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Self-regulation in Poland's Non-governmental Sector:

Internal and External Dynamics, Mandatory and Discretionary Approaches

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Abstract

The environments of nongovernmental organizations (NGOs) have become increasingly complex in recent years, as concern for accountability has increased. These trends are of critical importance to NGO sectors in emerging democracies as NGOs respond to complex social needs, increasing accountability demands, competing priorities, and maturing nongovernmental institutions. This empirical study focuses on a current accountability reform effort initiated by Polish nongovernmental support organizations (NSOs) and examines prevalent and competing approaches to NGO self-regulation: those involving mandatory and discretionary self-regulation elements. This two-stage study utilized a mixed-methodology design and derived information from a national survey of 918 NGOs in Poland that are registered with the national database, and from in-depth interviews and site visits with representatives of five key institutional funders, ten NGOs which provide direct services, and seven nongovernmental support organizations. Contextual factors influencing the efficacy of training and resource dependence elements of the self-regulation reform effort are examined with particular emphasis on the role of leader influence, the experiences of NGOs in the context of reform, and NGO change and development processes.

Since independence in 1989, Poland has transformed itself from a centralized, state-controlled system to a market-driven, democratic model. Poland has experienced rapid and expansive transformation not only in the private and governmental sectors, but also in the nongovernmental sector. NGOs have played and continue to play an integral role in building and maintaining democracy (Council of Europe, Parliamentary Assembly, 1995, p. 93). Poland's NGO sector plays a vital role by contributing to the economy through employment and community development and by providing social service, arts, cultural, and educational programs (Phare, 1998). The Polish nongovernmental sector now comprises over 6,000 organizations currently registered with the national NGO database; estimates more broadly calculate the number of active NGOs as being closer to 18, 500 (Wyganski, 1999).

Poland's NGO sector provides an important model for comparative purposes. The issues facing the NGO sectors of East Central Europe (ECE) are similar to those experienced in the West, but are of a different degree of intensity. ECE institutions have simultaneously adopted Western philanthropic, educational, and institutional models, adapted them for local contexts, and exported their own innovations to the West (Council of Europe, Parliamentary Assembly, 1995, p. 95). The NGO sector in Poland provides a valuable case to study because of its well-developed infrastructure, development of internal organizational capacities, and response to external accountability demands that advocate for the adoption of accountability practices (Phare, 1998).

Post Cold War development in Poland has resulted in considerable expansion of the non-governmental sector. Funding opportunities have emerged along with expansion and the desire to

enlarge NGO credibility and strength at local, national and international levels. As expansion occurs, the calls for accountability practices within the sector have become increasingly visible.

With greater access to private sources of funding and related demands for accountability and performance...the process of the sector's self regulation, accepting higher standards of transparency and control, must be realized, as well as the process of the sector's internal consolidation and building of infrastructure" (Wyganski, 1999, p. 2).

In response to increased accountability demands, Poland's NSOs are engaged in joint sector-wide development initiatives. The term nongovernmental support organizations (NSOs) refers to organizations that contribute to the education, training, knowledge development, policy advocacy, fundraising and research efforts in the field of NGO management. NSOs are focused on the provision of management resources to NGOs with the goal of improving organizational operations (Smith, 1998). A large component of this mission involves strategies centering on training and education initiatives for NGO personnel, including board members, volunteers, and paid staff. These development initiatives related to self-regulation include: 1) developing a formal set of accountability standards, and 2) introducing training and development, and interorganizational learning initiatives aimed at the promotion, adoption and implementation of accountability practices by individual NGOs (WRZOS, 1999, p. 3). The recent reform efforts initiated by Polish NSOs provide an interesting comparative context in which to examine prevalent and competing approaches to training and organization learning associated with NGO accountability: those involving mandatory and discretionary self-regulation elements.

NSOs in Poland engaged in a joint initiative in 1996 to "popularize accountability in the third sector" and to develop a "Code of Ethics" to guide the activities of Polish NGOs. The code of ethics, "Charter of Principles for Non-governmental Organization Activity", was formally adopted at the September 1996 National Forum of Non-governmental Initiatives. The charter outlines ideological and operational frameworks associated with this initiative.

The specific standards are similar to those of U. S. mandatory self-regulation organizations including the National Charities Information Bureau, the Better Business Bureau's Philanthropic Advisory Service and the Minnesota Charities Review Council; similar codes exist in other national settings including Canada, Israel, South Africa, and the United Kingdom (Bies, 2001). Although the Polish standards provide less direct specification for implementation aspects than do some similar efforts in other national settings, key differences are not found in the standards per se but in the discretionary nature and ideological aspects of the self-regulation model.

Polish NSOs have trained some 400 NGO leaders on general aspects of NGO management related to accountability, on the standards specifically, and on how to approach discretionary self-regulation through two-day national workshops and through a series of regional and local one-day training seminars using a train the trainer approach. In addition, the NSOs have launched the same model, national meetings followed by regional local meetings, to provide detailed training about transparency requirements that promote and designate methods for annual reporting that require full financial, programmatic, and governance disclosure (A. Dziarmaga, personal communication, August 14, 2000). Again, these approaches are very similar to approaches in other national contexts. At the same time, institutional funders, such as governmental and private foundations, have developed policies related to the implementation of certain accountability practices as a condition of funding.

Problem Statement

In Poland, the primary accountability reform strategy centers on education and training investments to promote discretionary self-regulation. During a period of unprecedented national growth, increasing reliance on NGOs to carry out vital human services, emerging systems of NGO law and institutions of philanthropy, and widespread use of NGOs to promote the

formation of civil society, the Polish environment for NGO accountability is one of high stakes. In addition, mandatory forms of accountability are also emerging with external rewards and sanctions tied to the adoption or rejection of such accountability practices and standards. Mandatory forms of accountability include the tying of public recognition and financial rewards to the implementation of accountability practices. To understand the process of adoption and implementation of self-regulation by NGOs in Poland, it is necessary to consider both training and external consequences. Due to the national strategy undertaken, accountability in the Polish context involves both organization development (Cummings & Worley, 2001) and learning (Watkins & Marsick, 1993) as well as performance improvement practices (Swanson, 1996).

Although current research on NGO accountability and self-regulation provides initial analytical and empirical tools, gaps persist in the literature. Recent literature tends to fall into two categories: 1) descriptive literature concerned with accountability and advocating for or against various approaches to increasing or enhancing accountability, and 2) empirical literature often gathered through case studies of individual NGOs or through sub-sector studies. Although recent case studies and other empirical work inform knowledge of accountability processes, such studies are limited in number and scope. A comprehensive case study related to sector-wide self-regulation initiatives in the Polish context was warranted.

Thus, the purpose of this study was to identify the practices being used to educate organizations and organizational leaders concerning NGO accountability and to identify the impact of related NGO development efforts on accountability practices in Poland. The study addressed two central questions within the context described above: (1) What differentiates NGOs that implement accountability practices from those that do not? (2) Among NGOs that

implement accountability practices, what differentiates successful attempts from less successful ones?

Theoretical Framework

Studies of Accountability

Interest in and activity related to NGO accountability have increased over the past two decades. The following factors have been identified to explain intensified interest in NGO accountability: insufficient government oversight; absence of direct voter or stakeholder regulation as exists in government and the private sectors; increasing number of NGOs; increasing size, assets and influence of NGOs; increasing reliance on NGOs for delivery of necessary aspects of civil society and social programs; increasing media coverage and public scrutiny resulting from scandals in the NGO sector; shift from funding via governments toward direct funding of NGOs; belief that increased accountability fosters public trust in the NGO sector; belief that increased accountability will result in enhanced NGO efficiency and effectiveness; belief that voluntary self-regulation will prevent unnecessary or burdensome government oversight; and a belief that accountability is inherently “the right thing to do” (Edwards & Hulme, 1996a, 1996b; Bell & Brown, 1997; Bothwell, 1999; Eisenberg, 1997; Independent Sector, 2000; Light, 2000).

Despite a proliferation of NGO accountability initiatives worldwide, scant evidence stemming from rigorous research on NGO accountability exists (Hall, 1987; Kearns, 1994; Edwards & Hulme, 1996a, 1996b; Eisenberg, 1997). Although the conceptual and descriptive literature related to private and public sector accountability is substantial from both historical and current perspectives (Estes et al, 1989; Kearns, 1994; Schene, 1991), literature on NGO accountability is far less extensive. Studies that do exist focus on NGO accountability in a

general sense, outlining dimensions of accountability and various definitions and conceptualizations. Several studies provide an overview of NGO accountability from historical and disciplinary perspectives and include: Lawry's (1995) study linking accountability to managerial ethics, Hammack's (1995) historical perspective, and Chisolm's (1995) legal perspective.

Given the limitations of available research and theory directly addressing NGO accountability, it is necessary to identify related theoretical perspectives. The following two sections provide a brief discussion of the literature of two streams of theory: 1) resource dependence and 2) transfer of training and NGO learning.

Resource Dependence Theory

The resource dependence perspective stems from the premise that because organizations are not able to sufficiently generate all required resources through internal processes; organizations must enter into relationships with external actors who can generate or supply necessary resources or services. The perspective is relatively straightforward: the resources of an organization are derived from its environment, and that environment is not dependable. Organizations are engaged in "...a process of organizing support sufficient to continue existence" (Pfeffer & Salancik, 1978, p. 24): their actions center on stimulating the exchange of resources essential to their survival. External and internal organizational actors become mutually dependent as they attempt to facilitate and control the supply of necessary resources. Management becomes the mitigating force in this interdependence and serves as the link between external influences and organizational responses.

Organizations must also be responsive to the demands of internal and external constituents such as members, owners, and clients or customers. Organizations are also subject to

external evaluation. Organizational leaders and administrators must respond to these demands while safeguarding the ongoing supply of necessary resources. Organizational responses to resource dependent demands may include adaptation to constraints imposed by interdependence, increased dependence on outside actors, efforts to control or change the environment, or attempts to alter the imposed constraints (Aldrich & Pfeffer, 1976).

Pfeffer and Salancik (1978) identified the following adaptive or maladaptive organizational responses to resource dependent conditions: efforts to avoid or meet demands of resource contributors; collaboration in varying degrees of formality with other organizations; and initiation of advocacy efforts to affect political, legal, or social action related to the flow of necessary resources. Strategies might include activities such as mergers, joint ventures, trade associations, and development of well-selected, influential boards of directors. Organizations might also seek to influence elections, create and adopt legal statutes, and shape government regulation or industry self-regulation. The resource dependence perspective portrays organizations as simultaneously reactive to and influential over their environments (Aldrich & Pfeffer, 1976). Pfeffer (1976) indicates that in the resource dependence model, the successful management of environments extends beyond strategic or effective adaptive responses to include the establishment of stable relationships. Stable relationships may be as or more important than skilled internal management.

The environment, however, does not necessarily prescribe survival strategies and internal management responses. Alternative organizational actions, autonomy, and structures are consistent with organizational survival (Child, 1972). Criteria for management decision-making are complex and not always clear with demands from internal and external stakeholders influencing the course of action (Pfeffer & Salancik, 1978). “The resource dependence model

calls attention to the importance of environmental contingencies and constraints, at the same time leaving room for the operation of strategic choice on the part of the organizational members as they maneuver through known and unknown contexts” (Aldrich & Pfeffer, 1976, p. 84). External environmental factors can influence the distribution of power within organizations, which in turn can affect organizational change and stability. Organizational responses might include conflict, power struggle, leader succession or turnover, coalition formations, or partnerships. Some degree of indeterminacy is anticipated in management decision-making, organizational actions, and structural responses. Strategies to limit the degree of environmental influence on internal management decision-making become important attempts at establishing organizational discretion. Because of the centrality of resource dependence to NGO accountability and because of the existence of objective measures for resource dependence variables, this theory was integral to this study.

Transfer of Training Theory and Learning in NGOs

Transfer of training theory is defined by the degree to which trainees effectively apply the knowledge, skills, and attitudes gained through training to their organizational contexts (Newstrom, 1984; Wexley & Latham, 1981). Transfer of training extends beyond original learning in a training program to include behavior applied in organizational contexts and maintained over time (Atkinson, 1972; Fleishman, 1953). Pressures for continuous improvement, with responses often characterized by organizational learning, and pressure to adapt, as explored in the preceding discussion of resource dependence theory, often combine in HRD contexts to create emphases on presumed links among training inputs, training outcomes, and organizational effectiveness.

Transfer of training theory, much like organizational learning theory, assumes that learning takes place on an individual level may have a secondary and aggregate effect on organizational learning. It is theorized that learning, termed compilation, occurs when training is provided by multiple methodologies including formal and tacit learning models (Kozlowski et al., 1996). Kozlowski (1998) identified the need for additional research to study models of compilation. Because the NGO accountability training delivery model in Poland is one of compilation with multiple pedagogies and levels of involvement, the goal of this study is to further the empirical research related to the compilation model and address gaps in the literature.

Empirical research on processes of organizational implementation of training programs of any kind is a small but growing body of literature (Scott & Meyer, 1991). In contrast, empirical research on accountability training is virtually nonexistent (Kearns, 1994). Scott and Meyer focus on the increase in training initiatives that, like accountability training, are not only aimed at transferring technical knowledge, but are also aimed at influencing attitudes and values. Because accountability is linked to notions of ethics (Fry, 1995), accountability training is also often associated with values. It is thought that training activities provide mechanisms for transmitting organizational values, with the ultimate objective being to develop internalized controls (i.e., appropriate norms and pressures) among those trained. Scott and Meyer hypothesize that large organizations are more likely to transfer training because large organizations are better equipped to implement systems that encourage personnel to not only adopt new practices, but to make shifts in values.

In summary, effective transfer of training has been found to be associated with the following organizational factors: organizational size, visible leadership support and demonstrated commitment, and existence of formalized policies that support congruent organizational values

and behaviors (Baldwin & Ford, 1988; Hanover & Cellar, 1998). These variables are also closely related to engaging NGOS in accountability training initiatives and were utilized in the study. Because training initiatives are a principle strategy in the implementation of accountability and the discretionary self-regulation model in Poland, transfer of training and organizational learning theories are important to this examination.

Methodology

This paper reports primarily on the qualitative phase of a study, which utilized a two-stage mixed methodological design, which examined training, organization learning, and development through a national survey of NGOs in Poland and through site visits and interviews with 38 leaders of ten Polish NGOs, five institutional funding organizations, and seven NSOs. Although the paper focuses on the qualitative study, a brief reporting of preliminary quantitative results is provided. A qualitative methodology was utilized because of its potential to illuminate organizational processes, contextual considerations, and implementation of accountability practices specifically as they relate to elements of transfer of training and resource dependencies, which are key elements of strategies utilized by both funders and NSOs. Because this paper focuses on the qualitative results of this mixed method study, the qualitative data collection approach is detailed, followed by a brief description of the quantitative data collection procedures.

Study Participants

The selection of participants for the qualitative phase of the study was based on maximum variation, a form of purposeful sampling. Purposeful sampling is based on the assumption that the researcher wishes to select the sample most well-suited to foster learning, discovery, understanding or gaining of insight (Patton, 1990). The rationale for the use of

maximum variation sampling in this study are based on Patton's position that the technique yields insight into a diversity of organizational contexts, dynamics, and phenomenon. Selection criteria centered on the identification of NGOs with high and low levels of exposure to, interest in, or access to training and resources related to accountability; selection criteria also related to achieving variation in participation by NGOs that were organized formally (as indicated by their formal registration with national database on NGOs, the KLON/JAWOR database in Warsaw, Poland) and informal organizations such as religious, grass roots or ad-hoc groups. NGOs from four different Polish cities diverse in their regional economies and levels of NGO sector development were interviewed. Five key funders and seven leaders of NSOs were also interviewed. Please see Tables 1, 2 and 3 for a summary of the characteristics of the qualitative sample.

In the quantitative study, the 1827 NGOs that registered with the KLON/JAWOR database during the most recent registration period, the year 2000, were surveyed. As indicated above, the KLON/JAWOR database comprises primarily NGOs with some degree of institutionalization or formalization. 916 NGOs responded representing a response rate of 52%.

Instrumentation and Data Collection

A semi-structured interview protocol was developed after consideration of feedback from an expert panel, of Polish and U.S. researchers, scholars and NGO leaders. The protocol was designed to gain rich, descriptive data regarding the study's central questions through a focus on NGO experiences with transfer of training on accountability, resource dependencies related to accountability, internal leadership on accountability practices, and the organizational learning processes associated with the adoption and implementation of accountability practices. The interview protocol was also designed to foster discovery of emergent themes through several

open-ended questions related to organizational barriers, motivations, and areas of responsiveness related to accountability. Observation and review of documents, such as evaluation and financial reports, during two to five day organizational site visits also contribute to the analysis. A four-page questionnaire, comprising primarily close-ended questions and three open-ended questions, was designed for the quantitative survey components of the plan. Questions centered on measuring the degree of resource dependence, the number, types, and satisfaction with training on accountability, the influence of leaders on organizational learning related to training on accountability, and the level of implementation of the accountability practices prescribed in the NSO standards and national training initiative.

A pilot administration of both the interview protocol and the questionnaire was conducted with graduate students in nongovernmental studies at the Catholic University in Lublin, Poland. Feedback from these adult students contributed to the revision of the instruments, provided vital insights into culture and language, which decreased potential for bias, and identified logistical or other problems. The final instruments were back translated from Polish into English to ensure accuracy and comparative rigor.

Data Analysis

Thematic content analysis was used for analysis of qualitative data. The verification process involved reporting back for accuracy of understanding, interpretation, and cultural contextualization through Polish academic and practitioner advisors to the study. This stage also involved an analysis of policy implications for Polish NSOs. The qualitative data analysis software package Non-Numerical Unstructured Data Indexing Searching and Theorizing (QSR NUD*ist) was used to analyze the interviews data collected during Phase Two. The transcripts of the interviews and field notes were initially coded using an *a priori* coding scheme

corresponding to the variables defined in the study. An inductively generated coding scheme was also developed through the thorough initial reading of the transcripts. This process is based on qualitative traditions of data reduction and interpretation, a process designed to reduce voluminous qualitative data into its patterns and themes (Marshall & Rossman, 1989).

In the quantitative phase of the study, multivariate analysis was performed to determine the factors associated with the performance of accountability practices and their relative weights.

Results

Because the qualitative study addressed in this paper is part of the larger national survey of Polish NGOs, it is useful to first summarize the preliminary quantitative results from the survey research stage. Although the qualitative results reported on in this section reinforce some aspects of the preliminary quantitative findings, the qualitative analysis further illuminated and complicated the quantitative results by painting a more dynamic picture of the processes of transfer of training and sources of funding in relationship to resource dependence as two critical components of the self-regulation approach undertaken by Polish NSOs. Additionally, the qualitative results detail the factors influencing the implementation of the national accountability training and development efforts.

The results of the quantitative inquiry indicated (presented in Table 4) that the training related to the NGO Charter (accountability standards) and on general NGO management practices predicted, in a positive direction, Implementation of Accountability Practices. Perceived Influences variables Sponsorship Requirements, Adherence to NGO Charter, and Cooperation with NGOs, were also strongly predictive and reinforced the model's underlying premise that training and resource dependence predicted, in a positive direction, Implementation of Accountability Practices. Resource Dependence produced contrasting results. Individual

sources of funding variables of an institutional nature or originating external to the NGO, such as Public Sector Funding, Foreign Assistance Funding, and Funding from Other NGOs, showed positive predictiveness. Individual sources of funding, such as Membership Fees and Commercial Activity (Unrelated to Mission), showed negative predictiveness. In addition, when aspects of training and resource dependence were constructed as the dummy variables, Has Training and Low Resource Dependence and Has Training with High Resource Dependence both predicted, in a positive direction, Implementation of Accountability Practices. No Training and High Resource Dependence was negatively predictive of Implementation of Accountability Practices.

Organizational factors such as size, organizational form, and organizational purpose were not predictive. Balance of Income and Expenses and Year of Establishment were also not predictive. Leadership factors and Diversity of Resources both showed positive predictiveness, but the results for these variables were not sufficient for inclusion in the study's model.

Linear regression was used to examine study's model; the model was found to explain nearly one-quarter of the variance associated with Implementation of Accountability Practices. The next section of this paper presents findings from the qualitative phase of the study, with particular emphases on those aspects that provide further insight into the quantitative findings.

Conceptualizations of Accountability

As is the case in the formal literature and is evidenced in varying practitioner models for accountability and self-regulation, a wide variety of definitions and conceptualizations of accountability and approaches to self-regulation were reported by respondent organizations. Most definitions included elements of the definition forwarded by Shafritz (1998) in that they reference both *to whom* and *how* they were accountable. Additionally, in NGOs with access to

training on accountability, the majority of conceptualizations involved the maintenance of records, elements of transparency, and reporting to both internal and external parties. Although the following statements capture elements common across a majority of Polish NGOs, the next section illustrates the complexities of divergent conceptualizations. Comments from respondents included:

We convey the truth. The board is responsible to the group, and the group to the board. Internal control is an additional mechanism. We follow all the principles and norms of actions included in our statutes.

Accountability means to fulfil the undertaken obligations, exactly as to the subject matter of the activity and the finances – accounting to founders, sponsors.

Making reports public, openness of activities. We act honestly towards our sponsors, donors and public administration, and we fully use the means given to us. Our activities are based on volunteers and we do not use the resources on administration and maintaining ourselves.

Varying conceptualisations of accountability impact the implementation of accountability training and organization development in several ways including: 1) rejection of national training protocols, 2) inconsistent interpretation of training messages, and 3) failure to incorporate training messages into practice.

Impact of Attitudinal and Policy Alignment

In contrast to the quantitative findings, the qualitative analysis suggests that in NGOs with limited exposure to training or little support or pressure from funders to adopt accountability practices, accountability is driven in large part by moral or religious obligations and local constituency needs.

In the first place, I am trying to be a social and moral model and example for our young people whom I am always able to face and even argue—in a beautiful way. Formally, I am responsible to the Revision Commission; actually I am responsible to God.

We work to be responsible to our charges, we do not create illusions for them, we inform about our possibilities; we keep our promises.

Although this orientation is not in contrast to more operational definitions of accountability, organizations with limited access to training or with few resource dependencies report that their moral and religious commitments provide a focus on the immediate and pressing needs of their constituents. Many of these organizations report operating on a voluntary basis, with little financial or organizational supports. It is estimated that such informal organizations number beyond 20,000 (KLON/JAWOR, 1998) and serve a vast majority of local community needs, needs that were previously provided for by the government. Because such informal organizations typically fall outside the training and educational support structures of NSOs, they are not subject to formal governmental reporting strictures, and generally do not voluntarily register with the national database on NGOs in Poland. It is important to understand accountability conceptualizations and constituency commitments when designing training initiatives.

Even in organizations with full access to regional training on accountability, lack of alignment with organizational values, incongruent constituency demands, and operational constraints were reported as being barriers to the effective transfer of training forwarded by NSOs. Transfer of training and organizational learning theory pay modest attention to resource constraints or dependencies, but NGO leaders in Poland report that operational and resource constraints prevent them from fully committing to the adoption and implementation of accountability practices.

Similarly, in transfer of training literature and organizational learning theory, consistency between training and organizational values is either assumed or suggested that learning will result over time in increased values alignment with training content. It is also assumed that such

alignment will in turn foster shifts in organizational values and more effective transfer of training and learning. The predominant accountability model promulgated by Polish NSOs attempts, in part, to foster commitment to a hierarchical form of accountability in which accountability efforts are directed toward boards of directors, government regulators, and external funders. In reality, for informal or grassroots organizations, the accountability focus is reportedly aligned more so with local constituents or service recipients and with an explicit moral or religious covenant. Informal NGOs report that these commitments are at times in conflict with the accountability requirements of funders or with the model of accountability and related national training initiative promulgated by Polish NSOs. The idea of “the customer” then in Polish NGOs is in reality a complex mix of vertical and horizontal relationships with multiple stakeholders—external funders, government officials, boards of directors, clients, local community members, and even, God, or values associated with religious entities. Although multiple interested parties are acknowledged in the literature on learning, there exists an assumption that the different expectations of stakeholders will operate in alignment. In the Polish reality, NGO leaders report that such alignment is rare. This misalignment of values diminishes the effective transfer of training on accountability.

In addition, respondents reported wariness towards transparency of financial and programmatic records. Such transparency is a central tenet of the NSO standard for accountability and, in turn, a primary focus of training initiatives. Several NGOs reported a strong commitment to viewing their organizations as “private” organizations, formed and existing in a sense at the privilege of the founders and current leaders.

Our records are a private matter. We report only to government, but only as is mandated. We have a right to our free and independent operations.

We exist to stimulate the local government and local citizens into action. How is it that we should 'be transparent' when doing so can risk our freedom to make change?

Misalignment with the basic conceptualizations of the national training initiative on accountability emerges as a significant barrier to the effective transfer of accountability training. Values and commitment to constituents and moral or religious obligations are strong determinants of how informal NGOs view accountability. In interviews with NSO leaders, the existence of such values was acknowledged and explained as being a holdover from the period of the Soviet Regime when people could not organize and associate freely. These deeply held and, perhaps historically grounded, viewpoints toward accountability influence the type of training that NGOs report to be relevant and effective.

Deeply held values in these NGOs exert a powerful influence on HRD practices, the way decisions are made, the way organizations learn, and on the types and content of training that informal NGO leaders find meaningful and useful. This, in turn, ultimately affects the effective transfer of training and the types of accountability practices that NGOs adopt and implement.

Leadership

Effective transfer of training is associated with visible leadership support and demonstrated commitment, and existence of formalized policies that support congruent organizational values and behaviors (Baldwin & Ford, 1988; Hanover & Cellar, 1998). Although the preliminary quantitative findings reinforce the relationship between strong leadership support and effective transfer of training on accountability (Bies, 2001), confounding elements center on dual roles being played by leaders of Polish NGOs, many of whom were the founders of the organization and serve as both president and CEO. Although leadership is an important moderator to effective transfer, it can also serve to inhibit transfer. In interviews with NGO leaders, it was reported that these dual roles further contribute to the notion of NGOs as “private”

organizations with primarily internal accountabilities as defined by a small core or “insider” group. These viewpoints result in a values orientation that is not oriented toward transparency, external relationships, or public responsibilities. In cases in which these leaders were not explicitly opposed to the conceptualization of accountability forwarded by the NSOs and in the related NSO training on accountability, such leaders reported being disinterested in training on accountability. The sense that “everything is fine” and “we know our own successes and our own responsibilities” is common across the interviews.

An additional theme emerged related to the role of NGO leaders in shaping both governmental regulation and self-regulation of NGOs. When NGO leaders reported a high level of involvement in the development of regulation approaches, they were more committed to training on and implementation of accountability practices. Finally, resource dependence enter into the dynamic with leaders reporting their increased motivation and related commitment to and support of accountability when such requirements are tied not only to funding, but also to training initiatives related to the adoption and implementation of accountability practices.

NGO leaders relate effective transfer of training on accountability with their own strong advocacy and explicit support. Harnessing the support of leaders and better understanding of the dynamics of founder-driven or dually driven leadership must be a central strategy of future accountability training initiatives. To achieve effective transfer of training, Polish NSOs will need to further engage NGO leaders, more fully address NGO organizational challenges and resource constraints, and better understand the organizational values of NGOs to foster effective transfer of training.

Contributions and Implications of the Study

This paper utilizes the case of national NGO initiative to illustrate complicating factors to the effective implementation of accountability training. Through an examination of a self-regulation reform, it has been demonstrated how resource dependency and transfer of training are underlying theories that can be applied to gain a greater understanding of the challenges that are encountered in NGO development initiatives. It is hoped that this paper will spark additional research in this area aimed at understanding situational and contextual variables which can facilitate or inhibit implementation of similar self-regulation efforts and related development and reform strategies.

This study has several important implications. First, Poland, as well as other emerging democracies in the ECE and elsewhere, is witnessing increased demands for enhanced accountability. Two rival approaches are prevalent globally: discretionary self-regulation, characterized by HRD approaches centering on training and learning initiatives and the professional behavior of NGO leaders; and mandatory accountability, characterized by resource dependencies, which often emerge in the form of rewards and sanctions. To date, there has been little research available to indicate whether these programs have been or will be successful in the long term at improving NGO accountability. Despite this lack of research, both self-regulation models are being promulgated with strong support and opposition. This study promises lend legitimacy to both the efficacy of investing in accountability training initiatives and reinforcing the efficacy by attending to resource constraints and external motivations. This study also raises questions by elaborating on the factors influencing effective transfer on training. In this case study, the notable situational and contextual variables emerge as values alignment, constituency needs, organizational capacity, and leadership development. Further exploration will assist in the design and implementation of ongoing and future training and development strategies and

investments to enhance accountability in Poland's NGO sector. This paper, however, points to an additional research imperative with related NGO planning and development implications: to design and execute effective reform, researchers and NGO professionals must attempt to understand, measure, and respond to organizational and contextual factors significant to effective NGO development and reform initiatives.

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Table One

Characteristics of Respondent Organizations, Funders

		Geographic Location/ Scope	Funding Priorities	Approaches to Accountability
Funder One	10 staff, Few volunteers	Warsaw, national scope	Education, local community needs, institutions of democracy, processes of European Integration, international exchange	Active, Strong focus on program evaluation, support of NGO sector development and training
Funder Two	7-10 staff	Warsaw, national scope	Development of philanthropy, local community development	Extensive, NGO accountability incorporated throughout philanthropic strategy
Funder Three	15-20 staff	Warsaw, national scope, affiliated with international funder	Democratization, European Integration, educational access, international exchange, culture	Extensive, NGO accountability incorporated throughout philanthropic strategy
Funder Four	4-6 staff	Warsaw, national scope, affiliated with international funder	Social services	Active, Strong focus on program evaluation, Management training for funded NGOs
Funder Five	1-2 staff	Gdansk, metropolitan scope	Economic, community and social development	Moderate, expert approach in which funding decisions are made on board and staff perceived or firsthand knowledge of funded NGOs, limited reporting no training

Table Two

Characteristics of Respondent Organizations, NGOs

	Size	Geographic Location/ Scope	Mission	Structure	Experience with Accountability
NGO One	3 staff, Few volunteers	Warsaw, national scope	Leadership Development	Part of larger International Organization, Formalized, Stable, Young	Extensive, Strong focus on program evaluation, International reporting
NGO Two	7-10 staff, Few volunteers Larger budget	Warsaw, national scope	Issues Advocacy, Public Information	Project based, fluid, changing structures, Budgetary instability	Moderate, Orientation to accountability as societal issue, new to NGO accountability concepts
NGO Three	2-3 staff, Few volunteers	Warsaw, national scope	Democratization	Contract based, fluid, changing structures	Limited, Solely in response to funder requests
NGO Four	8-10 staff, Many volunteers	Lublin region Local scope, with some international programming	Youth Programs	Formalized program aspects, evolving organization	Limited
NGO Five	20-25 staff, Many volunteers, Member involvement	Lublin region, Local and regional scope	Disability Services and Advocacy	Formalized program and organization, part of national organization	Moderate, In response to funder and central organization requests
NGO Six	20-25 staff	Lublin region, Local scope	Human Services: Job training, housing	Grass roots organization, highly entrepreneurial	Limited
NGO Seven	7-10 paid staff, 10-15 volunteers	Lublin area, regional focus	Disability services, advocacy	Formalized organization	Moderate, strong orientation to program outcomes
NGO Eight	3-6 volunteers	Gdansk area, Local scope	Services to women	In formal organization, grounded in local community	Limited, oriented toward ethics related to gender equality
NGO Nine	4-5 paid staff, active board	Gdansk area, metropolitan focus	Community and economic development	Formalized organization, inter-agency alliances	Moderate, In response to funder and local government
NGO Ten	1.5 staff, 6-8 volunteers	Gdansk area, regional focus	Voluntary service, development of volunteers	Formalized organization	Extensive, strong orientation to NGO accountability

Table Three

Characteristics of Respondent Organizations, NSOs

	Size	Geographic Scope	Approaches to NGO and Sectoral Support	Accountability Emphases
NSO One	18 staff	Warsaw, national scope	Maintenance of public data on NGOs, educational publications, democratization, policy advocacy	Extensive, research and analysis on NGOs, provision of data to donors and media, support of increased transparency and improved self and governmental regulation
NSO Two	10 staff	Warsaw, national scope	Policy advocacy, training and education, support of NGO cooperation and association, involvement of NGOs in democratization and participation in EU expansion	Extensive, Creation of NGO standards of practice, training and education initiative on accountability, transparency and annual reporting educational campaign
NSO Three	1-2 staff	Warsaw, national scope	Creation of national, regional and local NGO networks, policy advocacy	Limited, joint policy advocacy related to self-regulation and governmental regulation
NSO Four	5-7 staff	Warsaw, local scope	NGO Management support, liaison with local government	Moderate, training and education for members NGOs on accountability, evaluation, and general management practices, joint policy advocacy related to self-regulation and governmental regulation
NSO Five	1-2 staff	Lublin area, local scope	NGO Management support, liaison with local government	Limited, training and education for members on general management practices
NSO Six	5-7 staff	Lublin area, regional and local scope	NGO Management support, liaison with local government	Moderate, training and education for members NGOs on accountability, evaluation, and general management practices, joint policy advocacy related to self-regulation and governmental regulation
NSO Seven	5-7 staff	Gdansk, local and regional scope	NGO Management support, liaison with local government	Moderate, training and education for members NGOs on accountability, evaluation, and general management practices, joint policy advocacy related to self-regulation and governmental regulation

Table Four
Summary of Linear Regression Analysis for Study's Model

(*n*=856)

Model $R^2 = .230$. $F = 23.454$.

	Factor (Indicator)	<i>B</i>	<i>SE B</i>	β	
* $p <$.05.
** $p <$.01.
*** $p <$	FIP Charter Training	.069	.029	.100*	
.001.	General Management Training	.022	.008	.110**	
	Resource Dependence	-.018	.006	-.133**	
	Adherence to FIP Charter	1.232	.218	.241***	
	Cooperation with NGOs	.803	.198	.169***	
	Sponsor Requirements	.865	.218	.167***	