

# **The Effect of Comprehensive INGO Accountability on Program Effectiveness:**

## **Towards a Discursive Logic\***

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### **Abstract**

There is a general plea for international nongovernmental organizations (INGOs) to adopt a more comprehensive approach to accountability. Yet, the reasoning for a comprehensive approach has remained primarily normative. This article identifies the relevant drivers of INGO accountability and discerns three distinct INGO accountability logics that constitute a comprehensive approach. The drivers of these accountability logics as well as these logics' joint effect on INGOs' program effectiveness are assessed based on partial least squares equation modelling (PLS-SEM). This study provides first empirical evidence for the strategic benefit of a comprehensive INGO accountability approach; it highlights the importance of conceptualizing INGO accountability as a multi-dimensional concept; and suggests that beneficiaries indeed have a certain degree of agency to claim accountability.

### **Keywords**

INGO accountability, discursive accountability, accountability logic, institutional logics theory, program effectiveness

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