



Contents lists available at ScienceDirect

## European Management Journal

journal homepage: [www.elsevier.com/locate/emj](http://www.elsevier.com/locate/emj)

## Beneficiary participation as an instrument of downward accountability: A multiple case study

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## ARTICLE INFO

## Article history:

Received 26 May 2013  
Accepted 6 March 2014  
Available online xxx

## Keywords:

Nonprofit organization  
Accountability  
Beneficiary participation  
Effectiveness

## ABSTRACT

In this study, the focus is on nonprofit organizations' (NPOs') beneficiary participation mechanisms, a component of downward accountability, and surprisingly seldom studied in the NPO governance literature. We address this gap in a combined stakeholder/contingency framework by investigating, with a multiple case design, the perceived quality of beneficiary participation mechanisms (8 Belgian NPOs in 4 industries, 35 semi-structured interviews, 13 focus groups, organizational documents, and 713 questionnaires).

The following conclusions can be drawn. In general, beneficiaries are recognized as very important stakeholders. Several of our observations document the positive image board, (middle) management and (nonpaid) employees have of beneficiary participation mechanisms in place. Also, all board members and managers are open to the idea of beneficiaries'/representatives' participation in policy making. Other findings however indicate that their perceived value should not be overrated, especially when taking into consideration the perceptions of the beneficiaries themselves. From a theoretical point of view, it has become clear that a stakeholder theory without acknowledging interactions between stakeholder groups and their perceptions can only be partial.

From an empirical point of view, we clearly demonstrate that surveying non-beneficiaries on NPOs' organizational performance and the quality of participation mechanisms frequently results in measurement bias.

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## Introduction

Given the important social and economic role of nonprofit organizations (NPOs), measuring their effectiveness is key to assess their performance. Traditionally, a very diverse set of 'objective' and measurable criteria such as fundraising efficiency and financial reserves are applied (Ritchie & Kolodinsky, 2003). However, the necessity to complement these criteria with perceptions of diverse nonprofit stakeholders is frequently advocated (Abzug & Galaskiewicz, 2001; Balser & McClusky, 2005; Herman & Renz, 2008; Hsieh, 2010; Ospina, Diaz & O'Sullivan, 2002; Stone & Ostrower, 2007). Brown (2005), among others, indicates that by doing so, the understanding of nonprofit governance and the quality of the governance practices being developed will increase. Further, Smith (2010) argues that NPOs that are not exerting efforts to be accountable towards their beneficiaries possibly undermine organizational performance and program sustainability. Hyndman and McDonnell (2009) additionally argue that

beneficiaries' involvement might provide managers and board members with valuable knowledge on the effectiveness of service provision, in a way mirroring the marketing concept of co-creation (Yi & Gong, 2013)<sup>1</sup>.

When reviewing the literature, there seems to exist a dearth of empirical research on accountability towards beneficiaries (Benjamin, 2012; Crawford et al., 2002; Wellens & Jegers, 2011). Therefore, Hsieh (2010), Hyndman and McDonnell (2009), Kissane and Gingerich (2004) and Tritter and McCallum (2006) urge for further research to understand how NPOs' stakeholder-focused activities can contribute to (perceived) effectiveness. The studies that do exist show that NPOs, for very diverse reasons, exert less efforts to fulfill accountability duties towards beneficiaries compared to efforts towards other stakeholders (Candler & Dumont, 2010; LeRoux, 2009b). This is a surprising finding, not only because of the above reasons, but also because beneficiaries are the stakeholders who enjoy the services the NPO provides and therefore

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<sup>1</sup> See also the special section on co-production in the last 2012 issue of *Nonprofit and Voluntary Sector Quarterly*, edited by Verschuere, Brandsen, and Pestoff, in which however beneficiary participation mechanisms as such are ignored.



related participatory governance mechanisms. Next, several researchers stressed the challenge of finding a balance between the needs, expectations and objectives of various stakeholders (e.g. Brown, 2002; Guo & Musso, 2007). This might impede the organization to become beneficiary driven when setting organizational policies. Results of LeRoux (2009a) and LeRoux and Wright (2010) illustrate this. Finally, Bess, Prilleltensky, Perkins, and Collins (2009) also mentioned some barriers to beneficiaries' participation in policymaking: time and resources by the staff, and the lack of feeling safe or supported, and not having the competences to add value by the beneficiaries.

Most of the work focusing on beneficiaries is characterized by several limitations. First, the beneficiary perspective itself is often not taken into account when assessing performance (Crawford et al., 2002). Second, regardless of the fact that numerous researchers have indicated that beneficiaries' involvement can be implemented through various participating mechanisms (Andreassen, 2008; Kilby, 2006; Kreindler, 2009; LeRoux, 2009b), studies comparing the effectiveness of these mechanisms are extremely rare. Hester, van de Bovenkamp, Trappenburg, and Grit (2009), among others, found that even when participation mechanisms exist, they are not necessarily experienced by the participating beneficiaries as being powerful.

## Theoretical background

Stakeholder theory and contingency theory each can serve as a useful framework for different aspects of beneficiary participation.

Beneficiary participation in NPOs is obviously related to the stakeholder theory (Bouckaert & Vandenhove, 1998; Hyndman & McMahon, 2010). A well-balanced stakeholder management policy might strengthen the legitimacy and reputation of an organization (Donaldson & Preston, 1995), which consequently might lead to a competitive advantage in comparison to other organizations (Bouckaert & Vandenhove, 1998). Whereas in a profit context the customer might be considered an 'instrumental' stakeholder for the benefit of the residual claimant (shareholder), this is not the case in NPOs, which lack a residual claimant due their defining characteristic, the non-distribution constraint (Hansmann 1987, p. 28). In fact, one can label the beneficiaries of most NPOs as their intended residual claimants (be it of their non-monetary 'profits'), making them the NPOs' prime stakeholders, whose aspirations and needs should be crucial aspects when it comes to organizational decision making<sup>3</sup>. It is therefore surprising that the NPO literature up to now has been primarily concerned with other stakeholders. The latter have clearly a role to play, and will therefore not be ignored in our research reported below. The focus however is not on their accountability chains, but on their perceptions on beneficiary participation issues, which might interact with the eventual beneficiary participation mechanisms in place.

While one might hope for research finding the Holy Grail containing a universally optimal way to make beneficiaries participate in nonprofit organizational decision making, it will become clear from our, and others', observations that this quest will be in vain: contingencies will affect the effectiveness of participation mechanisms, optimality being obtained once organizational processes, structures, and technologies are best aligned to specific types of environments or contingencies such as complexity and dynamism (Parker & van Witteloostuijn, 2010). To date, we can still state that the most important feature of a contingency approach is that it

rejects the 'one size fits all' argument: 'There is no one best way to organize that provides optimized measures across all outcomes' (Zinn & Mor, 1998, p. 369). Consequently, it is very realistic to assume that a specific beneficiary related accountability mechanism, used in different NPOs and NPO industries, will not always yield the same quality rating by the beneficiaries, or receive the same level of acceptance or appreciation by board, management, employees and government.

## Methodology

Because we want to delve into fine-grained mechanisms and subtle issues of perception and evaluation, an elaborate case study research is warranted. To that end, we included NPOs in different financial conditions and in different industries, and took diverse NPO stakeholders' perceptions into account.

### 4.1. Case selection

The case selection procedure applied is 'theoretical', as prescribed by Eisenhardt (1989, p. 537), meaning that sufficient environmental variation is guaranteed, and examples of 'polar types' are included. Our 8 case organizations came from four industries (environmental variation) in which there can be no doubt about the beneficiaries being key components of their missions: the health, welfare, arts and education industries. For these industries, all Flemish<sup>4</sup> NPOs employing more than 20 full-time employees were extracted from a master list, as we cannot expect small organizations to have full-fledged accountability and participation mechanisms in place. Next, two organizations were drawn for each industry based on their financial performance: one making profits for three consecutive years (2006, 2007, 2008), and one suffering losses for these years (polar examples). The organizations selected should also be active since 2003 or earlier, and not have gone through a merger in the 18 months preceding our visit.

This procedure finally resulted in the selection of eight Belgian NPOs, two organizations in each industry.

Because we focus on topics that might be judged as sensitive/controversial by the interviewees, we assured anonymity for cases and participants to increase the willingness of organizations and individuals to participate and to obtain maximum honesty during the interviews (Yin, 2009)<sup>5</sup>.

### 4.2. Data collection procedure

Multiple data sources data were tapped: primary data from different stakeholders of the participating organizations, and secondary (archival) data. Data were collected between November 2010 and December 2011.

First, within each organization, two members of the board (the chairperson and one other board member being involved for at least two years in the organization), and the CEO were interviewed (purposive sampling, *n*: 24). In addition, we ran focus groups with beneficiaries or their representatives (convenience sampling, *n*: 13), interviewed coordinators of beneficiaries' councils (purposive sampling, *n*: 4), and interviewed government officials overseeing the four industries (purposive sampling, *n*: 5). Each of the 13 focus groups consisted of five to nine participants. As the two arts

<sup>3</sup> For a fully articulated stakeholder approach to NPOs, see Van Puyvelde, Caers, Du Bois, and Jegers (2012, pp. 433–435), where the beneficiaries are categorized as type 2 external stakeholders (together with clients and members). The other types of external stakeholders are funders and suppliers. Board members, managers, employees, and operational volunteers compose the group of internal stakeholders.

<sup>4</sup> Flanders is the Dutch speaking part of Belgium. We confined our sample to Flanders to be able to fully grasp the subtleties of the responses given by our interviewees. The other part of Belgium is French speaking.

<sup>5</sup> To give some examples on how this was achieved: no identifying sign was present on a questionnaire or envelope, the boxes in which the questionnaires were collected could not be opened without avoiding that this would be noticed by the researchers, and questionnaires answered by email were sent directly to the researchers.

**Table 1**  
Questionnaire: response frequencies and column percentages.

	Nursing home CP (%)	Nursing home CL (%)	Institution for disabled persons CP (%)	Institution for disabled persons CL (%)	School CP (%)	School CL (%)	Art institute CP (%)	Art institute CL (%)	Total
Board of directors	79	56	44	105	53	25	754	521	45
Management	11	22	66	63	84	49	215	417	33
Employees	5875	3844	5960	12467	14883	2653	431	1042	467
Volunteers	00	2731	66	126	00	00	00	00	45
Middle management	00	33	1616	1910	00	00	00	521	43
Beneficiaries	1114	78	00	00	1811	1735	00	00	53
Representatives of beneficiaries	00	56	77	158	00	00	00	00	27
Total	77	87	98	186	179	49	13	24	713

CP = consecutive profits (2006–2008) and CL = consecutive losses (2006–2008).

organizations did not deem focus group interviews with beneficiaries feasible, an interview was held with the marketing manager ( $n: 2$ ).

All the interviews were semi-structured. During the interviews two aims were put forward: the intent was to become familiar with the organization (more specifically with its culture, history, and structure), and to explore in depth the beneficiary related accountability mechanisms. The content of the interviews was structured along these objectives. All interviews were conducted on a 1:5–9 basis (focus groups) or 1:1 basis (other interviews), and lasted on average 1.5 h. Upon completion of each interview, reflective memo-notes were written to record thoughts, observations, and field issues such as respondents' openness. The transcripts of the interviews were sent to all interviewees for validation. None of the interviewees asked to change a transcript.

Concurrently with the interviews, a questionnaire was distributed to board members, management, employees, and, if applicable, volunteers linked to one of our eight case organizations. The board members and CEOs who were interviewed received prior to their interview a questionnaire, the distribution of all other questionnaires was organized by random sampling. The questionnaire had a broader scope, but for this paper only the questions related to the NPOs' beneficiaries are relevant. The organizational effectiveness questionnaire of [Herman and Renz \(2004\)](#) was included as well, to assess the respondents' perceptions on organizational effectiveness<sup>6</sup>. Questionnaires were either sent by email or delivered on paper.

As the persons participating in the focus group interviews (beneficiaries or their representatives) were sometimes limited in their capabilities to read or answer all survey questions appropriately (fatigue/limited concentration), they were only asked to complete under guidance of the researcher the brief [Herman and Renz \(2004\)](#) questionnaire on organizational effectiveness, at the start of the actual focus group interview. These were used to assess differences in performance assessments between beneficiaries/representatives and the other stakeholders.

The overall questionnaires' response rate is 61.8% (713/1153) or 59% (633/1073) when excluding the beneficiaries or their representatives, in which case 63% of the respondents were women, and 92% had more than 6 months of seniority in one of the case organizations. In [Table 1](#), a detailed overview is given of the responding stakeholders, per stakeholder category and per organization.

Finally, organizational documents and the organizations' websites (if available) were studied to obtain a more objective insight in some aspects of downward accountability and organizational effectiveness.

<sup>6</sup> We translated this short questionnaire into Dutch, and back into English (a native speaker) to check the validity of the translation. The back translation was sent to R.D. Herman, and was approved by him.

As [Creswell and Clark \(2007\)](#) and [Yin \(2009\)](#) recommend, a pilot case (obviously not in one of the eight organizations reported on in this paper) was performed wherein the interview protocols (semi-structured interviews and focus group interviews) and the questionnaires were tested. The pilot testing generated constructive feedback on the content and the format of the data collection instruments.

#### 4.3. Data quality assurance

To make sure that the study's findings are based on converging information from both qualitative and survey data collection efforts, we followed the mixed methods data analysis stages as proposed by [Onwuegbuzie and Teddlie \(2003\)](#). These are: (a) data reduction, (b) data display, (c) data correlation, (d) data consolidation, (e) data comparison, and (f) data integration. In preparation to the qualitative data reduction phase, all tape recorded interviews were transcribed verbatim. The coding of the interview data resulted in eight main categories (e.g. 'Desired accountability mechanisms'), and five additional levels of subcategories (e.g. 'Innovative services' = level 3, 'Beneficiaries being unable to know what they want' = level 4). An overview of all categories is available upon request. The questionnaire responses were analyzed with SAS 9.3.

To further increase the quality of the study, several principles recommended by [Onwuegbuzie and Teddlie \(2003\)](#) and/or [Polit and Beck \(2004\)](#) and/or [Yin \(2009\)](#) were applied: (a) in a manner encouraging convergent lines of inquiry, multiple sources of evidence were included in the study, (b) a case study protocol and a case study database (a formal assembly of evidence distinct from the final case study report) were developed by the researchers, (c) the transcripts of the interviews were sent to interviewees for validation of data accuracy (see also above), (d) peer debriefings were performed, and (e) a chain of evidence was created, making sure there are direct links among the questions asked, the data collected, and the conclusions drawn.

## 5. Findings

### 5.1. Beneficiary participation mechanisms in place

[Table 2](#) shows the variety in existing beneficiary participation mechanisms observed from the data collected in our eight cases. Examples are the appointment of an ombudsperson, a suggestions box, a beneficiaries' council, a representative being an (observing) board member or member of the general assembly. Besides informal mechanisms, administering a satisfaction survey (without providing feedback to the participants), and the presence of a formal complaint mechanism are the most frequently observed. There is no clear difference in the degree of implemented mechanisms between organizations that are characterized by consecutive losses

**Table 2**  
Beneficiary related evaluation and participation mechanisms in the organization.

School CP <sup>a</sup>	School CL	Nursing home CP	Nursing home CL	Disabled persons CP	Disabled persons CL	Art institute CP	Art institute CL
Ombuds person	Ombuds person			Ombuds person	Ombuds person		
Formal mechanism to complain (confidential)	Formal mechanism to complain (confidential)	Formal mechanism to complain (confidential)	Formal mechanism to complain (confidential)	Formal mechanism to complain (confidential)	Formal mechanism to complain (confidential) (complaint commission, including a beneficiaries' representative)		Formal mechanism to complain (no guarantee of confidentiality)
Satisfaction survey (written, mostly without feedback)	Satisfaction survey (written, without feedback)	Suggestion box Satisfaction survey (written without feedback)	Suggestion box Satisfaction survey (written without feedback)	Satisfaction survey (written with possibility of receiving feedback)	Satisfaction survey (written, with possibility of receiving feedback)	Satisfaction survey (written and online, without feedback)	Satisfaction survey (written and online, without feedback)
		Beneficiaries' council (with family members) (without election)	Beneficiaries' council (without election)	Beneficiaries' council (without election)	Beneficiaries' council (with election)		
		Beneficiaries' representatives council (without election)	Beneficiaries' representatives council (without election)	Beneficiaries' representatives council (with election)	Beneficiaries' representatives council (with election)		
			Family <sup>b</sup> platform	Family platform	Family <sup>c</sup> circle		
Indirect <sup>d</sup> representative is a member of the board	Indirect representative is a member of the board			Representative is an observing member during board meetings	Representative is an observing member during board meetings		
Indirect representative is a member of the general assembly	Indirect representative is a member of the general assembly						
Newly developing marketing department and related strategy	Newly developing marketing department and related strategy					Newly developing marketing department and related strategy	Highly developed marketing department and related strategy
Informal	Informal	Informal	Informal	Informal	Informal	Informal	Informal

<sup>a</sup> CP = consecutive profits (2006–2008) and CL = consecutive losses (2006–2008).

<sup>b</sup> During a family platform (takes place at least once a year), the NPO's staff mainly provides information to family members, some time is left for family input, all representatives are welcome.

<sup>c</sup> During a family circle, people focus on the organization of social activities for the beneficiaries (members meet once a month on average), all representatives are welcome, no governance topics are discussed.

<sup>d</sup> With an indirect beneficiaries' representative, we mean someone working for a professional association, not necessarily knowing beneficiaries of the organization. A direct beneficiaries' representative is someone who is closely related to someone/a few persons who make use of the NPO's services, e.g. a parent of a disabled child or a family member of an elderly living in a nursing home.

**Table 3**  
Overall organizational effectiveness score (1: minimal; 7: maximal) for each stakeholder group by organization.

	Board of directors	Management	Middle management	Employees	Volunteers	Beneficiaries	Representatives of beneficiaries
Nursing home CP	5.4 (0.7) n = 7	5.3 (0) n = 1	/	5.0 (0.9) n = 57	/	5.3 (1.0) n = 8	/
Nursing home CL	5.7 (0.8) n = 4	4.8 (1.2) n = 2	4.5 (0.7) n = 3	4.9 (1.6) n = 38	5.5 (1.6) n = 27	5.3 (1.9) n = 7	5.5 (1.0) n = 5
Institution for disabled persons CP	5.1 (0.8) n = 4	4.5 (1.3) n = 6	4.7 (1.5) n = 16	4.5 (1.9) n = 58	6.0 (1.6) n = 5	/	4.7 (1.1) n = 7
Institution for disabled persons CL	5.7 (1.3) n = 10	5.1 (1.4) n = 6	4.9 (1.8) n = 19	5.3 (1.8) n = 123	5.7 (1.5) n = 10	/	5.8 (2.7) n = 14
School CP	5.5 (1.7) n = 5	5.5 (0.9) n = 8	/	4.9 (2.1) n = 148	/	4.4 (1.6) n = 18	/
School CL	5.0 (1.3) n = 2	5.3 (0.9) n = 4	/	5.0 (2.6) n = 26	/	4.7 (2.5) n = 17	/
Art institute CP	5.7 (1.7) n = 7	5.5 (0.7) n = 2	/	5.1 (0.5) n = 4	/	/	/
Art institute CL	6.1 (0.8) n = 5	5.3 (0.8) n = 4	5.6 (1.3) n = 5	5.6 (2.4) n = 10	/	/	/

(Standard deviation), / = does not exist in the organization.

or profits. The government, through imposed rules and standards, plays a significant role in the diversity observed. For example, in the Belgian welfare sector, certain types of organizations are legally obliged to include a beneficiaries' representative as an observing member at the board. In certain types of organizations in the health and welfare industries, one is obliged to install a beneficiaries' council or a beneficiaries' representatives council.

In Table 3, the average organizational effectiveness score attributed by each stakeholder group for each organization is shown (Herman & Renz, 2004). All stakeholder groups rate their NPO's effectiveness as average to high but differ in their judgments within and across industries. The relevance of not only taking board and management's opinions into consideration to gain insight in the overall organizational effectiveness is demonstrated by these

**Table 4**  
Alignment (1: none; 7: complete) between the expectations the beneficiaries had of the NPO before making use of its services and their eventual experience: perception by stakeholder group.

	Board of directors	Management	Middle management	Employees	Volunteers
Nursing home CP	6.0 (0) n = 5	5.0 (0) n = 1	/	4.9 (1.6) n = 53	/
Nursing home CL	5.5 (0.6) n = 4	6.0 (0) n = 2	5.0 (1.0) n = 3	5.1 (0.9) n = 36	5.3 (1.0) n = 23
Institution for disabled persons CP	5.3 (0.5) n = 4	5.0 (1.2) n = 6	4.7 (1.1) n = 15	4.2 (1.2) n = 43	4.0 (0) n = 1
Institution for disabled persons CL	5.9 (0.8) n = 9	5.8 (0.4) n = 6	5.3 (1.0) n = 18	5.5 (0.7) n = 108	5.7 (1.0) n = 6
School CP	5.8 (0.5) n = 4	6.0 (0) n = 8	/	5.0 (1.2) n = 136	/
School CL	6.0 (1.4) n = 2	5.0 (1.4) n = 4	/	5.0 (1.0) n = 26	/
Art institute CP	6.0 (0.6) n = 7	6.0 (0) n = 2	/	4.5 (1.0) n = 4	/
Art institute CL	6.6 (0.6) n = 5	6.3 (0.5) n = 4	5.3 (0.6) n = 4	5.6 (0.9) n = 9	/

(Standard deviation), / = does not exist in the organization.

**Table 5**  
Quality of interactions with the beneficiaries as perceived by stakeholders (1: very bad; 7: very good).

	Board of directors	Management	Middle management	Employees	Volunteers
Nursing home CP	3.2 (1.1) n = 5	5.0 (0) n = 1	/	4.9 (1.1) n = 55	5.3 (1.1) n = 23
Nursing home CL	5.0 (0) n = 1	5.5 (0.7) n = 2	5.3 (1.2) n = 3	5.1 (0.9) n = 36	/
Institution for disabled persons CP	4.3 (1.0) n = 4	4.5 (0.6) n = 6	4.8 (1.0) n = 16	4.8 (1.0) n = 48	4.7 (0.6) n = 3
Institution for disabled persons CL	4.4 (1.6) n = 10	5.7 (0.8) n = 6	5.4 (0.8) n = 18	5.3 (0.8) n = 116	4.2 (2.0) n = 6
School CP	5.7 (0.6) n = 3	5.0 (0.9) n = 8	/	5.2 (0.9) n = 142	/
School CL	3.0 (1.4) n = 2	5.0 (0.8) n = 4	/	5.0 (1.0) n = 26	/
Art institution CP	5.2 (0.8) n = 6	5.5 (0.7) n = 2	/	5.0 (0) n = 4	/
Art institution CL	5.5 (0.7) n = 4	5.7 (0.6) n = 3	4.7 (0.6) n = 4	5.3 (0.9) n = 9	/

(Standard deviation), / = does not exist in the organization.

findings, especially when looking at the assessments given by the beneficiaries/representatives, which are the lowest in the two schools, and almost always lower than the board members' assessments (which are frequently used in NPO research). This suggests that in a lot of instances other stakeholders do not always have a realistic idea about the beneficiaries' needs, a problem which might be remedied by having installed effective beneficiary participation mechanisms. With the other stakeholders, differences are less systematic, but in a number of cases quite substantial. Hence, in the next sections we turn to the beneficiary participation mechanisms in place.

### 5.2. Beneficiary participation: the rather positive story

Table 4 describes the extent to which board members, (middle) management, employees and volunteers think there is an alignment between the expectations the beneficiaries had of the NPO before making use of its services and their eventual experience. All stakeholder groups perceive the degree of alignment to be average to high. This finding suggests that beneficiaries' expectations of the NPO are perceived to be known and understood, possibly implying that the beneficiaries or their representatives are perceived to have effective channels to communicate their needs. Within and across organizations, board members and management perceive the alignment to be higher in comparison to middle management, employees and volunteers. There is no succinct relation between the scores of stakeholders and organizational financial health, nor do we see a clear pattern between industries.

The different stakeholder groups were also asked to assess the quality of interactions with the beneficiaries (Table 5). With exception of two stakeholder groups across all industries, a score of sufficient or more than sufficient was reported. In more than half of the organizations management rated quality of interactions the highest in comparison to other stakeholders of the same NPO. Board members scored the quality of interactions in half of the organizations the lowest. Interviews revealed that in both arts organizations it is a normal practice to reward board members

for their efforts by offering them free concert tickets, stimulating them to have contact with/be close to the beneficiaries.

Focusing on the interview answers of beneficiaries, beneficiaries' representatives, persons professionally involved in the NPO, and government representatives, on what their desired beneficiary participation mechanisms are, the following is noticed. The preference for a specific mechanism seems to depend strongly on the kind of service that one receives/provides. For example, none of the interviewed students following courses between 6 months and 3 years, considered it useful to participate in a students' council ( $n = 39$ , focus group interviews). The importance of a well-developed questionnaire, an ombudsperson, and an anonymous complaint box was however emphasized by them, in that order of importance.

*'A students' council . . . that is not feasible here, this is only a two-year course for many .. You are in high school for six years .. there you can have an impact .. But here.. that is not going to work .. it depends on how much energy you want to put into it . . .'* (Student).

As the length of the service relationship increases and/or the intensity of the relationship augments, there is more (internal) disclosure and reporting, and there are more evaluation opportunities and more (involved) ways of participation in policymaking, despite beneficiaries/representatives being more afraid to 'complain'/participate themselves when the dependency on a service increases (see further).

In addition to 'length of the service relationship and intensity of relationship', some other factors influence the perceived need for participatory mechanisms. Especially in arts institutions, the value of an online application to increase their (inter)national customer base is stressed. The value of a well-functioning marketing department is also emphasized, not only by both arts institutions, but also by the schools. Interviewees argue that when their beneficiaries are directly asked about their preferences of music/courses, answers do not reflect what they really want. The marketing directors of both arts institutions argue that beneficiaries respond more favorably to innovative, thought-provoking creative products. This

finding is consistent with results of Voss and Voss (2000) and Hsieh (2010). The first found a negative association between customer orientation and organizational performance (attendance rates and revenues) when studying nonprofit professional theatres. The latter also found while studying arts NPOs that customer orientation contributes very little to organizational performance.

This observed diversity in desired participation mechanisms is compatible with the observation that the differences in implemented mechanisms between diverse industries are large. In Table 2, we also saw that in the organizations of the health and welfare industries, more (time) intensive mechanisms are present.

Furthermore, of all persons who filled out the complete questionnaire (not the beneficiaries or their representatives that is), only 6.8% (43/633) indicated on an open survey question that it would be better if beneficiaries would be involved differently in organizational policymaking. These 43 persons are one director, 40 employees and two volunteers, and none of the responding managers. Five of them indicated to be in favor of a reduction in the degree of beneficiaries' involvement, arguing that such practices increase governance complexity and/or that the beneficiaries involved are not representative for the other beneficiaries. The other 38 persons stressed the need for more involvement of beneficiaries in policymaking.

The interviews additionally reveal that diverse stakeholder groups in both nursing homes and institutions for disabled persons associate current participatory governance mechanisms rarely with normative benefits but frequently with instrumental benefits. Only in these types of NPOs, beneficiaries' councils/beneficiaries' representatives councils are present. In total, 76 persons were interviewed in these four organizations. Normative benefits were only mentioned by two board members, one manager and two coordinators of a beneficiaries' representatives council.

*'Parents have the right to be involved; after all it is all about their children'* (Coordinator, institution for disabled persons).

Instrumental benefits were mentioned by numerous stakeholders. Across stakeholder groups, 29 citations coming from different persons referred to the value of beneficiaries' involvement in organizational policymaking as a way to increase responsiveness to beneficiaries' needs and/or sustainability of implemented changes. Participatory governance mechanisms were mentioned 18 times in the context of 'ways to obtain organizational information', mainly by beneficiaries and their representatives. One board member mentioned the value of inspiring representatives to raise money, two members of a beneficiaries' representatives council stressed the value of being able to indirectly influence government policies through managerial networks. One member of a beneficiaries' representatives council mentioned to feel useful in this way, and three beneficiaries, two coordinators, and one board member mentioned the coziness for participants as an added value. Callahan (2007), Halvorsen (2003), Nikkhah and Redzuan (2009) and Rowe and Frewer (2000) refer in their studies to rather similar benefits, though we did not find citations referring to increased self-confidence of beneficiaries involved in policymaking and beneficiaries feeling more useful.

*'That person [beneficiaries' representative who has a seat as an observer at the board] can formulate remarks or ideas coming from other parents or beneficiaries .. Remarks/ideas which we have not thought of initially. .. which is why I find such a practice useful'* (Board member, institution for disabled persons).

*'It gives me the feeling of being useful, helping to take care of .. It gives me pleasure that I can add something, that I am listened to, and that something is done with what I indicate. So yes, I benefit from it myself, I say that honestly'* (Beneficiaries' representative in a council, nursing home).

To end this 'positive story' we note that board members and management as well as government officials expect that the importance of downward accountability in general might increase in the future. An important argument for this is a financial one. In line with the evolution worldwide, there is a tendency in Belgium for government grants to NPOs to be reduced. This increases the pressure on NPOs to actively 'recruit' and 'tie' beneficiaries to the organization (and additionally being able to increase service prices without the risk that people would turn their backs to the organization). Furthermore, there is also the fact that in a number of industries (e.g. health and welfare industries) government demonstrates an increased interest in for-profit initiatives that can provide services to beneficiaries originally exclusively served by NPOs or public providers. This stimulates some NPOs to create (an even) better alignment between the NPO's activities and their beneficiaries' expectations. The rationale behind this is that NPOs will have to prove they can provide services of better quality in comparison to profit driven organizations.

Finally, one observes that implementing participatory mechanisms is increasingly imposed by law, for example to get an accreditation as a welfare institute. This may be related to the social evolution in which beneficiaries and their representatives stand up for their rights and needs, and thereby affect the legislative process.

### 5.3. Beneficiary participation: the (more) negative story

Although the previous section creates the impression of well-functioning participation mechanisms, a first signal of the contrary is the following. What is not shown in Table 4, is the percentage of persons answering to have no clue about the fit between the beneficiaries' expectations and experiences: 12% (weighted average) of all board members across industries, 9% (weighted) of all employees (i.e. people working on a day to day basis with beneficiaries), and 49% of all volunteers. Managers always expressed an opinion on this. A possible explanation for the employees might be related to the high workload most nonprofit employees are confronted with, reducing the time and energy to gain insight in beneficiaries' needs and experiences (e.g. Needleman et al., 2011).

*'We understand that employees must do their work.. they have to take care of everything .. they must do a lot .. they must really do a lot. .. they have no time left to talk to us'* (Beneficiaries' representative in a council, institution for disabled persons).

In what follows, we will also show that when one wants to assess, be it in practice or in a research context, the quality of an organization's beneficiary participation mechanisms, it is insufficient to rely only on (internal) company documents.

To gain insight in beneficiaries' needs and experiences, it seems important to offer them the opportunity to complain formally. This can also be seen as a basic form of beneficiaries' participation in policymaking. As shown in Table 2, the majority of the case NPOs have a formal complaint mechanism for their beneficiaries/beneficiaries' representatives. In the questionnaire, board members, (middle) management and (nonpaid) employees were asked about the existence of such a mechanism in their organization. Of all 626 persons answering this question, 22% had 'no idea', a percentage also found in the sample of employees. This is remarkable as they have day to day contact with beneficiaries and are therefore in an excellent position to refer an unsatisfied beneficiary/beneficiary's representative to the complaints procedure. About one third of the employees who knew about the existence of a complaint mechanism did not know whether complaints are treated confidentially. Furthermore, the majority of the beneficiaries/representatives are not aware of any complaints procedure, even not the majority of those who participate in a council. In both case schools,

none of the 37 interviewed students knew about the existence of an ombudsperson.

As shown in Table 2, the majority of NPOs also state to survey beneficiaries/their representatives. Across organizations, numerous criticisms were formulated by interviewed beneficiaries/representatives, revealing that in most cases feedback was not provided to the participants, let alone that potential participants would be allowed to participate in the questionnaires' development. Surveys were sometimes perceived as being too difficult to be filled out properly. Furthermore, especially in schools where some programs last for one year or less, there is no incentive for students to fill out questionnaires properly once they have graduated. Several students additionally mention that questionnaires were distributed before the exams, without ensuring confidential treatment of information. Only two board members, active in the same school, questioned the surveys' quality. Other board members and management seem not to be aware of these problems.

Another aspect illustrating the insufficiency of relying only on organizational documents to assess participatory mechanisms is the following. Probing organizational disclosures and reports towards stakeholders, we generally found that their accessibility varies, even between persons belonging to the same stakeholder group in one organization (e.g. minutes of meetings/feedback on questionnaire results). This information asymmetry increases the chances of creating an elite group within one stakeholder group, making it difficult, for example, for shy or socially isolated beneficiaries/representatives to enter well-informed into a dialogue with other stakeholders (Gijssels, Coates, & Deneffe, 2011). Beneficiaries and representatives who are aware of this information asymmetry within and across stakeholder groups, report feelings of frustration. Some stress the value of informal contacts as a substitute to gather information.

*'... And really, in terms of information .. you merely have nothing .. just a little book, that is very difficult to understand sometimes.... .... It's just the system in general causing sometimes so much frustration that you feel somewhat demotivated'* (Student).

A last example of the insufficiency of relying only on organizational documents to assess beneficiary participation mechanisms is the following. A repeatedly reported frustration of mainly beneficiaries and their representatives is the feeling that the symbolic nature of participation mechanisms dominates effectively participating in organizational policymaking. Not all organizations seem equally exposed to this problem; the more dependent people become on the NPO's services, the more frustrations are reported. A lot seems to depend on who of the NPO's staff is in direct contact with the beneficiaries/representatives (see also below).

*'We are being heard, but ... they are not truly listening to us'* (Beneficiaries' representative in a council, institution for disabled persons).

*'We addressed that specific problems, but nothing happened ...'* (Beneficiaries' representative in a council, institution for disabled persons).

*'We want to help them think .. Here they grossly underestimate the expertise of the parents. One sees it as an interference'* (Beneficiaries' representative in a council, institution for disabled persons).

*'As we cannot do it as staff members, as we are not listened to .. the beneficiary as well will not be listened to ..'* (Coordinator of a beneficiaries' council, institution for disabled persons).

*'And after a while you start saying, it doesn't help anyway, so what is the point of saying it, so ... you just keep your mouth shut'* (Student).

This recurrently mentioned lack of impact on organizational policy and the frustrations associated with it are in sharp contrast

to the earlier mentioned rather small percentage (38/633) of board members, (middle) management, and (nonpaid) employees indicating that beneficiaries should be more involved in organizational policymaking. What the majority of staff and board members did indicate during interviews, is that it becomes increasingly challenging to find a balance between the interests of the different stakeholders.

*'Beneficiaries' expectations can be high, and it is not always possible to fulfill them .. . . . The objectives of the beneficiaries and the organization need to be aligned ... I suspect that in reality, this is not always the case'* (Coordinator, nursing home).

This struggle of finding a balance between stakeholders' interests might also (partly) explain why Table 4 portrays a less than perfect fit between beneficiaries' expectations and perceived reality. In consistency with the literature (e.g. LeRoux, 2009b), interview data furthermore reveal that board members and management members of all NPOs attach most importance to knowing and fulfilling funders' desires due to their financial dependence.

*'In recent years we had to deviate partly from our mission to become financially healthy again... this touches us, it cuts into our flesh .. it touches upon the existence of the organization'* (Manager).

*'... it always revolves around the financial stuff, one denies that often, but it is a fact ..'* (Coordinator of a beneficiaries' council, nursing home).

*'In terms of communication and participation, much can be improved ... it is about money.. the money they get from the government'* (Beneficiary's representative, not in a council, institution for disabled persons).

*'Beneficiaries may ask but .. resources always get priority, these resources are not linked to the wishes of the beneficiaries.. the organization is not always to blame .. imposed by the government'* (Coordinator of a beneficiaries' council, institution for disabled persons).

Other observations based on interview responses by various stakeholders in relation to beneficiary participation are the following.

Of all interviewed beneficiaries and representatives, beneficiaries' representatives active in the council of the loss-making nursing home and the loss-making institution for disabled persons value their role in the organization and their impact on organizational policymaking the most. Numerous interviewees who are active in these councils stress the value of a council's coordinator: someone who is present during each meeting, who provides information and leaves room for discussion, and is employed by the organization. In both institutions for disabled persons, beneficiaries' representatives active in a council prefer the general manager (CEO) to be present during each meeting (according to Belgian law the general manager needs only be present when invited). In the loss-making institution, the manager is indeed present in most of the meetings, contrary to the situation in the profitable institution. Representatives active in that organization interpret the absence of this manager as a sign of not valuing the council and the people behind it. In both institutions for disabled persons, empathy and willingness to listen are mentioned as highly valued characteristics of the general manager by beneficiaries' representatives (both members and non-members of the council). In both nursing homes beneficiaries and representatives who are active in a council like the presence of an employee who is not the general manager. They then are less inhibited in speaking out. This finding, people not always feeling safe to say whatever, whenever, can be related to the following. Several interviews reveal that when

beneficiaries/representatives become more dependent on the services of the NPO, there is more fear, rightly or wrongly, for negative consequences of complaining not anonymously, let alone participate in a council. Individuals explain that they are afraid to receive services of lower quality for themselves or their family members. Several coordinators and two managers confirm the possibility of employees being indignant or angry when they hear that beneficiaries are not satisfied with the services provided.

*'I do not want to be considered as the person who always complains... I do not like that ... I would not want him [referring to the beneficiary] to become the victim of that'* (Beneficiary's representative, not in a council, institution for disabled persons).

*'If you would complain too much, one would force you to leave the housing community... I have experienced it like that'* (Beneficiary's representative, not in a council, institution for disabled persons).

*'It took a long time before we really could build a relationship of trust with the members of the beneficiaries' council ... before they were honest with us'* (Coordinator beneficiaries' council, nursing home).

In both nursing homes, more than half of the interviewed beneficiaries (total  $n = 21$ ; both members and non-members of the council) stress the value of venting negative feelings about the organization to family members. About half of these beneficiaries explain that family members themselves do not want to address their problems to the NPO's staff. The other half explicitly asks family members not to do anything with the information provided. In case they find out that family members are not keeping the information to themselves, less information is given to them in the future.

*'When I have a complaint, I keep it to myself... I don't dare to talk about it ... the staff will remember ... I don't even discuss it with my children as they might want to talk about it with staff ...'* (Beneficiary, not in a council, nursing home).

This finding can be related to the questionnaire data on overall organizational effectiveness. As shown in Table 6, beneficiaries of the education industry score overall organizational effectiveness lower than beneficiaries of the health industry. This could as well be a signal of (heavily) dependent persons being less critical due to fear of negative consequences, negatively influencing the beneficiaries' impact on organizational policymaking. The following citation is also an illustration of this:

*'It is purely a hobby [following courses] ... in a nursing home, managers will decide what services you need.. that is a completely different situation ..'* (Student).

As mentioned earlier, both the healthcare and welfare industries are characterized by elected statutory beneficiaries'/representatives' councils. In a number of cases, this is a purely symbolic matter:

*'One is legally obliged to organize four council meetings a year, and sometimes it is just... organize to organize ... I dare to admit that. But .. as you are forced to organize them, meetings do take place .. And at certain moments, I really think that it is necessary to organize these gatherings'* (Coordinator of a beneficiaries' council, nursing home).

Some additional aspects can be related to the limited impact/resistance towards participating or letting participate:

- Numerous interviewees from diverse stakeholder groups mention the lack of candidates for these councils, and give several (combinations of) reasons for this.

**Table 6**  
Beneficiaries' overall organizational effectiveness scores (1: minimal; 7: maximal).

	Stakeholders	N Obs	Mean	Std Dev
Nursing home CP	Beneficiaries	11	5.3	0.99
Nursing home CL	Beneficiaries	7	5.3	0.91
School CP	Beneficiaries	18	4.4	0.64
School CL	Beneficiaries	17	4.7	0.93

Forty percent of the included beneficiaries and representatives who are not active in a council of a nursing home/institution for disabled persons (total  $n = 20$ ), expressed to lack the necessary knowledge and experience to play a valuable role in such bodies.

*'I cannot organize things .. what would I have to do within that council ..'* (Beneficiary's representative, not in a council, nursing home).

Four beneficiaries/representatives argued to be too afraid to participate in a council, fearing negative consequences of being critical. A lack of time was mentioned two times by representatives as a reason for not participating.

*'Again less spare time .. no, I do not want to participate in such a council'* (Beneficiary's representative, not in a council).

Five representatives, coming from different organizations, did not even know about the existence or the concrete functioning of a representatives' council, two representatives perceived the socio-cultural gap between themselves and members currently active in the representatives' council as too big. Five representatives of different organizations also argued that *'their participation would not offer added value as things are going well in the organization for the beneficiary.'* One representative argued that the responsibility of being a council's member is too high. Five beneficiaries/representatives also argued that the meeting contents are not adapted to their needs, causing a lack of interest. O'Dwyer and Unerman (2009) also refer to a shortage of beneficiaries willing to participate. But in contrast to our study, they mainly stress the lack of interest among beneficiaries, whereas we find a much wider range of reasons.

When looking at the reasons that other stakeholders associate with the lack of candidates ( $n = 22$ : board members, managers, coordinators, beneficiaries and representatives active in a council), we see little agreement with the aforementioned factors. For example, the lack of capacities is never mentioned, eight persons refer to a lack of interest, three persons refer to fear, three persons mention a lack of time and seven persons state that as people perceive things to be going well for the beneficiary there is no added value to offer by participating.

- Across our eight organizations board members and management frequently referred to the limited value of beneficiaries/representatives participation in policymaking, as also discussed by Dom and Verhoeven (2006), O'Dwyer and Unerman, (2009), and Sitzia et al. (2006). 'beneficiaries' lack of knowledge and expertise' and 'danger of creating elite groups'. Several board members and managers, across organizations, argued that formal beneficiary participation structures are (too) time intensive and increase the governance complexity.

*'A participatory approach always requires more time and energy than a non-participatory approach. When using a participatory approach, beneficiaries can formulate suggestions or requests that staff does not like'* (Manager).

*'I don't think there is a need to create the structure of a beneficiaries' council in the organization ... I think it is rather something that slows down your evolution...'* (Manager).



most surveys are taken without providing feedback to the participants, let alone with having potential participants participate in the questionnaires' development. Surveys are sometimes perceived as too difficult to be filled out properly and/or not ensuring confidentiality. In addition, one sees that as the dependence on an organization and its services grows, some beneficiaries/representatives become afraid to complain. In terms of stakeholder theory this implies that studying the ways stakeholders affect organizational policies separately per stakeholder group might ignore possible interaction effects between stakeholder groups such as, in our case, the (justified or unjustified) fear that one stakeholder group might react in a way that is unbeneficial for the beneficiaries once they fully explore the possibilities of beneficiary participation mechanisms. This could mitigate the *prima facie*, qualities of beneficiary participation mechanisms.

Partly related to the aforementioned and in line with O'Dwyer and Unerman (2009) we observe a substantial shortage of beneficiaries/representatives willing to participate in councils. Our study adds particular value by comparing the reasons beneficiaries and representatives give for not participating and the reasons which other stakeholders associate with this, documenting the fact that the same phenomenon can be perceived (very) differently by different stakeholders. Improving the communication quality between beneficiaries/representatives and other stakeholders might reduce these differences, as well as suitable approaches to address the reported inhibitions to participate.

As already observed by other researchers (e.g. Dom & Verhoveen, 2006; Sitzia et al., 2006), our findings reveal that not all board members and managers are open to the idea of beneficiaries'/representatives' participation in policymaking. Frequently cited reasons are: the threat of elite representation, and being too time intensive and/or too complex. Additionally, and to our knowledge not reported in earlier literature, a remarkable difference can be seen in the attitudes of board members and managers active in NPOs that are legally required to allow a direct representative at board meetings, and the attitudes of the other board members and managers. Only in the first case, most interviewees were in favor of the presence of a representative. One might infer from this that legal requirements in some circumstances might have an educational value, changing the perceptions of some stakeholders affected (in the present case stakeholders confronted with the obligation to allow beneficiaries/representatives into the board).

Despite the resistances people might have against beneficiaries'/representatives' participation in policymaking, we also observe positive assessments of their involvement: for beneficiaries themselves representing the other beneficiaries, for representatives, and for the NPOs in general. Such a finding not only stresses the value of future research to further explore ways to optimize beneficiaries' participation, but is also compatible with Freeman's (1984) stakeholder theory wherein the consideration of the stakeholders' perspectives themselves is considered to be very important.

Finally, our findings also show that realistically looking at beneficiary participation mechanisms should transcend their symbolic and formal character: all too much formal systems in place did not result in the effects they were designed to.

Some practical advices can be proposed, based on our findings. Reducing information asymmetries between persons belonging to the same stakeholder group, creating a safe environment to participate (for example by educating beneficiaries and staff about the value of participating/letting participate), and actively encouraging beneficiaries and representatives to become a candidate for a position in such a council, seem to be important. The value of a council's coordinator, employed by the organization, should not be underestimated. This person can help to overcome the problem of elite representation, create feelings of safety among (potential) councils' participants, and seems to enable optimizing the

feedback systems between the different stakeholder groups. In addition, organizations need to find out whether people who are active in a council prefer the CEO to be present at meetings.

Further, governments and inspectors controlling NPOs can help transcending the symbolic and formal character of beneficiary participation mechanisms by looking beyond what is being described on paper in the NPOs. Governments can even force NPOs to implement beneficiary participation mechanisms. Vice versa, numerous board members and managers across organizations stress the importance of trying to be in close contact with government officials, which might help to reach alignment between the government's needs and beneficiaries' needs, tackling the potential problem of upward accountability harming downward accountability, again an example of interacting stakeholder participation mechanisms.

Finally, when an organization decides to implement a formal complaint mechanism, it is not only necessary to make sure people know about it. The organization also has to act upon it, for example making someone responsible for the analysis of all complaints, and assuring confidentiality.

In terms of limitations, our findings should be interpreted with some caution as we included only eight organizations, selected in a non-random way, and all from the same country. In addition, our study design makes it impossible to rule out the possibility that surveyed persons did base some of their answers on their experience with just one or a few beneficiaries, even if a large number of interviewees and respondents, relative to comparable work, were included. However, some epistemological comfort can be found in the fact that a number of specific observations were also revealed by earlier research in other settings (see the references in the Findings section). Moreover, we are confident that this paper by its scope a depth genuinely contributes to the extant insight in beneficiary participation mechanisms, and hope it will stimulate further research in this domain, which undoubtedly is key for any assessment of NPOs' performance.

## Acknowledgments

The authors gratefully acknowledge the helpful comments on earlier versions of this article by Luk Bruyneel, Katharina Hilken, Gert Huybrechts, Bram Mahieu, Stijn Van Puyvelde, and Tim Vantilborgh, and the thoughtful and detailed suggestions made by both the anonymous referees.

The paper was prepared for the Strategic Basic Research Programme 'Effective governance in private organizations', coordinated by Professor A. Jorissen (University of Antwerp). Part of this research has also been carried out in the framework of an Interuniversity Attraction Pole funded by the Belgian Science Policy Office under the title "If not for Profit, for What and How?", coordinated by Professor J. Defourny (University of Liège).

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