics of the accountability interaction process of the non-governmental organization's dryland rain-fed farming project are as follows: After the occurrence of emergencies and ethical disputes, adhere to the accountability principles of “transparency” and “information disclosure”, and establish a “feedback mechanism”, implement “supervision and evaluation”, carry out “dispute coordination” through the accountability methods of “villager participation” and “government collaboration”, and finally build the accountability interaction model as shown in **Figure 1**.

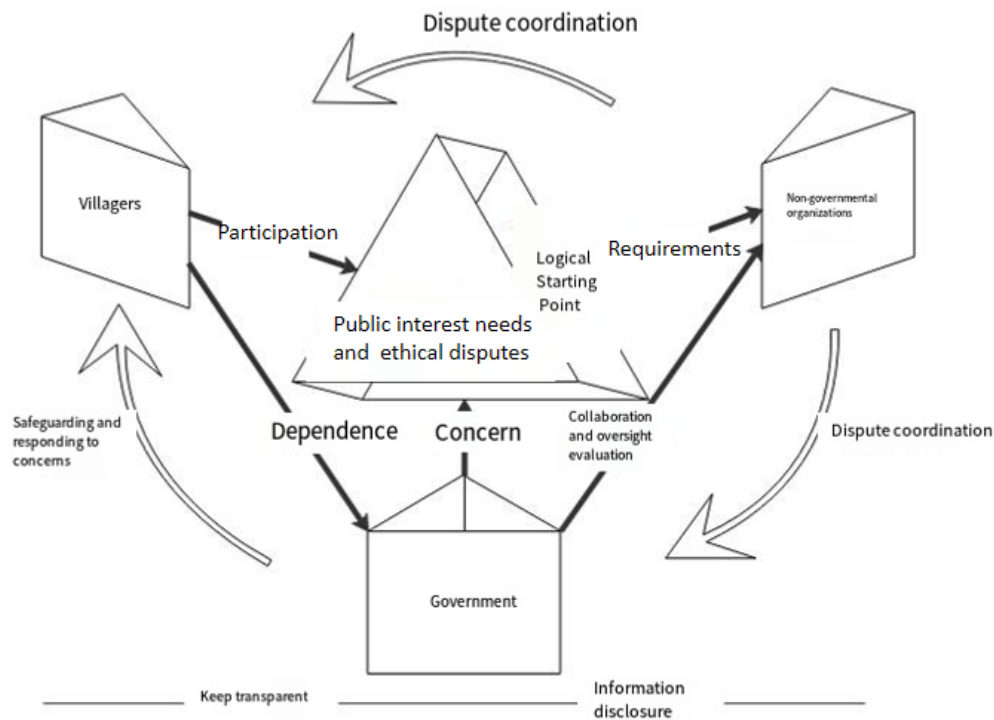


Figure 1. The interactive model of the accountability system of non-governmental organizations in City H: Based on the results of grounded research

In this interactive model, the accountability logic of non-governmental organizations is manifested as starting from the demands of vulnerable groups, such as villagers and ethical disputes, that is, conflictive issues related to public interests. Based on the principles of transparency and information disclosure, they “wander” between the government and the public to coordinate disputes on conflictive issues. The institutional logic of the government takes guaranteeing and responding to the demands of vulnerable groups, such as villagers, that is, public interests, as the logical starting point. It maintains collaboration with non-governmental organizations and supervises and evaluates their project activities to ensure the legality of non-governmental organization activities and the achievement of public interests. The demand logic of citizens focuses on whether their own demands and interests are met. They are often in a disadvantaged and passive participation position in the “negotiation” with non-governmental organizations and therefore have a high degree of dependence on the government. The core contribution of the interactive model lies in establishing an effective accountability mechanism to deal with emergencies (especially ethical disputes), providing a guarantee for the smooth implementation of the project ^[13].

First, emergencies trigger the accountability mechanism. In the dryland rain-fed farming project of this

non-governmental organization, emergencies such as ethical disputes are regarded as opportunities to trigger the accountability mechanism. For example, the village director stated in an interview, “(The NGO) had some problems in resource allocation, which caused dissatisfaction in the village” (C-12), making the villagers “feel that they did not receive assistance fairly” (V-19). That is to say, these events include unfair resource allocation, deviations in project implementation, overly hasty project advancement, inadequate guarantee of resource allocation, and other disputes that directly erupted among the villagers. To ensure the smooth progress of the project, when the non-governmental organization faces downward accountability from the villagers, it must take immediate action to safeguard the legitimate rights and interests of the villagers.

Secondly, adhere to the accountability and disposal principle of transparency and information disclosure. The first step of the accountability mechanism is to ensure transparency and information disclosure. For instance, although the relevant staff of the non-governmental organization stated, “We try to explain all aspects of the project at the village committee meeting (N-11)”, some villagers still said, “We usually do not know how the non-governmental organization allocates funds and resources” (V-20). This implies that all information related to the project must be disclosed to all stakeholders and ensure that they understand the implementation, progress, and any possible problems or disputes of the project.

Thirdly, the establishment of villagers’ participation and feedback mechanisms cannot be ignored. In order to establish an effective accountability mechanism, the participation of local villagers must be encouraged, and a good feedback mechanism should be established. For example, when facing the problem that villagers questioned, “Feedback is rarely responded to. I do not know if anyone is really dealing with it.” (V-18), non-governmental organizations, while “setting up feedback boxes where villagers can submit opinions anonymously” (N-7), should respond promptly to the collected feedback to eliminate the public’s doubts about the “whether it is really dealt with” issue. On the basis of this effective feedback, villagers can share their thoughts, concerns, and problems, and non-governmental organizations can promptly understand their feedback and make corresponding adjustments and improvements.

Fourth, pay attention to government collaboration, coordination, supervision, and evaluation. The government plays the role of supervision and support in the accountability mechanism. Government departments need to closely cooperate with non-governmental organizations to jointly promote the implementation of the project and conduct regular supervision and evaluation. This helps to ensure that the project is implemented in accordance with regulations and problems are discovered and solved in a timely manner. Interviews show that the regulatory “gap” between the government and non-governmental organizations stems from the government’s lack of professional knowledge. Therefore, “We need more professional training in order to better supervise these projects” (G-3). In this case, the communication between the government and non-governmental organizations is hindered by the discourse system. Therefore, “There is certain friction in the cooperation process because the goals are not always consistent” (G-1). This requires the government to “hold regular meetings with NGOs to ensure the smooth progress of the project” (G-5) and “conduct evaluations after the project is completed to see if the goals have been achieved (N-6).” In this interaction process, the government needs to strengthen cooperation with non-governmental organizations in specialized fields to enhance communication stickiness and reduce coordination costs. At the same time, non-governmental organizations should actively cooperate with government supervision to ensure the effective achievement of public interests.

4. Conclusion and discussion

4.1. Research conclusion

The accountability system holds significant normative significance for supervising the behavior of accountable entities. This study, through a literature review, found that academia has paid little attention to how responsible parties collaborate in ethical dispute situations or to coordination behaviors in controversial circumstances^[14].

Therefore, based on this literature review, the study conducted unstructured interviews and grounded theory research on text with 21 relevant individuals, including members of an NGO's dry farming and rainwater harvesting project team in H City, staff of relevant departments at the county and township governments, village committee cadres, and farmers implementing the dry farming and rainwater harvesting project. Through open coding and axial coding, eight initial categories—transparency, information disclosure, villager participation, government collaboration, feedback mechanisms, supervision and evaluation, ethical disputes, and dispute coordination—were summarized into four main categories: accountability principles, accountability methods, emergencies, and handling measures.

The grounded theory research revealed that the accountability interaction process of this NGO's dry farming and rainwater harvesting project practice involves adhering to the accountability principles of “transparency” and “information disclosure” after emergencies—ethical disputes occur, establishing a “feedback mechanism” and implementing “supervision and evaluation” through accountability methods of “villager participation” and “government collaboration”, and conducting dispute coordination behaviors. Based on this, a model of accountability interaction was developed. This model proposes that: First, emergencies trigger the accountability mechanism. Second, NGOs should maintain the accountability principle of transparency and information disclosure. Third, the involvement of villagers and the establishment of feedback mechanisms cannot be overlooked. Fourth, emphasis should be placed on collaborating with the government and cooperating with government-led supervision and evaluation efforts. Meanwhile, the core contribution of this model lies in establishing an effective accountability mechanism to respond to emergencies, while also providing useful insights for better revealing the accountability interaction process of NGOs and constructing an NGO accountability system.

4.2. Discussion

This paper elucidates the adaptive forms of accountability and coordination mechanisms in ethical disputes through grounded theory research on an NGO's dry farming and rainwater harvesting project in H City. However, the current discussion still focuses on the chained “work-demand relationship” interaction among governments, the public, and NGOs. With globalization and AI development, there are two major areas for expansion in NGO accountability research.

First, the marketization of accountability. In a market-oriented environment, introducing third-party institutions for accountability is a feasible path. The openness and transparency of third-party evaluations can strengthen organizational accountability awareness, increase external oversight pressure, and provide decision-making references for stakeholders. However, the issue of cost-bearing for third-party institutions needs to be addressed, and a model of joint funding by the government, donors, or industry associations can be explored. Meanwhile, strict evaluation standards and procedures should be established to ensure institutional independence and evaluation impartiality^[15].

Second, digital empowerment and ethical challenges. Technologies such as big data, artificial intelligence,

and blockchain bring efficiency improvements and expanded participation to NGO project management and community engagement, but they also raise issues such as data privacy, algorithmic discrimination, and lagging technical ethics. Taking the dry farming and rainwater harvesting project as an example, digital technology can be applied to soil data collection, transparency in management, and optimization of community participation, but it is necessary to simultaneously construct ethical response mechanisms: strengthen data protection, conduct regular ethical reviews, establish dedicated supervisory bodies, or utilize blockchain to ensure data immutability and AI algorithms to correct discriminatory outcomes. In addition, NGOs need to establish open forms of accountability through diverse social dialogues (government, academia, communities, etc.) and jointly formulate ethical digital strategies.

NGO accountability research has broad potential in the areas of marketization and digital empowerment. In the future, its accountability subjects, forms, and methods will continue to expand, with the core issue of “effective accountability” needing to permeate research throughout. The academic community is expected to further deepen discussions and promote a better realization of NGOs’ social functions.

Disclosure statement

The author declares no conflict of interest.

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