

**Identity Construction and Felt-Accountability of Palestinian and
Israeli Human Rights Activists: The Case of the Gaza Strip**

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ABSTRACT

This study critically explores the relationship between identity construction and felt-accountability amongst human rights activists working in Palestinian and Israeli advocacy NGOs from a postcolonial perspective. Prior accounting research in NGOs has prioritised the relational and functional accountability of NGOs over individual accountability of their members. Moreover, advocacy NGOs have not received similar attention compared with development and welfare NGOs. This thesis addresses the new construct of felt-accountability using Postcolonial Theory to explore the impact of postcolonial identity on activists' professional identity vis-à-vis felt-accountability. For this purpose, I conducted 25 semi-structured interviews with 14 Palestinian activists working in Palestinian advocacy NGOs and 11 Israeli activists working in Israeli advocacy NGOs, of whom seven activists introduce themselves as Palestinians despite their Israeli citizenship. I adopted the critical discourse analysis using Fairclough's dialectical-relational approach to analyse the interviews narratives at the three-level analysis (Textual, Discursive and Social). The study provides theoretical and empirical insights about the construction of a postcolonial identity by activists. It reveals that activists engage in identity work and adopt multiple tactics to manage their postcolonial and professional identities, which influences their enactment of felt-accountability. The study suggests felt-accountability as a by-product of identity that has an affirmative role in affirming the authentic identity of the colonised and their representation of the Self. This reciprocal impact has resulted in distinctive forms of felt-accountability, as well as several noticeable limitations and dark sides. It also explains how felt-accountability is perceived at individual and collective levels. Contrary to prior research in the field, this study reveals that felt-accountability, which is discursive and reflexive in nature, does not necessarily match the imposed accountability of advocacy NGOs. As a result, activists find themselves in conversations of accountability with their NGOs in which they exchange their power relations to settle the two accountabilities. This study has several contributions drawing attention to the significance of identity in shaping felt-accountability, which NGOs and their funders should consider when accountability is in demand. It reveals the emancipatory potentials of felt-accountability associated with innovation, creativity, and commitment, hence assisting advocacy NGOs in pursuing their objectives and protecting their victims. The study encourages future research to focus more explicitly on how other identities, e.g. gender in NGOs, could facilitate the

development of specific types of accountability in different organisational settings, e.g. social movements, and how felt-accountability could enable organisational members to change their current identity positions.

"Our role is to widen the field of discussion, not to set limits in accord with the prevailing authority."

— **Edward W. Said, Orientalism**

DEDICATION

To Palestine, The Homeland

ACKNOWLEDGEMENT

Alhamdulillah! All praise is due to almighty *Allah* for giving me the strength and guidance to complete my PhD.

To the two Abeer(s) mom and daughter, dad, wife, brothers, sister and my little man Malek who was born during my third year of PhD, thanks for being my lovely family, and sorry for not being a good father, son, husband and brother during this journey that took me away from everything except for my laptop.

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DECLARATION

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1 Chapter 1: Introduction to the Research

1.1 Introduction

This study employs the Postcolonial Theory to explore how the development of a postcolonial identity by activists influences their professional development of felt-accountability. It examines how felt-accountability is enacted and experienced by activists working in Palestinian and Israeli advocacy Non-Governmental Organisations (NGOs) to protect and promote the human rights of people of the Gaza Strip. This introductory chapter starts with a synopsis of the main background, arguments and debates that motivated this study. Moreover, it highlights the research problem and questions that the study investigates and the anticipated contribution. This chapter closes by outlining the research design and the structure of the thesis.

1.2 Arguments and Debates that Motivated the Study

This study has been motivated by literature calls for more research regarding the role of identity construction in shaping the felt-accountability of organisational actors in NGOs (Yang and Northcott, 2018; Agyemang *et al.*, 2019). Moreover, it has been motivated by the scholarship of Postcolonial Theory on the identity construction of the colonised to understand its impact on their professional identity as activists (Kaidonis, 2009; Kaifala *et al.*, 2019) as well as their engagement in power and resistance relationships. Postcolonial Theory widens the horizons of critical accounting research by providing knowledge and research insights from non-Western contexts. The study features advocacy NGOs whose campaigns affect a wide range of direct and indirect people in life-changing actions. The following summarises the debates and arguments that motivated me to carry out this study.

1.2.1 Felt-Accountability and Identity

The impetus to begin this research started through a critical review of the NGO accountability studies in the accounting literature. I found out that it is rich, albeit sparse, with theoretical and empirical studies that discuss this phenomenon in several contexts such as charities (Crawford *et al.*, 2009), development NGOs (Assad and Goddard, 2010) and advocacy NGOs (O'Dwyer and Unerman, 2008; Ahmed *et al.*, 2012). The common aspect across these studies is the functionality of the concept of accountability, making it a set of functions and relations such as top-down accounting reports on specific purposes (Najam, 1996; Martinez and Cooper, 2017). Dixon *et al.* (2006) mention that this accountability helps to have a legitimate implementation of the intended goals of NGOs through independently monitored policies. Moreover, Omona and Mukuye (2013) list six factors that constitute the pillars of NGO credibility in which accountability comes first. Likewise, Mook *et al.* (2007) add that NGOs are required to be accountable to justify their financial outputs. However, this accountability that looks at financial performance, albeit beneficial, has dangers (Ahmed *et al.*, 2012; Martinez and Cooper, 2017). In essence, it prioritises efficiency over efficacy (Ahmed *et al.*, 2012), overwhelms NGOs with its requirements (Martinez and Cooper, 2017) and views NGOs as economic agents who pursue their economic interests with no regard to ethics and morals (Shearer, 2002).

Having said that, I am interested in studying accountability that is concerned with values rather than economic interests. Roberts and Scapens (1985) assert that accounting research should communicate values and good behaviour of what should happen. I came through several articles (Fry, 1995; Sinclair, 1995; Unerman and O'Dwyer, 2006; Yasmin *et al.*, 2018; O'Dwyer and Unerman, 2008; O'Dwyer and Boomsma, 2015) that discuss a discursive evaluation of performance by organisational actors in NGOs in accord with their own values and beliefs. Hall *et al.* (2003) name it felt-accountability that appears in accounting research under several equivalent terms such as felt responsibility (Fry, 1995), identity accountability (Unerman and O'Dwyer, 2006) and personal accountability (Sinclair, 1995) as an active form of accountability enacted by individuals without the need for the presence of others (Osman, 2012). It is fundamental in NGOs as it is attached to the notions of novelty, autonomy, job

satisfaction, innovation, and imagination (Hall, 2005). In this study, I join others who have recently shown interests in felt-accountability in NGO (see: O'Dwyer and Boomsma, 2015; Yasmin *et al.*, 2018; Yang and Northcott, 2018; Agyemang *et al.*, 2019). Although felt-accountability forms a critical cornerstone within the accounting literature, there is still a little response that links felt-accountability with the identity formation of organisational actors. This study analyses how felt-accountability is enacted in advocacy NGOs to explore what and why activists do or do not do in the name of felt-accountability. The question of "to whom I feel accountable" is not straight forward; however, it is a product of identity that, by its nature, is never static and keeps evolving. Having an organisational member accountable to one party does not necessarily mean an equal sense of felt-accountability across other parties. Therefore, any study of felt-accountability should not ignore the trajectories of identity vis-à-vis the social and organisational contexts, and organisational members should be studied in reference to the larger social context (Carmona and Ezzamel, 2009).

1.2.2 Insights from Postcolonial Theory

The primary concern of this study is the construction of a postcolonial identity amongst activists and its impact on their professional identity vis-à-vis their felt-accountability. This study is not concerned with a positive or a negative representation; however, it is concerned with the discursive process of representation (Said, 1978). The subjectivity of felt-accountability is informed by the narratives and stories we tell about ourselves, not something we find in nature (Hall, 1990). The study of identity is not possible without understanding the contextual factors that affect its construction (Alvesson and Willmott, 2002). Said (1978) adds that to study nations, we should not overlook how they have been subject to power structures. Sinclair (1995: 221) affirms that any study of accountability is dependent "*on the ideologies, motifs and language of our times.*" Furthermore, "*accountability is not independent of the person occupying a position of responsibility, nor of the context*" (ibid: 233). Postcolonial identity is the dialogue between power and resistance, refusal and recognition (Lin, 2014). Postcolonial Theory exposes the impact of postcolonialism on the identity construction of the colonised who are perceived as the inferior "Other" to the coloniser Self. The Theory aids in understanding how the coloniser systematically depersonalises the identity of the

natives to make them adopt the coloniser's identity. Ashcroft *et al.* (2013) argue that the colonial powers have denied the existence of a pure African novel that they tried to make it a Western genre. Once more, it gives voices to the subjugated groups to reject their otherness, constitute their authentic Self and gain back their cultures and values. *"Postcolonial refers to concepts, critiques, and analyses that reject and attempt to reconfigure or transform those realities produced through the historical mechanism of colonialism"* (Francis, 2007: 6). Amid these trajectories of power and domination, the Theory helps to better understand how the postcolonial experience affects the identity formation of the colonised. It gives prominence to resistance and rejects the assumption of un-defeated power (Hoy, 2005). According to Said (2002), Foucault writes from the perspective of power in which power is going to prevail in the end. Therefore, for Foucault, the concept of resistance is defeated before it starts. However, Said argues that domination and resistance go side by side.

Developed and developing countries are often separated in the accounting literature that looks at the two groups from a power and domination perspective (Manassian, 2000). Gallhofer and Haslam (2003) assert that critical accounting research has failed, on numerous occasions, to encompass the accounting contribution generated in postcolonial contexts. Hence, the use of Postcolonial Theory provides new debates, insights and knowledge contributions from non-Western contexts. (Manassian, 2000). It rejects the classification of the First, Second and Third worlds and does not accept the superiority of one culture over others (Ashcroft *et al.*, 2013). Manassian (2000: 32) states that the critical nature of Postcolonial Theory *"places it within a broader stream of critical theories."* It brings to the surface the hidden power relationships to unveil how political and discursive strategies are intertwined to dominate several practices within organisations (ibid). Francis (2007: 2) states that *"The critical lens of postcolonialism allows compositionists to maintain a historical perspective, to embrace rather than reject the problematic past, and subsequently to recognise the weaknesses of the inherited discourse of colonialism, which include our historical tendencies toward oppressive and often genocidal extremes."* It has an emancipatory potential that allows the colonised to resist the colonial discourses of the coloniser and to shatter the power structures that dominates the colonised (ibid). The ontological Other, which is essential to the imperial discourses of power and superiority, is revoked by the Theory. Furthermore, the discourse that the coloniser knows the natives more than they know

themselves is revoked too (Bhabha, 1994). The perceptions of Edward Said, Frantz Fanon and Gayatri Spivak extend the use of Postcolonial Theory in critical accounting research to have a clear understanding of how the Other is represented in the accounting literature. Furthermore, it moves the focus of research towards individuals rather than communities or nations to investigate the personal experiences of postcolonialism and its impact on felt-accountability.

1.2.3 Research in Advocacy NGOs

Over time, I have been asking myself, do advocacy NGOs really matter. Then I remembered that I could travel out of a completely locked city (Gaza) to start my PhD because of an advocacy NGO. Their help is neither short-term nor extra privilege. Yet, they provide assistance in life-changing events that their impact has a lifetime duration. Therefore, I opted to concentrate on advocacy NGOs in my PhD and investigate their accountability from an accounting perspective knowing that they have been studied by researchers in other disciplines, e.g. sociology and political sciences (e.g. Andrews and Edwards, 2004). In Cambridge Dictionary, advocacy derived from the Latin word "*Advocatia*" (Bhatti, 2015), defined as "*Public support for an idea, plan, or way of doing something.*" O'Dwyer and Unerman (2008) mention that advocacy NGOs have successfully influenced government and corporation policies in favour of their own aspirations. By doing so, they were able to impact the lives of thousands of people who are their (in)direct objects. Since the 1990s, they started to be more influential at national and international levels as experts in formulating new policies or cancelling and amending others (Martens, 2002). Advocacy NGOs are very significant players in the international arena (Brown *et al.*, 2012). They have several strategies in place to protect human rights and ensure compliance with international treaties and principles. These strategies include research and education, alteration of public pressure "naming and shaming", litigation and contestation (*ibid*). The term advocacy should not be limited to any specific domain of actions or policies (Prakash and Gugerty, 2010). Nevertheless, it encompasses labour issues, religions, democracy, human rights and political involvement (Ahmed *et al.*, 2012). This has led some researchers to argue that advocacy should be defined as an activity, not an organisation, so any organisation or individual can carry out advocacy activities (Bhatti, 2015). While advocacy NGOs give voice to

the marginalised groups, they should never prioritise any group, e.g. funders, over them (Ahmed *et al.*, 2012). Societies expect advocacy NGOs to have their values of justice and fairness embedded in their accountability strategies (Prakash and Gugerty, 2010). This makes accountability studies of advocacy NGOs that come across numerous lives a valid and contributory research interest. Nevertheless, O'Dwyer and Unerman (2008: 802) notice that *"There is a lack of such studies examining accountability mechanisms and practices within advocacy NGOs. Academic research into NGO accountability has also lagged behind rapidly developing public, governmental and business interest in this area."* Likewise, Morariu and Brennan (2009: 101) state, *"Few have had experience evaluating advocacy, and many foundations consider advocacy to be 'hard to measure'—that is, beyond the scope of what can be effectively evaluated."* In the United States, the available data on advocacy NGOs does not enable the researchers to carry out proper research (Kimberlin, 2010, cited in Bhatti, 2015). More recently, O'Dwyer and Boomsma (2015: 37) similarly observe that *"Much NGO accountability research has focused on the accountability of development NGOs."* This is what Vesely' (2013: 319) calls *"disproportionate accountability"*, in which accountability studies are not equal across different organisational and social contexts.

Since the aim of this study is felt rather than organisational accountability, I shift my focus and analysis towards activists within these NGOs. In this vein, Prakash and Gugerty (2010) add that advocacy NGOs consist of like-minded actors who believe in certain values, so they come together and coordinate their strategies to achieve their objectives more efficiently. They highlight that advocacy activities are carried out by organisational actors who design and implement advocacy activities on the ground to achieve their dreams of a better world. Advocacy NGOs should be viewed as an entity with collective actors. Individuals who reject violations of human rights are aware that they cannot agitate it individually, and thus they come together under the formal structure of NGOs (*ibid*). There is a consensus amongst scholars that organisational objects cannot be attained without the felt-accountability of organisational members (Fry, 1995; Lindkvist and Llewellyn, 2003; Hall *et al.*, 2006). Therefore, the debate of accountability of advocacy NGOs motivated this study by looking at the felt-accountability of activists whose collective efforts and activities make up the overall activities of advocacy NGOs.

1.2.4 *The Gaza Strip*

The postcolonial history of the Gaza Strip started by the end of the Ottoman Empire when the declaration of the British Mandate on Palestine in 1920 took place (Laqueur and Schueftan, 2016). On the eve of 14 May 1948, Britain had announced the end of its Mandate on Palestine, including the Strip, and Israel announced its birth by David Ben-Gurion. Egyptian forces soon entered the Strip that was the headquarter of their war against the Israeli troops that occupied 77 per cent of Palestine except for the West Bank and the Gaza Strip that were occupied in *Naksah* 1967 (Kattan, 2009). The Strip remained under direct military occupation till 2005 when Israel announced a unilateral disengagement plan and withdrew its troops from the Strip, but remains in control of its borders (Tenenboim-Weinblatt, 2008). In 2006, Hamas won the general elections of the Palestinian Legislative Council (PLC) that led Israel to close these borders and impose a tight blockade on the Strip ever since (Urquhart, 2006). The Strip had recently witnessed three deadly aggressions by the Israeli forces in 2008-09, 2012 and 2014, in which the latter is classified the deadliest since 1967 (Sourani, 2014). In 2012, the United Nations (UN) announced that the Strip may not be liveable by 2020; however, the devastating attack in the summer of 2014 urged the UN to announce in 2017 that the Strip is an unliveable place with 97 per cent contaminated water, 60 per cent poverty rate and a destroyed infrastructure (Balousha and Holmes, 2020). Amid this hardship of living and denial of human rights, advocacy NGOs have an essential role in terms of documenting the violations of human rights, as well as protecting them. The definition of advocacy in the Gaza Strip is still a matter of care and protection instead of influence and change that take place in the West (Bhatti, 2015).

As an insider, I have experienced the intervention of advocacy NGOs on several occasions in my life, such as their documentation of the partial destruction of my home in 2014 aggression. Moreover, I have seen activists documenting the killing of armless Palestinian protesters during the Great March of Return,¹ in which they were surrounded by live bullets and smoke. The Gaza Strip is still an untouched area of

¹ Between 30 March 2018 till 27 December 2019, unarmed Palestinian civilians started a series of peaceful demonstration alongside the Gaza-Israeli borders demanding to return to their ancestors' homes (Fayyad, 2019).

research in which empirical research of accountability and NGOs in such a postcolonial context would be valuable and contributory (Samour, 2010). In addition, I admit that I am interested in carrying out research about my home country (Palestine) for several reasons. First, I commence academic research in such a context to encourage other researchers to do so. Second, to represent the Gaza Strip and expose its misery and resistance in Western academia through publishing in Western journals. Third, I am equipped with my ability to collect data from activists working in Palestinian and Israeli advocacy NGOs. This is demonstrated by interviewing Israeli activists who stated in the interview that this is their first time to participate in academic research. Finally, human right activists seem to be the only actors seeking to hold the powerful accountable and fight for the basic rights of the victims. Their voices and stories around their felt-accountability are therefore of interest.

1.3 Research Problem and Questions

Over the past several years, considerable attention has been paid to study accountability in NGOs. Several well-known journals such as *Accounting, Auditing and Accountability Journal*² (AAAJ) (2006) and *Accounting Forum*³ (2011) dedicated special issues to discuss this phenomenon. Although useful, these studies, in their essence, focus on NGOs and their organisational accountability. This has made accountability a functional act of giving account to a higher authority (Edwards and Hulme, 1995) or a series of mechanisms and functions (Ebrahim, 2009). Currently, forms of accountability proposed by traditional financial accounting failed to achieve accountability or to look beyond the economic relationships (Messner, 2009; Shearer, 2002). Therefore, the accountability literature is currently confined with (un)intended focus on NGOs accountability as an organisational mechanism. Organisational actors' accountability was discussed in a few studies (e.g. Fry, 1995; Roberts, 2009; Messner, 2009; O'Dwyer and Boomsma, 2015 and Yasmin *et al.*, 2018), so it remains a new construct (Dewi and Riantoputra, 2019). O'Dwyer and Boomsma (2015) study felt-accountability as a part of a tripartite framework: imposed, adaptive and felt accountabilities in which felt-

² Special Issue: *Corporate Governance, Accountability and Mechanisms of Accountability*

³ Special issue: *Social and Environmental Accounting and Accountability*

accountability is just the felt-responsibility of managers towards spending money out to beneficiaries. Yasmin *et al.* (2018), who apply the tripartite framework of O'Dwyer and Boomsma (2015), build their study on the assumption of shared values between NGOs and their actors, so do Unerman and O'Dwyer (2006) in their notion of "identity accountability". Despite the contributions of these studies in advancing debates about felt-accountability, there remains much to be understood. For instance, these studies often assume that there are no differences or disparities between the beliefs and values of NGOs and their actors, and the links between felt-accountability and the identity construction of individual actors are also missed. Moreover, the accounting literature lacks accountability studies in the context of advocacy NGOs that aim to promote and protect the human rights of some groups who cannot raise their voices to defend themselves (Goncharenko, 2019).

To contribute to filling these research gaps, this study aims to answer the following main research question:

- How does the construction of postcolonial identity result in different forms of felt-accountability amongst activists in Palestinian and Israeli advocacy NGOs?

Following on from the above, and using Postcolonial Theory, four further sub-questions will be analysed:

- I. How do activists construct their postcolonial identity in advocacy NGOs?
- II. Why do activists engage in identity work to manage their postcolonial and professional identities vis-à-vis felt-accountability?
- III. What are the potentials and limitations of felt-accountability in advocacy NGOs?
- IV. Do activists differ or agree on how they perceive, experience and discharge their felt-accountability?
- V. How do organisational imposed accountability and felt-accountability co-evolve and interact in Palestinian and Israeli advocacy NGOs?

Answering the research questions mentioned above is anticipated to fill the spotted gaps in the literature about the notion of felt-accountability amongst organisational actors and its links to identity construction. They are expected to advance our understanding of felt-accountability by answering how its perceived, experienced and discharged by activists. In essence, felt-accountability is still a new construct and difficult to define (Yasmin *et al.*, 2018), so more studies are needed to explore the antecedents of this phenomenon (Dewi and Riantoputra, 2019). In other literature such as management, organisation and organisational psychology, felt-accountability remains underdeveloped, and several voices have been calling for further research (Dewi and Riantoputra, 2019). In December 2019, Agyemang, O'Dwyer and Unerman published an article in *AAAJ* speaking about the prospective academic contributions in the accountability literature in which the first prospective is the attachment of the concept of identity to the notion of felt-accountability. Agyemang *et al.* (2019: 2361) state, *"While we have outlined how prior research has unpacked notions of felt accountability and felt the responsibility, these notions can also be usefully attached to concepts of identity. Future research could, for example, focus more explicitly on how identities in NGOs are formed in conjunction with the development of specific types of accountability."*

The calls of Agyemang *et al.* (2019) to study felt-accountability and identity confirms that this thesis will contribute to the accounting literature and give some insights for future research regarding felt-accountability. The adopted research questions will explore the potentials, as well as the limitations and dark sides resulting from the attachment of identity to felt-accountability. They will also reveal the identity work tactics adopted by activists to manage their postcolonial and professional identities. The study sheds light on the value of felt-accountability and why activists do what they do. The study will also reveal the interaction between the imposed organisational accountability and the individual felt-accountability from a power and resistance angle. It assumes that felt-accountability is essential to achieve organisational accountability; however, the study assumes that the two might differ, and different scenarios or conversations of accountability may take place. Furthermore, the adoption of Postcolonial Theory is expected to provide contextual insights from non-Western contexts and theoretical insights regarding the construction of postcolonial identity by the colonised amid their struggle for representation. Moreover, the use of the Critical

Discourse Analysis (CDA) in this study is expected to provide a methodological contribution regarding the use of CDA in accounting research in terms of theming, coding and analysis. The adopted methodology would be a reference for researchers who are interested in CDA in bilingual accounting research at the stages of data collection, translation, transcription and analysis.

1.4 Research Design

This study adopts a qualitative methodological approach and an inductive approach of reasoning to explore how the postcolonial identity of activists affects their felt-accountability. Therefore, the subjective and interpretivist stances deem suitable to understand the phenomenon of felt-accountability and its complex and context-oriented interaction with identity construction and personal values. To achieve the anticipated contribution, I aim to study felt-accountability amongst activists working in Palestinian and Israel advocacy NGOs from their personal perspectives. Prior to empirical works, I will undertake a contextual analysis of the postcolonial history of Palestine and its impact on the identity of Palestinians and Israelis, including activists working in advocacy NGOs. This context of the Arab World also remains interesting, but studies there are scarce (Gallhofer *et al.*, 2011). Later on, I will conduct 25 semi-structured interviews with 14 activists working in Palestinian advocacy NGOs and 11 activists working in Israeli advocacy NGOs, of which seven of them are originally Palestinians. Each group of interviewees is analysed in a separate empirical chapter. The study's research questions will inform its interview questions that are merely their sub-questions to ask about values that underline their felt-accountability, identity motives, identity work and the link between their felt-accountability and identity. Interviewees will be conducted in Arabic except for four Israeli interviewees in English and then will be transcribed and translated for analysis. The CDA will be used to analyse the interviewees' discourses by relying on Fairclough's (1992) dialectical-relational approach to analyse the interviews narratives at the three-level of analysis (Textual, Discursive and Social) with greater emphasis on the Social level. The analysis outcomes of the two empirical chapters will be brought together in the conclusion chapter to give full answers to research questions.

1.5 Structure of the Study

As elaborated earlier, the primary aim of this study is to explore the influence of the postcolonial identity on the professional identity of activists and their sense of felt-accountability. The study comprises eight chapters. *Chapter 1* gives an overall introduction towards the topic and the motives behind this study, as well as research questions, problem and design. The theoretical framework of this study is studied in *Chapter 2* that provides elaborations on the meaning and historical background of Postcolonial Theory and its value to critical accounting research. One of the controversial issues of the Theory is the question of identity that postcolonial theorists such as Frantz Fanon and Edward Said have paid great attention to it. Identity for them is the creation of the anti-imperial Self and the rejection of the coloniser's-imposed identity. This chapter discusses several arguments about how and why this identity could be formed. *Chapter 3* links the notions of identity and felt-accountability together. It discusses the current accountability debates in the accounting literature and the spotted knowledge gaps. Then, it moves to delineate felt-accountability and its value and limitations in NGOs before it moves to discuss felt-accountability in advocacy NGOs and its co-evolution with the imposed accountability. *Chapter 4* is devoted to analysing the postcolonial context and its connections to postcolonial identity. It goes back to analyse the postcolonial history of the Middle East and then moves narrower to the context of Palestine and the Gaza Strip in particular. It aims to explore the impact of postcolonialism on the identity of Palestinian and Israeli activists. Additionally, it highlights the key factors with a significant influence over Palestinian and Israeli advocacy NGOs that work to protect the human rights of the Palestinian victims in the Gaza Strip. *Chapter 5* outlines the ontological and epistemological stances of the study and the data collection methodology of 25 semi-structured interviews with Palestinian and Israeli activists. It also reflects on the use of CDA in the analysis of the interview narratives for research purposes. *Chapter 6* and *Chapter 7* are the empirical chapters of the study that adopts Fairclough's approach to analyse the discourses of felt-accountability rendered by 14 activists working in Palestinian advocacy NGOs and eleven 11 (7 Palestinians and 4 Israelis) working in Israeli advocacy NGOs. The analysed interviews seek life experiences, judgements and perceptions of how they see their postcolonial identity influences their professional identity vis-à-vis felt-accountability. Finally, *Chapter 8* discusses the final conclusions of the study obtained

after a thorough review of the academic literature in addition to the empirical analysis of the study and delineate the empirical, theoretical, methodological and practical contributions of the thesis. It opens a window towards new research in the fields of identity and felt-accountability and the linkages between the two. Moreover, it brings forth the vision towards the adoption of Postcolonial Theory in critical accounting research.

2 Chapter 2: Postcolonial Theory and Identity Construction of the Colonised

2.1 Introduction

Identity and felt-accountability are profoundly linked; however, this linkage is still underdeveloped in the accounting literature (Agyemang *et al.*, 2019). In this chapter, I use Postcolonial Theory to explore the discursive and reflexive process of identity construction of the colonised in the postcolonial context of the Gaza Strip. I explore how identity shapes different forms of felt-accountability amongst activists working in Palestinian and Israeli advocacy NGOs. For activists, it is complex and problematic to constitute their identity in isolation of postcolonialism and its wide-reaching impact. Postcolonialism has its impact on societies and individuals in terms of culture, race, gender and identity (Dizayi, 2017). For Said (1978), it is not possible to study countries and their institutional and cultural settings without understanding how these countries were subject to power struggles and structures. The chapter commences by explaining the Postcolonial Theory, and then it moves to critically review key debates the Theory offers regarding the formation of the identity of the colonised subjects. I principally rely on the works of Frantz Fanon, and Edward Said to elaborate their theoretical debates about identity formation vis-à-vis postcolonialism. I shed light on the psychological aspects of the postcolonial identity while taking into consideration other political, ethical and cultural concerns (Treacher, 2005). The significance of identity in the Theory is derived from postcolonialism's conditions that depressed nations and made individuals quest for their lost identity (Dizayi, 2017). This theorisation allows us to understand how postcolonialism influences the identity of the colonised, which in turn affects their professional identity and felt-accountability in advocacy NGOs. This critical theoretical analysis is interdisciplinary and contextual (Gallhofer and Haslam, 2007) as part of the critical accounting research which emerged in the mid-1970s by drawing on the theories and the methodologies of other disciplines (Roslender and Dillard, 2003) such as social theorists, e.g. Foucault and history studies (Ahrens and Chapman, 2006). The Theory will assist in organising, analysing and communicating the collected information and present it in a valid and comprehensible format to

investigate areas that have not been sufficiently explored in previous research (Ahmed, 2004) and to select the research design approach (Saunders *et al.*, 2009).

This study shifts the unit of analysis from the macro-institutional unit (advocacy NGOs) to the micro-individual level (activists) (Kaifala *et al.*, 2019). The contribution of the study is to advance the traditional focus of the accounting literature on identity as an abstract professional identity towards a broader and deeper understanding of what impacts this professional identity. In this chapter, I employ Postcolonial Theory as a line of inquiry to understand how the identity of people who are subject to postcolonialism, along with their political and cultural values, affect their professional identity as activists. Alvesson and Willmott (2002) assert that professional identity cannot be separated from the context that people live in, as well as their own values and beliefs. The concept of a stable or fixed identity could be easily challenged in psychology (Voicu, 2014). Identity is not so, and it is rather evolving and adapting new meanings, habits and beliefs according to contextual circumstances (Sen, 2006). The theorisation of identity from a postcolonial perspective will answer how felt-accountability is perceived, discharged and limited. Felt-accountability is no longer a managerial practice, and so is identity. Interestingly enough, they are a complex set of life experiences, stories, values, beliefs and views of the Self and the other. This theorisation would prevent activists from being reduced to passive consumers of managerially designed and designated identities (Alvesson and Willmott, 2002). Yet, it gives the space to constitute the Self and incorporate meanings, ideas and inspirations into this constitution. Activists can discursively and reflexively organise their life narratives from various discourses and experiences at a degree of existential continuity and security (*ibid.*).

2.2 Postcolonial Theory

In this section, I start my discussion of Postcolonial Theory⁴ by providing a historical overview regarding the existence of Postcolonialism and Imperialism. I also address how the Theory aids critical accounting research by opening a new window to study the influence of postcolonialism on the colonised societies, cultures and identities. The Postcolonial scholarship entails emancipatory potentials as it allows the colonised to construct their own indigenous identity and resist the coloniser's identity. Alvesson and Willmott (1996) call it "micro emancipation" as it gives oppressed groups the opportunity to speak and document their stories, resistance and protest via anthropology (Hoogvelt, 2001).

2.2.1 Postcolonialism and Imperialism

Imperialism is the desire to rule and control, which was manifested by the annexation of lands and territories (Ashcroft *et al.*, 2013). For two centuries in the past, Britain and France were in fierce competition to colonise more states (Young, 2001). They were thirsty for more resources and a cheap workforce, along with the desire to have new outside markets that will generate more profit and guarantee more expansion (*ibid.*).

⁴ The common sense understanding of the term postcolonialism is the period that starts when colonisation ends. The term postcolonialism contains two words: post and colonialism (Childs and Williams, 2014). According to Cambridge and Oxford Dictionaries (2018), the word 'Post' is a prefix that means after or later than. Unlike what the term may suggest, Postcolonialism does not mean post-independence, yet the prefix "post" entails what comes after the beginning of the colonialism in its social, political, cultural, and economic impact (Childs and Williams, 2014). It means the total changes that perceived after the first impact of colonialism was felt. For instance, on the 15th August 1947, India gained its independence from Britain, so postcolonial India is not India after 1947. However, postcolonial India started in the 18th century when colonial power started its impact. The periodisation of the term drags us to a semantic trap that conveys epistemological break and epochal sequentiality (Hoogvelt, 2001). The temporal recognition given by the hyphenated term is rejected due to its separation between colonialism and its aftermath (Gandhi, 1998). Ashcroft *et al.* (2003: 34) state, "*How many times must we insist that postcolonialism does not mean 'after colonialism', that it begins from the moment of colonisation? How often must we insist that postcolonialism exists...? How often must we insist that postcolonialism is not postmodernism?*" Furthermore, the prefix post goes in harmony with other theories that come in compound terms e.g. poststructuralism in which the theory's concern is not the period after structuralism.

These resources were attractive for colonisers who were looking to have a continuous supply of cotton, gold and slaves from overseas colonies to their countries, and thus they persuaded the elite in their societies that colonised people should be subjugated (Said, 1993; Hoogvelt, 2001). This has made colonialism a crucial national interest and the only way to survive rather than a profitable project. Houston Stewart Chamberlain state that half of the people of Great Britain would starve if they rely solely on the resources available within their national borders (Hoogvelt, 2001). The statement made by British imperialist Cecil Rhodes, "*I would annexe the planets if I could*", underpins the motives of Western colonisation that deals with colonies as national properties (Dower, 1993). Britain and France were the leaders, but this does not mean that they were alone in the race of colonisation. Portugal, Italy, Belgium and later on, Russia and the United States were also part of the empire. Russia expanded its empire by controlling the adjacent territories while, in a different way, France and Britain passed long distances away from their land to control others' land. When World War I started between the imperial powers, they were occupying nine-tenths of the globe; Great Britain alone had one-fifth (Fieldhouse, 1983). Decolonisation had not taken place after World War I as the West needed its colonies to ensure the flow of labour and resources to build their powerful states and protect their nations from anticipated wars (Said, 1993). The dismantling of the major seven imperial empires (Great Britain, France, New Zealand, Netherlands, Denmark, Belgium, and Australia) started to take place after World War II. Indonesia gained its independence from the Netherlands in 1945, followed by Indian independence in 1947. Subsequently, Malaysia, Burma, other countries in South-East Asia that were French colonies, in addition to the East, West and North of Africa countries that gained their freedom one after another (Fieldhouse, 1983). However, Childs and Williams (2014) argue that postcolonialism, in its original shape, continues as many colonial powers still have some colonies until now. For instance, Great Britain still has its hand over Falklands and Malvinas, and Israel is still colonising the Palestinian land and Golan Heights (Said and Barsamian, 2003).

From 1945 onwards, imperial powers gave up their political control over the colonised countries. However, this was merely the beginning of the new era of neo-colonialism (Spivak, 1988), where the social, cultural, religious and economic aspects of former colonies are all structured in a manner that fulfils the desires of the imperial powers (Hoogvelt, 2001). Decolonisation had started when imperialists were certain that their

interests in the former colonies are guaranteed, and their needs can be met without political dominance (ibid). Imperialism⁵ implies that the world is dead without the West. Said (1993: 9) adds that "*Imperialism is the dominance of metropolitan power over distant places practically, ideologically and attitudinally, and colonialism is about implanting settlements in the distant places.*" Thus, Imperialism is more comprehensive than postcolonialism (Dizayi, 2017). The mind-deadened Third World has no culture nor history to tell without the West (Said, 1993). The main concern of the West is to benefit from the formerly colonised countries through their globalised capitalism that was subject to great critiques by many Marxists who see it as an equivalent of Imperialism (Childs and Williams, 2014). According to Said (1993), what was called colonisers and colonised is currently called the North and the South or West and the Rest, which entails the same previous ideological clashes (Hoogvelt, 2001). Postcolonial Theory outlines that the West, which divides the world into classes, still exercises its colonial power in different forms. Hard power is not heavily used; however, it is political, economic, and cultural dominance in the former colonies. Palestine, the context of this study, is amongst the very few countries that are still under direct colonialism, as well as Imperialism (Said and Barsamian, 2003).

2.2.2 Understanding Postcolonial Theory

Postcolonial Theory or Postcolonialism re-considers colonial history from the perspective of the colonised and identifies its current impact. This interdisciplinary approach attempts to deal with the effects of colonisation on society and dealing with issues such as identity, language, history, and representation (Ashcroft *et al.*, 1998). It explains how colonial history has shaped the current power structures. Kent (2012: 51) explains the purpose of Postcolonial Theory as to "*seeks to examine the condition of the colonised and the formerly colonised, the ongoing relationships between the coloniser*

⁵ Said (1993) points out that colonialism in its formal shape is over while colonialism itself is not. Said and Memmi state that the South has deliberately failed to disconnect from Europe, so they both insist that postcolonialism aftermath is not the end of colonialism (Gandhi, 1998). The majority of Third World countries supported the allies in the World War II aiming to obtain their freedom in return. However, what came after decolonisation is problematic issues of socialism and planned economies encountered by economic privation and technological dependency. Despite their independence, they were not able to withstand the hegemony of the Western Imperialism (Homi Bhanha via Goldberg and Quayson, 2002).

and the colonised, and the mechanism through which control is maintained and resistance to that control is activated." Young (2001) names Edward W. Said, Gayatri Chakravorty Spivak and Homi Bhabha, the "Holy Trinity" of Postcolonial Theory that was first introduced by Said (1978) in his pioneering book *Orientalism*. Gandhi (2019) asserts that postcolonialism grew out of Poststructuralism, Postmodernism and Marxism. Specifically, Postcolonial theorists, who combine philosophical ideas coming from critical theories within the concern of the Postcolonial Theory, were inspired by well-known poststructuralist theorists such as Foucault, Lacan, and Derrida. Said's own writings were to a significant extent influenced by Foucault, while Spivak started her literary-critical career by translating Derrida's book '*Of Grammatology*' in 1976 (Gandhi, 1998). Despite these close links, Postcolonial Theory aimed to address the inability of neither Marxism nor Poststructuralism to sufficiently account for the meanings and the outcomes of colonialism (Gandhi, 2019). Said (2002) mentions that Foucault was avoiding any direct confrontation with the Postcolonial Theory that addresses the concerns of millions of people who live in different countries touched by Imperialism and Postcolonialism (McEwan, 2003). Therefore, Postcolonial Theory employs knowledge from different epistemological stances such as anthropology, cultural studies, media studies, women studies, and history from different perspectives such as Marxism, Feminism and Poststructuralism (Gandhi, 2019). Since the early 1980s, it has been accompanied by studies of other new humanities disciplines such as women's and cultural studies in an attempt to retrieve these marginalised acquaintances. It stands to represent these "subjugated knowledges" that has been vanquished by prime knowledge systems. For instance, the exclusion of women has been caused by the exclusion of Feminist studies from the dominant knowledge (Gandhi, 1998). Thus, Feminist movements have been asking for equal access to knowledge apparatuses and knowledge creation that has been cuffed by male-led institutions. Postcolonial studies, similar to feminist studies, review the existing foundational discourse and criticise the ways in which Western power dominates knowledge and confirms their epistemological values (Gandhi, 2019).

2.2.3 *Postcolonial Theory and Critical Accounting Research*

Speaking of critical accounting research, Gallhofer and Haslam (1997: 74) highlight that it is *"dominated more than it would surely like to be by white, male, Western, Anglo-Saxon and middle-class researchers. The perspectives of, for example, women, the poor, the working class, ethnic minorities, those beyond the English-speaking world, those from "developing" countries, those of the indigenous peoples, those of the "emotional" the perspectives of those most unlikely to write critically and interpretively on accounting are surely still very much underrepresented and under-played if not entirely absent."* Therefore, this study pushes the boundaries of critical accounting research through the use of Postcolonial Theory that would allow having more research insights from the postcolonial context of Palestine (Gallhofer and Haslam, 1997). It suggests that different non-Western cultures and contexts have much to tell and contribute to critical accounting research (ibid). Moreover, Postcolonial Theory rejects the classification of First, Second and Third worlds in which the latter comes last in human history (Ashcroft *et al.*, 2003). In other words, it rejects the separation between those who claim to make history and those who are its objects (ibid). The theory assumes that humans are equal and thus should have equal access to knowledge and its apparatuses.

Manassian (2000: 23) states, *"It may be suggested that the critical nature of postcolonial theory places it within a broader stream of critical theories."* The interpretivist nature of Postcolonial Theory and its related analyses stand as a challenge to positivist accounting research (ibid). During the 1960s and 1970s, accounting research was descriptive and comparative in nature (Mueller, 1979; Mohr, 1983). Boczko (2000) mentions that this accounting research, by sticking to the myths of neutrality and objectivity, fails to understand the relationship between society, culture, and institutions. However, Postcolonial Theory emphasises the necessity to look for hidden meanings rather than statements written in a falsifiable manner via empirical observations (Manassian, 2000). It investigates how discursive strategies and economic developments are intertwined to ensure the subjugation of certain groups (ibid). Postcolonial Theory does not focus solely on resisting the postcolonial discourse; however, it aims to *"dismantle the power structure that perpetuates the economic and cultural domination of Third World people"* (ibid: 39).

According to Annisette (2000), research in accounting and postcolonialism has started in the early 1990s. Postcolonial Theory has been an inspiration for new thoughts and theoretical inflexion for research (Slemon, 1994). In the meantime, there are multiple examples of the use of Postcolonial Theory in critical accounting research that contributed to understanding the trajectories of accounting in ex-colonies (Kaifala *et al.*, 2019). For instance, Davie (2007) concludes that the complexity to establish an imperial accounting system in Fiji, a British ex-colony, has led the British government to blame the Fijians for the bribe and the contradictory social values. The construction of the colonised as problematic and unethical Other was the British government justification instead of the complexity and inadequacy of the imposed system (*ibid*). Moreover, there are several studies in the accounting literature in which Postcolonial Theory serves as a critical line of inquiry to *"uncover discursive strategies that advance the interests of a particular group over the interests of others"* (Manassian, 2000: 28). These studies include, but not limited to, Kaifala *et al.* (2019) and Alawattage and Fernando (2017), who use Bhabha's notions of hybridity, mimicry and the third space. Moreover, it has been in use by Cooper and Ezzamel (2013) to study the impact of globalisation on accounting practices, Neu (2000) to study how accounting was used to subjugate the indigenous people and Annisette (2000) to study Imperialism and the accounting profession. However, the notion of identity is still un-used in critical accounting research. Identity is studied in management research, but it remains vague in accounting research. In this accounting study, I adopt one of the numerous disciplines of Postcolonial Theory, which is identity. Postcolonial Theory tells that the past lives in the present, and the current identity is shaped by subjugation and dominations (*ibid*). Africans, for instance, still look at the slave trade as a current source of social solidarity amongst themselves (Masolo, 1994). Therefore, racism aims to erase black history and devalue their thinking (*ibid*).

2.2.4 The Question of Identity

Identity as a term is derived from the Latin word "*Identitas*", which means sameness (Dizayi, 2017). In psychology, identity is the representation of the Self to express its uniqueness from others, whereby in philosophy, it is the affiliation carried to the Self (*ibid*). Identity *"is not as transparent or unproblematic as we think"* (Hall, 1990: 222). It

is not a straightforward field of analysis; however, researchers ought to go through different disciplines to arrive at satisfactory conclusions (Bass, 2010). It is neither easy to give a unified definition nor to put it in frames (ibid). Pavlenko and Blackledge published in (2004) a volume titled *'Negotiation of Identities in Multilingual Contexts'* in which, from different perspectives, they provided a separate definition of identity in every chapter. Voicu (2014: 18) adds that *"The discourse about identity looks like a clash between those who see a relatively fixed, coherent and racialised identity and those who perceive identities as multiple, provisional and dynamic."* Hall (1990) highlights that there are two approaches to look at identity. First, there is an intrinsic "essence" for each identity, such as history or heritage, which is shared as a frame of reference. From an essentialist perspective, identity is one's inner nature to express itself and define its objectives autonomously and rationally (Haynes, 2006). The second approach, his favourite, rejects the previous essentialist definition of identity and assumes that it is not possible to have such distinct identities (Al Tamimi, 2017). Sen (2006) mentions identity is incomplete and subject to constant transformation. Identity is a state of a continuing flux of power, culture, and history rather than a fixed state (Gyssels, 2001, cited in Dizayi, 2017).

Burke and Stets (2009) mention that identity is the meanings attached to the role occupied by an individual in a social structure. They highlight that each individual has several identities that differ in their importance to the Self. Sen (2006) confirm that individuals have identities rather than an identity in which some identifies could be temporary while others endure. Sen (2006: 19) mentions, *"Identities are robustly plural and [one] identity need not obliterate the importance of others."* These identities belong to several sets of relationships. For instance, one person may be a mother, doctor, and friend (Heshmat, 2019). Westermann Ayers (2014) speaks that individuals always experience the interaction of several identities across social situations. Shang *et al.* (2008) notice that some individuals would be more willing to donate if they were told that someone with a similar identity state had made donations. Zhang *et al.* (2017: 12) find out that a bicultural Canadian *"who is enculturated to that tradition tends to develop a less consistent self-concept than one who is enculturated to a nondialectical tradition."* Likewise, Steffens *et al.* (2016, cited in Kulich *et al.*, 2017) show that the retirees with multiple social identities have better health and well-being during retirement since they give, and hence receive social support. In employment

relationships, identity is salient and critical (Alvesson and Willmott, 2002). However, there are several circumstances that affect this identity, which has been studied from different theoretical perspectives, e.g. Institutional Theory, Feminism and Poststructuralism. For instance, being male or female does have an impact on you as a professional employee (Alvesson and Billing, 2009). Leicht *et al.* (2017) add that female employee would develop leadership aspirations when encountered by gender (man-led) stereotypes. The internalisation of business activities is not possible without having other factors internalised such as loyalty, gender, national and organisational affiliation, and responsibility (Alvesson and Willmott, 2002). Warren (2010) identifies other identities such as racial, moral, ethnic, cultural, and religious that could affect the professional identity. The interaction between professional identity and other identities the person possess has been studied by Waterman and Waterman (1974), who found that people who experience a personal identity moratorium tend to be reflective in their decision-making, whereby people with a foreclosed personal identity tend to be impulsive. Likewise, Berzonsky and Ferrari (1996, cited in Warren, 2010) add that the personal identity orientation influences what tasks to be embraced or avoided in professional settings. In this study, I explore the interaction between the postcolonial identity and the professional identity of human rights activists. It adopts the advances of Postcolonial Theory regarding identity construction in order to investigate the influence of this construction on the professional identity. The review will start by answering the question of "What do we mean by postcolonial identity?" and how it interacts with the professional identity, and then I move to understand how and why this identity would be constructed.

2.2.5 Identity in Postcolonial Theory

From the lens of Postcolonial Theory, identity, as argued by Ifowodo (2013), is a real thing because it is culturally produced through the lived experiences. It is not just significant for literature but for day-to-day existence (Dizayi, 2017). Identity is never complete, yet it is subject to continuous formation through representation (Bhabha, 1994). It is the attributes or qualities that enable us to recognise an individual from others (Al Tamimi, 2017). Therefore, it is a process rather than a fixed consequence or outcome (Chan, 2013). Albert *et al.* (2000: 14, cited in Alvesson and Willmott, 2002)

state, "it is because identity is problematic and yet so crucial to how and what one values, thinks, feels and does in all social domains, including organisations– that the dynamics of identity need to be better understood." Therefore, it gives vital languages for self-realisation and material agency (Ifowodo, 2013). Paolini (1997: 85) mentions, "Postcolonialism has ridden the crest of an academic wave which has established the issues of identity and culture as central in the humanities and social sciences." In this vein, scholars should theorise the constitution of the socio-political atmosphere around the formation of identity (ibid). On Spanakos' (1998) account, identity is only recognisable when confronted with differences that do not necessarily need to be real. However, they appear in speeches, languages, and distances between the subject and the other. Later on, the powerful subject will impose taxonomies and descriptions on the other in which the colonised are dehumanised. Postcolonial theorists share amongst them the contentions that the dilemma of identity is an explicit consequence of postcolonialism (Dizayi, 2017). The loss of identity remains one of the most prevalent crises experienced by colonised people (ibid). The otherisation of the non-human by the coloniser aims to devalue their humanity and place them in the margins of the social order. In this essence, they just reply to events created and contextualised by the coloniser (Al-Saidi and Ahmed, 2014). The colonised will look at their Self as an inferior other sealed into objecthood (Donnelly, 2017). In '*Black Skin, White Masks*', Fanon adds some statements such as "I transported myself" and "I gave up myself as an object" that recognise the Black's acceptance of White's narrated history (Nielsen, 2013). The coloniser systematically generalises the idea of inferiority and instils it within the awareness of the colonised (Dizayi, 2017). The coloniser is always engaged in domination, subjugation (Fanon, 2008) and othering of the colonised (Said, 1978, cited in Kaifala *et al.*, 2019).

Postcolonial Theory agrees that people need recognition by others to be accepted (Al-Saidi and Ahmed, 2014), and Mead (1934) argues that one cannot establish his/her identity in isolation. However, it should not be the recognition of inferiority (Al-Saidi and Ahmed, 2014). The colonial partition "West and the Rest" is rejected in the postcolonial discourse that seeks to recognise the identity of the colonised people and gives them back their original place in history (Hoogvelt, 2001). Identity in postcolonialism is the transformation of the colonised from being objects of the colonisers into subjects on their own (ibid). To become free, the colonised need to

become humans and aware of the social structures to be able to break them and build up their identity. The battle of liberation ought to encompass all life aspects: culture, arts, economy, and the demand to recapture the identity lost by colonisation (Dizayi, 2017). Postcolonial theorists have given an account of the various experiences of victims and how to redeem themselves (ibid). In *'The Wretched of the Earth'* (2004a, original work published in 1961), Fanon speaks about narratives of liberation, which are perceived to include emancipatory elements as he talks about resistance, struggles, and anticipation of future liberation (Scott, 1999). Nielsen (2011) states that in Fanon's writings, there is a movement from alienation and dehumanisation to self-realisation. For Fanon, power relations are emancipatory and uphold human agency. Although power is not balanced in the colonised context, the colonised are not entirely passive. Decolonisation is not just a fight for political emancipation; however, it seeks to create a positive black social identity within the severely available opportunities (Nielsen, 2013). This seems legitimate since if you have no identity, why be independent (Helfont, 2015). In postcolonialism, an identity is a form of aspiration for sovereignty and cultural heritage (Hilaire, 2008). Dizayi (2017: 114) mentions that *"A free society should thus consider the human need for freedom from oppression, and for racial equality."* It is the horizon of agency and epistemic privilege (Ifowodo, 2013).

2.2.6 Identity Work and Postcolonial and Professional Identities

Identity is plural, not singular, so people possess different identities at once that may contradict, support, or affirm each other (Hall, 1990). Sen (2006) argues that these identities could be ranked in order. For instance, if a university professor presents his/her life on social media while interacting with family and friends where he/she will follow the identity of higher commitment to lead his/her behaviour (Heshmat, 2019). Stryker and Burke (2000) and Alvesson and Willmott (2002) explain that this interaction takes place through "identity work" that people engage with to sustain and present identities. Identity work is the *"formal conceptualisation of the ways in which human beings are continuously engaged in forming, repairing, maintaining, strengthening or revising the constructions that are productive of a sense of coherence and distinctiveness"* (Sveningsson and Alvesson, 2003: 1165). It should not be conceived as an internal process. Instead, it is the interaction between internal self-

reflection and external social engagement through talks and actions (Watson, 2008). People who engage in identity work always make outward connections with social others and inwards towards themselves (ibid). Pullen (2006) adds that identity work is an ongoing process that we engage with a clear end in mind and work systematically to attain our goal (Ibarra and Petriglieri, 2010). It dictates what identity influence the role choice, behaviour, and performance (Westermann Ayers, 2014). Moreover, it responds to identity threats and documents on how people adopt identity work to protect their personal identities (Ibarra and Petriglieri, 2010), which makes identity work unavoidable (Watson, 2008). However, Knapp *et al.* (2013) argue that our understanding of people's engagement in identity work is limited because it depends on their context, life experiences and identities. Identity work should be located within its social and discursive context, should not be pre-judged and should remain subject to empirical investigation (Watson, 2008). Knapp *et al.* (2013) mention that people evaluate their identity work with regards to their sense of the self and life circumstances, and hence identity work varies amongst individuals and occupational groups (Watson, 2008). For instance, Knapp *et al.* (2013, italic in original) suggest thirteen different identity work *tactics* to manage the identities of being a business owner and a family member in family businesses. Identity work has been used in identity research to understand how accountants manage their professional identity as knowledgeable and skilful professionals and their prestigious and autonomous social identity (Pratt *et al.*, 2006). In this study, I explore how activists engage in identity work to manage their professional identity (managerial as per Watson, 2008) as paid employees, organisational members etc. and their postcolonial identity (personal as per Ashford and Mael, 1989) that stands against the coloniser and represents the colonised. This encompasses role tension or dual domain of having the two identities at once and how it shapes their felt-accountability and interacts with the organisational accountability (Kreiner *et al.*, 2009). I adopt Pratt's *et al.* (2006) argument that stories are the raw materials for identity work that individuals draw upon to construct their identities. Ibarra and Petriglieri (2010) highlight that identity work is adopted to manage the role expectations from outsiders, i.e. NGO employees (what they do) and comply with the externally imposed image requirements on the one hand, and the internal identity coherence (who they are) on the other hand. Hence, it manages the discrepancies (here and now) between identities and aids people to be consistent and authentic via various cognitive and behavioural tactics (Pratt *et al.*, 2006).

In the next section, I employ the Postcolonial Theory to understand how postcolonialism affects the identity of people who suffer under it. The literary writers in postcolonial nations composed unique novels that examine how and why the colonised construct their identity while taking into consideration the challenges of postcolonial contexts. I identify main themes that outline this impact, which, later on, the empirics of this study should answer how these aspects of the postcolonial identity are going to affect the professional identity of activists, their identity work to manage the two identities and its impact on their felt-accountability.

2.3 Major Themes of Identity in Postcolonial Theory

Ifowodo (2013) asserts that in order to understand the impact of postcolonialism on the identity of the colonised, the very identity needs to be revealed, retrieved, and healed. In this section, I discuss the writings and debates about the influence of postcolonialism on identity to build up the theoretical framework of this study that will help to carry out the critical analysis and understand the relationship between identity formation and felt-accountability.

2.3.1 *Rejecting Coloniser's Identity – 'Ill-Fitting' White Masks*

Frantz Fanon (1925-1961) is labelled a theorist of recognition and anti-colonial struggles for liberation (Bernasconi, 2004). He was the spiritual symbol for the Algerian National Liberation Front in their fight for liberation against France (Yeh, 2013). Fanon (1967: 169) states that colonialism *"is not satisfied merely with holding a people in its grip and emptying the native's brain of all form and content ... The effect consciously sought by colonialism was to drive into the natives' heads the idea that if the settlers were to leave, they would at once fall back into barbarism, degradation and bestiality."* He was born in a French colony (Martinique) and had dedicated his life to the liberation of Algeria (ibid). Ahluwalia (2010: 55) states that Fanon who was *"growing up within the French system of education had a profound influence on Fanon, one designed to impress upon his mind the idea of a natural, even necessary connection between France*

and liberty that made every French colonial subject believe that they were linked inextricably to France.” Fanon, unlike Mandela and Gandhi, advocated a violent campaign against postcolonialism (Rukundwa and Aarde, 2007). Violence for Fanon is a mode of agency in which the colonised determine their life and actions (self-realisation and self-fashioning) (Nayar, 2012). Fanon (1965: 9, cited in Rukundwa and Aarde 2007: 1184) states that “*decolonisation itself is always a violent phenomenon*”, and the origin of violence is colonisation.

According to Masolo (1994: 9), history for Fanon is “*a dialectical process of politics and otherness.*” Fanon argues that history is a process in which cultures eliminate each other since they are based on discriminatory aspects such as colour and social class (ibid). In ‘*Black Skin, White Masks*’ (1967: 129 original work published in 1952), Fanon highlights the brainwashing the coloniser makes to convince the colonised that “*they are by nature irrational and uncultured, lacking ethical qualities; so, they require education, civilisation to be brought to them.*” Moreover, he says that if the oppressed fails to gain equal power of that of the oppressor, their identity will be ignored, and they will have to adopt the habits of the oppressors or what Fanon calls “closing off”, which means losing the oppressed identity to the oppressor (Kaiser, 2002). The closing off that Fanon mentions is oppressive and destructive, and it results from unequal power relations between the oppressor and the oppressed. In Fanon’s eyes, the colonised will suffer either the negative attributes of being black or the inferiority of wearing white masks (Gauch, 2002). Lacking identity means asking the White to recognise them as white by putting on an ill-fitting “*White Mask*” (Nayar, 2012). In his essay ‘*Algeria Unveiled*’, Fanon (2004b originally published in 1959) argues that Algerian women who took off their “*Hejab*” (veil) to adapt to the coloniser’s culture and realise themselves Europeans have placed themselves as subtle postcolonial objects (Gauch, 2002). Bhabha (1994: 85) outlines that, by doing so, they become “*almost the same, but not quite*”, which means both incomplete and virtual. Fanon emphasises that the oppressed should maintain their representation of the self and identity “self-consciousness”, mentally and materially, to resist the oppressors, reproduce their original culture, reject the dislocated culture, and maintain their ideological sense of nationhood (ibid). Ce’saire (2000: 91, cited in Nielsen, 2011: 371) asserts that black people’s identity must be built on the concrete reality that black skin is a sign of beauty instead of negativity and ugliness. Black history should be viewed, interpreted, and

communicated via black eyes as a history of great value and contribution to the world. The notions of power relations and possible resistance strategies are compatible with Foucault's notions of power and subject that gives the latter the room to resist and uphold human agency (Nielsen, 2013). Thus, in Fanon's writings on postcolonialism, where power relations are oppressive and freedom is limited, the colonised's resistance is not entirely absent (ibid).

In reference to Hook (2004), Fanon is not concerned about the macro-level impact of postcolonialism, such as land and territories. Nevertheless, he is concerned about the micro-level psychological impact on the culture and identity of individuals and the psychological damage of postcolonialism (ibid). He studies psychology to study the impact of postcolonialism on the identity of the colonised people (Rukundwa and Aarde, 2007). Fanon (2004a: 4) mentions that the colonised world is a "*world with no space; people are piled one on top of the other; the shacks squeezed tightly together.*" Clare (2013) adds that this spatial order becomes constitutive of colonial subjectivities. Fanon notices that postcolonialism has caused muscular tension amongst the colonised, so they cannot walk, swim, or climb the stairs (ibid). One of his patients mentions, "*You see; I'm as stiff as a corpse*" (Fanon, 2004a: 218 and 219). Furthermore, as a doctor and psychiatrist, Fanon asserts that violence may result in mental health problems (Pallas, 2006). Fanon (1963, cited in Pallas, 2006) states that you do not need to be wounded by a bullet to feeling the pain of postcolonialism. Conversely, it is mental damage may include mental and psychosomatic disorders that cause equivalent pain (ibid). By having no identity, Fanon (1963: 2018, cited in Pallas 2016) mentions, "*There will be serious psycho-affective injuries, and the result will be individuals without an anchor, without a horizon, colourless, stateless, and rootless.*" Postcolonialism drives the colonised to question their own identity by asking "in reality, who we are" (Ifowodo, 2013).

2.3.2 Systematic Depersonalisation of the Colonised Identity

Another aspect of identity that Fanon speaks about is the "systematic depersonalisation" of identity. In reference to Fanon (2004b), systematic depersonalisation is the

intrapyschic violence produced by the colonisers in a postcolonial context to induce the inferiority complex. A society that, in a racist manner, perceives black people as inferior creates an inferiority complex that might make black people wish to be white (Hook, 2004). In chapter six, 'The Negro and Psychopathology' of *Black Skin, White Masks*, Fanon (1967) speaks about the trauma of the black kids who are affected by the villainisation of black people in comic books and cartoons. These mental wounds will be inherited in their identity, behaviour and how they see themselves. Fanon (1986: 100) states, "*In a society that derives its stability from the perpetuation of this complex, in a society that proclaims the superiority of one race; to the identical degree to which that society creates difficulties for him... he will find himself thrust into a neurotic situation.*" Fanon highlights that the colonised are subject to the White's culture in its diverse forms of education, literature, songs, and films, which might lead them to judge themselves using racist values (Hook, 2004). The depersonalisation of identity aims to internalise racism in the mindset of the colonised and self-deprecate their identities. In short, it creates a weapon and put it in the colonised's minds to deprecate their identities (ibid). If the colonised start to see themselves as inferior, then they will stifle their identity with their own hands.

Fanon (1961) mentions that postcolonialism, racism or otherwise are the same as they share the aspect of depriving people of feeling human. Said and Mohr (1986) state that Israel, since 1948, has been trying to depersonalise and dehumanise the Palestinian community. They mention that it destroyed the Palestinian society in 1948 and kept chasing Palestinians everywhere to fight the concept of Palestinian nationalism and Palestine. Palestinian history is completely prohibited by Israel. Palestinians who currently live in Israel are seen as aliens in the Israeli community. They have nothing but their Arabic names and the spoken language to prove their Palestinian identity (Kattan, 2009). However, narratives of the homeland, old stories are very few, and thus any representation for Palestinians is prohibited (Said and Mohr, 1986). The original Arabic names of the cities, cultural centres, songs, and stories are all prohibited. According to Said and Mohr (1986), Palestinians have been through extraordinary violence that involves the uprooting of them from their homes and the destruction of Palestinian society in 1948.

Fanon argues that the colonised must reject this depersonalisation of their identity and form their genuine identity through cultural negotiation and exchange of power and resistance inside the postcolonial context (Rukundwa and Aarde, 2007). Rukundwa and Aarde (2007: 1188) asserts, *“This identity is based on this bitter reality of interaction between the hegemonic colonial systems and the colonised’s perverted peripheries.”* The colonised should never spare any effort to reject the white masks and being a beautiful black (Hook, 2004). Fanon (1967: 197) insists that *“man’s behaviour is not only reactionary.”* Rather, it is actional and backed by purposeful plans to expand the life and transform the self. In short, to live is to act (Clare, 2013). Identity for Fanon is not the outcome of passive appearance; however, identity is actions that prevent cultural, political, psychological, and economic domination (Masolo, 1994). Therefore, resistance is determined by the socio-political identity of the colonised, which is shaped by the mixture of the past and the present (Bhabha, 1994), as well as future plans (Clare, 2013). Young (2003) argues that postcolonialism had changed the cultural environment of the indigenous people to force them to accept postcolonialism. Spivak (1988) adds that the Western intellectual assume that they know the Other, so they can place it in the narratives of the oppressed (Maggio, 2007). This has made the struggle of identity a struggle to reproduce the original culture and make the voices of the subalterns, who have been silenced, heard (Spivak 1988).

2.3.3 Fanon’s Essentialist View on Identity

Although Fanon rejects fixed essences and fixed identities, at some point in history, he accepted the strategic essentialism of identity that, later on, Spivak agrees with him (Nielsen, 2011). Spivak adopts strategic essentialism in her study of Feminism, whereby Fanon adopts it to study postcolonialism (Lee, 2011). Working within a Post-structuralist framework, *“Spivak argues that the structure of language prohibits anti-essentialist ideas from existing outside of a dichotomous relationship to the essentialist ideas—one is or is not essentialist. The position of anti-essentialism requires engaging, relating, and ultimately validating essentialism”* (Lee, 2011: 263). During her interview with (Grosz 1985: 185), Spivak mentions, *“I think we have to choose again strategically, not universal discourse but essentialist discourse.”* Moreover, Fanon

reluctantly accepts Sartre's critiques of Negritude⁶ as a violent response to colonisation and firmly rejects Sartre's argument that Negritude is a moment of negativity. Fanon affirms that Negritude was a phase that we must pass instead of abiding. Narayan (1997, cited in Lee, 2011: 264) adds, "*recommends acceding to essentialism at times for the opportunity to represent and to disrupt the prevailing images of third-world subjects.*" Fanon mentions that as the colonised move from postcolonialism to decolonisation or vice versa, they will experience different stages of identity construction (Hook, 2004). Strategic essentialism suggests that the colonised construct an identity (qua essentialist instead of qua positivist) for a specific purpose. Once this purpose is met, the identity will be expanded to address new conflicts. According to Nielsen (2011: 372), Spivak argues that "*The subjugated group, in order to move beyond binaries such as colonised/coloniser, develops an essentialist identity to promote group pride and unity, to advance and achieve specific, socio-political goals, and to foster healing.*" At the initial stages, the qua essentialist discourses of identity will address the socio-historical contexts. Afterwards, there will be a movement towards a more complex view of identity as a social construction instead of being a reactionary discourse (Nielsen, 2011). This allows identity to absorb the political, cultural, and philosophical insights.

Fanon explains that the colonised move through different stages of identity, e.g. black identity that is constructed for particular historical constraints and contexts (Hook, 2004). Fanon, similar to Césaire, contends that different historical moments require different resistance strategies. "*His recognition of the need to adopt for a time essentialised narrative for therapeutic and up-building purposes, coupled with his understanding of the productive nature of socially constructed identities signals a movement beyond a mere reactionary response.*" (Nielsen, 2013: 342). Fanon and Spivak, who distances herself from the misuse of this notion by taking the risks of essences (Phillips, 2010), justify essentialism, as long as it is temporary and serves a specific purpose that, once met, essentialist identities become invalid (Narayan, 1998). Speaking of strategic essentialism, Spivak (1989: 144) comments that "*it has served its*

⁶Negritude is a literary movement of the 1930s, '40s, '50s celebrating black culture, and essentially black forms of expression (Hook, 2004: 91). It was established out of France intellectual environment to respond to the exclusion of Black history. It was a significant aspect to the rejection of colonisation, and it inspired African independent movements (Black Past, 2008).

purpose, and at this point, I cannot go on beating that horse anymore.” It might suffice in the immediate future to clarify misconceptions about the colonised or women; however, this essentialist clarification should not permanent (Lee, 2011).

2.3.4 *The Otherness is a Negation of Identity*

For Said (1993), the imperialist culture is dominated by the concept of the Other and Self. This notion also exists in Fanon’s writing of being black (alleged) inferior “Other” by the White imagination (Nielsen, 2011). According to Al-Saidi and Ahmed (2014: 95), *“The Other by definition lacks identity, propriety, purity, literality. In this sense, he can be described as the foreign: the one, who does not belong to a group, does not speak a given language, does not have the same customs; he is the unfamiliar, uncanny, unauthorised, inappropriate, and the improper.”* Postcolonial Theory emphasises that the discourse of colonisation is contingent on the availability of the ontological Other that it aims to construct (Manassian, 2000). *“Edward Said’s idea of identity borrowed heavily from the Foucaultian concept of power focused on the need to assert oneself, to develop an individual personality that is against the ideals of colonialism and imperialism”* (Dizayi, 2017: 3). According to Pieterse (2005), Said utilises Foucault’s thoughts of knowledge and power to analyse how the representation of the Other via language and discourse becomes a form of power. The concept of Otherness is essential in postcolonial discourses that draws the Other an epic opposite of its image, epistemologically and ontologically (Prasad, 1997). Said highlights that identity develops through the binary relation between West and East (Dizayi, 2017). Said (1978) states that the notion of otherness existed through the European imperialism of the East, which was accompanied by how the *“Orient”* was envisaged, researched, and conceived by the *“Occident”* West. Orient and its related meanings mean the regions to the east of Europe, including the Middle East and India sub-continent. Nonetheless, in Greece 5000 B.C., the orient did not mean the West of Asia but the other of the European Self. Europeans used the term Barbarian to refer to any group of people who do not speak the Greek language. They are Barbarians because they lack culture, civilisation, and democracy (Staszak, 2008). If the Self is ordered, then the Other is chaotic (Al-Saidi and Ahmed, 2014). Said (1978: 108) states that orientalism entails *“disregarding, essentialising, and denuding the humanity of another culture, people or*

geographical region.” Their standardisation of the Orient’s culture has turned into stereotypes about it (Nurullah, 2010) and thus gives itself an identity in opposition to them (Staszak, 2008). For instance, in Hollywood, Arab males always appear riding camels to abduct the blue-eyed and blonde-haired person, whereby Arab females are belly dancers. In reality, the majority of Arabs have never slept in a tent nor ridden a camel in which most Arabs are just families (Shaheen, 2000).

The categorisation of others as enemies or groups of people who are other in terms of religion, ethnicity and race was behind human rights violations (Grassiani and Verweij, 2014). Once the Other is established, then violence, land theft, occupation and oppression follow (Klien, 2016). Otherness evolves on the notion that the Other is inferior and does not have the same rights (ibid). For example, medical students have to wear a short white coat to be recognised in relation to the doctors in the sense that they still lack the knowledge and have to be supervised (Hall, 1996). According to Staszak (2008: 1), those who are “*Opposing Us, the Self, and Them, the Other ... divided humanity into two groups: one whose identity is valued and another that is defined by faults and discrimination... Others, Barbarians, Savages or People of Colour.*” The Other, who are established based on real or imagined differences, lack their identity (ibid). Hoogvelt (2001) cites Bernard Shaw “*if the Chinese were incapable of establishing conditions in their own country... it was the duty of the European powers to establish such conditions for them.*” Said (1978) cites Karl Marx “*they cannot represent themselves; they must be represented.*”

The discourse produced and ratified by the powerful party is the discourse that will be seen as true and authentic (Moosavinia and Alami, 2011). For instance, Gerard de Nerval visited Syria and wrote a book titled ‘*Voyage en Orient*’. This book, to any person who knows Syria, does not describe what Syria really is, and to some extent, it mimics what Edward Lane wrote about Egypt (Goldberg and Quayson, 2002). This production of knowledge was perceived as the most authentic and accepted way to know about the Orient. Likewise, James Mill wrote a multi-volume book called the ‘*History of British India*’ just by reviewing the books and literature that are available in the West about India without even visiting India nor knowing its culture. He states in the book preface, “*This writer has never been in India and if he has any has a very*

slight and elementary acquaintance with any of the languages of the east. Yet, it appeared to me that a sufficient stock of information was now collected in the languages of Europe to enable the inquirer to ascertain every important point in the history of India.” (Mill, 1817: vii). The coloniser (Self) views the colonised (Other) as an object that is less in humanity and identity. Their discourses are the only authentic and accepted discourses, given that Said (2002) states in an interview that he overstated how systematically orientalism was. In the next heading, I explore how the postcolonial theory refuses this view of otherness and provides the colonised with a space to construct their identity.

2.3.5 Otherness: A Motive to Construct the Colonised’s Identity

Derrida (1978) mentions that the construction of identity is not possible without constructing the Other. The notion of *“différence”* suggested by Derrida originates from the use of language to construct differences (Grossberg, 1996). It suggests that words are not made of essential definitions similar to identities that are not made up of essential truths (Redman, 2000). Moreover, it suggests that words take their meanings from the relation of differences embedded in languages. For example, the word “Car” makes sense when compared with other words such as “Bus” and “Truck”. *“Every meaning is reciprocally constructed by the other term rather than by an essential definition”* (Al Tamimi, 2017: 285). As such, identities take their meanings from cultural codes different from them. For instance, the identity of the “civilised Europe” is constructed in the relation of *“différence”* to different others of “Barbaric”, “African” or “Oriental” (ibid). Simone de Beauvoir (1949, cited in Ramakrishan 1999: 133) states, *“No group ever sets itself up as the One without at once setting up the Other over against itself”*. If the whole world were just a group of people, they would establish their identity against each other or against animals (Vroblevska, 2016). The Other is as important as the Self in which the former mirrors the latter (Roberts, 1991). “I” exists by virtue of “You”, so if I lost you, I lost myself (Butler, 2001). According to Butler, my account of myself is not entirely mine nor for me. If I try to give an account of myself and make myself recognisable, I need to bring narratives of my life that will be disoriented by others. The Italian philosopher Adriana Cavarero argues that the question of identity is neither “what we are” nor Foucault’s question of “what can I become”.

However, for her, the question is “who are you” (Butler, 2001). This makes the Self’s identity borrowed from the Other, and the Self and Other are two sides of the same coin (Voicu, 2014). The Other only exists relative to the Self, and vice versa (Staszak, 2008). For any empire or a state to exist, there must be a barbarian enemy to fuel the national feeling (Al-Saidi and Ahmed, 2014). Therefore, the ability of identity is contingent on its capacity to render some other “Outside” (Al Tamimi, 2017).

Paolini (1997) affirms that identity, from a postcolonial perspective, is mediated through the sense of difference of Self and Other. The Self and the Other have different representations whereby the Self (coloniser) is a powerful party who can acquaint the unfavourable Other (colonised) (Moosavinia *et al.*, 2011). Said (1978) asserts that power within the postcolonial discourses draws the colonised as a fixed reality that is constituted through the knowledge of the coloniser who knows them more than they know themselves. The notion of Otherness is always discussed from the perspective of power asymmetry. For example, the black man is the Other of the white man, not the opposite (Beauvoir, 1952, cited in Staszak, 2008). In South Africa, the apartheid of the indigenous Other made them lose their identity, language, for example (Al-Saidi and Ahmed, 2014). Said (1999: 40) states, “*All cultures spin out a dialectic of self and other, the subject ‘I’ who is native, authentic, at home, and the object ‘it’ or ‘you’, who is foreign, perhaps threatening, and different out there.*”

Although postcolonialism has fixed the colonised in the perpetual otherness, Postcolonial Theory explores how the identity of the colonised is constructed by how they reconstruct the coloniser for their re-imagination of the Self (Said, 1999). Postcolonialism is not about the coloniser “Us” speak to “Them”, yet it is “Them” talking back to “Us” (Al-Saidi and Ahmed, 2014). Postcolonial writers reject this discrimination, binary of opposition and the dichotomy such as good/evil, male/female and central/marginal (ibid). The reciprocal views and intertwined relationships of the Self and the Other establish the other’s identity. Homer (2005: 125, cited in Anicic, 2015) states, “*When I look at the object, the object is already gazing at me*”. Postcolonialism is two-way traffic in which the colonised and the coloniser are being influenced, so the same there is postcolonial India, there is postcolonial Britain (Ashcroft, 1994). The identity of the colonised is the rejection of being the inferior

other. Said (1993) argues that despite the West superiority over the East in wealth and power, the Westerns cannot persuade the Easterns that their culture is superior too. Said (2000: xxvii) adopts Cyril Lionel Robert James' statement that "*No race has a monopoly on beauty, or intelligence, or strength, and there is room for everyone at the convocation of conquest.*" Therefore, identity is self's representation as authentic that is self-generated and self-constructed (De Boeck, 1996). Treacher (2005) clarifies that colonised should be aware of power relations, media, geographic location, and political forces when they construct their identity against the other. They also need to be aware of what language to use, e.g. West, Arab, Islam, Europe etc. Nandy (1983) asserts that postcolonialism has to be defined and struggled in the minds of the colonised, whereby struggle against postcolonialism has to be material and mental through "*Turning the inculcation of inferiority into self-empowerment*" (Young 2001: 275). The Other should no longer remain the Other, and so should the Self (Al-Saidi and Ahmed, 2014).

2.3.6 Identity and Resistance in Postcolonial Theory

Imperialism existed because of the disparity in political, marital and economic power between the West and the East in which the former did not miss any opportunity to exercise power, and the latter never admitted their inferiority (Ashcroft *et al.*, 2013). Power, as explained by Foucault, is not a unitary concept; however, there are several sets of relationships in which power is exchanged to achieve certain interests (Foucault, 1982). Imperialism was led by nationalist hysteria and enthusiasm of capitalists who wanted to invest in new territories and politicians who were obliged to listen to nationalist voices. According to Mezzadra (*et al.* 2013: 22), "*power is in reality composed by an infinity of power relations where no one is ever always on the 'good' side. One is always here and there: we are objects and subjects of power at the same time, oppressors and oppressed, objectifying and objectified.*" Simply, it implies that nobody is immune to power relationships, as well as resistance. People are either on the side of power or the side of resistance. If power-holders failed to understand the purpose of power, the subjugated groups, e.g. women and prisoners, will be part of revolutionary movements to resist the power and its tools of control and constraints (Thompson, 2003). For instance, the political resistance to American policies in the Middle East or the social resistance of globalisation (Hoy, 2005) resulted from

colonialism and the power imbalance between the colonised and the coloniser (Hoogvelt, 2001). What the colonisers miss is always the resistance of the colonised. Foucault and other post-structural theorists, who argue that power is pervasive and hence resistance has little sense, fell down in the trap of “winner losses” logic that Foucault followed in his disciplinary power theory (Hoy, 2005). Said (1993: xii) states, “*Yet it was the case nearly everywhere in the non-European world that the coming of the white man brought forth some sort of resistance. What I left out of Orientalism was that response to Western dominance, which culminated in the great movement of decolonisation all across the Third World. There was always some form of active resistance, and in the overwhelming majority of cases, the resistance finally won out.*” Culture and its related studies are of emancipatory nature that seeks to identify resistance and dominance in cultural relationships between the possessed and the oppressor to reverse it (Jefferess, 2008). It gives oppressed groups the opportunity to speak and document their stories, resistance and protest via anthropology (Fabian, 1983). For instance, in Africa, songs and poetry were used to induce the colonised and demonstrate resistance to the colonisers (Nandy, 1983). The Palestinian artist Fathi Gabin was imprisoned for six months for using the colours of the Palestinian flag (red, white, green and black) in one of his works (Said and Mohr, 1986). Al Najah University in Nablus was closed by the Israeli military for four months because of a cultural exhibition being held in the university (ibid).

Carmona and Ezzamel (2016: 2) add that “*individuals react to the expectation of the gaze through compliance or resistance.*” Fanon (1961) in ‘*The Wretched of the Earth*’ speaks more about resistance, violent resistance, to colonialism that is the source of every violence. He argues that the colonised should resist, with every available mechanism, the colonial power; otherwise, it will turn them into objects, which lack identity. The Postcolonial Theory rejects the displacement of the Other’s culture, whose voice has been silenced in cultural, social and political issues (Jairs *et al.*, 2010). The novella ‘*Rijal fi al-shams*’ “Men in the Sun” written by the Palestinian novelist Ghassan Kanafani in 1962 proves that the silence of the three Palestinian men who were smuggled inside a water tank from Iraq to Kuwait had killed them (Neimneh, 2017). When the driver stopped at the borders and spent more time than expected, the heat inside the tank started to increase while they were silent and waiting for the driver to come. They were not able to resist, face their fears and shout, or even knock down the

sides of the tank, so their silence and fear killed them. Palestinians should combat their fear, Said argues, and should speak out; otherwise, they will disappear (Said and Mohr, 1986). Silence anchored the question of Spivak (1988) *Can the Subaltern Speak?* Spivak concludes her seminal work by arguing that subalterns cannot speak. Their inability to speak does not imply that they cannot speak nor be silenced; however, Spivak argues that discursive partners perceive their speech as pointless. Throughout history, the archives of power are more than the archives of resistance, and that makes it difficult to chase the views and voices of subalterns (in history and literature) who are silenced by power (Vinthagen and Lilja, 2007). For Spivak, to convey their speech via more privileged mediators or interpreters does not reflect their ability to speak (Wagner, 2012). Thus, what is required is to eliminate the cultural dominance of the powerful and allow an open dialogue to express the identity of the subaltern (Saha and Ram, 2015).

2.4 Conclusion

This chapter addressed the impact of postcolonialism on those who are subject to it and how it affects their professional identity and felt-accountability. The theoretical framework is influenced by Postcolonial Theory and the writings of Frantz Fanon, Edward Said and other theorists. Postcolonial Theory is a body of thought that is concerned with the impact of postcolonialism on the indigenous people. Postcolonial theorists have offered several perspectives and contentions regarding the development (or lack of development) of the colonised identity. First, Fanon adds that the colonisers try to objectify the colonised by imposing superficial identities on them in which the colonised should encounter and reject such identities that do not fit them. Second, postcolonialism causes psychological damage to the colonised's identity, as well as physical tension. Third, the colonisers always try to depersonalise and dehumanise the colonised to make them accept being inferior. Fourth, the colonised, during a particular stage of postcolonialism, could establish a strategic essentialist identity for a specific goal, and then this identity should expand. Fifth, the colonised are always perceived to be the inferior Other, of the coloniser's Self, who are less in humanity, power, and civilisation. Sixth, Postcolonial Theory grants the colonised the ability to depart from the boundaries of otherness and constitute their authentic self. Identity, therefore, is the rejection of being the inferior other and the affirmation of the colonised identity (black

is beautiful). For Fanon and Said, the identity of the colonised is the rejection of these imposed identities and transformation of the object “Other” into the subject “Self” to form its native identity. Finally, the Theory tells that the colonised must physically and mentally resist colonisation and coloniser’s identity.

In this chapter, I have identified that the impact of postcolonialism on the identity of the colonised to further questioning (i) how does felt-accountability manifest as a response to othering (ii) how could felt-accountability become a tool to affirm the identity of the colonised and reject the identity imposed by the coloniser (iii) what are the consequences of felt-accountability on the identity of the colonised (iv) are identity and felt-accountability, within a postcolonial context, temporal or everlasting (v) do the struggles of power and resistance, the colonised experience when constructing their identity, exist when they form their felt-accountability (vii) does the construction of identity and felt-accountability remove the unequal relationships between the coloniser and the colonised. These questions, along with the study’s research questions, will be thoroughly addressed and answered in the empirical chapters.

3 Chapter 3: Understanding Felt-Accountability in Advocacy NGOs

3.1 Introduction

There is a consensus amongst scholars that accountability is a cherished concept (Sinclair, 1995), a golden concept (Bovens, 2007) and has an iconic role (Dubnick, 2002) that no one would criticise such a concept of credibility, transparency and trustworthiness (Mulgan, 2000). Calls for greater accountability almost exist in every accountability-related study (Agyemang *et al.*, 2009). However, there is a traditional way of thinking about accountability as the implicit and explicit expectations placed on individuals by which they are “held to account” by others (Wang *et al.*, 2019). This understanding always results in organisational actors losing personal ownership of their organisational matters. In several incidents, the organisational actors ignore the personal sense of accountability for their organisational actions. For example, the CEOs of British Petroleum and Volkswagen deny any personal wrongdoings associated with their companies’ famous scandals of the Gulf of Mexico and diesel engines, respectively (*ibid*). The externally imposed accountability that includes reward and punishment schemes does not distinguish between internal senses of belonging and the perception of external expectations. Imposed accountability is not attached to the concepts of creativity, innovation, and ownership in which felt-accountability is (Osman, 2012). In this chapter, I critically review the current accountability literature to discuss the concept of felt-accountability and its links to identity in advocacy NGOs. Hall *et al.* (2017) highlight that the strengths of imposed accountability (expectations and overview of one’s performance) are attainable through felt-accountability. The existence of felt-accountability does not prevent, yet allows, the existence of formal mechanisms of accountability (Frink and Klimoski, 1998).

This chapter offers an inventory of relevant research insights about felt-accountability amongst activist in advocacy NGOs. It commences by reviewing the debates of accountability in the accounting literature to identify the literature gaps. Then it moves to discuss the notion of felt-accountability and relates it to identity construction to explore how they influence each other. The understanding of identity is essential to

investigate how the construction of a postcolonial identity affects the professional identity of activists as salaried employees, and thus their felt-accountability in advocacy NGOs. Moreover, I shed light on the value of felt-accountability in NGOs, as well as its limitations. The last section discusses advocacy NGOs, felt-accountability in advocacy NGOs and its co-evolution with imposed accountability and the resulting outcomes.

3.2 Accountability

The exploration of social and environmental accountability has widely increased to provide theoretical explanations of the best accountability practices and suggestions. The accounting literature includes discussions of accountability and its mechanisms in businesses, governments, and NGOs. In this section, I discuss the concept of accountability in the accounting literature and the way it has been developed to identify the current literature gap.

3.2.1 Accountability in the Accounting Literature

Accountability is originally an Anglo-Norman word, not Anglo-Saxon, as some scholars believe (Bovens, 2007). The current understanding of accountability could be traced back to England in the period after 1066 when King William I started to legitimise his new ruling order. Twenty years after, he requested all property owners in England to record all properties they own in '*Domesday Books*'. This count was not only for tax purposes; however, it was one of the means to enforce royal governance. This means that King William knows (to some extent) the owned properties in his realm in which the owners were sworn to give him accurate accounting information about the recorded properties. This approach was then followed by his successor William Rufus (William's son) and Henry I, who assumed the throne of England in 1100 (Dubnick, 2002). The origin and history of accountability present explicitly that it first had occurred as an accounting concept in terms of bookkeeping. Afterwards, accountability started to depart from the strict boundaries of accounting bookkeeping to become a reflection of fairness and equity (Bovens, 2007).

The value of accountability is not debatable, but the way it is defined and provided is. In theoretical research, its definition is discipline-specific. For instance, auditors consider accountability a matter of financial calculations and reporting, politicians consider it a political obligation, lawyers view it as a statutory arrangement, and philosophers discuss it as a proper subset of ethics (Sinclair, 1995). Koppell (2005) argues that there is an ambiguity in the notion of accountability. For instance, in the United States, judges are hired for an unlimited term, and hence, they could be reviewed un-accountable. On the contrary, the elected officials could be viewed accountable because they could be dismissed by the voters. In Chinese literature, the term accountability has multiple usages to describe either public, social, or economic responsibility (Yong, 2011). Some writers define accountability as controllability because the principals can exercise power over the agents to direct their behaviour. In principle, accountability is one of the methods to exercise control, but not all forms of control are considered a mechanism of accountability, so both terms cannot be used interchangeably (Bovens, 2007). Citizens have the right to hold their governments accountable but not the right to control them (Broadbent and Laughlin, 2003). Responsiveness is introduced by Koppell (2005) as an accountability dimension, whereas Ospina *et al.* (2002) argue that responsiveness and accountability are two sides of one coin in which the organisation is obliged to respond to different stakeholders. Ebrahim (2003a: 194) defines accountability as “*The means through which individuals and organisations are held externally to account for their actions and how they take internal responsibility for continuously shaping and scrutinising organisational mission, goals, and performance.*” Likewise, Gray *et al.* (2006) state that accountability, in terms of its definition, is about the rights of the accountor (organisation) and the accountee (stakeholders) in their mutual relationships. Entities should give account to other entities that delegated power and resources to them or to entities affected by their actions (Grant and Keohane, 2005). Dixon *et al.* (2006) view it as a mutual moral exchange of rights and obligations. On the contrary, Brown and Moore (2001: 571) define accountability as “*a concrete relationship between two or more parties. One party is accountable to another for the execution of some duty promised by the former.*”

3.2.2 NGOs and their Accountability in the Accounting Literature

NGOs' financial and logistical capabilities are almost equal to governments, international organisations and multinational corporations (Omona and Mukuye, 2013). The failure of some governments in developing countries was encountered by the notable success of NGOs in several initiatives (Barr *et al.* 2005). In some developing countries, governments have stopped providing some services to the community and depend on NGOs to provide them (Rahmani, 2012). Therefore, scholars and practitioners have shown interests to study the accountability and trustworthiness of NGOs, mainly after their prosperous growth in size and number (Keating and Thrandardottir, 2017). For example, there is an existing NGO for every 600 people in the nation of 1.2 billion people, while there is a policeman for every 943 people. During the fiscal year 2010-2011, these NGOs have received grants in the amount of \$2 US billion from the outside, of which \$650 US million are from the United States (Mahapatra, 2014). This phenomenal growth of NGOs has attracted the "Bad Apples" (Gugerty and Prakash, 2010) and has raised a greater concern about the issue of accountability (Khan, 2003) that is problematic, and its measurement is complex (Bovens, 2007).

The accountability of NGOs that provide essential services instead of the originally accountable and democratic governments has become of great importance to understand the mechanisms adopted to be accountable to different stakeholder groups. However, NGOs are heterogeneous in terms of their activities, which in turn makes them a challenging topic to study. Much of the accounting literature is about NGOs' governance and their evaluation and regulation mechanisms (Barr *et al.*, 2005; Burger, 2012). Keating and Thrandardottir (2017) argue that there has been no linkage between the recommendations of accountability-related studies in NGOs and donors' requirements and how trustworthy the donors believe the NGOs are. For instance, despite the prolonged development intervention of NGOs in Uganda, this intervention is not seen as impactful due to their poor credibility (Omona and Mukuye, 2013). In the study of Assad and Goddard (2010) about Tanzanian NGOs, they notice that one of the two studied NGOs had its financial statements audited and solicited for eight years in a

row by a certified public accountant. However, during that period, the management has been misusing the fund in a dramatic way that could stop holding up the organisation.

To overcome this, Edwards and Hulme (1995), Najam (1996) and Koppel (2005) suggest wider aspects of accountability practices that interact with society and the environment and remedy the shortage of financial accounting in recognising non-financial events that have no financial values but have a material impact on society and environment. Accountability is expected to be wider and looks after them and to have social reporting in place to parties other than the contractual parties to whom the entity is always held accountable by contract's terms (Shearer, 2002). The contractual view could be misleading since NGOs are contractually accountable to many stakeholders, and they cannot prioritise a specific group of stakeholders and name it the "Principal" (Brown and Moore, 2001). Are donors who own the gold and provide fund and thus guarantee the sustainability of the organisation, the Principal? For example, when international NGOs such as Islamic Relief and Catholic Relief Services receive fund from a specific donor, they promise the donors and become accountable to them and to effectively and efficiently serve the beneficiaries. This intervention entails no problem because the expectations are aligned. Nevertheless, what if the interests are contradicting? Whom of the stakeholders will be named the Principal while others will just be named stakeholders (ibid). The requirements of the government may differ from the requirements of the donors. In this case, if donors see that they are not prioritised, then they would re-think about giving resources to the NGO. This narrow understanding of NGO accountability in the accounting literature does not reflect on the wider community that they work to help. Moreover, it does not reflect the social actions and the rationality of social actors within these NGOs who perform daily activities and become unconsciously accountable (Ahrens, 1996). Being accountable is defined in the Charter of Accountability (2005) as not only providing audited reports; nonetheless, it is a dialogue between the organisation and its stakeholders about what they want and how they both work together to achieve that. The calls for greater accountability had extended to include not just current actors but to be accountable to the future generations (Messner, 2009).

3.2.3 *Relational and Functional NGO Accountability*

The notion of accountability has become subject to critical accounting research and critical debates in social and environmental research since the 1960s as a response to Capitalism (Messner, 2009). Critical scholars had started to study how to make these capitalist corporations accountable to the community, environment, and employees (ibid). For this reason, accountability has been studied from a socio-political perspective rather than an ethical practice to encompass a sociological reflection on behaviour reasoning. For any behaviour, attitude or action is taken, actors ought to justify why they did or did not do a particular behaviour while taking full responsibility for their decisions. As a result, accountability has been developed as a relational concept that explores the accountability of businesses to their stakeholders (Mulgan, 2000). In a similar vein, relational accountability has been adopted to study accountability in NGOs (Unerman and O'Dwyer, 2006), upward accountability to funders and other influential stakeholders (Laughlin, 1995; Bovens, 2007; Murtaza, 2012; Martinez and Cooper, 2017), downward accountability to beneficiaries (Najam, 1996; Kilby, 2006; Uddin and Aatur, 2019), and holistic accountability (O'Dwyer and Unerman 2008; Agyemang *et al.*, 2009). The main concern of this accountability literature is to align the needs of organisations with their respective stakeholders in which accountability is summarised in terms of routines and relationships (Joannides, 2012). Fukofuka and Jacobs (2018: 20) add, *“Traditionally, the focus of understanding accountability relationships has been on the relationship that exists between the users of funds and suppliers of funds.”*

Yasmin *et al.* (2018) emphasise that such a rigid view of relational accountability in NGOs may end up destructive, not constructive. On the one hand, the excessive bottom-up accountability to donors contradicts the charitable and non-profit status of NGOs (Rahmani, 2012). It could also deter informal accountability that is based on trust and face-to-face interaction (Masdar, 2015). On the contrary, high reliance on informal accountability may encourage NGOs to commit fraud (Dixon *et al.*, 2006). The ability of donors to monitor the performance of NGOs countries is complicated since NGOs tend to exaggerate their beneficiaries' satisfaction for the sake of future fund. In practice, underperforming companies find themselves out of the market, while this is not the case in the NGO sector in which NGOs' sustainability is dependent on donors'

grants (Barr *et al.*, 2005). Agyemang *et al.* (2009) mention that outside donors are not always aware of the local conditions of each country. As a result, in the case of Afghanistan, upward accountability led to irreconcilable requirements of accountability, and thus corruption had taken place in Afghani NGOs to meet these financial and legal requirements (Rahmani, 2012).

On the other hand, Dixon *et al.* (2006) mention that NGOs claim that they are accountable to the poor people while, in reality, they are accountable to donors who give them money. NGOs claim that they always adopt the participatory approach of their beneficiaries and local communities in the planning of their activities and also in organising and evaluating their performance (Assad and Goddard, 2010). However, beneficiaries, regardless of the stated value of their participation, do not have the power to push their claims. Their participation is symbolic, and NGOs follow this approach to show off the involvement of beneficiaries to convince the donors while, in reality, their participation has no results (*ibid.*).

The relational view of accountability in NGOs has turned it into a set of functions, procedures and approaches to respond to accountability calls from stakeholders and to exchange accounts (Ahmed *et al.*, 2012) such as management and accounting, legal, and financial technologies (Martinez and Cooper, 2017). This could be articulated as “*A accounts to B for K acts, on the basis of X standards, through Y procedures, at time Z, subject to Q consequences*” (Dillard and Vinnari, 2019: 23). Winters (2010) suggests that more accountability is better; if there are two organisations in which the first gives more information about the performance and gives attention to stakeholders and their requirements than the second, then you can say that the first organisation is more accountable than the second. The traditional accountability requirements include reporting procedures, field visits, and annual financial and technical reports. For instance, Koppell (2005) introduces five dimensions of accountability, which are not mutually exclusive, and hence, the organisation could be accountable at more than one dimension at the same time. These dimensions are responsibility, controllability, responsiveness, transparency, and liability. Likewise, Ebrahim (2003b) suggests five categories of accountability mechanisms, which are currently adopted by NGOs: social audits, reports and disclosure statements, self-regulation, performance assessments and

evaluation, participation. The dependence on these quantitative reports, cash receipts and disbursements and audited report as a model of accountability have become a solid ground for NGOs to manipulate these figures and become more wasteful (Rahmani, 2012). Shearer (2002) argues that ethics and moral are neglected in functional accountability that looks at humans as economic agents who aim to achieve their personal interests. In their study of social movements accountability in Guatemala and El Salvador, Martinez and Cooper (2017) figure out that this accountability, which will bring the governable field into being, may also limit and regulate other entities and create a complex set of accountability practices. They also argue that these functional relations will over-code “overwhelm” organisations with administrative tasks such as receipts and invoices (ibid).

Despite its helpful contribution to understanding NGOs and their accountability practices, this literature is one-sided by giving prominence to NGOs at the expense of their members. The current accounting research does not pay similar attention to felt-accountability; it remains a new construct that needs further studies (Yang and Northcott, 2018). This research represents a departure from the orthodoxy of relational and functional accountability literature in NGOs that does not consider the psychological mechanisms underlying experienced individual-level (Hall, 2005).

3.3 Felt-Accountability

Having the accounting literature gap identified, I here discuss the main part of the literature review chapter. In this section, I explore in-depth the notion of felt-accountability and its relationship with identity construction. I also explore its value and limits in NGOs and the debates on collective identities.

3.3.1 Definition and Understanding

Accountability is a feature that distinguishes human beings from other species in which we can give account and hold ourselves accountable (Willmott, 1996). It is the bond that connects social systems (Frink and Klimoski, 1998). The identity of other humans is confirmed by having them accountable to us and could extend to include internal accountability by which “me” will be controlled by “I” (Roberts, 1991). Human communities exist due to the daily exercise of accountability in which members of the society give account to each other; otherwise, societies would be drowning in solipsism. Human behaviour is, to a reasonable extent, a matter of choice, not an external force. Had they been self-determined, they are accountable (Willmott, 1996). Once anybody accepts to give an account, accountability becomes constituted and legitimised by this consensus that cannot be revoked (Messner, 2009). Joannides (2012: 245) says, “*The accountable person is presented as a moral and responsible self, seeking to witness the truth, so that others have faith in him or her.*” Frink and Klimoski (1998: 2 & 3) state, “*Without the capacity to call individual agents to answer for their actions, there is no basis for social order.*” Societies and organisations are established on collective expectations of performance, so accountability is essential for social functioning (ibid). Brown *et al.* (2012) mention that organisations are rapidly transforming, and loyalty is less evident, so having accountability attached to the identity is essential. Hall *et al.* (2003) recognise this identity-attached accountability as felt-accountability. They add that employees with low felt-accountability could behave dishonestly; thus, felt-accountability has been attached with favourable performance and job satisfaction (Osman, 2012). Accountable individuals always decide their scope of responsibility and have a high tendency to initiative-taking, creativity and novelty. This is because it grants autonomy and space for imagination instead of being imposed by hierarchy (ibid). Felt-accountability, therefore, leaves room to act wisely for the interest of others to satisfy their needs based on what is perceived as right or wrong (Sinclair, 1995).

At its core, accountability acknowledges that one’s actions affect the self and others (Roberts, 1991). Thus, accountability should be grounded on the notion of moral responsibility, and accountability relationships should not be viewed as rigid economic relationships (Shearer, 2002). Felt-accountability is grounded on the concept of moral

responsibility that entails being accountable to the surrounding community (ibid). It is similar to the concept of “ethical leadership”, which entails working for followers’ best interests in personal and formal actions (Wang *et al.*, 2019). Individuals feel motivated when they love their work and feel their values. O’Dwyer and Boomsma (2015: 41) refer to felt-accountability as “*feeling responsible*”, so do Fry (1995), Hackman and Oldham (1975) and Yasmin *et al.* (2018). However, Frink and Klimoski (1998) and Wang *et al.* (2019) argue that they are not the same. The closeness of the two terms has led to extra efforts from theorists to distinguish between them. Cummings and Anton (1990: 262, cited in Hall, 2005: 33) define responsibility as “*The personal causal influence on an event.*” According to Hall (2005), responsibility is a component of felt-accountability. The existence of responsibility does not necessarily mean that it is internalised as a felt-accountability matter. Thus, responsibility has a sense of duty, while felt-accountability has a sense of self-evaluation (ibid). Responsibility is to whom the organisational actor needs to have an obligation from his/her perspective or in others’ eyes (Wang *et al.*, 2019). However, felt-accountability is how he/she takes ownership of performance outcomes (ibid). From a phenomenological point of view, the existence of an external factor always leads individuals to feel responsible, not accountable. Thus, the existence and acceptance of responsibility are different from the feeling of accountability (Hall *et al.*, 2003). Felt-accountability includes a sense of responsibility, yet it goes beyond being responsible towards certain stakeholder groups to the moral of ownership and belonging (Wang *et al.*, 2019). Felt-accountability leads individuals to go beyond the expectations and the specific requests of stakeholders (ibid).

According to Osman (2012), there are several equivalent terminologies attached to the notion of felt-accountability, such as individual responsibility/accountability (R/A) for values (Lindkvist and Llewellyn, 2003), felt-accountability (Hall *et al.*, 2003), accountability to themselves (Najam, 1996; Ebrahim, 2003a), internal accountability (Mulgan, 2000), self-accountability (Schlenker and Weigold, 1989) and “I” part of the individual (Joas, 1998). Other terminologies also include identity accountability (Unerman and O’Dwyer, 2006), internally-assumed accountability (Wang *et al.*, 2019), felt-responsibility (Fry, 1995; O’Dwyer and Boomsma, 2015), individual accountability (Han and Perry, 2019) and personal accountability (Sinclair, 1995). All these terminologies are attached to an active form of accountability “*activated by oneself*”

without the need for the presence of others. This is normally motivated by personal conscience.” (Osman, 2012: 84). In this study, I use the term felt-accountability to refer to how human rights activists construct their own accountability in reference to their identity. This does not mean that other synonyms are invalid, yet I try to be consistent throughout the study.

Besides its multiple synonyms, there are also several definitions of felt-accountability suggested by theorists, such as Ferris *et al.* (1995), Lerner and Tetlock (1999) and Frink and Klimoski (2004). Felt-accountability had first existed in social psychology research, and then it was discussed in the management research (Hall *et al.*, 2003) with a lower emphasis on accounting research (Agyemang *et al.*, 2019). Frink and Klimoski (2004: 3 & 4) comment that felt-accountability *“involves an actor or agent in a social context who potentially is subject to observation and evaluation by some audience(s), including one’s self. There are also standards or expectations against which the agent’s behaviours are compared, and the belief on the part of the agent of some likelihood that he or she may need to answer for, justify, or defend the decisions or behaviours.”* Lerner and Tetlock (1999: 255) define felt-accountability as *“implicit or explicit expectation that one may be called on to justify one’s beliefs, feelings, and actions to others... and compelling justifications will experience positive consequences.”* In their theorisation of felt-accountability, Lerner and Tetlock (1999) specify four empirically distinguishable dimensions of felt-accountability: the mere presence of another, identifiability, evaluation, and reason-giving. They highlight that (i) mere presence of the other is the perception of how the others observe our performance, (ii) identifiability is how what we do will link to us personally, (iii) evaluation is how our performance will be evaluated by other according to some predetermined rules, and (iv) reason-giving is the expectations to give reasons for our actions. In a similar vein, Hall (2005: 21) defines felt-accountability as *“an implicit or explicit expectation that one’s decisions or actions will be subject to evaluation by some salient audience(s) (including self) with the belief that there exists the potential for one to receive either rewards or sanctions.”*

The current scholarly research on felt-accountability is attached to the notion of performance and productivity (Han and Perry, 2019). It aims to discover how the internalisation of accountability mechanisms inside employees could boost job performance, motivation, productivity, and ethical behaviour (ibid). Therefore, felt-accountability always revolves around organisational accountability. For instance, O'Dwyer and Boomsma (2015: 41) note this focus on organisational accountability, *“Within NGOs, a felt-accountability regime allows employees a voice in the establishment of mutually agreed expectations which aim to align, as much as possible, the organisational mission with personal values.”* However, none of the studies explores how felt-accountability is constructed away from organisational accountability nor organisational identity. Felt-accountability for Frink and Klimoski (1998) is a subjective reality internalised from external sources or others' evaluation of the self. It is more influential than imposed accountability because individuals are expected to respond more to their subjective perceptions than to their objective realities (Hall *et al.*, 2003).

3.3.2 Identity Construction and Felt-Accountability

Cambridge dictionary defines identity as “who a person is” or “the qualities of a person that make him/her different from others” (Cambridge Dictionary, n.d.). According to Hogg *et al.* (1995: 256), identity is *“Self-conceptions, self-referent cognitions, or self-definition that people apply to themselves as a consequence of the structural role position they occupy, and through a process of labelling or self-definition as a member of a particular social category.”* Identity is not constructed solely during childhood; instead, it is gradually constructed during our lifetime (Goffman, 1971, cited in Roberts, 1991). Identity is born from previous experiences, and it is being developed by the engagement of individuals in their daily practices (Weick, 1995). It unleashes our understanding of the self, and more autonomy and control will be demanded to enhance self-esteem while everyone aims to protect his/her identity (Brown *et al.*, 2008). The identity is continually shifting; therefore, it is not stable nor concrete (Buchanan, 2015). Buchanan (2015: 704) states that identities are constantly remade by organisational actors to *“interact with their local working context... they take actions that they believe align with that construction. Those actions*

(and how others perceive the actions) then feedback into the ongoing identity construction process.” The identity is constructed and recognised by the way we reflect on different realities (Maitlis and Christianson, 2014) and the way we rationalise our actions (Weick, 1995).

Shearer (2002) states that lived reality is interpretive (subjective) in which stories we tell are in line with how we experienced this particular reality. Individuals try to construct subjective meanings through their experiences (Ifowodo, 2013). Shearer (2002: 545) mentions, *“We cannot disentangle our experience of ourselves and the world we inhabit from the stories we tell and the metaphors we embrace.”* Moreover, she explains the point that our identity is the stories we tell about ourselves, so what would we be if we told different stories. Through storytelling, we know new individuals and acquire more self-perception to allow individuals to try out several identities (Ibarra and Barbulescu, 2010, cited in Maclean *et al.*, 2012). Chamberlayne *et al.* (2000: 7) mentions, *“To understand oneself and others, we need to understand our own histories and how we have come to be what we are. We make our own history but not under conditions of our own choosing, and we need to understand these conditions of action more if the future making of our own history is to produce outcomes closer to our intentions and projects.”* Our understanding of accountability should concentrate on how it is being internalised and experienced, not the way it is imposed via managerial techniques and controls (Sinclair, 1995). Thus, accountability results from a historically and contextually constructed identity to seek a better place in the world. Ebrahim (2003a) asserts that this identity-based accountability is goal-led by which people identify why they seek to be accountable. Unerman and O'Dwyer (2010: 480) mention that it leads individuals to *“believe, often passionately, in the correctness of what they are doing.”* Hall *et al.* (2003: 32) add, *“Because individuals respond to their subjective perceptions rather than “objective” realities, it is this individualised perception of accountability, or felt accountability that, in the end, drive decisions and actions.”* Hall *et al.* (2003) highlight that the difference between active (felt) and passive (imposed) accountabilities lies in the subjective perception and *“meaning-making”* (Fry, 1995: 182) of felt-accountability that is a reflexive component of the ongoing social action, and it is shaped by the actors’ common sense of understanding (Ahrens, 1996). Frink and Klimoski (1998) emphasise that felt-accountability is a subjective experience rather than objective reality. Rosaldo (1993, cited in Ahrens, 1996) describes felt-

accountability as listening to one's heart when thinking of accountability actions. It is generated by the interpretation of social features by individuals that enacts their accountable attitude (Frink *et al.*, 2008). It is a social practice of identity that functions to link wider rationalities with social actions (Garfinkel, 1984, cited in Ahrens 1996). The experience of accountability by the accountable self is informed by its identity (Maclean *et al.*, 2012) that has been through a set of different experiences (Sonenshein, 2007). Felt-accountability is sourced from the entire life/world background of the organisational actor (Lindkvist and Llewellyn, 2003, cited in Osman, 2012). For Sonenshein (2007), individuals have unique lived experiences that suggest different accountabilities (Ahrens, 1996). Roberts (1991: 363) states, "*Different forms of accountability, however, build very different senses of self and our relations to others.*" In principle, organisational actors whose values derive them from listening to beneficiaries would find themselves develop forms of felt-accountability that respond to downward accountability (Kilby, 2006, cited in Osman, 2012). Meanwhile, other actors may respond to upward accountability if their values seek to secure fund, both accountabilities or none (Osman, 2012).

O'Dwyer and Unerman (2008) argue that the understanding of felt-accountability or self-accountability depends on two main themes: context and evaluation. The former is the interpersonal context between the agent and the other, whereby the latter is the evaluation of the self's behaviour by others. To feel accountable, there must be a social context of interaction with others. Moreover, there must be a set of standards or objectives so agents can compare their accountabilities (*ibid*). Adelberg and Batson (1978) define accountability as the evaluation of the performance of the agent by someone other than the agent. By adopting felt-accountability, organisational actors are willing to be evaluated by the public to assess their performance (Ebrahim, 2003a). Put it simply, felt-accountability has been introduced as self-accountability in the attachment of rewards and punishments by other's surveillance. Later on, Frink and Klimoski (1998) argue that the Other could include the self too. By relying on the writings of Hegel (1977), the other extends to include the self (*ibid*). Schlenker and Weigold (1989) highlight that in addition to stakeholders, an important audience to individuals is themselves. Roberts (1991: 356) argues that "*To be held accountable for one's actions serves to sharpen one's sense of self and one's action...conversely, in the absence of being held accountable, there is a possibility of a weakening and blurring of*

one's sense of self and situation.” Therefore, formal and informal self-accountabilities are shaped by the individual's ethics, values, goals and missions (Frink and Klimoski, 2004), such as self-avowed religious principles (Schlenker and Weigold, 1989) in which the agent has to be aware of them (Hall *et al.*, 2003) to evaluate his/her performance in accord with them (Ebrahim, 2003a).

3.3.3 The Value of Felt-accountability in NGOs

In NGOs, Felt-accountability aids to shift power from those who hold the right to enforce accountability, e.g. funders, to the less powerful stakeholders, e.g. beneficiaries (Fry, 1995). Felt-accountability is enhanced by the actor's perceptions of accountability (Osman, 2012), expectations (Sinclair, 1995), beliefs (Kilby, 2006) and personal satisfaction (Schlenker and Weigold, 1989). Hall *et al.* (2009) highlight that nothing in NGOs is as important as felt-accountability. Harmon and Mayer (1986, cited in Yasmin *et al.*, 2018: 237) state, “*Felt accountability is closely linked to internal aspects of personal conscience and is driven by adherence to the internal, moral and ethical values of individuals.*” Felt-accountability is grounded on beliefs and values (Fry, 1995). Lindkvist and Llewellyn (2003) highlight that felt-accountability is driven by the individual value system that is personally experienced. Sinclair (1995: 230) mentions, “*It rests on the belief that ultimate accountability is driven by adherence to internalised moral-ethical values. Because it is enforced by psychological, rather than external control, personal accountability is regarded as particularly powerful and binding.*” In a similar vein, Schlenker and Weigold (1989) mention that accountable individuals are led by their individual perceptions instead of people's evaluation. Therefore, Sinclair (1995) argues that people with strong felt-accountability may reject to do what they have been asked to do if they perceive it wrong. This suggests that felt-accountability is expected to drive more accountable behaviour and attitude than imposed accountability (*ibid*). Yasmin *et al.* (2018) mention that felt-accountability includes being honest with yourself, answerable and responsible. Lindkvist and Llewellyn (2003) highlight that people with felt-accountability tend to be more creative and initiative takers. Likewise, Hall (2005) argues that felt-accountability is associated with autonomy, novelty, and liberty of the self. The reason being is the room given by felt-accountability for individuals to imagine their scope of accountability and enact its practices (Fry, 1995)

with no external imposition from others (Osman, 2012). Organisational actors decide the needs of others, as well as the best way to meet these needs in reference to what they see as right or wrong (ibid). Instead of being confined by guidelines of imposed accountability, it liberates organisational actors to follow their own values and principles (Lindkvist and Llewellyn, 2003). Moreover, O'Dwyer and Boomsma (2015) state that felt-accountability is a sense of trust, so actors, when they feel trusted instead of monitored, their intrinsic motivation to perform their tasks is expected to increase (Enzele and Anderson, 1993, cited in Hall, 2005). It makes them willing to take the responsibilities and tasks drawn accountable by their perception of felt-accountability (Osman, 2012).

Fry (1995) highlights that felt-accountability is essential in NGOs for three reasons. First, he states that it is necessary for organisational continuity of NGOs as felt-accountability brings the efforts of organisational members into a life-giving force. It is the binding mechanism that connects the member's experience to achieve organisational objectives. It increases the importance of one's job in his/her eyes and thus bolsters job involvement (Hall, 2005). Second, Fry (1995) mentions that the connection between individuals and their organisations is a by-product of shared visions and behavioural expectations with NGOs. Felt-accountability is an *“umbrella construct to enhance the mutual exchange of behavioural expectations, provides the possibility for shared vision or understanding, and appreciation of the complex social context of humans in organisations”* (Fry, 1995: 182). The “felt” instead of “displayed” expectations are intense feelings that make individuals focused on specific targets (Hall, 2005). Third, Fry mentions that leaders of NGOs always try to sustain and inspire collaborative efforts amongst actors by accountability discourses. Thus, felt-accountability is an essential ingredient to inspire members about how, why and for whom things have happened. Lindkvist and Llewellyn (2003: 256) add that it will make individuals *“think and act both wisely and in the interest of the organisation.”* It allows NGO leaders to bring the efforts of organisational actors together by constructing shared visions amongst them to ensure the continuity of NGOs.

3.3.4 *Limitations of Felt-Accountability*

Unfortunately, there is a “*dark side*” to felt-accountability (Frink and Klimoski, 1998: 4). Fandt and Ferris (1990, cited in Breland, 2016) highlight that political motivations, for instance, may affect felt-accountability and deviate individuals from their tasks. Moreover, Frink and Klimoski (1998) mention that individuals who have several motives for felt-accountability, e.g., political, religious, and professional, may experience stress and strain if these motives conflict. Adelberg and Batson (1978) state that felt-accountability might impair rather than improve performance. For instance, they argue that several studies find out that negotiators who feel accountable always have more difficulty reaching agreements than negotiators who do not need to give an account.

Moreover, Unerman and O'Dwyer (2006) mention that identity accountability is narrow, and thus activists may not equally feel accountable to all stakeholders. The fact the organisations have numerous groups of stakeholders adds more pressure on organisational actors (Dewi and Riantoputra, 2019). Since the actors decide the scope of their felt-accountability, the party that they do not feel accountable to has no right to challenge this lack of accountability. Fry (1995: 187 and 188) states, “*An individual can only be accountable for that which he or she publicly promises to do for or with another.*” Unerman and O'Dwyer (2006) give an example of an advocacy NGO that defends smokers' rights in which non-smokers have no right to challenge the felt-accountability of the organisational actors if they do not see themselves accountable to non-smokers. In advocacy NGOs, they mention that felt-accountability is narrow (limited) since activists identify stakeholders' group that they feel accountable to. O'Dwyer (2005) asserts that these stakeholders may include politicians and funders who could influence the NGO's missions and objectives but not victims that advocacy NGOs seek to protect.

Although felt-accountability is critically important (O'Dwyer and Boomsma, 2015), more accountability is not always desired (Yasmin and Ghafran, 2019). The view of accountability as “*Giving and demanding of reasons for conduct*” (Roberts and

Scapens, 1985: 447) by oneself is problematic (Messner, 2009). For Messner (2009: 919), *“The accountable self is vulnerable to accountability... The vulnerability of the accountable self implies that there are limits to accountability as an ethical practice – in the sense that too much accountability can become an ethically problematic burden for the accountable self”*. According to Joannides (2012: 247), *“This practice of accountability can be thrown off its ideal trajectory by the force of its problematics.”* Messner (2009) questions multiple limits of accountability. First, the accountable self is opaque and does not always give an account based on intelligible and rational reasons. Opacity is eternal in every human being in which you cannot explain every action you have made because the motives to act deliberately in that way are hard to recall all. Thus, accountability may end up a stressor and a source of anxiety (Hall *et al.*, 2003). Sinclair (1995: 224) argues, *“Personal discourse is confidential and anecdotal. In this discourse, accountability is ambiguous, with the potential to be something that is feared or uplifting.”* Second, the accountable might feel accountability as an interrogation by peers or superiors who would ask the accountable to give account for his/her actions. In this regard, Lerner and Tetlock (1999: 255) state that accountability could be *“implicit or explicit expectation that one may be called on to justify one’s beliefs, feelings, and actions to others.”* Third, accountability to a higher stakeholder may only be achievable through a mediator. An instance is given by Joannides (2012), where employees are accountable to shareholders through being accountable to their higher management, which maintains direct contact with shareholders while the employee does not. Having a higher principal and a mediator at the same time may create un-clarity in accountability relationships, mainly if there are different requests (Messner, 2009).

Additionally, the studies of felt-accountability in NGOs (see: Joannides, 2012; O’Dwyer and Boomsma, 2015 and Yasmin *et al.*, 2018) conclude that felt-accountability stems from faith, religious beliefs and the desire to help people, so working in NGOs is a sense of duty rather than a job (Fry, 1995). Yasmin *et al.* (2018: 237) state, *“A well-developed sense of felt accountability will cause individuals to be honest with themselves and be answerable and responsible for what they say and do.”* This suggests that the felt-accountability of people who work in NGOs is dependent on how much they believe in particular values. Although the authors of these studies do not discuss this point, the dependency of felt-accountability on one’s belief could be considered a limit to felt-accountability in several ways. First, faith and beliefs are not static, so felt-

accountability may decrease or increase accordingly. Second, felt-accountability is not measurable, and organisational actors cannot be asked to demonstrate their felt-accountability. It becomes even harder when you have a group of diverse members in which beliefs are tremendously different, so is felt-accountability (Fry, 1995). Third, as felt-accountability is a matter of belief, it opens the discussion towards extremism of beliefs that lead actors toward the extreme discharge of felt-accountability.

3.4 Felt-Accountability in Advocacy NGOs

This section addresses advocacy NGOs to understand their role and their organisational context. It also addresses felt-accountability and imposed accountability in advocacy NGOs to investigate the co-evolution of the two accountabilities and the anticipated outcomes.

3.4.1 Advocacy NGOs: Definition, Role and Challenges

According to O'Dwyer and Unerman (2006), NGOs are divided, in terms of their orientation, into development/welfare and advocacy NGOs. The former aim to empower the marginalised people, not only to alleviate poverty among their communities but also to eliminate the structural disadvantages that put marginalised people at a lower level (Kilby, 2006). Whereby advocacy NGOs campaign to promote certain interests such as environment or human rights NGOs. Hereafter, the term advocacy NGOs refers to advocacy NGOs that campaign to protect human rights, which is the scope of this study. Archer (2003, cited in Goncharenko, 2019: 1) states that advocacy NGOs aim to “*promote and campaign for human rights, reveal and shame right abuses and violations, and empower disadvantaged groups.*” The term “Advocacy” implies that they exert systematic efforts to achieve certain ends (Prakash and Gugerty, 2010). They are able to create a political atmosphere to enhance actions in the context of human rights. They draw the world attention to specific human right issues to prioritise them and set the public agenda to address them. Diakonia (2013) highlights that laws become useless without bodies on the ground to ensure that they are respected. According to

Tsutsui and Wotipka (2004: 591), advocacy NGOs are “*Organisations that are concerned with the promotion and protection of human rights in the long-term. Human rights here refer to the civil, political, economic, social, and cultural rights of living human beings. Non-governmental status requires that the organisations are composed largely of independent citizens and are free of direct government influence.*” Wouters and Rossi (2001) affirm that advocacy NGOs differ from other NGOs in their mission and structure whilst they agree in the non-commercial and non-governmental natures. They range from small pressure groups to international NGOs with hundreds of offices and staff members (Council of Europe, n.d.). The Universal Declaration of Human Rights⁷ (Declaration hereafter), International Humanitarian Law⁸ (IHL), International Criminal Law⁹ (ICL) and other human rights conventions are the reference of advocacy NGOs (Khan, 2003). For instance, Article 1 of the Declaration says, “*All human beings are born free and equal in dignity and rights. They are endowed with reason and conscience and should act towards one another in a spirit of brotherhood*” is the governing principle of accountability for advocacy NGOs. If a donor wants to fund a project that might encourage discrimination, Islamophobia, or anti-Semitism, then advocacy NGOs should reject such a project (ibid).

Human rights are rights that give individuals the ability to act freely and to participate independently in social events without jeopardising their life (Gallhofer *et al.*, 2011). The Declaration, issued in the UN General Assembly in Paris in 1948 (United Nations, n.d.), arose to address the disastrous human rights violations during and after World War II (Gallhofer *et al.*, 2011). The Declaration has been translated into more than 360 languages to be used as a tool to measure what is right and what is wrong. The main purpose of advocacy NGOs is to help people whose voices need to be heard by international institutions and name and shame violators of their human rights. Advocacy NGOs do not guarantee the end of human right violations, but they help primarily to grant people freedom and justice (United Nations, n.d.). They also help to bind the

⁷ In 1948, 50 members of the United Nations came together to issue the Declaration that encompasses 30 rights and freedoms that equally belong to humans all over the world (Amnesty International, 2017).

⁸ It also means Laws of Wars or Laws of Armed Conflicts, which are the legal frameworks (laws, treaties, principles and norms) applicable during armed conflicts to limit their impact on non-combatants or those who no longer participate in the conflict (International Justice Resource Centre, n.d.).

⁹ It places responsibility on individuals rather than states or organisations for committing crimes, as defined by the public international law (International Criminal Law Services, 2018).

already unbounded forces of globalisation that affect people's lives (Gready, 2004). The strategy of "Naming and Shaming" is very critical in which naming a party as a human rights abuser is not an easy decision. It entails collecting information, documents, witnesses, and meeting victims to hear their testimonials in a transparent and accountable manner (Marcinkutė, 2011). Advocacy NGOs are the safeguards and watchdogs against human rights violations by governments or other bodies through diplomatic initiatives, fact-finding missions, reports, public statements, and mobilisation of public opinion (Prakash and Gugerty, 2010). Advocacy NGOs largely succeeded in implementing these techniques since they have proven their independence while identifying and criticising human right violations (Brown *et al.*, 2012). Advocacy NGOs could stop future conflicts by pressing on parties to be accountable through documenting their violations of human rights and bringing them to the court (Diakonia, 2013). The naming and shaming strategy could be beneficial to hold parties accountable and thus prevent any potential violations of human rights (Seo *et al.*, 2009). If, after collecting proper evidence, these incidents prove that involved parties violated human rights principles, the advocacy NGOs will name and shame the violator and submit the collected evidence for prosecution (Prakash and Gugerty, 2010).

However, the number of advocacy NGOs have started to shrink, and their fund has shrunk too. A director of an influential Asian NGO states in the study of Parks (2008: 213), "*Could our organisation ever attract the funding of the World Bank?*" Parks mentions that many advocacy NGOs experience serious shortfalls in their fund. Parks (2008) adds that the concern of donors is economic development and growth rather than human rights and the role of law. Put it differently, advocacy NGOs that believe in the centrality of human rights in development find it hard to convey this message to funders. Additionally, advocacy NGOs are challenged by development NGOs that use the term human rights to market their projects (Prakash and Gugerty, 2010). O'Dwyer and Unerman (2008) mention some terms such as "NGO competition", "donor markets", and "branding" to describe this fierce competition for a fund that advocacy NGOs currently encounter. Fry (1995) adds globalisation as a challenge that makes local, national, and regional NGOs compete with international advocacy NGOs over a limited amount of fund. Moreover, he adds that to be selected by a donor, advocacy NGOs need to agree with the donors' agendas and meet their expectations. The shortage of fund might make advocacy NGOs donor-fatigue in which they might need to alter

their strategies to ensure the flow of fund. This alteration may contradict the organisational values, as well as the personal values of human rights activists.

3.4.2 Advocacy NGOs and their Beneficiaries ‘Victims’

In several accounting studies such as (O'Dwyer and Unerman, 2008; O'Dwyer and Unerman, 2010), the recipients of services (whose human rights have been violated) by advocacy NGOs are referred to as “Beneficiaries” (Goncharenko, 2019). O'Dwyer and Unerman (2008: 809) mention “*Amnesty to additionally be accountable to a much broader range of stakeholders – in particular the beneficiaries of Amnesty’s human rights campaigns.*” The inclusion of the word “beneficiaries” makes any accountability research that seeks to explore accountability potentials to the less powerful interesting (Rahmani, 2012). In this regard, Uddin and Ataur (2019) replace the term downward accountability with “Beneficiary Accountability”. The common question of accountability in this context is whether NGOs are accountable to their beneficiaries or not (see: Ebrahim, 2005; Dixon *et al.*, 2006; Uddin and Ataur, 2019).

Critically, the current accounting literature contains several mainstream concepts governing the relationship between advocacy NGOs and their beneficiaries. First, it is assumed that NGOs and their organisational actors share the same values, behaviour, and attitude towards beneficiaries (Unerman and O'Dwyer, 2006). Accountability researchers do not make the assumption that activists might have different perceptions toward beneficiaries compared with their NGOs (Goncharenko, 2019). Second, the literature separates between advocacy NGOs and activists on one side and beneficiaries on the other side. It assumes that NGOs and their organisational actors are aware of specific needs for those beneficiaries and work to achieve them (Mohammed and Ataur, 2013). In other terms, beneficiaries are always others to NGOs (Agyemang *et al.*, 2009). Third, Unerman and O'Dwyer (2010) believe that downward accountability shows unfair relationships between NGOs and their beneficiaries as they are afraid to scrutinise them and cut the hand that helps them. Therefore, Mitchell *et al.* (1997) classify beneficiaries as dependent stakeholders who depend on other powerful stakeholders, e.g. donors, to claim their rights. Moreover, Assad and Goddard (2010)

add that the government acts as a representative of the vulnerable beneficiaries who cannot enforce their rights and hence depend on the government to safeguard their rights. This explains why “beneficiary accountability” is also named downward accountability to people who have no power, whereby “donor accountability” is upward accountability to power holders. Fourth, O’Dwyer and Unerman (2008) mention that the role of beneficiaries in advocacy NGOs is downplayed, and donors are prioritised. The role of powerless beneficiaries is merely feedback and participatory approaches with no reference to their role during the process of receiving assistance (Rahmani, 2012). Their participation is symbolic, and NGOs follow this approach to show off the involvement of beneficiaries in order to convince the donors, while in reality, their participation has no results (Connolly and Hyndman, 2017). However, do beneficiaries not have the power that is fuelled by being the source of information that will be used by advocacy NGOs to complain and lobby? When a violation of their human rights takes place, activists rely on beneficiaries’ information and testimonials to start their campaigns. Unlike welfare NGOs, beneficiaries have a necessary role in advocacy NGOs as a source of information for lobbying (Prakash and Gugerty, 2010). Finally, is the term “Beneficiaries” relevant to advocacy NGOs? The accountability literature always uses the term beneficiaries to refer to the recipient of services in advocacy NGOs (Goncharenko, 2019). For instance, ICHRP (2003: 122, cited in O’Dwyer and Unerman, 2008: 805) report that *“Very few human rights NGOs have established procedures to determine how to be answerable to beneficiaries.”* In principle, I see no issue calling them beneficiaries in the context of development/welfare NGOs. However, I think it is not meaningful to use the same term in advocacy NGOs whose mission is to protect the human rights of victims. Diakonia (2013) defines victims as people whose rights were violated and who could be either dead or alive or who could be suffering during the violation or after it. As advocacy NGOs do not give immediate benefits while they stand by the side of their victims and protect their already violated rights and may protect the rights of dead victims, I replace, in this study, the term beneficiaries by the term victims that includes any human being (dead or alive) whose rights have been violated.

3.4.3 *Felt-Accountability in Advocacy NGOs*

Ebrahim (2003b) states that organisations like advocacy NGOs are driven by values. Advocacy NGOs have no financial or political indicators that lead their work or measure their performance; however, they have permanent values to adopt (Kilby, 2006). These values are a legitimate measurement and, at the same time, the source of organisational accountability (ibid). Accountability that haunts like a ghost (Sinclair, 1995) is value-based (Ebrahim, 2003a). Lawry (1995: 174, cited in Osman, 2012: 90) notes that values are “*The verbal link between the presumably deeply held principles and the conduct of those representing the non-profit.*” Kilby (2006), therefore, argues that values should be translated into accountable actions. Felt-accountability in advocacy NGOs is influenced by their values and visions. Unerman and O'Dwyer (2006) suggest the term “identity accountability” as an equivalent to felt-accountability, which entails that both advocacy NGOs and their actors remain accountable to the same values, principles, and visions. This makes felt-accountability “*an ethical or value-based dimension privileging the internal motivation of actors.*” (Unerman and O'Dwyer, 2006: 356). Felt-accountability in advocacy NGOs is concerned with the internal aspects of personal conscience that are led by the internal moral and ethical values of organisational members (Harmon and Mayer, 1986, cited in Yasmin *et al.*, 2018). It is a moral obligation inspired by identity and the sense of the self that derives activists to voluntary felt-accountability (O'Dwyer and Boomsma, 2015). Felt-accountability will make individuals open and honest to themselves and look beyond the current moment to consider its future influence on service recipients (Yasmin *et al.*, 2018). Individuals at advocacy NGOs take the initiative to define their felt-accountability and take responsibilities and duties accordingly (Osman, 2012). It is regarded as an active form of accountability that is internally motivated by the personal conscience rather than outside (ibid). It exists irrespective of a “light-touch” of imposed accountability (O'Dwyer and Boomsma, 2015). Organisational actors take the responsibility to affect people’s life (Sinclair, 1995) and the outcomes of this responsibility (Wang *et al.*, 2019). It is a reflection of social actions rationality that caused this action in which social actors become unconsciously accountable (Ahrens, 1996).

3.4.4 *Imposed Accountability in Advocacy NGOs*

Accountability is always discussed as an objective rather than a subjective phenomenon (Frink and Klimoski, 2004). However, the existence of objective accountability mechanisms does not guarantee its internalisation in the perception of organisational actors (Frink and Klimoski, 1998). Wang *et al.* (2019: 186) state, “*being held accountable by others does not necessarily ensure that people will take personal ownership of a performance issue.*” Imposed accountability, as defined by O'Dwyer and Boomsma (2015: 40), is “*a type of formal, external oversight and control imposed on individuals.*” Throughout this study, I will refer to accountability enforced by advocacy NGOs on their activists as “Imposed Accountability”. It is regarded as passive accountability as individuals are held responsible (Osman, 2012) “*to account for their actions and the means by which they take internal responsibility for continuously shaping and scrutinising organisational mission, goals, and performance*” (Ebrahim, 2003b: 194). Yasmin *et al.* (2018) mention that this accountability is associated with the *de-jure* authority that has the right to evaluate performance and decide rewards and punishments. The discharge of imposed accountability in advocacy NGOs is always motivated by rules and expectations to be met (Goncharenko, 2019). It entails performance-oriented measures that come to respond to accountability demands to meet predetermined thresholds of performance (Ebrahim, 2003a). It helps to have a legitimate implementation of the intended goals of NGOs through independently monitored policies (Dixon *et al.*, 2006). Imposed accountability is exercised to reflect the organisational identity that is the “Constructed External Image” or how external stakeholders view the organisation (Ravasi, 2016). Advocacy NGOs look at imposed accountability as a tool to maintain their image and the way stakeholders look at them (O'Dwyer and Unerman, 2008). This makes imposed accountability an outcome of the mission statement of advocacy NGOs that should be featured and protected (*ibid*). As a result, Buchanan (2015) argues that imposed accountability is always exercised by organisational power to promote a world-view on human rights and speak on behalf of society (Goncharenko, 2019).

3.4.5 *Felt and Imposed Accountabilities in Advocacy NGOs*

In this heading, I discuss how the objective imposed accountability and the subjective felt-accountability co-evolve in advocacy NGOs to explore any tensions or alignments between the two. Sinclair (1995: 231) mentions, *“Those who exhibit personal accountability are regarded as difficult to manage. In other words, they won’t do what’s required of them if they think it’s required for the wrong reason.”* Accounting studies that examine accountability contexts through the prism of conversations and dialogues are few and new (Agyemang *et al.*, 2017). Fry (1995) asserts that NGOs incorporate both aspects of imposed accountability and felt-accountability. Similarly, Wang *et al.* (2019) differentiate between “duty orientation” and “exchange orientation”, in which the former is a source of felt-accountability whilst the latter is adherence to externally imposed accountability. Organisational actors who feel “duty orientation” always find themselves sacrificing their interests to serve others and tend to present a high level of felt-accountability. In contrast, organisational actors, within the same organisation, with “exchange orientation” expect to have a comparable return or reward for their actions (Mustein *et al.*, 1977, cited in Wang *et al.*, 2019). Thus, they are expected to reply to externally imposed accountability rather than developing their felt-accountability (Wang *et al.*, 2019). Prakash and Gugerty (2010) mention that advocacy activities are carried out by organisational actors (salaried employees) within an established organisational infrastructure. Therefore, imposed accountability is necessary to sustain their collective actions (Agyemang *et al.*, 2017). The main objective of advocacy NGOs is to protect the human rights of vulnerable groups and minorities (Minear, 1987). This makes their intervention political, social, cultural, and legal in different contexts (Hudson, 2002). While advocating, the values that underline the imposed accountability might differ from those of felt-accountability (Unerman and O’Dwyer, 2006), and hence several outcomes are expected. Fry (1995: 186) names this situation “the interactive context” in which the two accountabilities take place and interact with each other. O’Dwyer and Boomsma (2015) highlight that felt-accountability shapes and being shaped by the organisational culture in which the balance between imposed and felt accountabilities need to be maintained. Royle (2017) argues that felt-accountability is not always the outcome of an objective interpretation of reality, yet it is identity, environment, behaviour, and attitude that makes individuals feel accountable. Felt-accountability, therefore, is *“viewed as a subjective state of mind, rather than an objective state of*

affairs” (Hall, 2005: 19). In contrast, the hierarchal and imposed forms of accountability restrain the emancipation of the self and disintegrate individualism (Roberts, 1991). As imposed accountability entails to whom and for what individuals owe accountability (Ebrahim, 2009), Sinclair (1995: 231) states that self-accountability “*is multiple and fragmented: being accountable in one form often requires the compromise of other sorts of accountability.*” Yasmin *et al.* (2018) mention that the empirical studies of operationalised accountability have led to less attention to the subjective construction of felt-accountability. Fry (1995) outlines that tensions may exist between organisational accountability that might be led by external considerations of higher accountability and felt-accountability. Likewise, O'Dwyer and Boomsma (2015) acknowledge the complexity of balancing the externally imposed (passive) accountability and the internally generated (active) felt-accountability.

According to Unerman and O'Dwyer (2006), the agent is the one who decides the scope of his/her accountability and values that shape it. Heshmat (2019) mentions that any study of identity should not ignore the thirst to achieve authenticity, which is defined as the congruence between one's behaviour and its beliefs, values, motives, and personal characteristics (Barrett-Lennard, 1998). The meaning-making or subjective perception of felt-accountability is an identity by-product (Fry, 1995). Social actors choose how to present themselves (Jenkins, 2008) to maintain the moral uprightness of themselves (Watson, 2008). Sinclair (1995: 230) states, “*It rests on the belief that ultimate accountability is driven by adherence to internalised moral-ethical values.*” These beliefs and values could be derived from “*religious beliefs, historical traditions, prevailing social norms, personal experience and similar basic sources of human attitudes*” (Lissner, 1977: 74, cited in Osman, 2012: 89). Individuals will follow their values regardless of what others think of them (Osman, 2012). Their acts, albeit they look habitual, are deliberate and directed towards prior goals (Hall *et al.*, 2006).

However, Alawattage and Fernando (2017) assert that actors demonstrate their identity and discharge their accountability amidst contradicting systems where power, subjugation and resistance usually take place. From a Poststructuralist perspective, power is embedded in the social practices that influence the identity of the organisational actors. Powers (2007: 28) states, “*Power must be understood as a*

network of interacting forces that are goal-driven, relational, and self-organised. Social life is viewed as a web of shifting power relations influenced by micro-politics instead of brute physical force.” Powers affirms that this power should be wisely applied to achieve certain ends. For instance, Foucault started his book *‘Discipline and Punish’* with a portrait from the 18th century showing how criminals were tortured by peeling their skin off and dropping oil on their wounds. However, this had changed after 80 years, and prisoners were given time to pray, read and eat. In Foucault’s view, the drawback of their first approach is not its brutality but the fact that it has no purpose (Workers Solidarity Movement, 2011). The torturing stories of criminals have become the tales of heroes, and this created more disaffection rather than discipline. The second approach entails an effective exercise of power that is, according to Foucault, the ability to create change in society or in the behaviour of individuals, which must be exercised with ethics (ibid).

Hoy (2005) states that resistance is part of the social ontology and not a secondary or a possible outcome of power. Foucault and other post-structural theorists, who argue that power is pervasive and hence, resistance has little sense, had lost their critical voice (ibid). As a result, when Foucault published *‘The Subject and Power’* in 1982, it was clear that Foucault’s perception of power and resistance had changed (Hartmann, 2003). Later on, in 1984, during an interview, Foucault said, *“Where power is found, their resistance will be found as well. This means that in power relations, there was no possibility of resistance; there would be no power relations at all”* (Hoy, 2005: 82). However, if resistance took place, its success is not yet guaranteed (Broadbent *et al.*, 2001), and individuals may become inclined to engage in social practices that align with the dominant frame.

3.4.6 Aligning Felt and Imposed Accountability in Advocacy NGOs

Buchanan (2015) adds that imposed accountability is always imposed via power. The subjective nature of felt-accountability is expected to differ from the objective nature of imposed accountability (Agyemang *et al.*, 2017). Thus, the co-evolution of both accountabilities could be viewed from the perspective of imposed accountability

(power) and felt-accountability (resistance). In organisations, power-holders dominate the socialisation process and political agendas by shaping the common beliefs and ideologies amongst actors to achieve certain interests (Luke, 1974, cited in Huzzard, 2004). The powerful party dominates others by constructing reality and then communicate it via selected discourses (Contu and Willmott, 2003). Therefore, accountability and power are always discussed together (Roberts, 2009). Accountability is similar to power in the way you feel, exchange, and obtain (Sinclair, 1995). When the power-less see power-holders accountable in their decisions and actions, their confidence in them will be enhanced, and this will result in less resistance (Grant and Keohane, 2005). However, if power-holders fail to demonstrate their accountability to others, people who are not willing to take the negative consequences of decisions taken by power-holders will resist (ibid).

Buchanan (2015) mentions that imposed accountability and felt-accountability co-evolve under two main scenarios: “stepping up” or “pushing back”. On the one hand, stepping up exists when the felt-accountability of the activists meets the imposed accountability of their advocacy NGO, so they end up stepping up this congruence. What their NGO asks them to do looks rightful from their point of view (Sinclair, 1995). This is similar to O'Dwyer and Unerman's (2006) notion of “identity accountability” that implies being accountable to the NGO's values and mission. Accountability, therefore, is the act under the NGO's mission (Yang and Northcott, 2017). Ebrahim (2003a: 815) adds that this accountability leads *“organisations and individuals take internal responsibility for shaping their organisational mission and values, for opening themselves to public or external scrutiny, and for assessing performance in relation to goals.”* The activists perceive no threats to their identity and may find this imposed accountability a tool to affirm their identity. This suggests a consistency amongst their imposed accountability, identity, felt-accountability and accountable actions (O'Dwyer and Boomsma, 2015). Under this outcome, felt-accountability has a high potential to achieve holistic accountability in NGOs (Osman, 2012).

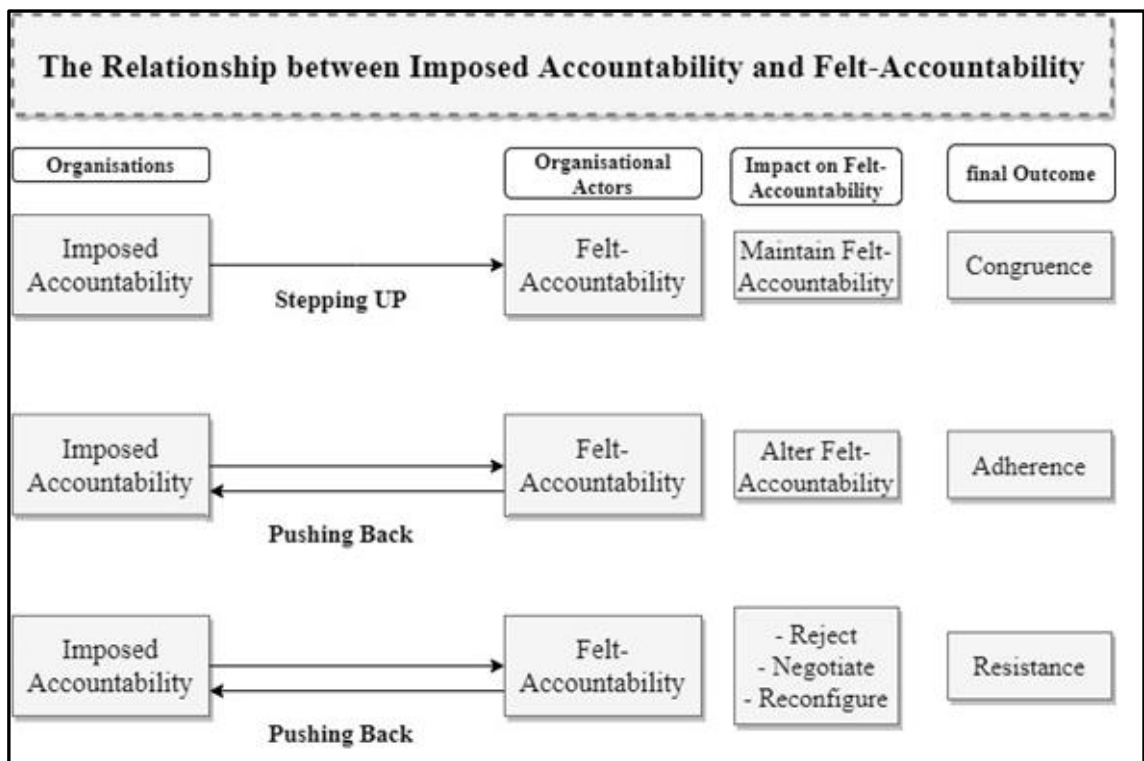
Buchanan (2015) mentions a second scenario when the two accountabilities differ, yet activists ought to step up because they see themselves powerless and cannot resist the

imposed accountability of their NGO. From a critical perspective, I do not agree with this scenario that assumes no resistance to organisational power. Although Foucault affirms that the success of resistance is not always guaranteed, he still affirms that there is no power without resistance (Broadbent *et al.*, 2001). Therefore, while I develop the relationship model between felt-accountability and imposed accountability, I assume that activists will push back instead of stepping up. This pushing back, as a form of resistance, will not succeed to alter the imposed accountability of their NGOs. However, it will alter the felt-accountability of the activists who will adhere to the imposed accountability. Their behaviour is influenced by their fear of punishment, such as employment security and pay rise (Fry, 1995). Ahrens (1996) gives an example of management accountants who act differently when they are subject to organisational actions and discourses that rhetorically embed their work. This argument is informed by Giddens's (1993) structuration theory, in which social practices are merely products created by social forces for individuals to fill to reform the structure. Buchanan (2015: 705) says, "*Societal structures offer particular positions and identities for individuals to inhabit. These positions incline individuals to act in certain ways or engage in particular social practices... Individuals both influence and are being shaped by their experiences within these various structures.*"

On the other hand, if felt-accountability and imposed accountability are not aligned, then activists will be pushing back. Sinclair (1995: 232) describes the "*calculus of accountability*" in which individuals identify what they see as right or wrong in light of what they perceive as right. This pushing back is regarded as a form of resistance to the structural power of imposed accountability in which individuals reject, negotiate, or reconfigure larger policies that they do not agree with. Activists find their identity with its values and beliefs constrained by the orthodoxy of imposed accountability (Vickers, 2003). Their pushing back resistance makes them feel comfortable as they satisfy their identity and role in society (Schlenker and Weigold, 1989). Schlenker and Weigold (1989: 36) add, "*People who feel accountable to themselves, as compared to those who do not, maybe less influenced by the prospect and presence of being evaluated by other people.*" The reconciliation of both accountabilities is not identified in the current literature; however, it remains subject to the power and resistance relationship. The empirical chapters of this study are expected to answer this question and highlight where the two accountabilities meet.

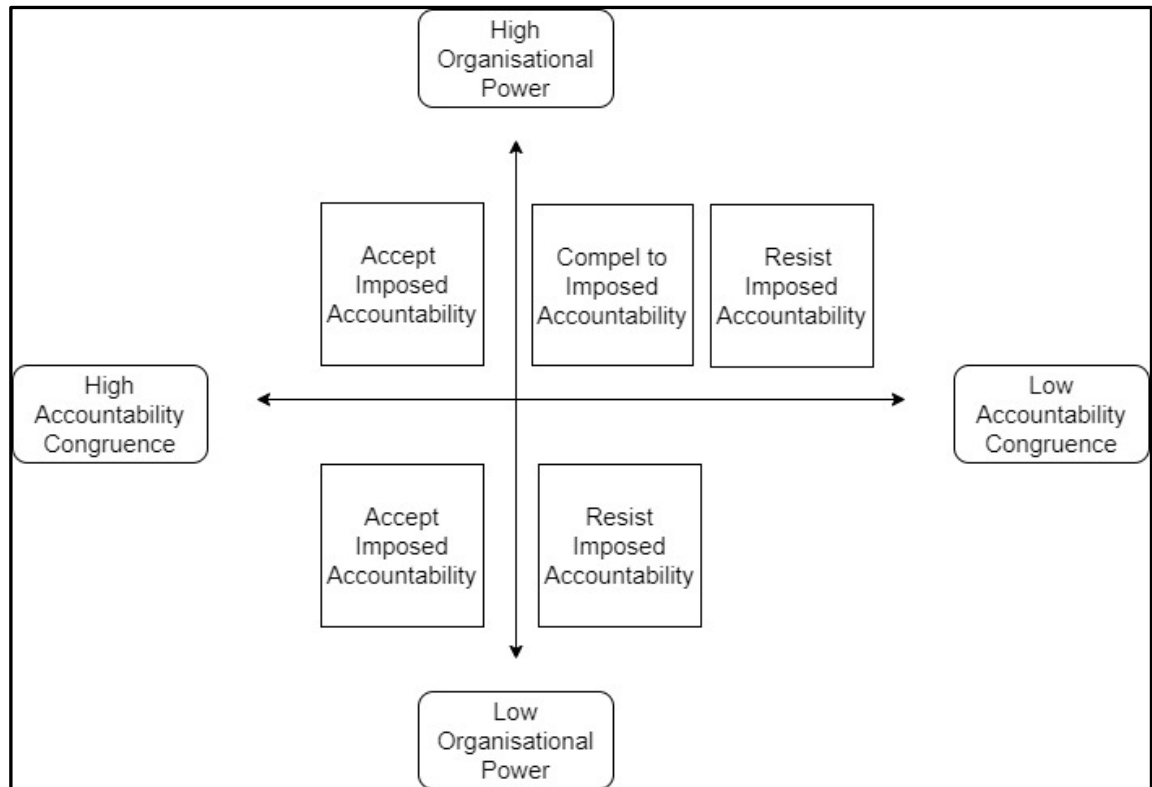
In light of the previous discussion of the relationship between imposed accountability and felt-accountability, it appears that three possible scenarios might result in this coexistence. The literature review of this study reveals that conflict of accountabilities is possible, and shared accountabilities is not the status quo. Figure (3.1) demonstrates the relationship between imposed accountability of advocacy NGOs and the felt-accountability of human rights activists.

Figure 3.1: The Relationship between Felt and Imposed Accountability



For further understanding of power relations within advocacy NGOs, Figure 3.2 ‘Power and Resistance Positions in Advocacy NGOs’ identifies the reasons behind every possible outcome. Hochwarter *et al.* (2007, cited in Breland *et al.*, 2016) affirm that workers who are subject to such accountability demands and expectations always have different or contradicting levels of felt-accountability.

Figure 3.2: Accountability and Power Relations



Starting from the top and bottom left, the outcome “accept imposed accountability”, which is equivalent to “step up”, takes place when the imposed and felt accountabilities are aligned “high accountability congruence”. It exists regardless of the organisational power since activists are not supposed to pay great consideration to power. It exists when there is a conversation for accountability between organisations and their actors (Fry, 1995), and the two parties listen to each other (Agyemang *et al.*, 2017). Speaking about the top right, the outcome “compel to imposed accountability” that is equivalent to “step up” and the outcome “resist imposed accountability” that is equivalent to “push back” is expected to take place when imposed accountability and felt-accountability are not aligned, whereby the organisation maintains high organisational power. In this case, two outcomes may take place depending on the personal judgement of the activists, as they might be willing to resist or compel to the organisational power. Resistance remains an option; meanwhile, its success is not guaranteed because of the high organisational power. Concerning the bottom right, activists shall “resist the imposed accountability” that is equivalent to “push back” when imposed accountability is different from their felt-accountability. The low organisational power gives this high possibility of resistance to alter the imposed accountability instead of altering their felt-

accountability. Similar to the previous outcome, the resistance success is not guaranteed, yet it has more potential to affect the imposed accountability. The point where the two accountabilities settle cannot be decisively expected since it is subject to several organisational and personal factors, and thus individual settlements are expected.

3.5 Conclusion

The chapter discussed advocacy NGOs and values that shape organisational and felt accountabilities in that context. O'Dwyer and Unerman (2008) argue that understanding the context of the study is essential to understand accountability relations, settings, and social interactions. The chapter did not abandon the traditional understanding of relational or externally imposed accountability. Instead, it expanded this understanding by focusing on how internally assumed accountability is formed in the dynamic processes in advocacy NGOs. It uncovered the existing gap in understanding the notion of felt-accountability in advocacy NGOs and their relationship with identity construction. Felt-accountability exists when organisational actors feel that they need to respond to peoples' needs without expecting any return or tangible benefits (Wang *et al.*, 2019). It is regarded as an active form of accountability as individuals usually take responsibility (Hall *et al.*, 2003).

Felt-accountability is a product of identity, which is highly influenced by life stories and experiences. Thus, people who have different stories to tell are expected to have different perceptions of felt-accountability that is unique, evolving, and flexible (Roberts, 1991). Organisational actors look at felt-accountability as a tool to affirm their identity and achieve self-esteem. Having said that, they might reject doing what they see wrong in light of their beliefs and values (Sinclair, 1995). This leads to the argument that imposed accountability and felt-accountability are not always aligned. The chapter provided several scenarios on how felt-accountability and imposed accountability co-evolve in organisations from a power and resistance perspective.

4 Chapter 4: A Contextual Analysis of Palestine, the Gaza Strip and Advocacy NGOs

4.1 Introduction

The existing context matters in how identities are constructed across different places and circumstances (Helfont, 2015). According to Nolan (2002, cited in Sabhlok 2007: 87), the existing context is “*The societal structural framework, which includes the physical environment, the sociocultural system and the institutional arrangements.*” Postcolonial Theory holds that the colonised develop their identity through social, cultural, and political interactions that differ amongst the postcolonial contexts (Philpott, 2000). This chapter provides a contextual analysis of the key colonial factors that contributed to the establishment of the postcolonial identity of Palestinian and Israeli activists. Helfont (2015, italic in original) affirms that people who live under postcolonialism are agitated for independence and tend to organise anti-colonial movements and develop anti-colonial identities. The Middle East has been witnessing a *cocktail* of political, religious, national, and historical identities. The contextual analysis of this chapter is essential to enrich the empirical analysis of the study, formulate interview questions and identify potential interviewees.

This chapter comprises two main sections. The first section gives a historical analysis of the Israeli Colonialism of Palestine and presents, in chronological order, the political and social changes that took place in Palestine when the Jewish immigration started in 1891 till the present day by shedding light on how the establishment of the State of Israel has made people of Palestine merely refugees. Afterwards, the second section moves narrower to provide a specific background about the Gaza Strip, which is the particular context of this thesis. It is beneficial to analyse and understand the context that advocacy NGOs work for and its impact on them and their activists. Additionally, it provides information about Palestinian and Israeli advocacy NGOs that aim to protect the human rights of people living in the Gaza Strip to understand their role, challenges, and the impact of postcolonialism on them. The very sensitive area of advocacy in the

Gaza Strip amid the Palestinian-Israeli conflict is a crucial contextual factor that affects the identity of people working in advocacy.

4.2 The Postcolonial Middle East and Postcolonial Palestine

Palestine was historically part of “*Belad El-Sham*” (The Levant) that also includes Syria, Jordan, and Lebanon. It is located on the western end of Asia on the eastern coast of the Mediterranean. It is a small geographical spot (approximately 27,000 km²), and its indigenous Arab people are around 12.7 million (Al Zaytouna Centre for Studies, 2017). In this section, I present and analyse the impact of the Israeli Colonialism of Palestine on the construction of Palestinian identity throughout the years. I follow a wide to narrow approach in which I start by delineating the Middle East and its colonial history, and then I go narrower to discuss the specific context of Palestine.

4.2.1 The Colonial History of the Middle East

Though the term “East” has been in use since the ancient Greeks, the Middle East cannot be geographically defined. The political, cultural, geographical, and economic changes that took place in the region made it even harder (Owen *et al.*, 1998). In the nineteenth century, Europe used the “East” to refer to the whole of Asia as an abstract concept rather than a geographical area (Said, 1993). However, in the late nineteenth century, Britain and other imperial powers used the terms Near East (the closest Mediterranean territories to Europe) and the Far East (Eastern Asia), whereby the Middle East is the region lying in between (Cleveland and Bunton, 2016). There are varying ideas that delineate the lines of the Middle East, such as (Egypt in the west, Turkey in the north, Iran in the east and Arabian Peninsula in the south) (the Arab World plus Turkey and Iran) or (Morocco in the west, Ethiopia in the south, Turkey in the north and Pakistan and Afghanistan in the east). This reflects how complex has been the definition of the Middle East in the literature throughout history. Overall, in various political discourses and academic literature, the first definition is the most accepted one (Ozalp, 2011). Having said that, it is not very essential to know where the Middle East

starts and where it ends. However, what matters is the complexity and diversity of the geopolitical context rather than abstract geography (Sinkaya, 2016).

The Western colonialism of the Middle East dates back to the late eighteenth century when the Ottoman Empire that was known as the “*Sick Man of Europe*”, started to lose its territories, e.g. Hungary and Crimea, to the Western powers (Mansfield, 2019). During World War I, the Ottoman Empire started losing its last territories in the Middle East, “*The Levant*”, which turned afterwards into a region of Anglo-French hegemony (Lewis, 1995). In October 1915, Sir Henry McMahon, High Commissioner of Britain in Egypt, and the Hashemite Hussien, Sheriff of Mecca, agreed after several correspondences to fight against the Ottoman Turks in the Levant and the Arab Peninsula in return for independence in the post-war world (ibid). On June 10, 1916, Sheriff Hussien fired the first bullet of revolution from his window and started what is called “*The Arab Revolt*” (Kirk, 2016). According to Barr (2016), it was merely a revolution of unintended consequences. Originally, the British’s pledge of independence excluded some portions of the west of Syria that is known today by Lebanon due to the Christian majority over there (Mansfield, 2019). Eventually, McMahon claimed that this condition includes Palestine, claiming that the boundaries of Damascus extend to Aqaba on the Red Sea, and thus the western areas of Syria include Palestine as well (ibid). In May 1916, Britain and France signed an agreement through their representatives Sir Mark Sykes of Britain and François Georges-Picot of France to have Lebanon and Syria under the French Mandate, Iraq and Jordan under the British Mandate and most of Palestine under international administration (Laqueur and Schueftan, 2016). This treaty was secretly signed between the French and the British representatives that Sherriff Hussien did not know until it was leaked by some Russian media (Toledano, 1998). In the end, Sherriff Hussien, who aimed to be the King of an independent Arab world, declared himself a Caliph of Hejaz in which no one except his tribe recognised him as a Caliph (Khoury and Kostiner, 1991). Subsequently, on November 2, 1917, the British foreign secretary, Arthur Belfour, pledges to recognise Palestine, which was under international administration, a national home for Jewish People (Toledano, 1998). Belfour Declaration came against both; McMahon pledges to Sherriff Hussien and Sykes-Picot agreement to put Palestine under international administration. It was also against Article 22 of the Covenant of the League of Nations that the mandate is

exercised by colonial governments to support certain communities to become independent (Kattan, 2009).

4.2.2 *Palestinian – Israeli Conflict*

The Palestinian – Israeli conflict did not emerge by Belfour Declaration in 1917; however, Kattan (2009) traces it back to 1891 when the first protest against Jewish immigration to Palestine took place. He states that three factors contributed to the establishment of the current Jewish state: Anti-Semitism, Colonialism and Zionism. According to Kattan (2009), anti-Semitism and Zionism were collectively linked, and the dark side of anti-Semitism is the reason behind the Jewish immigration from Germany to Palestine during the 1930s. In Britain, anti-Semitism is sympathetic to Zionism through many of its supporters, such as Arthur Balfour and Mark Sykes (ibid). On the contrary, and in spite of the growing support of the British Government to the Jews, the Belfour Declaration was driven by the intention to drive Jews out of Britain. Said states in his article *'The One-Way Solution'* published in The New York Times Magazine *"We, Palestinians, are the victims of the victims, the refugees of the refugees"* (The New York Times, 1999). Some democratic countries, e.g. the United States of America, rejected to ease their immigration restrictions to allow desperate Jews to immigrate to these countries. Therefore, Jews fled to Palestine, where Arabs were suspicious about this influx, but no one was expecting that catastrophic end in 1948 (Said and Mohr, 1986). According to Khalidi *et al.* (1992), the Arab population in Palestine in 1922 was 673,000, and the Jewish population was 60,000. In 1929, The Times Journal published an article titled *'Islam vs Israel'* along with a map that did not show Israel but a Mandatory Palestine (see Figure 4.1) (The Times, 2014).

Figure 4.1: Map of the Mandate Palestine during the British Mandate in 1929



Source: The Times (2014)

The term “Mandatory Palestine” came into effect from 23 September 1923, when the British mandate started, till 15 May 1948, when it ended (Laqueur and Schueftan, 2016). The League of Nations, replaced by the UN after World War II, gave Britain and France the mandate over the Eastern coast of the Mediterranean to support these countries stand-alone (ibid). However, this mandate, issued in 1920, divided the region between the European powers who sat on (19-26 April 1920) at San Remo in Italy to divide the territories of the former Ottoman Empire. During the British mandate over Palestine, Jewish immigration from Europe and other parts of the world had increased in addition to the establishment of several Jewish institutions (Kattan, 2009). Said spoke

about the marriage of his parents in 1932 at a British registry when the officer took his mother's passport, telling her that now you will be travelling by her husband's passport and a new Jew immigrant from Europe will come and replace you (Said and Mohr, 1986). The rising immigration caused anger among Palestinians, who then started to fight against the British forces. Palestinians resisted Jewish immigration to Palestine and the establishment of settlements on their land (Kattan, 2009). They also resisted the British mandate in a series of revolutions in many cities, e.g. Yaffa and the great Palestinian revolution in 1936-1939 (Satia, 2014). According to Said (1979), what Herzl missed or ignored is the resistance of Palestinian nationalism that has been in confrontation with Israel. Likewise, *The Time* (1929, cited in *The Times*, 2014) states in its article, "*The fighting that began between Jews and Arabs at Jerusalem's Wailing Wall spread last week throughout Palestine then inflamed fierce tribesmen of the Muslim countries...Sporadic clashes continuing at Haifa, Hebron and in Jerusalem itself, rolled up an estimated total of 196 dead for all Palestine.*" The *Times* reported the rising voices afterwards in Britain requesting the government "Let Us Get Out of Palestine". The British government, which was committed to the Belfour Declaration, neglected these voices and kept its mandate during World War II. In 1946, Britain granted Jordan its independence and promised to end its mandate over Palestine on 14 May 1948 (Lockman, 2009). In 1947, the United Nations Special Committee on Palestine (UNSCOP) recommended a partition plan for Palestine, in spite of the Arab majority, and rejected a unitary Palestine (Simon *et al.*, 2003). However, *The Times* (2014) reported, "*As May 14 came to an end, so did Mandatory Palestine. Mere hours earlier, a new document had been issued: the Israeli Declaration of Independence.*" Ever since, Palestinians all over the world mark this day as *Nakbah* or "catastrophe" and the near-total destruction of Palestinian society in 1948 (Al Jazeera, 2017).

4.2.3 Arabs and Israel

The Palestinian – Israeli conflict originally started an Arab – Israeli conflict in which the Palestinian identity was replaced by Arab identity (Khoury and Kostiner, 1991). Palestinians who saw and heard Arabism calls for Palestine liberation adopted this sense of Arabism and built their Arab identity. This had created a collective identity amongst Palestinians, Egyptians, Jordanians etc., who see themselves fighting for the same cause

against one enemy (Smith, 2004). Since 1948, the slogans of Arabism, Arab identity, fight against Israel, and the rejection of imperial powers that divided the Arab world into almost twenty countries was widely heard (Podeh, 2002). The Palestinian – Israeli conflict was “Arabised” and became an Arab-Israeli conflict by Arab states who vowed to liberate Palestine (Laqueur and Schueftan, 2016). The Palestinian Liberation Organisation (PLO) was founded in 1964 to fight against Israel (Laqueur and Schueftan, 2016). The Arab leaders who were inspired by Arab nationalism were defeated by Israel in the 1967 war that is called “*Naksah*” or “*The Six-Day War*”. The *Naksah* led to a no-war-no-peace situation with Israel and made it clear that the Arabised efforts to liberate Palestine have failed (Bacevich, 2016). The no-war-no-peace status continued till 1973 when Israel, Egypt and Syria took military actions to terminate this status and break the power imbalance in the region. Arabs partially succeeded to retrieve part of their land taken by Israel in 1967 and started peace negotiations with Israel (Bacevich, 2016). Thus, Egypt and Israel signed the Camp-David peace treaty that set Egypt aside from the Arab-Israeli conflict and gave Israel more power to aggressively expand in the West Bank, the Gaza Strip and Golan Heights. (Kramer, 1997). Israel also invaded Lebanon and sieged Beirut in 1982 to chase the PLO whose leaders and fighters had to leave Lebanon and head towards Tunisia to stop the invasion of Lebanon by Israel that annexed the whole city of Jerusalem (East and West Jerusalem) during that year (Shlaim, 1995).

Later on, the attention of Arabs had moved towards the Iraq-Iran war, and the major decline in oil prices left oil-exporting countries with a high volume of debt (Smith, 2004). The movement of PLO leaders to Tunisia made their voices barely heard, and hence, Arab countries started to exit the Arab – Israeli conflict and reach peace reconciliation with Israel. It is clear that unity is never achieved, and each Arab country has its interests and plans while they are using the slogans of Arabism to legitimise their aggressiveness (Podeh, 2002). The Arab – Israeli conflict is no longer the case; however, it has turned into a Palestinian – Israeli conflict (Makdisi and Silverstein, 2006). During the Arab summit conference in Cairo in 1996 to discuss the implications of electing Benjamin Netanyahu, the Syrian poet Nizar Qabbani addressed the audience:

If Benjamin Netanyahu has been able to remind you of your identity, of the place and date of your birth, to restore to you your Arab nationality, how beautiful it is what he has done.

If he has been able to remind us of our names, and the names of our fathers and the names of our children, a thousand welcome to his arrival.
(Kramer, 1997: 97).

4.2.4 Israeli Colonialism and Palestinian Identity

The identity of Palestinians all over the world is shaped by violence and exile that visited them in different forms and times since the day of *Nakbah* (Said and Mohr, 1986). Said and Mohr (1986: 20) comment that “*Palestinian life is scattered, discontinuous, marked by the artificial and imposed arrangements of interrupted or confined space, by the dislocation and unsynchronised rhymes of disturbing time.*” The sadness and marks of disaster are on the faces of the people who lived the *Nakbah* and whose lives and society were suddenly fragmented. These challenges to the Palestinian identity and its existence have led Palestinians, mainly in exile, to feel that they no longer need a nationalist state to feel their Palestinian identity (Moore-Gilbert, 2018). Makdisi (2013: 90, cited in Moore-Gilbert, 2018: 29) states, “*Those who are coming to embrace a new political logic, one in which identity is no longer seen as conferred by, or restricted to, the scale or apparatus of the nation-state; and hence one in which the traditional state form is no longer the ultimate objective of the Palestinian cause.*” The question of Palestine is no longer a question of a Palestinian state. However, it is about a Palestinian identity that brings Palestinians, inside or outside Palestine, into one unified identity of suffering and hardship. On a global scale, the Palestinian identity is shared by Palestinians living in the West Bank and the Gaza Strip, inside Israel “*Felistenio al-Dakhil*” and outside Palestine “*Felistenio al-Shatat*”. In the coming two sub-headings, I analyse the identity of Palestinians live in Israel and Palestine to enlighten the analysis of the research interviews with Palestinian and Israeli activists.

4.2.4.1 *Palestinians in Israel*

Though the establishment of the State of Israel was driven by Zionist motives, the existing demographic composition of its citizens is binational (Rouhana, 1997). In 1948, Israel occupied 77 per cent of Historical Palestine in which it managed to kick Palestinians out of their homes (Kattan, 2009). However, inside this 77 per cent, some 156,000 Palestinian families had managed to remain. In 1949, the population of the State of Israel was 806,000 people in which the Jewish immigration from every corner of the world has increased this figure to 9 million (World Population Review, 2020). Jews represent 75 per cent of the total population, of which 73 per cent are Israeli-born, 18 per cent from Europe and North America and 9 per cent from Asia and Africa. Nowadays, these Palestinians hold Israeli citizenship and represent 21 per cent of the Israeli community (Rouhana, 1997). Amongst these 1.9 million Palestinians, only 16 per cent accept the term “*Israeli Arab*”, whereby, according to a survey conducted by the University of Haifa, the entire majority of them choose the term “*Palestinian Arab*”. They consider themselves “*the remnants of the Palestinian people who survived the ethnic cleansing of 1948.*” (Foreign Policy, 2019). According to Professor Sammy Smooha, this self-representation creates the largest and most growing hybrid identity amongst them (ibid). The Israeli Zionist policies that consider Israel a Jewish State makes it impossible to have a Christian-Jew or a Muslim-Jew (Molavi, 2013). Huwaida Arraf explores to Washington Report on Middle East Affairs (2015) why she calls herself Palestinian, though she holds Israeli citizenship. “*Israeli is not a national identity because Israel considers itself the state of the Jewish people instead of being the state of its citizens. This allows for the systematic discrimination of anybody that is not Jewish. Israel changed our political status against our will and made us a minority in our own country. And that is how we remain. People inside continue to fight for basic rights up against this institution that defines itself as existing for the Jewish people; therefore, no matter what in that political system, we cannot be equals.*”

Said and Mohr (1986) state that Israel destroyed the Palestinian society in 1948 and kept chasing Palestinians everywhere to fight the concept of Palestinian nationalism and Palestine. Sa’di (2002) adds that 418 Palestinian villages were erased. Israel completely prohibits the Palestinian history inside Israel. Everything in Israel now points to two

eras: the ancient Jewish past and the new Israeli State after *Nakbah* (Fayaz, n.d.). The Arab names of streets, neighbourhoods, cities, and regions were replaced by Zionist names (Molavi, 2013). Palestinian Arabs might look favoured or privileged compared with Palestinians living in the West Bank or the Gaza Strip since they have the right to vote or travel. Unfortunately, this is not the case (Sa'di, 2002). They are allowed to travel through Ben-Gurion airport in Israel after every piece of their belongings is searched, while other Israeli citizens do not go through this. If an Arab Palestinian marries a Palestinian from the West Bank or the Gaza Strip, his or her partner is not allowed to come and live in Israel (Molavi, 2013). They represent a large cut off from the mainstream culture, politics, and geography in Israel. Bedouins villages in the south of Israel are unrecognised and subject to demolition (UNHCR, 2005) and other cities with an Arab majority, such as Om El-Fahem, are merely second-class cities (Sa'di, 2002). In Israel, Jews are still favoured, and Israeli citizenship is immediately granted to Jewish immigrants. The Israeli "*Law of Return*" grants Jews all over the world the right to obtain Israeli citizenship (ibid). Israel is a Jewish state led by the Jewish Law that, as seen by religious Jews, is a divine revelation from God (Rouhana, 1997). In July 2018, the "*Knesset*" Israeli parliament voted for the Nation-State Law that recognises Israel as the national home of Jews, Hebrew is the formal language of Israel, and Jerusalem is the eternal capital of Israel, denying the rights of 1.9 million Arabs living in Israel who will not have the right of self-determination anymore (BBC, 2018b). The wording of the Israeli Loyalty Oath asks loyalty to a "*Jewish, Zionist, and democratic state, to its symbols and values, and to serve the state in any way demanded, through military service or alternative service, as defined by law*" compared with the old one that requires loyalty to "*I declare that I will be a loyal citizen of the State of Israel*" (Molavi, 2013: 57). These racist actions were motivated by the desire to legitimise the establishment of a Zionist state in Israel (Kadman, 2015) that is fuelled by its manifestation as a Jewish country in which Palestinians have no place nor a status but as outsiders (Said and Mohr, 1986).

4.2.4.2 *Palestinians in Palestine*

Prior to 1948, the people of Palestine had been characterised by the coexistence among different groups, e.g. Muslims and Christians who had no nationalist contentions that emerged later on in Palestine because of Zionism and postcolonialism (Kattan, 2009). The conflict over the land has become more complicated and turned into a conflict of nationalism that makes any chance of coexistence between Arabs and Israelis almost impossible (ibid). In the meantime, Palestinians have only two images that depict their existence. The first is the identity card (Travel Documents), which is always non-Palestinian and given to Palestinians by the hosting countries (Said and Mohr, 1986). While the second image is what Emil Habiby created and called '*Al Mustahail*' '*Pessoptimist*', which depicts how Palestinians usually merge the "*Na'am*" Yes and "*La*" No by saying "*La'am*" to refer to their in-between status; half there and half not there. Palestinians have seen extraordinary violence that involves the uprooting of Palestinians from their homes and the destruction of Palestinian society in 1948 (Said, 1986). Palestinians who currently live in East Jerusalem, West Bank and Gaza Strip can tell numerous narratives of suffering. Though the Palestinian leadership, in Oslo Accord in 1993, accepted to have a Palestinian State on the aforementioned parts, which represent 23 per cent of Historical Palestine, Israel still exercises tough restrictions and punishments on them. The West Bank is surrounded by a separation wall and checkpoints, the American president Donald Trump recognised the whole city of Jerusalem, the eternal capital of Israel, calling this a "wonderful thing", and the Gaza Strip has been under blockade since 2006, and it was subject to three deadly attacks in 2008-09, 2012 and 2014. The identity of Palestinians in the West Bank and the Gaza Strip is influenced by their persistent suffering under the Israeli army. Killing, torturing, detention and house demolishing are part of their daily life under postcolonialism. According to Said and Mohr (1986), our co-claimants, the Jews, are known more than us, and our drastic experience has not been even recorded. People who have been killed, injured and exiled since 1948 are merely numbers and misrepresented by the images (Said, 1986).

4.3 The Gaza Strip and Advocacy NGOs

In this section, I analyse the specific context of the Gaza Strip to understand the impact of Israeli Colonialism on it, as well as advocacy NGOs working to promote its people's human rights. I first introduce the postcolonial history of the Strip since *Nakbah* in 1948, and then I move to provide general information about its population, economy, and education. In the end, I discuss the role of Palestinian and Israeli advocacy NGOs in protecting the human rights of the Strip's people and the challenges encountered while carrying out their role.

4.3.1 A Brief Glance on the Recent Political History of the Strip

After *Nakbah* 1948, Israel occupied 77 per cent of Palestine except for East Jerusalem, West Bank and Gaza Strip (Kattan, 2009). The first two parts were then under the Jordanian administration, and the Gaza Strip was under the Egyptian administration till *Naksah* of 1967 when Israel occupied the whole of Palestine in addition to Golan Heights in Syria and the Sinai Peninsula in Egypt (ibid). The Egyptian army liberated Sinai after the war of 1973 and the Camp David peace treaty in 1978, while the other parts, except the Gaza Strip, remained under the Israeli occupation till now (Quandt, 1986). The civil and security control of the Strip was given to the Palestinian National Authority after Oslo Accords in 1993, but Israel kept some of its settlements in the Strip (Farsoun, 1997). In 2005, Israel announced a unilateral withdrawal or "*Disengagement Plan*" from the Gaza Strip in which 19 Israeli settlements, accommodating 7,000 settlers, were dismantled (Tenenboim-Weinblatt, 2008).

In 2006, the second PLC elections were held under international supervision and the presence of former United States President Jimmy Carter. The Islamic Resistance Movement "*Hamas*" won these elections and obtained 76 seats of the 132 while the ruling nationalist party "*Fatah*" obtained 43 (Shikaki, 2006). These results were shocking, and Israel immediately announced, after a three-hour meeting of its cabinet led by Prime Minister Ehud Olmert, that it will not deal with any government led by

Hamas (BBC, 2006). Also, the Fatah party said that they would not participate in the government, and the United States president George Bush said that his country would never deal with Hamas as long as it maintains its call to destroy Israel (Urquhart, 2006). However, Hamas, through its leader Dr Mahmoud Zahhar, refused the Israeli and American requests and said to BBC, “*We are not playing terrorism or violence. We are under occupation*” (BBC, 2006). In March 2006, Hamas formed its first government and the tenth Palestinian government led by Ismail Haniya that rejected the right of Israel to exist. Therefore, the world boycotted the government, and Israel started a series of actions to undermine the power of this government. These actions included arresting some of its members, as well as the chair of the PLC Aziz Duwaik (Urquhart, 2006). In 2006, Fatah refused to participate in the government, and several deadly armed clashes between the members of the two parties took place in the Gaza Strip (Erlanger, 2006). In February 2006, the leaders of the two-party met in Mecca for three days and agreed to form a unity government involving the two parties. However, this agreement had failed, and thus on June 14, 2007, Hamas took over full control of the Gaza Strip after bloody fights that killed 322 people (Erlanger, 2006). Consequently, Palestinian president Mahmoud Abbas appointed Mr Salam Fayyad to form an emergency government in Ramallah, resulting in two separate governments in Palestine; one in the Gaza Strip led by Hamas and one in the West Bank led by Fatah (Haaretz, 2018). Hamas, therefore, had to establish a parallel structure of power and authority, including ministries, municipalities, police, and other governmental institutions, through hiring 40,000 new employees to occupy the vacant positions of former 50,000 employees who receive their salaries while staying home (Sayigh, 2010). Hamas *de facto* government in the Gaza Strip has given an additional excuse to Israel to block the air, land and sea of the Gaza Strip and to the Fatah government in the West Bank to impose sanctions on Hamas, urging it to give up (Hovdenak, 2009). This collective punishment that includes severe cuts in medical supplies, energy, salaries, water, education etc., has deteriorated the already deteriorating life of the people of the Gaza Strip (Caridi, 2012).

4.3.2 *The Gaza Strip: From War to War*

According to Jerusalem Post (2015), Israel has started to have a war every three years since its invasion of South Lebanon in 2006. On December 27, 2008, Israel launched a sudden and massive airstrike by its F-16 and Apache warplanes striking more than 100 locations within a few minutes (Lead, 2009). Ninety-nine police officers and nine civilians were immediately killed, while by the end of that day, 230 Palestinians were killed (Sourani, 2014). This assault was named “*Operation Cast Lead*”, in which Israel kept its intensive air bombardment over the Strip till January 18, 2009, and then started ground operations from the north and the east of the Strip (BBC, 2009). The Operation killed 1,419 Palestinians, including 1,167 civilians (318 under 18 years) and injured 5,000 (Sourani, 2014). Later on, in April 2009, the UN sent a fact-finding mission to investigate any breaches of the international humanitarian law during the Operation. This mission did 188 interviews and reviewed almost 10,000 pages of reports, 300 videos and 1,200 photos (Urquhart, 2011). However, Israel denied its access to Israel and did not allow the mission to meet any Israeli official. In light of their investigation, the mission issued a 575-page document called ‘*Goldstone Report*’ documenting the war crimes committed by Israeli forces against unarmed civilians, including 36 cases in particular (Urquhart, 2011). One of the cases is the Al Samouni family, where Israel kept a hundred members of the Al Samouni family in one building for 24 hours before they blow up the entire building, killing 21 members of the family (Human Rights Council, 2009). Moreover, the report documents the Israeli use of white phosphorus to hit civilian targets, including two hospitals, one UNRWA school used as a shelter and the UN head office in Gaza (IMEU, 2012).

On 14 November 2012, Israeli air forces assassinated Ahmed Al Jabari, the commander of Hamas armed wing, launching a new operation called “*Operation Pillar of Defence*”, in which Israel fired 1,500 targets in the Gaza Strip within eight days. This short and intensive operation killed 167 Palestinians, including 87 civilians, and wounded 1,300 (Human Rights Council, 2013). Moreover, Israel, which relied entirely on its warplanes to conduct the strikes, destroyed 200 houses and partially destroyed another 1,500 (ibid). Two years later and between 8 July and 27 August 2014, Israel launched its most lethal and devastating attack on the Strip since *Naksah* codenamed

“Operation Protective Edge”, killing 2,104 Palestinians including, 1,560 civilians, of whom 550 were children (almost 68 per cent of children killed by Israeli forces were 12 years old or younger; over 1,000 children whose wounds rendered them permanently disabled) (Defence for Children Palestine, 2015) and 253 women (BBC, 2014). The Israeli Defence Forces (IDF) carried out 4,028 air raids, fired 5,830 missiles, as well as 4,500 tank shells, around 35,000 artillery shells and 3,494 naval shells (Human Rights Council, 2014). Approximately 18,000 Palestinian houses were destroyed, while nearly 150,000 housing units were damaged but remained habitable, leaving more than 110,000 people homeless in schools, hospitals, mosques, and public parks. The loss of lives was also unprecedented, in which 2,200 people were killed. Over 11,000 Palestinians were injured, up to 10 per cent of them permanently (Human Rights Council, 2014). At the height of the hostilities, an estimated 485,000 people in the Strip were internally displaced, living in dire conditions in emergency shelters in UN or government schools, in public buildings, or with host families. This created a situation described by a UNRWA spokesperson as a *“man-made homelessness crisis on an epic scale”* (Ynetnews, 2014).

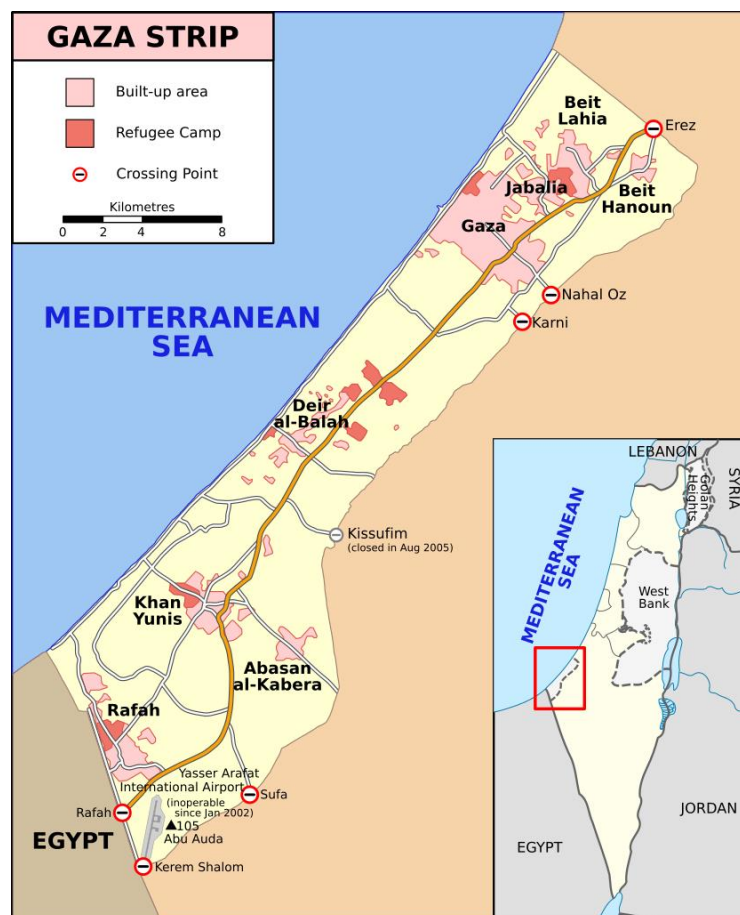
4.3.3 Background Information about the Gaza Strip

There is no doubt that civilians in the Gaza Strip always pay heavy prices for the conflict. In 2012, the UN announced that the Strip may not even be liveable by 2020; however, the devastating attack in the summer of 2014 led to the UN announcing in 2017 that the Strip had already become an unliveable place, with 97 per cent contaminated water, 60 per cent poverty rate, 60 per cent food insecurity, and a devastated infrastructure. (Balousha and Holmes, 2020). The following sub-headings briefly provide background information about the Strip to help understand the real context that advocacy NGOs work for and the reasons that led the UN to make its official announcement.

4.3.3.1 The Population of the Gaza Strip

The Gaza Strip has been inhabited since the thirtieth century B.C. by Canaanite tribes and has been sieged several times throughout history due to its strategic location between Asia and Africa as a direct trade route (Arnaiz-Villena *et al.*, 2001). It measures 360 km² on the eastern coast of the Mediterranean. It has 13 km borders with Egypt in the south, 59 km with Israel in the north and the east and a coastline of 40 km to the west (Al-Hallaq and Elaish, 2008) (see Figure 4.2).

Figure 4.2: Map of the Gaza Strip



Source: Maps Land (n. d.)

The population of the Gaza Strip in 2017 reached nearly 1,899,291 (5,203 persons per km² and expected to become 6,197 by 2020; family size is 5.6) that makes it the third-

highest populated area in the world after Singapore and Hong Kong (BBC, 2018c). The Palestinian refugees who left their homes after *Nakbah* and live in refugee camps represent 70 per cent (1.4 million) of the Gaza Strip population (UNRWA, 2019). Islam is the main religion in the Gaza Strip as Sunni Muslims represent 99 per cent of the populations who speak Arabic as the main language with a wide understanding of Hebrew and English (The World Fact Book, n.d.). While the population of the Gaza Strip is very young, 50 per cent of them are traumatised by the war, unwilling to live and need urgent psychosocial support. The Israeli blockade of the strip since 2006 has left it isolated from the whole world or, as suggested by Norwegian Refugee Council (2018), the “*world’s largest open-air prison.*” The people of Gaza are “locked-in” and have no access to other parts of Palestine nor any other place in the world. The severe Israeli restrictions since 2007 when Hamas took full control of the Gaza Strip were accompanied by similar longstanding restrictions by Egypt on the single individuals’ crossing point (Rafah). In the meantime, 1 out of 10 people in the Gaza Strip has access to clean drinking water, and 97 per cent of families rely on water trucks to fill their tanks. Approximately 110 million litres of untreated sewage water are dumped into the sea, contaminating 98 per cent of groundwater. Moreover, the people of Gaza have power only 3 to 6 hours per day due to a shortage of fuel supply to the power plant that was attacked by Israel in 2006 (BBC, 2018a). According to UNRWA, one million people in the Gaza Strip are food insecure due to the Israeli blockade and restrictions on agriculture and fishing activities.

4.3.3.2 The Economy of the Gaza Strip

The unemployment rate in the Gaza Strip is 42 per cent, and it is 62 per cent among people in the age group of 15 – 29 years, while in the West Bank, the rate is less than 15 per cent. Over the past twenty years, the Gaza Strip economy has become dependent on external donations and become less industrialised due to Israeli restrictions on the access of raw materials, power shortage, exports restrictions and destruction of infrastructure. The people of Gaza are 25 times poorer in comparison with themselves in 1993 when Oslo Accords was signed. The Gross Domestic Product (GDP) per capita of the Gaza Strip in 2015 is \$1,500 US compared with \$3,700 US in the West Bank and \$35,000 US in Israel. According to a World Bank (2015) report, the “*status quo in*

Gaza is unsustainable and could have further incalculable socioeconomic and ultimately human consequences. The combination of armed and political conflict and the blockade imposed by Israel in 2007 has had a huge toll on Gaza's economy." The farmers are not allowed to farm in the buffer zone, which is 1.5 km along the borders (UNRWA, 2019). Since 2014, the Israeli forces began to spray herbicides on the agricultural areas along the Gaza Strip. In 2018, 550 acres were sprayed, causing losses that amounted to \$1.3 million US (Euromed Rights, 2020). Fishers are allowed to fish in a very limited area that ranges between 3 – 6 miles off the shore (UNRWA, 2019).

4.3.3.3 Education of the Gaza Strip

The education system in Palestine was established during the period of the British Mandate (Hashweh and Hashweh, 1999). After *Nakbah* 1948, the West Bank became part of Jordan, and the Gaza Strip became part of Egypt. After Oslo Accords 1993, the Palestinian National Authority, through the ministry of education, controlled the education system and started building new schools and initiating new Palestinian curricula (ibid). According to Samour (2010), the people of Palestine have realised since *Nakbah* 1948 that education is the first step of liberation. The people of Gaza are very educated as the percentage of the literate population in the Gaza Strip is 96.8 per cent higher than 96 per cent in the West Bank (Middle East Eye, 2018). In Palestine, the literacy rate is one of the highest in the world, with 98.6 per cent amongst males and 94.1 per cent amongst females (UNDP, 2014). Israeli aggressions that damaged or severely damaged 180 schools in 2014. *Operation Protective Edge* delayed the admission of 475,000 students and left most of the schools with an emergency programme of double or triple shifts. Students study in dark and cold classrooms, and when they return home, they study by candlelight due to a power shortage crisis (Jalbout *et al.*, 2014).

4.3.4 Roles and Challenges of Advocacy NGOs in the Gaza Strip

Advocacy NGOs are the resort of desperate Palestinian victims whose human rights are consistently violated by Israeli authorities and its military apparatus. They monitor, document, and investigate the violations of Palestinians' human rights (Palestinian Centre for Human Rights, 2020). They save lives and help Palestinian people survive the bitter reality (Golan and Orr, 2012). They exist as a watchdog to prevent future violence against Palestinian victims. Association of International Development Agencies (AIDA) (2015: 21) states that the existence of advocacy NGOs "*is an important measure for deterring and limiting future violence.*" The voices of those who are tortured, detained, and humiliated are conveyed by them to the entire world (Golan and Orr, 2012). The naming and shaming strategy could be beneficial to hold parties accountable and thus prevent any potential violence. If, after collecting proper evidence, these incidents prove that involved parties violated IHL principles, the involved NGOs will name and shame the violator and submit the collected evidence for prosecution (Defence for Children Palestine, 2015). However, B'Tselem (2016: 27) asserts that the absence of accountability mechanisms in the Israeli army led to the violation of IHL. B'Tselem reports that, after '*Operation Protective Edge*' 2014, only three soldiers were charged for misconduct: two for stealing 3,000 Israeli shekels (around \$900 US) from a Palestinian house and the third for abetting them (B'Tselem, 2016). Additionally, Defence for Children Palestine (2015) asserts that their existence, in a challenging context such as the Gaza Strip, is an urgent necessity. In the following sub-headings, the challenges encountered by Palestinian and Israeli advocacy NGOs working for the Gaza Strip are further analysed to identify their impact on them, as well as activists. To do so, I analyse human rights reports published by advocacy NGOs working in the Gaza Strip, as well as other publications and press releases. This analysis is essential to understand the professional context that human rights activists work within.

4.3.4.1 Israeli Colonialism and Palestinian Advocacy NGOs in the Gaza Strip

Palestinian advocacy NGOs are challenged by the existing postcolonialism that tries to hinder their work and make them less effective. For example, the total number of NGOs

working in the Gaza Strip, as of September 2019, is 961 consisting of 866 local NGOs and 95 international NGOs (Palestinian Ministry of Interior, 2014). Speaking of advocacy NGOs, only 12 NGOs operating in the Strip compared, for instance, with 478 community NGOs, 71 medical NGOs and 66 cultural NGOs. The Israeli Colonialism has challenged Palestinian advocacy NGOs and caused such a decrease in their number by enforcing several restrictions. First, the movement of NGO staff is restricted, and international volunteers are rejected by the Israeli authorities (Shakir, 2020). The staff of Palestinian NGOs are banned from travel to do fundraising, education, and capacity building (The New Arab, 2018). Many international employees face difficulties to renew their visas. In June 2016, Israel arrested the Director of the World Vision Office in Gaza when he was travelling through Erez Crossing for a job mission. He was described by Israel as “*a major figure of in the military arm of Hamas*” and was accused of diverting the organisation’s money to Hamas in the amount of \$43 - 50 million US in the last ten years given the fact that the total budget of World Vision in the last decade was \$22.5 million US. The World Vision had to shut down its office in Gaza and lay off its staff till his trial ends. Likewise, Israel had imposed harsh restrictions on the transfer of money to its office in Jerusalem (Kehila News Israel, 2017). Second, some of the Palestinian NGOs staff, such as Al Haq, received several death threats in 2016 (Al Jazeera, 2016). The death of the international activist Rachel Corrie who was crushed to death under the front blade of an Israeli military Caterpillar bulldozer near Rafah, in the southern region of the Gaza Strip, makes the existence of NGOs and joining them a difficult choice (IMEMC News, 2019). Third, in 2013, the Israeli government established a research institution called “*NGO Monitor*” that provides information and analysis about the reports and activities of advocacy NGOs. For instance, in January 2020, the NGO Monitor published a report accusing members of the executive management of the Palestinian Centre for Human Rights (PCHR) of affiliation to The Popular Front For The Liberation Of Palestine (PFLP). Israel classifies the PFLP as a terrorist Palestinian movement that previously targeted Israeli officials and soldiers. This report was published online and sent to its donors, telling them that the PCHR is an inappropriate partner to work with (NGO Monitor, 2020). Fourth, according to Foreign Policy (2016), the hard-right Israeli government has declared war on Palestinian advocacy NGOs side by side with its major ally, the United States that, in January 2018, cut \$65 million US of its \$125 million US committed to UNRWA that is responsible for 1.4 million refugees in the Gaza Strip and Palestinian refugees in the West Bank, Jordan, Syria and Lebanon. Finally, in the last decade, the Gaza Strip has

gone through 3 devastating Israeli assaults that breached every single principle of human rights through the use of lethal weapons and extrajudicial killings. Israel views Palestinians as a demographic risk, so it has no interest to have an adjacent state of Palestine next to its borders (Freidrich Ebert Foundation, 2007). Peace negotiations between Palestinians and Israelis always refer back to Oslo Accords that does not refer to human rights law. This could justify why the last decade was so violent, and several human rights violations were recorded. The pact that divided the West Bank into areas A, B, and C has contributed to Israeli oppression that blocks these areas and does not allow for any interconnectedness between them (Observatory for the Protection of Human Rights Defenders, 2003). Moreover, there is no contact between Palestinians and Israeli, and hence, there is no cooperation to protect human rights (Freidrich Ebert Foundation, 2007).

4.3.4.2 Other Challenges Encountered by Palestinian Advocacy NGOs

Palestinian advocacy NGOs are not only challenged by Israel; however, it appears that there are other challenges caused by the ruling Palestinian parties and Western donors. First, the major political factions Hamas and Fatah have been in confrontation since early 2006 when Hamas won the PLC elections. Given the fact the Gaza is under the control of Hamas and the West Bank is under the control of Fatah, many human rights violations have been reported with total impunity for the perpetrators (Segell, 2019). The absence of unified legal and judicial systems made it hard to chase human rights violations and violators (Freidrich Ebert Foundation, 2007). Second, in the Gaza Strip, in particular, Hamas looks at some human rights concepts such as women's rights as a western idea, so the work of these NGOs is restricted (ibid). Third, the Palestinian NGO Law has no by-law, which makes its applicability contingent on the judgement of government officials (Observatory for the Protection of Human Rights Defenders, 2003). Hamas government in the Gaza Strip has taken the observation of advocacy NGOs very serious and more than the previous Fatah government. It tracks all of the NGOs to check their compliance with the law and get rid of "*Dakakin*" (shops) NGOs (Freidrich Ebert Foundation, 2007: 21, italic in original). In 2006, the Hamas government shut down 20 NGOs and referred 3 to the Attorney General of Gaza for corruption allegations, while the remaining NGOs are subject to annual audits by the

Ministry of Interior. Fourth, many Western donors have been criticised for offering a conditional fund based on political conditions in return for donations. For instance, the United States Agency for International Development (USAID) denies fund for terrorism-affiliated NGOs based on the Anti-Terror Certificates issued by the United States Government. After Hamas victory in the election, USAID stopped its fund for all governmental organisations. European donors do not require harsh measurement of terrorism affiliation like the USAID, yet they require that their fund must not go to Hamas nor its members. Palestinian NGOs have become more dependent on Western donors' fund, and so they find difficulties when these donors change their priorities (Freidrich Ebert Foundation, 2007). Fifth, western donors do not exert efforts to coordinate the activities of advocacy NGOs working in Palestine, especially when they call for advocacy and lobbying against Israel (Hehir, 2014). Western donors have inconsistent agenda with different priorities that could change at any time, e.g. youth, democracy, human rights, women's empowerment, environmental protection etc. They may also be interested in projects undesirable by NGOs, such as the *'People to People'* project that brings Palestinian and Israeli youth in a peace dialogue (Freidrich Ebert Foundation, 2007). Finally, new crises have recently emerged, e.g. Syria and Yemen, which altered the Western fund to these new conflict zones leaving Palestinian NGOs with a few options (Hehir, 2014)

The previous challenges on Palestinian advocacy NGOs and their activists appear to have a significant influence on their accountabilities. Concerning activists, their felt-accountability is affected by the direct threats and prosecutions from the Israeli authorities and NGO Monitor. This is met by severing shrinking in the number of advocacy NGOs that leave activists with fewer job opportunities. Furthermore, the Palestinian political division has its impact on activists whose activism could be denied by the violating party if a human rights violation takes place. The analysis reveals that Palestinian advocacy NGOs and activists face unique and serious challenges that stem directly from postcolonialism and internal parties. These challenges seem to influence their organisational and felt accountabilities, respectively. The outcomes of this analysis will enlighten the interview questions with Palestinian activists to explore in-depth how these challenges affect their felt-accountability. In the next heading, I discuss the challenges encountered by Israeli advocacy NGOs to pave the way for further empirical analysis.

4.3.4.3 *Israeli Colonialism and Israeli Advocacy NGOs in Israel*

There are 19 Israeli advocacy NGOs working in Israel with direct involvement in the conflict and call themselves ‘NGOs Working for Peace in Israel/Palestine’ (NGO Committee on Disarmament, Peace and Security, n.d.). The restrictions imposed on Palestinian advocacy NGOs extend to include Israeli advocacy NGOs such as B'Tselem and Gisha, which are required by the law, issued in July 2016, to disclose their sources of foreign funds. These Israeli NGOs that defend the rights of Palestinians are subject to criticism by the hard-right government that has amended the “*Israel National Service Law*”. According to the Law, Israeli citizens who are exempted from military service should alternatively volunteer for social services at any social organisation. The amendment excludes advocacy NGOs from the list and leaves them with no volunteers (Al Jazeera, 2016). Furthermore, Israeli advocacy NGOs are accused of anti-Semitism by the Israeli government. In 2019, the executive directors of B'Tselem, Gisha, Adalah, Physicians for Human Rights-Israel, Yesh Din, Breaking the Silence, and HaMoked collectively states that they reject the Israeli claim that supporting Palestinian’s human rights is anti-Semitic (B'Tselem, 2019). In the same vein, the Israeli authorities always leave these NGOs in unfavourable places. For instance, the Israeli NGO Physicians for Human Rights is required by the Israeli army to call the Palestinian patients who want to leave the Strip for medical care to arrange interrogation sessions before they travel. Simply, if they reject, the request will be refused (Golan and Orr, 2012).

However, Golan and Orr (2012) raise some concerns about Israeli advocacy NGOs. They argue that these organisations facilitate the work of the Israeli army. They hire Arab-native activists to receive calls from Palestinian victims and Hebrew-native activists to communicate with the army rather than the latter receiving a call from a Palestinian victim speaking Arabic that they do not understand. Moreover, they argue that these NGOs work to translate the Palestinian suffering in a “neutral” and “apolitical” language to be accepted within Israel. The director of B'Tselem explains that B'Tselem is political “*with a small p, not a capital P.*” (Golan and Orr, 2012: 801). They mention that these NGOs try to avoid “airing dirty laundry in public”, which means avoiding reporting the violations of human rights by Israeli authorities to international organisations. It is highly uncommon to expect an Israeli citizen to request

an international arrest warrant against another Israeli (ibid). If they do so, this will be perceived as an act of betrayal by the Israeli community, and these originations will be viewed as “a fifth column” (ibid). In the end, they add that these NGOs have nationalistic logics that contradict the international logics of human rights. For example, during its first year of operation, some members of the board of directors of B'Tselem rejected to publish its annual report in English. The chairman of B'Tselem states its activists should not be “*Mosrim*” (A Hebrew word that means informer). In Jewish culture, it means that Jews are not allowed to inform other Jews (Golan and Orr, 2012).

4.4 Discussion and Conclusion

This chapter analysed the key contextual factors that emerged in Postcolonial Palestine and contributed to the construction of the identity of Palestinians inside and outside. The chapter went through the colonial history of the Middle East that none of its parts, including Palestine, was left un-colonised by the Western powers. The British colonisation of Palestine through the Belfour Pledge, which promised to give the Palestinian Land to Jewish immigrants, was the first step of the Israeli Colonialism of Palestine (Kattan, 2009). In the evening of 14 May 1948, Britain had announced the end of its mandate on Palestine, and, a few hours later, the establishment of the State of Israel was announced (The Times, 2014). The Israeli military groups took over 77 per cent of the Palestinian Land and kicked 750,000 Palestinians out of their homes, urging them to live in refugee camps or exile (Kattan, 2009). The chapter revealed that Palestinians who left their houses in 1948, in addition to those who remained, have had their identity shaped by exile, suffering and sadness that visited them in different forms (Said and Mohr, 1986). In the Gaza Strip, there are 1.4 Palestinian refugees, whereby in Israel, there are 1.9 million people who call themselves “*Palestinian Arab*” and see themselves as a huge cut off from the overall Israeli culture and community (Rouhana, 1997). The chapter found out that Palestinians who were uprooted and disadvantaged see themselves as victims of multiple forms of violence and oppression, and hence they constructed an identity that rejects the coloniser who is causing this suffering.

Furthermore, the chapter analysed the Gaza Strip that whose people have been through the continuous blockade and unstoppable wars. The chapter exposed the deteriorating living conditions and the violation of human rights and revealed how human rights activists react to them. The Strip has attracted the attention of the international community, as well as Palestinian and Israeli advocacy NGOs, to protect the human rights of its people. Hence, the chapter moved to analyse the professional context that human rights activists work in. Moreover, it analysed the role of these NGOs and the impact of Israeli colonialism on them. The analysis revealed that Israeli Colonialism has a significant influence on advocacy NGOs that work to expose its violations of human rights in the Strip. It identified various challenges encountered by Palestinian and Israeli advocacy NGOs while doing their job, which appear to have a significant influence on them, such as the severe shrinking in the number of advocacy NGOs that leave activists with fewer job opportunities. The outcomes of this analysis will enlighten the interview questions with Palestinian activists to explore in-depth how these challenges affect their felt-accountability, as well as the analysis of the empirical chapter.

This contextual analysis supports my choice of advocacy NGOs for research purposes. It proves that within postcolonial contexts, advocacy NGOs have vital roles unmatched by other NGOs. It also affirms that the Gaza Strip is a clear postcolonial context with persistent violations of human rights. The analysis revealed the characteristics of potential interviews for this study, which will be further identified in the next chapter of Methodology and Method.

5 Chapter 5: Methodology and Method

5.1 Introduction

The research methodology is what researchers do to produce knowledge (Arrington and Schweiker, 1992). There is no one right or wrong way to undertake any research; however, there are several choices that each one of them works on its own for a research project (Blaikie, 1993). As long as you can justify the choice of the interlocking steps of research, you can construct your research design to answer your research questions (Kumar, 1996). This study seeks to answer the question of how the formation of a postcolonial identity results in different forms of felt-accountability amongst activist in Palestinian and Israeli advocacy NGOs. In this chapter, the research method is discussed in more depth to identify how research questions are approached and answered. The chapter links the theoretical underpinning of the Postcolonial Theory with the research methodology to answer the research questions and contribute to the accounting literature. It allows the reader to understand how the key issues of this study have been addressed and to consider the relevance of the research methods and strategies. Gendron (2009) argues that qualitative research is a relevant and legitimate mode of inquiries, and it is a mere departure from the orthodoxy of positivist accounting research.

This chapter starts with locating the research within a specific research paradigm to outline its philosophical stance. Later on, the data collection techniques are identified to be followed in line with the research paradigm in a systematic, diligent, critical, and logical manner to answer the research questions (Arrington and Schweiker, 1992). The chapter gives a rationale and a description of the semi-structured interviews as a data collection method to collect perceptions, stories, opinions, and experiences from human rights activists about their felt-accountability. These interviews are divided into two groups (14 Palestinian activists) and (11 Israeli activists of whom 7 introduce themselves as Palestinians) and analysed via the CDA using Fairclough's dialectical-relational approach at its textual, discursive, and social levels; with greater emphasis on the latter. In the end, I discuss the limitations and challenges encountered in the study.

5.2 Research Paradigm

In this section, I outline the research paradigm of the study, which includes philosophical stances and research assumptions. Also, it entails how I investigate and interpret the research realities of identity and felt-accountability. I discuss how this study is qualitative and exploratory in nature in which I collect and analyse qualitative data relying on subjective ontological and interpretivist epistemological positions, as well as inductive reasoning.

5.2.1 *Qualitative and Exploratory Research*

“At its heart, research is about discovery; we engage in research to learn more about something” (Paterson and Leung, 2016: 2). The results of the research are all around us. Politicians, advertisers, and documentary programmes use the term research or research findings to make us believe what they say (Seale, 1999). Indeed, research is not about collecting facts nor reassembling them without interpretation. Research is a systematic way to find out things and increase our knowledge (Frazier *et al.*, 1984). Thus, research is not only a process of data collection with no clear purpose or methodology. Reports, for example, include data and statistics; however, they do not constitute critical analysis if they were not analysed and interpreted accordingly (Chan *et al.*, 2009). This study is foremost exploratory in which little knowledge is available in the accounting literature about felt-accountability and identity construction (Agyemang *et al.*, 2019). Moreover, it is qualitative since I aim to collect qualitative data through interviews and then analyse the discourses made by the interviewees (Taylor, 2001). The term “qualitative” may be confusing for some people who collect qualitative data through interviews and observations and then code it for quantitative analysis. In this qualitative study, I use the CDA to analyse the spoken and semiotic discourses of felt-accountability rendered by human rights activists, as well as the nonmathematical interpretation of raw data to discover concepts and relationships between identity and felt-accountability from a postcolonial perspective. Qualitative research gives the opportunity to understand feelings or emotions, which cannot be studied through conventional research methods (Lillis, 2008). Strauss and Corbin (1990: 17) states that qualitative research is *“Any*

research that produces findings not arrived by statistical procedures or other means of quantification.” Qualitative research in accounting underlines its role in society and how it shapes organisations and social realities (Gendron, 2009). Therefore, qualitative research has contributed to better understand complex accounting realities and processes (ibid). I study and investigate personal behaviour and emotions in addition to organisational functioning, social movements or even interactions between nations (Denzin and Lincoln, 1998). The pluralisation of lifeworlds and growing individualism are one of the reasons behind the development of qualitative research. This study concentrates on individual experiences and personal life narratives rather than surveying the overall group’s opinions on felt-accountability.

5.2.2 Ontology – Subjectivism ‘What we Know’

According to Richardson (2018), the research design should begin by identifying the ontology of your research and whether the world is seen as objective or subjective. The term ontology encompasses two parts: (onto-) and (-logy). The latter is taken from the word logos that means “the study of”, while the former prefix is derived from the word ontos that means “reality”. Therefore, the compound term of ontology means the study of reality or, in other words, how we see reality. Easterby-Smith *et al.* (2012) mention that ontology is a concept of debate amongst philosophers who argue that the ontological assumption is then divided into two perspectives: subjective and objective. The objective perspective implies that reality is composed of solid objects whose existence does not necessarily require our perception or experience. When you measure your height, you will get the same result no matter who did this measurement. On the contrary, the subjective perspective implies that reality is made up of the interaction of several living subjects. For example, we may have different responses towards a particular song that we might find listenable, whereby others might find the opposite. In academic research, “*The objective ontology assumes that reality exists independently of our comprehension of it*” (Paterson and Leung, 2016: 65). If research is undertaken to measure how the productivity of workers is affected by their happiness, then our role as observers should be independent of others’ lives. However, subjective ontology assumes that our perception shapes reality (Laughlin, 1995). From an ontological and subjective perspective, facts are culturally and historically located, which makes them

subject to the individual behaviour, attitude, experience, and interpretation of the observer and observed (Lukka, 1990). Therefore, the subjective ontology assumes that there are multiple realities experienced differently by individuals who are located in different places at different timings (Richardson, 2012). The assertion of the ontological position of this research deems significant in the way I observe reality and understand identity construction and felt-accountability (Strauss and Corbin, 1998). As ontology is the study of being, I argue that there is no unified understanding of felt-accountability seen amongst the interviewees. Instead, subjectivity exists due to freedom of choice amongst social actors. This is justifiable by the fact that they are different in terms of their identity, objectives, life narratives, values, and beliefs. Thus, there is no single or shared social reality; however, there are several context-specific individuals and dynamic realities (felt-accountabilities) to investigate (Ormston *et al.*, 2014). This social ontology encompasses multiple social constructions built up from the perceptions and opinions of the interviewees regarding their felt-accountability (Bryman, 2012).

5.2.3 Epistemology – Interpretivism ‘How we Know’

Epistemology answers the question of how we know and what does constitute reliable knowledge. Similar to ontology, the term epistemology could be deconstructed into (empiste-), which means knowledge and (-logy), so epistemology concerns the study of knowledge. Positivist and interpretivist epistemologies meet the opposition of objective and subjective ontology in how they perceive knowledge (Quattrone, 2000). The philosophy of positivism is usually adopted by natural scientists, e.g. biologists and physicists, who assume that only phenomena that could be observed would produce reliable data (Thietart, 1999). They aim to maintain an independent and objective position (Hussey and Hussey, 1997). It is not surprising that the successful contribution of natural scientists during the nineteenth century encouraged social scientists to adopt their practices (*ibid*). To collect this data, they follow a research strategy that relies on an existing theory to construct research hypotheses, which in turn may reject or confirm this existing theory and allow for further development of this theory by future research. In essence, Hussey and Hussey (1997: 52) mention, “*Positivism is founded on the belief that the study of human behaviour should be conducted in the same way as studies conducted in the natural sciences. It is based on the assumption that social reality is*

independent of us and exists regardless of whether we are.” Unlike natural sciences, the social research paradigm cannot be judged to be right or wrong; however, it could be less or more useful (Thietart, 1999). Since the early 1950s, new philosophical stances started to develop and modify the concurrent status of the objective and deductive model. These stances suggest that a theory cannot be ultimately confirmed yet temporarily accepted where research hypotheses are written in a falsifiable manner (Chua, 1986) rather than a sequence of cause and effect (Hussey and Hussey, 1997). Therefore, the interpretivism and constructivism paradigms evolved around a new philosophical perspective that is considered the core of social science research. Interpretivism explores the differences between natural sciences that explain the phenomenon and social sciences that understand it (Lehman, 2010). It looks at the interaction between the observer and the observed to understand reality rather than measuring it. In essence, there is no single reality, yet there are multiple realities revealed by multiple individuals who hold different views about the phenomena being investigated (Laughlin, 1995). Humans are social actors who play different roles in the theatre of human life (Quattrone, 2000) and use languages and conversations to create their meanings (Easterby-Smith *et al.*, 2012). From an interpretivist perspective, I seek to understand activists’ felt-accountability that is being developed in relation to their identity, aspirations, beliefs and life narratives. However, this understanding could not be judged as true or false (Chua, 1986). I neither measure nor quantify a tangible object, yet I socially and critically analyse a phenomenon that other researchers may view differently and reach different conclusions from the same data (Laughlin, 1995). The studied reality (felt-accountability) is not observable, yet it is complex and socially constructed. I use my own perceptions to interpret the interviewees’ discourses and my senses to tell from my reflection on them (Ormston *et al.*, 2014). As a matter of fact, I am a Palestinian researcher in which my ontological and epistemological positions arose mostly from beliefs and life experiences that I have had back home. The impact of these values on how I interpret the data is inevitable since interpretivists cannot distance themselves from the social world (Al-Saadi, 2014)¹⁰.

¹⁰ See ‘Heading 5.5.1 The Reflexivity Statement of the Study’ to read more about values and their anticipated impact on research. I also outline how I deal with my subjectivity and value position.

5.2.4 Research Approach - Inductive 'Bottom-up' Reasoning

In this study, I follow the inductive approach by which the collected data will induct the formulation of the theory. In other words, "*Theory would follow data rather than vice versa, as with deduction*" (Saunders *et al.*, 2012: 146). The deductive approach is widespread in natural sciences, whereby the emergence of social sciences in the last century has altered researchers' thinking toward inductive reasoning to respond to the extreme positivism in social research (ibid). The cause-effect relationship between variables is not useful in social science research that aims to understand how social actors interpret the social world (Rumelt *et al.*, 1994). In this study, I follow the inductive approach to explore how data collected through interviews with human rights activists will formulate a new view on how the formation of identity results in different forms of felt-accountability in advocacy NGOs. It is more realistic to treat activists as humans who develop felt-accountability as a consequence of how they perceive their role, identity and work experience rather than as if they were unthinking research objects that respond in a mechanistic way to particular circumstances (Zalaghi and Khazaei, 2016). As I look at identity formation through the lens of the postcolonial theory, Smith (2014: 3) argues, "*Induction will usually imply some knowledge of theory to select the data to be observed.*" Researchers who adopt the inductive approach always find themselves in a position to generate, not to test, theory (Zalaghi and Khazaei, 2016). Since I have knowledge of the postcolonial context of Palestine, I am open to theories that can capture how various forms of felt-accountability arise from the construction of a postcolonial identity (Punch, 2013). This theoretical underpinning is still underdeveloped in the accounting research in which the contribution of this study is the attempt to fill this existing gap.

To sum up, I have identified in this section that this study is perceived as qualitative in terms of data collection and processing. Moreover, I identified the subjective ontological and interpretivist epistemological stances of this study in which I look to interpret multiple realities of felt-accountability. There is no one unified understanding of felt-accountability amongst activists, yet multiple and complex understanding shaped by life narratives and experiences. To better understand the relationship between identity and felt-accountability, I view this relation via a postcolonial lens and collect

data from human rights activists in which this data will inductively theorise this unknown relationship. In this next section, I outline how this data will be collected in a systematic and academic manner.

5.3 Data Collection Techniques

Robson (2002) states that in social research, if there is no data, then there is no research. He asserts that data comes in different forms, such as words and numbers. The qualitative data of this study comes in the form of interview narratives. In this section, I discuss the use of semi-structured interviews as a data collection method, as well as the identification of the research population and the selection of the sample. The population of the study is human rights activists working in Palestinian and Israel advocacy NGOs, in which I selected 14 activists from the former and 11 from the latter. Each interview lasted around 45-60 minutes, in which interviews with Palestinian activists were in Arabic. In addition, interviews with Israeli activists "*Palestinian Arabs*" were conducted in Arabic (7 interviews) and the rest (4 interviews) in English. Overall, 18 interviews (11 Palestinians and 7 Palestinian Arabs) had been conducted in Arabic and then transcribed and translated to English, with the exception of 4 interviews conducted in English with Israeli activists.

5.3.1 *Semi-Structured Interviews*

The subjective ontological and interpretivist epistemological underpinnings of this study, along with the use of postcolonial theory, informs the data collection method (Qu and Dumay, 2011). Interviews shall help to obtain various realities experienced by the interviewees who might have different stories, perspectives, opinions and experiences resulting from living under postcolonialism, which in turn affects their identity and felt-accountability. Interviews shall make them able to speak openly about how they perceive their felt-accountability while taking into consideration their postcolonial context (Mason, 2002). Research interviews are one of the primary data sources, and they are "*A purposeful conversation between two or more people, requiring the*

interviewer to establish rapport, to ask concise and unambiguous questions, to which the interviewee is willing to respond, and to listen attentively.” (Saunders *et al.*, 2012: 372). In line with their formality and structure, interviews can be divided into three categories: structured, semi-structured and unstructured or in-depth (Mason, 2002). In this study, I rely on primary data collected directly, by me, via semi-structured interviews (Gillham, 2000). Semi-structured interviews entail asking certain but major questions with the ability to change their order (*ibid.*). They include asking purposeful questions and listening to answers that will be analysed to address the study’s research questions and meet its research objectives (Atluri, 2011). I have some key questions that take place in every single interview, such as why did they join advocacy NGOs, how does this make them feel satisfied, how they define felt-accountability and what factors do have an impact on it, whilst other questions might vary from one interviewee to the other so that some questions may be omitted, and the order of questions may change as well (O’Dwyer, 2004) (see Appendix 1: Interview Questions). Explanations might be given to the interviewees, and the wording of the questions might be changed to make sure they are comprehended by the interviewee (Robson, 2002). However, this makes the comparability between interviews difficult due to their structure flexibility (Gillham, 2000). Moreover, semi-structured interviews do not guarantee the honesty of participants who may hide some information or give answers that meet the interviewer’s expectations (Yin, 2003; Dai *et al.*, 2019).

5.3.2 Population and Sample Size

Ritchie (2003) highlights that researchers cannot study every single case across the study population, so samples need to be drawn out of it. The population of this study is human rights activists working in Palestinian and Israeli advocacy NGOs, which are involved in the Palestinian-Israeli conflict. Therefore, I have two populations of interviewees: Population A (Palestinian NGOs) and Population B (Israeli NGOs) to draw my sample from. This suggests that I need to select units (activists) with direct reference to the research questions (Mode *et al.*, 1999; Ritchie, 2003). The concern of the study is advocacy NGOs whose primary role is mainly to document Israeli violations of human rights in the Gaza Strip. I do this to ensure the linkage between identity construction, felt-accountability and postcolonialism. Thus, I excluded NGOs,

which are classified as advocacy, but their purpose is to protect the rights of minorities and fragile groups, e.g. children, women and older adults. Likewise, I exclude people who work in these NGOs but not activists, e.g. accountants and secretaries (see: Appendix 2 Interviewees Details). Table (5.1) summarises the criteria I set to select the sample:

Table 5.1: Sample Selection Criteria

NGO's Role	Political	Other
	√	X
NGO Origin	Palestinian	Israeli
	√	√
Interviewee Nationality	Palestinian	Israeli
	√	√
Interviewee Position	Activist ¹¹	Non-activist
	√	X

5.3.2.1 Population A: Palestinian Advocacy NGOs

For this population, I use a purposive sample in which I choose 14 activists working in four main advocacy NGOs in the Gaza Strip. These NGOs are PCHR, Al Mezan Centre for Human Rights, Al Dameer Association for Human Rights, and Al Haq Association for Human Rights. In contacting prospective interviewees, I relied on my personal connections in Gaza, so it is not completely random. As per the statistics of the Palestinian Ministry of Interior (2014), there are 12 local human rights NGOs working in the Gaza Strip (see: Heading 4.3.4.1 Israeli Colonialism and Palestinian Advocacy NGOs in the Gaza Strip). This number, compared with hundreds of relief NGOs, left minimal choices for random sampling. However, the selected NGOs and activists have years of experience, and they have enriched the analysis. The interviewees occupy several positions such as field workers, project coordinators, lawyers, reporters and

¹¹ According to Wiseberg (1991: 526), human rights activist is “*the individual who made a major commitment to, and openly taken up, the defence and promotion of the human rights of others*” which could include lawyers, journalist and writers.

managers. They also differ in their age groups, gender and political and academic background. (see: Appendix 2 Interviewees Details)

5.3.2.2 Population B: Israeli Advocacy NGOs

Population B entails activists working in Israeli advocacy NGOs; however, these activists, in spite of their Israeli citizenship, introduced themselves differently in the interviews (see heading 5.4.8 Representational Strategies of Social Actors for more details). Therefore, I divide this population into two groups: Group A and Group B, in which the former includes Israeli activists who introduce themselves as Israelis, and the latter includes Israeli activists who introduce themselves as Palestinians. Group B are the remnants of the Palestinian people who survived the ethnic cleansing of the *Nakbah* 1948 (Foreign Policy, 2019), while Group B activists are the descendants of Israeli immigrants who have been immigrating to Palestine since 1891 from every corner of the world. Thus, Group A speak other languages besides Hebrew, e.g. English and have different cultural backgrounds, whereby Group B speak Arabic and share the same Palestinian names and culture. Group A activists believe that the end of Palestinians' suffering is through the two-state solution, whereby Group B activists believe that this would create a poor and subjugated Palestinian State, and hence the solution is one Palestinian State. In both groups, I rely on snowball sampling to approach them. The interviewed activists work in the following Israeli advocacy NGOs: Gisha – Legal Centre for Freedom of Movement; Adalah; The Legal Centre for Arab Minority Rights in Israel and Hamoked – Centre for the Defence of the Individual.

5.3.3 Pre-Interview Preparation, Conducting the Interview and Interview Questions

I obtained the ethical approval to do interviews on Skype or phone; however, my request to do interviews in person with participants in Population A and B was rejected due to the Heriot-Watt University Risk Assessment Policy. This decision was made based on the UK Government's Foreign and Commonwealth Office's advice that it "advised against all travel" to the Gaza Strip, so the University's insurance policy

would not be able to cover me for the proposed trip. Table (5.2) summarises the aspects and circumstances of the 25 interviews that I did.

Table 5.2: Distribution of Interviews and Participants

	Population A	Population B	
Place of Work	The Gaza Strip	Israel	
Scope of Work	People of the Gaza Strip	People of the Gaza Strip	
No. of Interviews	14 Interviews	11 Interviews	
Nationality	Palestinians	Israelis	
Introduction of the Self	Palestinian	7 Palestinian	4 Israeli
Interview Language	Arabic	Arabic	English
Interview Style	Skype and Phone	Skype and Phone	

In June 2019, I conducted a pilot study of two initial interviews to ensure the clarity of interview questions. This testing resulted in some questions being refined, as well as removing questions that seemed to have been duplicated (Qu and Dumay, 2011). The focus of the interview questions was extracted from the literature review and theoretical framework chapters, as well as knowledge about the context of Gaza and Palestine (Gillham, 2000). Interview questions are not exactly research questions; however, I formulated them to answer research questions and contribute to filling the gap in the accountability literature. The interviews were 45-60 minutes each, in which I had started with population A first, then I interviewed Population B. In the first place, I contacted activists in population A two months before the interviews. Then, I re-contacted them a week before to make an appointment that suits them and does not put them under pressure. I sent them an official request letter (see Appendix 3) to participate in the interview.

Regarding population B, the task was relatively more difficult. I have divided them into Group A and B, where I started to contact Group A after I had contacted Group B, who offered their help. Group A activists, therefore, asked to receive interview questions in

advance to read and decide. Some of them suggested sending them interview questions via email so they answer questions in writing. I had to assure them that these questions do not include political arguments, and their identity will be entirely anonymised (O'Dwyer, 1999). I was able to meet four Israeli activists whom I communicated with and interviewed in English. At the beginning of each interview, they preferred to go through the questions one by one and avoid answering any question that they are not willing to give an immediate answer. However, throughout the interviews, they were very open and relaxed. Interviews lasted more than expected, and they were willing to offer more. On the other hand, contacting group B activists was relatively more straightforward. We speak the same language, share similar Arabic names and have almost the same culture. Similar to group A, they asked for interview questions in advance, yet they did not have other requests. In both groups, I relied on snowball sampling in which activists led me or shared the contact information of other activists who know they will be willing to participate in the study and so on (Qu and Dumay, 2011). Before I kicked off the interview, I had introduced the following points to the interviewees (Gillham, 2000: 40 & 41):

- Explain the purpose of the interview
- Address terms of confidentiality
- Explain the format of the interview
- Indicate how long the interview is expected to last
- Tell participants how to get in touch with me later if they want to
- Ask participants if they have any questions before we get started with the interview
- Tell participants that the interviews will be audio-recorded, transcribed and fully anonymised

I conducted the 25 semi-structured interviews on Skype and phone during the period from 22nd July 2019 till 11th October 2019. During the interviews, it was necessary to listen and respond appropriately, ask questions in a straightforward and non-threatening way and avoid judgements to ensure the collected data reflects the views and opinions of the participants (Roulston and Choi, 2018). The interview atmosphere was friendly, and it was more of a conversation than an interrogation (Gillham, 2000). Notes were

taken during the interviews in Arabic and English to identify the unique answers in some interviews, link the questions together and point to any change in the structure of the question (ibid). In the end, I thanked interviewees for their participation in the study, and I affirmed again that their identity will be anonymised and to feel free if, later on, they want to add any point they missed.

5.3.4 *Translating and Translation Gap*

Researchers undertake their research in different settings. This study meets one of the settings in which my first language is not English, I conduct fieldwork in my home country in Arabic, and I write up the research findings in English, aiming to publish in English-speaking accounting journals (Rubinstein-Ávila, 2013, cited in Kamla and Komori, 2018). Interviewing multilingually requires more efforts and decisions to be made. One of those was my decision to use informal Arabic rather than formal in the interviews knowing that the former is harder to translate, and participants may say some words that have no English equivalents. For instance, I faced a problem in translating the word accountability, which in Arabic means “*Mohasaba*” (accounting), but when used in different contexts, it gives a different meaning. Most of the interviewees, who know me as an accountant, thought the interview topic is accounting in human rights NGOs, not accountability. Therefore, they were concerned with why I selected activists, not accountants. I had to explain the difference in meaning between accounting and accountability in which the latter entails the meanings of responsibility and questionability, not the profession of accounting. Furthermore, some metaphors such as “Coloured” have no subtle meaning in English, while in Arabic, it means political affiliation. Some interviews used this metaphor to ensure their neutrality, yet the exact translation of the word from Arabic to English is pointless. However, the use of informal Arabic would give participants more flexibility to speak freely and avoid the rigid setting of formal interviews. Thus, I transcribed these metaphors as stated by the interviewees, e.g. “Coloured”, explained their meaning in another paragraph, e.g. “A metaphor used in Arabic to suggest neutrality”, and analysed how the interviewees used them to confirm their independent identity and thus their unbiased felt-accountability. Similarly, Mann (2016) speaks about the experience of one of his Arab PhD students Mariam Attia at the University of Warwick, who did her fieldwork in Arabic. Attia

(cited in Mann, 2016) mentions that her position has brought several questions to her mind: Shall I first transcribe interviews in Arabic and then translate them myself or do I need to ask someone else to translate? Shall I listen to the interview recording and transcribe it straightaway to English? Do I need to translate everything said during the interviews? Do I need to translate word-by-word or general representation of what was said? I have found out that the more I engage with data, the more questions I have. In fact, the answer to each question entails different ontological and epistemological consequences on the research (Mann, 2016). Ontological consideration concerns whether what is being collected equates with reality or is in some sense construction of reality. The epistemological consideration relates to the question of to what extent does the researcher believe that reality can be captured through a data-gathering exercise such as interviewing (Ritchie *et al.*, 2013, cited in Mann 2016: 44). Kamla and Komori (2018) suggest that bilingual researchers could transcribe interviews in English, and there is no need to transcribe them in the original language before being translated into English. Moreover, I adopted Spivak's (1993) recommendation, who started her career by translating Jacques Derrida's *Of Grammatology*, to transcribe everything said or done during the interviews, as it might be beneficial at the analysis stage when it does not look so at the transcription stage.

Rubinstein-Ávila argues that transferring research, data and narratives across national, cultural and linguistic boundaries will raise methodological and epistemological concerns since translation is no longer a mechanical linguistic transaction between two different languages. However, translation is about what to reveal or halt about one culture to other cultures and what to be translated and what not. Thus, the self and the other are inherently constructed in translated texts (Kamla and Komori, 2018). De Beauvoir (1949) states that no group ever sets itself up as the one without at once setting up the Other over against itself. Kamla and Komori (2018) mention that this political influence of translation is still invisible in interdisciplinary accounting research. The silence of accounting literature about accountability in advocacy NGOs could be a linguistic matter as most of these NGOs work in non-Western countries, e.g. Yemen, Syria and Myanmar, to document war crimes over there. This was one of my research challenges to find journal articles in the field of accounting that studies accountability in this context. Kamla, in the study of Kamla and Komori (2018), mentions that, while carrying out a study on female Syrian accountants, one of the

reviewers asked her, “*what new dimensions are gained from Muslim women’s stories that we do not know in the West already?*” I see this similar to my study, and thus I expect the question of “*What new dimensions are gained from the accountability of human rights in the Gaza Strip that we do not know in the West already.*” Furthermore, she was challenged to publish sentiments about ‘*Women in Islam*’, which contradicts the Western stereotypes about patriarchy and women in Islam. This leaves no doubts that the translation gap still exists in interdisciplinary accounting research. As a result, I adopt Kamla and Komori’s (2018) suggestion that researchers should be a cultural broker to bridge this gap. Moreover, Guthrie *et al.* 2015 (cited in Kamla and Komori, 2018) argue that the elites of the accounting research community should encourage cross-language/cultural researchers to search the differences in people’s languages and attitudes to allow for substantial rather than incremental contribution. My role as a bilingual researcher and a cultural broker is to “*reflect the dual role across cultural boundaries and approach the ambiguity of various linguistic, cultural contexts*” (Kamla and Komori, 2018: 1892). In this study, I ring the bells of the Western accountability literature by providing an empirical study in the context of the Gaza Strip in the underdeveloped area of felt-accountability to contribute towards this literature. Palestine, in general, and the Gaza Strip, in particular, are not very popular in Western accounting academic journal, so it is not well known for Western academics from an accounting/accountability perspective. Gaza is commonly heard in the news, and it is widely studied in the journals of political sciences and human rights; however, the accounting and accountability literature lacks such a study. By translating interviews’ narratives to English, I speak on behalf of the subalterns and bridge the gap between non-Western contexts and Western academia (Spivak, 1988). The study conveys the voices and discloses the difficulty of being an activist in Palestine and Israel by translating the interviewees’ life stories and challenges. This would draw attention towards the restrictions imposed on advocacy NGOs and their donors and would raise awareness and solidarity amongst readers of this study about human rights. Hence, they could influence the decision-making process within their home countries to increase funds to advocacy NGOs and ensure the adoption of IHL in Gaza and the prosecution of the violators.

5.3.5 Transcribing, Referencing, Coding and Theming

The interviews were audio-recorded, so transcription is necessary before interpretation (Flick, 2014). Transcription is presenting social realities in texts to make them accessible for empirical analysis (ibid). In the books of research methodology, there is no generally accepted standard of transcription; however, it is recommended to classify and present statements, breaks, turn-taking, pauses and so on in an easy, readable, learnable and interpretable way (Bruce 1992, cited in O’Connell and Kowal, 1999). As I apply the CDA in this study, which analyses the linguistic features of the discourse, I had to pay great attention to the details and ensure the accuracy of the translation. I adopt Burns’ (2000) suggestion to have a large margin on the right of the transcript files to add any comments, reflections and description of the settings to the transcripts. Likewise, I adopted Flick’s (2014) suggestion to transcribe the interview once it is done and not to wait until all interviews are done. If the researcher does so, it will take more time to revisit the transcripts if the transcription level is not detailed enough for analysis. Once the transcription was over, each transcript was referenced as follows:

Table 5.3: Referencing Interviews Transcripts

Population		Reference	Explanation of the Reference	No. of References	Example
Population A		PP	Palestinian NGO, Palestinian Activist	14	PP-1
Population B	Group A	II	Israeli NGO, Israeli Activist	4	II-1
	Group B	IP	Israeli NGO, Palestinian Activist	7	IP-1

After that, interviews were transcribed and thematically coded via NVivo, computer-assisted qualitative data analysis software (Kaifala *et al.*, 2019). Bazeley (2007, cited in Osman, 2012) argues that the use of computer software is important in accounting research, yet the researcher’s interpretations remain central in qualitative research. He

argues that the researcher is the one who wears the theoretical lens of the study and can understand the nature of social reality. Therefore, theming is either theory-driven or data-driven. Under theory-driven theming, codes (nodes as referred by NVivo) are drawn from the theoretical framework and literature review of the study, which are used to approach data. I rely on the main themes discussed throughout the theory and literature review chapters. For instance, the theme of “Limits of Felt-Accountability” is drawn from the writings of Spivak regarding Strategic Essentialism of identity by the colonised, whereby other themes of identity construction and aspiration are drawn from the work of Said (1978, 1986, 1993) and Fanon (1967, 2004a, 2004b). The themes of felt-accountability and its connection with values and beliefs are drawn from scholars such as (Fry, 1995; Frink and Klimoski 2004; Kilby, 2006), and the theme of felt and imposed accountability is drawn from Agyemang *et al.* (2009) and O'Dwyer and Boomsma (2015). On the contrary, data-driven themes are identified from data with little reference to the theory (Boyatzis, 1998, cited in Kaifala *et al.*, 2019). Data-driven themes are the mainstream thoughts that existed during the interviews and formed a significant part of the discussion. They relate directly to the research questions and analysis, and hence I highlighted them to anchor the empirical analysis of the study. This requires being open to data to capture new insights, which will be explored in light of the theoretical framework (O'Dwyer, 2004). Table (5.4) lists down theory-driven and data-driven themes:

Table 5.4: Theory-driven and data-driven themes

Theory-driven themes	Data-driven themes
The materialisation of human rights principles as sources for felt-accountability	A universal and localised forms of felt-accountability
Constructing a postcolonial identity to feel accountable	Deliver justice beyond their lifetime
Felt-accountability is more than a job description	Victim identity and a sharper sense of felt-accountability
Resist postcolonialism via felt-accountability	Driven but not manipulated by a shared victimhood identity
An ongoing sense of felt-accountability	Felt-accountability amid political pressures and anti-Semitism
Limited felt-accountability and strategic essentialism	The discharge of felt-accountability
Values and individual forms of felt-accountability	A double-edged sword of felt-accountability
Felt-accountability and imposed accountability	Felt and upward accountability in Israeli advocacy NGOs

5.4 Data Analysis: The Critical Discourse Analysis

I adopt the CDA to explore the meaning of felt-accountability to activists and how they relate it to their identity from a postcolonial perspective. In this section, I discuss the CDA in-depth as I use it to analyse the spoken discourses of felt-accountability. I identify the several approaches to carry out CDA, and then I highlight why I choose Fairclough's (1992) dialectal approach for this study, as well as its limitations. At the end of the section, I discuss the role of the CDA in the construction of identity and representation of social actors for analysis purposes.

5.4.1 *The Origins of the Critical Discourse Analysis*

In this heading, I break up the term CDA into three parts (Critical, Discourse and Discourse Analysis) to understand the origins of this analysis and how it fits into this study. First, the word critical is traced back to the Critical Theory of Frankfurt School (in particular, the work of Jürgen Habermas) (Titscher *et al.*, 2000). Critical scholars identify wrongdoings aiming to a better world by understanding power relations to counter its abuses. There is no unified and systematic approach to being critical (Gendron, 2018). However, El-Sharkawy (2017: 26 & 27) highlights that *“to be critical means to make opaque ideologies and interconnectedness of things visible through analysis, and to criticise connections between properties of texts and social processes, and power relations, which are not obvious to people who produce and interpret texts.”* Critical researchers, therefore, do not describe, yet they interpret and explain hidden relationships between the language and its functions by shedding light on power hidden in these relationships. The second part of the term CDA is “Discourse”, which was introduced by Foucault in the 1970s (see: *The Order of Discourse* 1971 and *The Archaeology of Knowledge* and *The Discourse on Language* 1972) (Bryman, 2012). Still, the definition of discourse differs amongst schools of thoughts. For functionalism, the discourse is the focus of language, e.g. content or how language is being used, while structuralism is concerned with language forms, e.g. grammar (Bloor, 2007). Therefore, the text is not equivalent to discourse. Discourse includes texts (e.g., registers and genres), speaking forms (dialects) and interactions (practices) as suggested by Foucault (El-Sharkawy, 2017). Phillips and Hardy (2002: 3, cited in Bryman 2012: 536) define discourse as *“an interrelated set of texts and the practices of their production, dissemination and reception that brings an object into being.”* Foucault has a different view of discourse as a vehicle for the exercise of power by establishing a set of disciplinary practices (El-Sharkawy, 2017). Therefore, discourse analysis aims to explore the relationship between discourse and reality. Discourse analysis *“Explores how language (discourse) in the form of talk and text both constructs and simultaneously reproduces and changes the social world... you will not be surprised that researchers using discourse analysis usually adopt a subjective ontology”* (Saunders *et al.*, 2012: 577). Third, the Discourse Analysis was originally initiated by Zellig Harris in 1952 in his article ‘*Discourse Analysis*’. It is defined by Saunders *et al.* (2009: 511) as *“a general term that covers an extremely wide variety of approaches to*

the analysis of language in its own right and is concerned with how and why individuals' language is used by individuals in a specific social context." It examines how language (discourse), written or spoken constructs, rather than describe, reality and changes in the social world within a particular context (Tistcher *et al.*, 2000). According to Bourdieu (1991: 170, cited in Meadows, 2009: 17), "*Language is 'symbolic system of power' endowed with the potential 'to make people see and believe, of confirming or transforming, the vision of the world and thereby action on the world –and thus the world itself.'*" The power of language and textual discourses exists when it creates, legitimises and promotes meanings associated with a particular context via rhetorical dimensions. Thus, language should not be understood apart from its context. In this study, I will make sure that the context is fully considered when translating and analysing data. For instance, Fairclough (1989) clarifies that researchers who use discourse analyses to analyse texts should not focus only on text. In essence, they need to analyse the relationship between texts and their social conditions. The sentence "I am cold" is not abstract if analysed within its context, so it means to close the window or turn on the heater (El-Sharkawy, 2017). Hodges *et al.* (2008) differentiate between three approaches of discourse analysis as in Table (5.4), which in turn will result in different explanations of the same concept.

Table 5.5: Three Approaches to Discourse Analysis

Orientation to discourse	Sources of data	Analysis
Formal linguistic discourse analysis (such as sociolinguistics) ¹	Samples of written or oral language and texts	Microanalysis of linguistic, grammatical, and semantic uses and meanings of text
Empirical discourse analysis (such as conversation analysis, genre analysis) ²	Samples of written or oral language and texts; <i>and</i> data on the "uses" of the text in social settings	Microanalysis and macroanalysis of the ways in which language and/or texts construct social practices
Critical discourse analysis (such as Foucauldian analysis) ³	Samples of written or oral language/texts; <i>and</i> data on the "uses" of the text in social settings; <i>and</i> data on the institutions and individuals who produce and are produced by the language texts	Macroanalysis of how discourses (in many forms) construct what is possible for individuals and institutions to think and to say

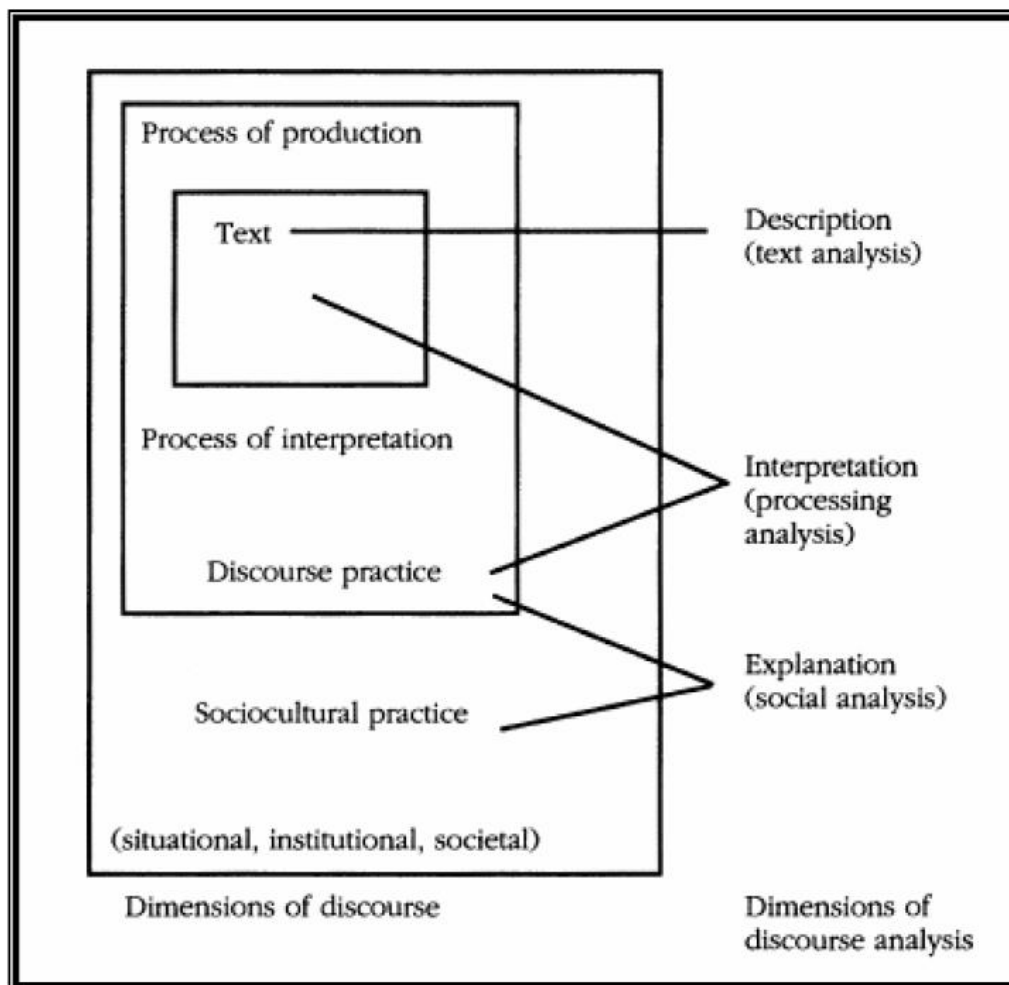
Source: Hodges *et al.* (2008: 571).

5.4.2 *Critical Discourse Analysis*

According to Titscher *et al.* (2000), CDA is not a discipline but a problem-oriented field with a specific transdisciplinary research programme. It existed in the 1970s in the field of critical linguistics by a group of scholars such as Roger Fowler, Robert Hodge, Gunther Kress and Tony Trew, who noticed the existence of artificial disciplinary boundaries between linguistics and social theory (Fowler *et al.*, 1979, cited in Zotzmann and O'Regan, 2016). This interdisciplinary analysis has been developed in conjunction with other disciplines such as Discourse (Foucault, 1972, 1980); Critique of Capitalism (Marx, 1977); Genre, Intertextuality and Dialogicality (Bakhtin, 1981, 1986); Ideology (Althusser, 1971); Hegemony (Gramsci, 1971); Critical Theory (Frankfurt School, 1984, 1987); Habitus (Bourdieu, 1984, 1988) and Critical Realism (Bhashkar, 1989) (*ibid.*). This development has made the concepts of discourse, power and ideology central in the CDA. However, there is no agreed-upon standardisation or parameters to conduct a CDA. Fairclough (1992: 225) comments, *“There is no set procedure for doing discourse analysis; people approach it in different ways according to the specific nature of the project.”* According to Patton (2002: 432), *“Qualitative analysis transforms data into findings. No formula exists for that transformation. Guidance, yes. Nevertheless, no recipe. Direction can and will be offered, but the final destination remains unique for each inquirer, known only when – and if – arrived at.”* There is a wide range of ways adopted by researchers (Rogers *et al.*, 2005). The pioneers of the CDA who contributed towards its development, such as Fairclough, Van Dijk and Wodak, differ amongst themselves in their approaches to the CDA. Fairclough's dialectical-relational approach entails three dimensions of analysis: textual, discursive practice, and social practice, while Van Dijk's Socio-Cognitive Approach identifies only two levels: micro vs macro. Wodak's Discourse-Historical approach is concerned with the psychological, political and ideological context of the discourse (Amoussou and Allagbe, 2018). In addition to other approaches such as the Feminist CDA (Lazar, 2007) and the Discourse as Recontextualisation of Social Practice (Van Leeuwen, 1993). In this study, I follow Fairclough's dialectical-relational approach considering research questions, research objectives, context, interview narratives and planned objectives of the analysis. This CDA approach is beneficial in analysing how and why activists choose specific words and text structures of spoken discourses to show their attitude towards identity and felt-accountability (Machin and Mayr, 2012). It explores

the ideology buried in the discourse that is not usually obvious to the casual reader (ibid). Fairclough identifies three levels of analysis of the discourse that each level analyses a different aspect (Gallhofer *et al.*, 2001) as indicated in Figure (5.1). At the first dimension, analysis is linguistic, and the discourse is merely texts (written or spoken). At the second dimension, analysis of the discourse is broader and looks at the practice/production of the discourse. These two levels concentrate on the discursive aspects of the discourse (Fairclough, 1992: 71). The third dimension is the most holistic in Fairclough's approach that “*Understands discourse explicitly as a social practice and thus stresses features of discourse that it shares with social practice... discourse is being shaped, thereby, with the political and ideological aspects of the interaction between social structure and discourse being a particular interest*” (Gallhofer *et al.*, 2001: 125).

Figure 5.1: Dimensions of Discourse and Discourse Analysis



Source: Titscher *et al.* (2000)

As explained in Figure (5.1), Fairclough's schema is a synergy of three components: description, interpretation and explanation. At the textual level, linguistic properties are described, at the discursive practice, the relationship between the production of the discourse and the text is interpreted, and at the social practice level, the relationship between discursive and social practice is explained (Titscher *et al.*, 2000). Fairclough states it is a continual movement back and forth among the various levels of analysis: descriptive, interpretive and explanatory (Waller, 2006). In this study, I will focus on the third level of the social practice of the discourse while I take the other levels into account when analysing the narratives. I do so because my primary focus is powers and ideologies in the interviewees' discourses, which are influenced by postcolonialism, and hence affect their postcolonial identity and the emerging forms of felt-accountability. In the following three sub-headings, I explain every level in details and the focus of each level.

5.4.2.1 Textual Level (Discourse as Text)

Fairclough asserts the significance of textual analysis, so he criticises the inadequate attention paid to texts in social sciences (Titscher *et al.*, 2000). At this level, analysis is influenced by a detailed linguistic analysis of the texts at the word level and their formal features (Gallhofer *et al.*, 2001). Fairclough (1995: 4) defines text as "*the written or spoken language produced in discursive events.*" According to Gallhofer *et al.* (2001), Fairclough's focus at this level includes vocabulary, grammar, cohesion and text structure. First, vocabulary entails the analysis of vocabulary in terms of the choice of specific words, connotations of keywords, and the politico-ideological significance of wording. Williams (1976, cited in Fairclough 1992) highlights that it is a cluster of words and meanings instead of single words or isolate meanings. Producers of texts are always challenged with how to use the words to word the meaning, whereby interpreters are challenged by analysing the choices of the producers. For Fairclough, the meaning of words is socially constructed, and it is a facet of a broader social and cultural process rather than a purely individual choice. Thus, it is not beneficial to rely entirely on the dictionary as some overlapping vocabularies may correspond to different domains or practices. Second, grammar analyses the choice of clauses structure to signify and construct social identities, social relationships and knowledge and belief (Fairclough,

1992: 76). In the analysis of vocabulary, I look at how participants choose particular words to signify their discourses of identity and felt-accountability and the meaning of these words. In the analysis of grammar, I explore how interviewees represent themselves as acting or not acting to promote particular ideologies (Machin and Mayr, 2013). Halliday *et al.* (2014) identify that grammar is a system of options that speakers or writers choose in line with their social circumstances. Third, cohesion was first introduced by Halliday and Hasan (1976) and then encouraged by many scholars (Mudhhi and Hussien, 2014). Cohesion is about the various rhetorical schemata, which are suggested by Foucault (1972), that focuses on the relationship between clauses to analyse the consistency of the text and continuity of senses, such as how pronouns are used (Janks, 2006). Fairclough (1993: 74, cited in Gallhofer *et al.*, 2001: 146) mentions that coherent texts “*is understood as one whose constituent parts are meaningfully related so that the text of the whole makes sense.*” Fairclough (1992: 177) contends that interpreters of the text should not objectively deal with these properties of cohesion; however, they have to interpret them as constructing coherent readings of the text. Finally, text structure is concerned with the structure of monologue and dialogue in the text that looks at a large-scale structure of the text and how elements are structured to constitute a discourse (Fairclough, 1992).

5.4.2.2 Discursive Practice Level (Discourse as Discursive Practice)

This level entails the analysis of discourse as a discursive practice of production, distribution and consumption of texts (Gallhofer *et al.*, 2001). For O’Halloran (2003: 10), “*Discourse practice refers to the activity of reading a text and making a coherent understanding of it in line with the context (reading purpose, spatial location, background knowledge, the nature of participants). Discourse is the result of this: the interaction between text and context.*” It focuses on the different roles of members of the discourse community and relations amongst them (Merkl-Davies and Koller, 2012). In accounting research, this could be the relation between managers and shareholders in the analysis of annual reports (*ibid*). The internalised socio-structures inside the producers and interpreters of discourses are analysed. When texts are generated, cues are left to be picked up by the interpreter, so the language could influence behaviour (Titscher *et al.*, 2000). The letter “W” on a toilet door is consumed differently between

men and women because of the interaction between text and context (O'Halloran, 2003). Thus, it is necessary to ask when and where this discourse is produced or consumed (Janks, 1997). Interpreters do not solely interpret the text, yet they interpret the contextual factors and how producers and consumers of the text perceive the word (Fairclough, 1989, cited in Gallhofer *et al.*, 2001). The central concept beyond this level of analysis intertextuality influenced by Kristeva (1986). Intertextuality assumes that texts are analysed in line with other texts. Thus, texts transform the past, i.e. existing socio-structural conventions, and its analysis should include text historicity. In reference to Foucault (1972: 98, cited in Fairclough 1992: 101), "*there can be no statement that in one way or another does not reactualise others.*" This means intertextuality of texts which thus means that texts are analysed in terms of other texts (Gallhofer *et al.*, 2001) as texts are built out of texts from the past (Fairclough, 1992).

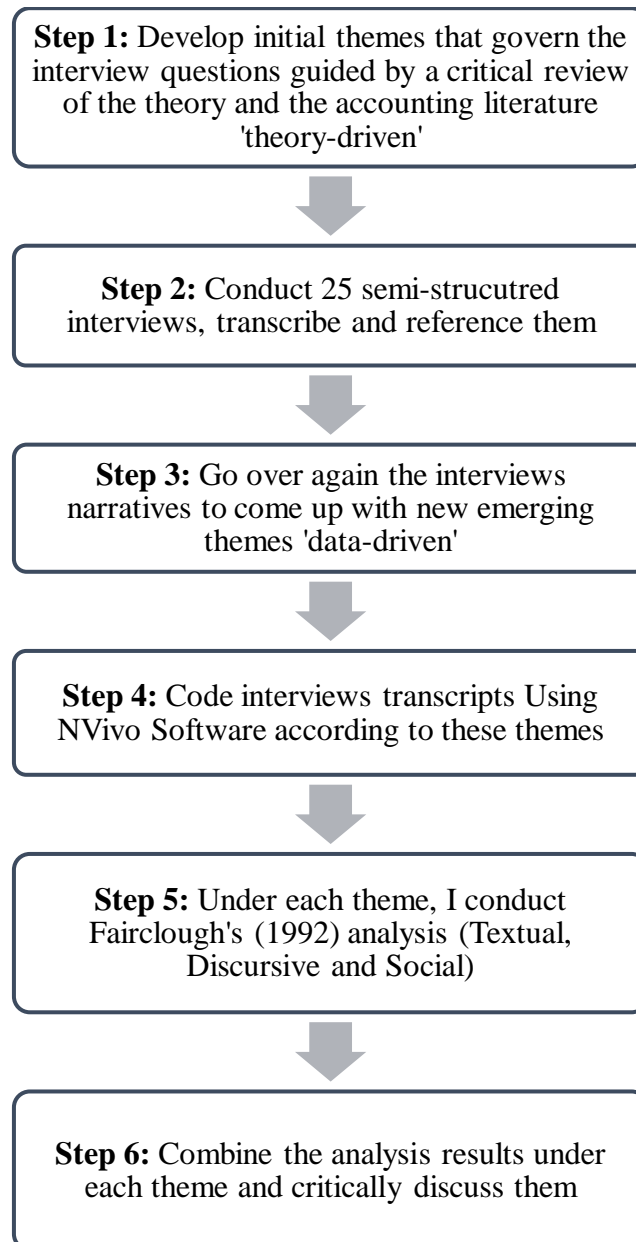
5.4.2.3 Social Practice Level (Discourse as Social Practice)

At this level, the broader social formation will be taken into account to explain the findings of text analysis and understand why social actors are represented in this way (Merkl-Davies and Koller, 2012). The focus of this analysis could be social, historical, economic, cultural, political or a combination of them (ibid). It relates to a broader institutional or social context (Titscher *et al.*, 2000). It suggests that the discourse is socially constructed, and the discourse is a mode of political and ideological practice (Fairclough, 1992). Thus, power and ideology are central in this analysis, and different discourses always exist because of ideological differences. On the one hand, the theoretical debate on ideology and discourse was highly influenced by the contribution of Althusser in his essay '*Ideology and Ideological State Apparatuses*' in 1970 (ibid). Ideology is located in the structures (orders of the discourse) that shape the outcomes of past events and conditions of current events and in events themselves (Titscher *et al.*, 2000). On the other hand, the discourse is viewed within the hegemonic struggle of power relations. Fairclough (1992) relies on the concept of hegemony introduced by Gramsci (1971) to theorise discourse in relation to the evolution of power. Hegemony is the leadership that dominates the economy, politics, culture and ideology of the society. In this study, I investigate how the hegemony of the colonial powers is going to influence the discourses of identity and felt-accountability by human rights activists. In

this vein, Gallhofer *et al.* (2001: 128) contend, “*Control over discursive practices can usefully be seen in terms of hegemonic struggles over orders of discourse.*”

Fairclough (1992) asserts that there is no agreed-upon standardisation or parameters of conducting a CDA. However, there is a wide range of ways adopted by different researchers (Merkl-Davies and Koller, 2012). The way I conduct CDA in this chapter is influenced by my research questions, research objectives, context, interview narratives and planned objectives of the analysis. From the interview data, I selected the discourses of identity construction and felt-accountability from a postcolonial perspective instead of analysing everything said during the interviews. The background and the context of the discourses are also explored and identified to understand the influence of postcolonial identity on the professional identity of activists within advocacy NGOs. Therefore, I plan to conduct the CDA in this study, as outlined in Figure (5.2):

Figure 5.2: Critical Discourse Analysis Methodology



5.4.3 Critique of the CDA

El-Sharkawy (2017: 37) argues that the CDA is a controversial analysis in which critiques around it are often raised. First, he mentions that in the CDA, “*political and social ideologies are projected onto the data rather than being revealed through the data... Analyst enters his/her analysis with predefined criteria or patterns to apply to chosen parts of the text (i.e., the target data of analysis).*” He means that the CDA allows researchers to reflect their political views on the data, not the opposite. Second,

the social and linguistic parts of the analysis are not always taken equally. Third, there is no robust nor standardised methodology to carry out CDA (Fairclough, 1992). Fourth, there is no guidance on how to interpret the findings (ibid). Wodak (1997) asserts that the CDA is an approach that may differ or evolve throughout the years. CDA is not linked to a particular subject, discipline, theory or discourse, yet it is being developed through a contribution from different theories. Fifth, CDA is concerned with what has been said, not what has not been said. Thus, silence does not necessarily qualify as a discourse in the CDA (El-Sharkawy, 2017). For Foucault, for any statement to qualify as a discourse, it must depart from the boundaries of signs exchange or speaking to others (Parrott, 2012). This makes silence part of Foucault's discourse and disregards the fallacy of written/spoken discourses (ibid). However, the CDA does not analyse silence nor the ideology embedded in it. Finally, I have noticed throughout my adoption of the CDA in this study that considerable attention needs to be paid during the transcription stage since every single word has a meaning. In my study, this was more complicated since I translated from Arabic to English. Thus, I had to put extra efforts to reach a possible accurate translation. Moreover, the more data you have, the more efforts you need to transcribe, translate and analyse. In short, it is a labour-intensive analysis. The interview narratives of this study are in the range of 35,000 words, in which going over them a word by word and a clause by clause requires great efforts.

5.4.4 CDA and Identity

Throughout interviews, activists use language and semiotics to convey information about their felt-accountability and their identity in which power and ideology are hidden in these discourses (El-Sharkawy, 2017). I should highlight that identity questions were more of a monologue than a dialogue in which interviewees kept talking, and I had to stop them from asking the next question. There were no breaks in their discourses where they kept telling stories, experiences and motives. Discourses contribute to the construction of social identities and the self of social subjects. Fairclough calls this "Identity Function of Language", in which social identities are set up in discourse (Fairclough, 1992). In this study, I focus on how the formation of identity results in different forms of felt-accountability. The CDA is, therefore, an appropriate analysis to explore activists' identity and how they use language to convey it. Having said that, the

level to which individuals affiliate or distance themselves from the community's ties with their identity. This entails how much information they are willing to disseminate about themselves that, in turn, establishes how others see them. Anna de Fina (2006: 263, cited in Zotzmann and O'Regan, 2016: 1) describes identity as "*Crucially, about conveying to one another what kind of people we are; which geographical, ethnic, social communities we belong to; where we stand in relation to ethical and moral questions; or where our loyalties are in political terms.*" This leaves no doubts that language is not solely a cognitive process; however, it is also an immanently social one to convey the identity. Therefore, the reasons of what and how the interviewees use language to convey identity, how others perceive this language and the power is hidden in this linguistic relationship is a core aspect of the CDA in this study (Titscher *et al.*, 2000). During data translation and analysis, I pay attention to the various language and semiology features used by the interviewees to construct their identity to understand how they affect their felt-accountability. Had any aspect been missed, the representation of the self would be misleading. Primarily, identity is a discursive phenomenon that entails the representation of the self and others through language and semiology. Moreover, it is a material phenomenon created in real-time and space and because of real events. Language is constitutive of (i) social identities, (ii) social relations and (iii) systems of knowledge and beliefs (Fairclough 1993: 134, cited in Titscher *et al.*, 2000). In short, identity is not context-free, yet it is enacted in actual settings, and it is influenced by social structure (Helms Mills and Mills 2000). However, individuals, while presenting their identities, do not do this on equal terms. Individuals have different capabilities, different social positions and different linguistic, economic and cultural resources that make identity construction and communication different. The construction of identity is imbued with power and ideology that influence individuals at different levels. According to Fairclough (2003: 2), "*Language is an irreducible part of social life, dialectically interconnected with other elements of social life so that social analysis and research always has to take into account language.*" Foucault (1980) asserts that there is no escape from power in which individuals are objects and agents of discourse (Zotzmann and O'Regan, 2016). CDA assumes that social sciences are neither neutral nor value-free, so it aims to explore the concealed political and ideological interests imbued in the use of language (Fairclough, 1996).

5.4.5 Representational Strategies of Social Actors

Fairclough (2003: 145) highlights that in CDA, the representation of participants or “Social Actors” is termed “Representational Strategies”. This allows users of the CDA to place people in the social world and feature certain aspects of their identity. For instance, the statement of “Muslim man arrested for fraudulently claiming benefits” draws attention to different aspects of identity than the statement of “A father of two daughters arrested for fraudulently claiming benefits” (Machin and Mayr, 2012: 77). Both writer/speaker and reader can perceive different psychological, social and political meanings from each statement (ibid). In this study, I do two rounds of interviews with three different groups. The first group consists of Palestinians working and living in the Gaza Strip. They are officially holders of the Palestinian nationality and thus introduce themselves as Palestinians. These activists are represented and thus referenced Palestinians in this study. The second group contains holders of Israeli nationality; however, almost half of them introduce themselves as Palestinian (see Heading 4.2.4.1 Palestinians in Israel). Their rejection of being introduced to Israelis was their condition to accept participating in this study. Therefore, these activists will be represented in this study as per their request. This representation should influence how their discourses and contexts will be understood and analysed. On the other hand, the rest of the second group that are not originally Palestinians introduced themselves as a holder of Israeli nationality, yet not Zionist. Their distinction of themselves creates the moral “others”, so they do not support what the Israeli government and army do. Participants collectively draw attention to their rejection of postcolonialism as an aspect of their identity. They label themselves in a particular way to be analysed and understood in that way throughout the study. CDA allows for such a presentation by social actors and investigates this representation and its outcomes in the analysis.

5.5 Trustworthiness of Data

In this section, I present the challenges, bias and gaps encountered while carrying out this study and their impact on it. Moreover, I demonstrate how I dealt with them and my commitment to research ethics.

5.5.1 The Reflexivity Statement of the Study

Reflexivity cannot be omitted in social science research. Most accounting researchers try to demonstrate their objectivity instead of admitting subjectivity and self-reflexivity (Kamla and Komori, 2018). In quantitative research, studies are designed in a way that the influence of both the interviewer and the interviewee is excluded to guarantee objective research whereby emotions, values and behaviour are ignored (Flick, 2014). However, in social sciences, the researcher's values are essential and may affect research results (Bryman, 2012). Values could affect how I draw my conclusion from the collected data as two different conclusions may be drawn from the same data if two researchers with different values conducted this research (Covaleski and Dirsmith, 1990). The choice of a particular research topic, research philosophy and data collection method demonstrate the researcher's values (Bryman, 2016). For instance, my choice of the interview as a means of data collection reflects how I value the personal interactions with interviewees rather than asking them to fill an anonymous survey (Hart, 1971). Likewise, my interests to study NGOs in general and advocacy NGOs, in particular, is to some extent enhanced by my perception of their critical role in the Palestinian-Israeli conflict and the enormous pressures exercised on them internally and externally. Moreover, I was personally in touch with several Palestinian and Israeli advocacy NGOs that helped me a lot. In summer 2014, the whole neighbourhood that I live in was hit by rocket missiles in which the house next to my home was demolished, and several parts of my home were damaged too. A day or two after, during the aggression, activists came to us, risking their lives and documenting what had happened. In addition, as a PhD student, I could not start my PhD without an Israeli human rights NGO called Gisha. In spring 2017, after my first Visa to the UK had expired, and I started to lose hope of doing my PhD, a friend of mine suggested calling this NGO to help me travel

through Israel and Jordan. This NGO helped me to travel by submitting a request to the Attorney General in Israel and then kept following up on this request to allow me to travel as freedom of travel is one of the human rights principles. After several attempts, I was granted access to cross to Jordan via Israel. In this vein, Taylor (2001: 17) comments, *“The researcher is likely to conduct a project which chimes with her or his personal interests, sympathies and political beliefs. The researcher’s special interests and, possibly, personal links to the topic are not in themselves a sufficient basis for research, but they are a probable starting point for the project. They are not seen as a negative bias but as a position to be acknowledged.”*

Speaking more about reflexivity, the participants render several discourses that include their political and ideological views regarding the existing Israeli colonialism and postcolonial Palestine. Being in the same position as the interviewees suggests that there is bias in reading and analysing their discourses. For instance, my closeness to Palestinian activists, since we live under similar circumstances, is expected to influence how I interpret their discourses of felt-accountability compared with Israeli activists that I am not fully aware of their context and life experiences. Furthermore, I acknowledge that I stand against Israel as a colonial power that unjustly takes the Palestinian land and commits war crimes against Palestinians. I was born and raised under postcolonialism and blockade in the Gaza Strip that turned my hometown unliveable. The use of the Postcolonial Theory in this study, alongside my readings about Postcolonialism, Neo-colonialism and Imperialism, elevate my values and political opinions against the colonisers. This study puts me in the position of a postcolonial researcher who aims to investigate the influence of postcolonialism on the identity of the colonised, and hence their felt-accountability. Laughlin (1995) suggests that researchers need to be frank about their research bias that is influenced by their own beliefs and values. Thus, I first admit the possibility of bias and the existence of subjectivity and reflexivity (Ahrens and Chapman, 2006). In this regard, Laughlin (1995: 65) adds, *“All empirical research will be partial, despite any truth claims to the contrary, and thus it would be better to be clear about the biases and exclusions before launching into the empirical detail.”* Second, I acknowledge that my values are going to influence the research, but I cannot be precise in saying to what extent. Natural sciences researched from a positivist perspective are value-free and do not entail human feelings and interactions, not like social sciences, which are value-laden and biased (Richardson, 2012). I see my values

inevitable, and I am not going, under any circumstances, to change my opinion regarding the Israeli colonialism of the Palestinian land. This study, as well as the use of Postcolonial Theory, made me realise the interconnectedness with global struggles against Postcolonialism and Imperialism. I do not deny that activists seem to rely on these interviews to convey their message of being desperate regarding the challenges they face in their work. I was keen to make these voices heard in Western academia. Therefore, my role as a researcher is to deal with this bias and personal subjectivity or at least to admit its existence. Third, I present, in details, the adopted research methodology that I built to answer research questions to demonstrate to the readers its coherence and logicality. Fourth, I also build on the works of other scholars such as Gallhofer *et al.* (2001) and Merkl-Davies and Koller (2012), who used CDA in qualitative accounting research and have their papers accepted for publications. Fifth, I am also aware that I need to be faithful to the meaning that interviewees intend to say when their discourses are transcribed, analysed and discussed. Finally, I follow the ethical considerations of academic research to ensure that this bias does not have a significant effect on the research.

5.5.2 Ethical Consideration

According to Saunders *et al.* (2012: 226), research ethics are “*The standards of behaviour that guide your conduct about the rights of those who become the subject of your work or affected by it.*” The involvement of human participants in this study is essential and critical. Therefore, I obtained formal approval from the Research Ethics Committee at Heriot-Watt University to conduct a series of interviews with activists following the ethical guidelines of the University while conducting the interviews. During the study, I tried to observe these guidelines as much as I could. The participants were ensured that their participation in the interview is voluntary, and they may withdraw whenever they want without it affecting their relationship with the researcher (Bengtsson, 2016). An introductory letter outlining, in brief, the research purpose was sent to interviewees prior to the interviews.

I do recognise that the topic of felt-accountability and NGOs accountability is sensitive mainly in the context of the Gaza Strip and advocacy NGOs. Also, I recognise that some participants may perceive this as a risk to their jobs. Therefore, permission was requested to use anonymous direct quotations in the reporting of the data, while the identity of the interviewees is fully anonymised, and references will be used to refer to them in the thesis. I have also obtained informed consent from every interviewee who participated in this study. Moreover, in the introductory letter, I highlighted that this an academic research being undertaken in a well-known and accredited university, and the interview data will be strictly confidential and anonymous and will not be disclosed to their organisations.

5.6 Chapter Summary

In this chapter, I did not aim to make a superior research design that no one could have ever done. Basically, and in line with research questions and objectives, I design a research methodology that fits the most natural of the study to answer the specific research questions (Easterby-Smith *et al.*, 2012) (see Table 5.6 Research Paradigm). This chapter sets the foundation for data collection and data analysis (Samour, 2010). This qualitative study aims to explore how identity formation results in different forms of felt-accountability, so I interviewed a group of 25 activists working in Palestinian and Israeli NGOs to analyse the discourses of felt-accountability. The interviews were audio-recorded, transcribed and analysed through the CDA. While designing the research paradigm, collecting data and analysing it, several limitations and considerations were discussed in the last section of the chapter.

Table 5.6 Research Design

Research Design	
Research Philosophy	
Ontology	Subjectivism
Epistemology	Interpretivism
Research Approach/Reasoning	Inductive
Data Collection Methodology	
Data collection technique	Semi-structured interviews
Research Population	Population A: Palestinian Advocacy NGOs Population B: Israeli Advocacy NGOs
Sample size	25 Interviews Population A: 14 interviews Population B: 11 interviews
Sampling	Population A: Purposive Population B: Snowball
Data Analysis	
Critical Discourse Analysis	Fairclough's Dialectical Approach: (Textual, Discursive and Social)

6 Chapter 6: Felt-Accountability and Palestinian Activists in Palestinian Advocacy NGOs

6.1 Introduction

CDA is an interdisciplinary approach to analysing written and spoken texts, which in turn enables accounting researchers to analyse data in a more systematic and detailed manner (Merkl-Davies and Koller, 2012). In this chapter, I apply Fairclough's (1992) dialectical-relational approach that entails three dimensions of analysis: textual, discursive practice and social practice to analyse the 14 semi-structured interviews conducted with human rights activists working in Palestinian advocacy NGOs in the Gaza Strip coded PP (Palestinian NGO, Palestinian activist) and numbered accordingly from 1 to 14, e.g. PP-1. At the textual level, I analyse the linguistic features of the text (spoken discourses) at word level and formal features to explore why interviewees choose such particular features. At the discursive level, I analyse socio-cognitive aspects of the production, consumption, intertextuality and reflexivity within discourses. At the social practice level, I study ideology and hegemony and their influence over discourse. I investigate the ideological features of the discourse and how texts are ideologically invested by interviewees. I also investigate the hegemonic relationship concerning power evolution and its influence over the discourse.

Dizayi (2017) argues that the definition of identity cannot be found in the dictionary since people have their identity in connection to others and within contexts. Through the critical lens of Postcolonial Theory, I analyse the discourses of activists to uncover how they constitute their postcolonial identity in relation to their professional identity and then felt-accountability. This chapter comprises two sections. The first section analyses the emerging forms of felt-accountability resulting from this connection. I will demonstrate how the interviewees' narratives construct their identities as postcolonial subjects and professionals and analyse these narratives on textual, discursive and social practice levels. The second section analyses the interaction of emerging forms of felt-accountability with imposed accountability and the resulting outcomes.

6.2 The Emerging Forms of Felt-Accountability

“The self-concept consists of multiple identities that vary along dimensions including their centrality or importance to the individual, whether they reflect actual or potential achievement, and their temporal orientation” (Ibarra and Petriglieri, 2010: 11). This study investigates how the construction of a postcolonial identity influences the professional identity of activists in advocacy NGOs. The multiplicity and dynamism of identity urge individuals to cope with different and/or conflicting identities (Sveningsson and Alvesson, 2003). This section analyses the emerging forms of felt-accountability resulting from the interaction of postcolonial identity with the professional identity of the interviewees and their engagement in identity work to manage them. For Ahrens (1996), accountability styles (forms) are the distinguishable way of giving an account, which is the contemporary sketching of accountability visions.

6.2.1 Internalisation and Materialisation of Human Rights Principles as Sources for Felt-Accountability

Interviewees’ narratives demonstrated how they internalised human rights principles of justice, equality and self-determination as the common values that informed their professional identity and felt-accountability in advocacy NGOs. The analysis revealed that activists’ experiences and observations of constant violations of their adopted values by the coloniser reinforced these values as a marker of their professional identity as activists and guided their sense of felt-accountability. These values materialised in (or were embedded) in working long hours for little pay since they are driven by the perception that extra working hours are needed to protect these values. They frequently used the keyword “Belief” or “I Believe” to affirm that their felt-accountability stems from their beliefs in human rights principles:

“My *belief* in human rights tells me that my people are like others, have the right to enjoy human rights, which are universal and were not articulated to help a particular group of people” [PP-9].

“My accountability is first driven by my ultimate *belief* in human rights rather than politics” [PP-13].

In the previous quote, PP-13 separates between his beliefs in human rights that promote justice and equality and politics that aim to achieve the interests of certain groups at the expense of others. In this regard, another frequent term used by participants was “Global Human Rights”, confirming their professional role as human rights activists is a significant part of their postcolonial and professional identities and sense of accountability. PP-12 insists, “I repeat it; it is a *global set of human rights principles* that I follow.” The use of the global dimension of human rights attempts to link their struggle/cause to global principles and struggles. Interviewees mentioned that they believe in human rights and seek to protect them wherever it is possible. They believe that all humans are equal and should equally enjoy their human rights. In this vein, PP-12 metaphors her personal values as a master who can control your action in which the target and source domains of this metaphor is the power that alters actions and shapes felt-accountability:

“I do not see myself an employee of an NGO; I am a *servant* of other humans, so I cannot leave my victims. I am part of this society, and I suffer what they suffer” [PP-12].

Her statement links to Schlenker and Weigold’s (1989: 36, cited in Osman, 2012: 89) observation that values are “*internalised private principles*”, whereby Sinclair (1995: 231) says that values “*haunt like a ghost or overpower like a higher being.*” These values have an implication on how activists, who envisage themselves, servants of other humans, have their felt-accountability shaped by this belief. According to Hall *et al.* (2003), felt-accountability is a subjective perception of accountability shaped by values that have a significant role in driving people to be accountable (Kilby, 2006). Yasmin *et al.* (2018) mention that there is a substantial overlap between values and felt-accountability in which the interviewees view accountability activities as a form of adopting these values. Activists presented human rights as overarching values that anchor their felt-accountability by identifying its scope, which is protecting human rights, prosecuting the violator and preventing future violations.

While human rights values provided a broad guide for felt-accountability, a number of interviewees mentioned how their religious faith also guide their identity and sense of accountability. PP-14, for example, states that his felt-accountability is also influenced by his belief in ‘*Allah*’ God. This belief does not only guide his values but also was *needed* to be able to “Do” the job in an accountable manner. PP-14 mentioned, like other interviewees, that he earned money and fed his children from this job, so they want to feel that they are feeding their kids ‘*Halal*’ (means legitimate under Muslim Sharia Law) food:

“I always think of *Allah* ‘*God*’ as I am gaining income that I used to purchase food for my kids from this job, and I want it to be *Halal*” [PP-14].

In addition to “Global” or universal ethical values, historical traditions, prevailing social norms and personal experience, religious beliefs are also significant drivers for many in their work (Sinclair, 1995; Osman, 2012). The evocation of faith as a source of professional identity is another driver of felt-accountability. Ahmad (1999: 32) comments that for many Muslims, the source of this felt-accountability is when the day of resurrection comes “*It will be in this life-after-death that man will be rewarded or punished for his deeds and misdeeds.*” Generally, Sinclair (1995) highlights that the value-driven felt-accountability, whether religious or not, is powerful and binding since it comes from internal rather than external sources. Utterly, felt-accountability serves as a tool to protect their values and materialise their beliefs into accountable activities (Yasmin *et al.*, 2018).

6.2.2 *Felt-Accountability is more than A Job Description*

The interviewees use two keywords, “Job” and “Employee”, to highlight how felt-accountability alters their understanding of their traditional job description:

“Since I joined activism, it was not just a paid *job*. It is more of a sense of loyalty, belonging and belief that we have a great message to deliver, so I belong to activism. I may leave this NGO, but I would not leave activism” [PP-8].

The feeling of belonging is essential in felt-accountability as it comes from the inner self and not exerted by the pressure of an external principal such as “donors” (O'Dwyer and Boomsma, 2015). The ethical and value-based dimensions of felt-accountability do not exist in the formally imposed accountability (Roberts, 2001):

“I am not bound by working hours and assigned tasks while activism requires me to work till late at night to assist victims” [PP-7].

Interviewees asserted that their felt-accountability comes from internal sources, not external forces, as argued by Hall and Ferris (2011: 134) that felt-accountability is the “*perceived expectation that one’s decisions or actions will be evaluated by a salient audience.*” Frink and Klimoski (2004) argue that external and objective accountability mechanisms do not necessarily mean that accountability is internalised in the perception of the organisational actors. The discourses of interviewees highlighted that activism is more than a job, and felt-accountability is more than a job description; it is intrinsically initiated, voluntary and volitional (Fry, 1995). They affirmed that felt-accountability includes being accountable to their NGO’s mission, as well as any extra efforts they see relevant. The “meaning-making” of felt-accountability by activists (Fry, 1995) characterises what practices need to be made to ensure felt-accountability (O'Dwyer and Unerman, 2008). Activists who continually construct the world around them decide the scope of their felt-accountability in line with their own perceptions (Fry, 1995). As a result, activists who may work more hours, make extra calls, or put their lives at risk perceive this as accountable practices. During the weekly protests of the *Great March of Return* in the buffer zone near the Israeli fence, I went there once to see what is going on. Approximately 500 meters away from the fence, I started to cry because of tear gas bombs. Moreover, I could hear and see bullets all over the place, ambulances, martyrs and burning tyres. That was a shocking scene that I could not spend more than 15 minutes. However, human rights activists go there twice a week (Fridays and Tuesdays) to document these war crimes. The brother of PP-14 was one of the activists who was seriously shot by an Israeli sniper. Although he was wearing a helmet and vest that shows his identity as an activist, he was shot. It is his own articulation and perception of felt-accountability to document the violations of human rights from the closest spot. The sense of belonging turns felt-accountability into a source of self-enhancement to

maintain a positive cognitive construction of the self (Erez and Earley, 1993) rather than a source of income:

“We are activists, not *employees*. I say to people who want to be activists that you better look for other opportunities if you come here to make money” [PP-9].

The voluntary, as well as liberating nature of felt-accountability, extends the boundaries of their role or job into a wider domain of promise and responsibility (Fry, 1995). The interviewees do not deny that they make money out of it “I earn money from doing this job that I need to do it in a responsible way to sustain the job” [PP-2]. However, it is not their priority: “I could be earning more if I work as a lawyer. It is not money that drives me, yet a belief I have” [PP-2]. Similarly, PP-13 explains:

“I was a certified lawyer, and I was working as a lawyer for a while. There was a chance to go through the human rights path, so I took this chance to find a more productive (in defending Palestinians’ human rights). I feel that it represents me or represents my identity” [PP-13].

Hall *et al.* (2003) mention that a formal job description is achievable through the formal mechanism of imposed accountability. However, the rule-following mechanisms do not guarantee extra promises and duties that can be met via felt-accountability:

“My job description identifies my role and what tasks I need to do. However, this type of accountability is not enough for activists. *I give extra efforts* to achieve self-esteem, so I become satisfied with what I am doing” [PP-8].

For Fry (1995), job description no longer relates to effective behaviour. However, it just links to the existence of formal accountability structures and strategies. Felt-accountability drives activists to attach values to their work and reject the dichotomy between moral ends and strategic ends (Osman, 2012). They assert that they do what they are required to do in an accountable manner, whereby felt-accountability has an emancipatory potential to exert more efforts that they see helpful and supportive to

victims. PP-8 used the transitive of “Give” and the active voice “I Give Extra Efforts” to demonstrate how his felt-accountability is wider than the imposed accountability by his NGO. Felt-accountability drives him to exert more efforts than he is officially required to do so. Yasmin *et al.* (2018) argue that a well-developed sense of felt-accountability makes organisational actors honest, answerable and responsible in what they see, do and say. It encourages actors to have a sense of ownership of the NGO and its cause, so they take initiatives and become proactive (Tanner, 2017). Felt-accountability exceeds responsibility that requires activists to come to their jobs from 8:00 am – 3:00 pm to do it professionally:

“Activism is more than a job or a task that you have to do. Thus, if they fail to help a victim, they ask themselves the question of “did I do my job in an accountable way?” “Why did not I do an extra phone call or collect an extra testimonial?” [PP-13].

The postcolonial identity of activists aligns their felt-accountability with the senses of belonging to activism and their victims. Interviewees did not separate between their work environment and the postcolonial context they live in. Several interviewees started the interview by explaining what the word “Activist” meant to them. They mainly perceived themselves as political activists who are engaged in political struggles with Israel. The majority of them also mentioned that, besides being political activists, they are part of their society and suffer the same fate under postcolonialism as those they defended. Their political views and ideologies, as well as their suffering under it, were the motives that led them to activism and inspired their felt-accountability. Holding the perpetrators accountable, therefore, formed a significant aspect of their motivation and activism:

“My identity tends towards the protection of human rights and victims. So, I moved to this NGO to organise my work under a well-established institution. Me working on my own means that I will be working randomly. Currently, my work is systemised, and I follow a set of legal principles that govern my work. This has contributed to developing my own accountability” [PP-5].

The underdeveloped notion of felt-accountability in advocacy NGOs was further analysed in this theme that introduces new thoughts regarding its emancipatory potentials that encouraged activists to do extra work. This theme should alter the attention of NGOs towards the factors that drive activists' felt-accountability, make them feel loyal to their victims and exert extra efforts. I do not argue that doing the assigned tasks is not accountability. Nevertheless, the study revealed that felt-accountability encompasses how, why and what activists feel when they do their tasks and the willingness to volunteer for additional workload. Felt-accountability is the answer to the question of "Why do these activists do what they do?" and identity answers the question of "What drives their felt-accountability?"

6.2.3 Resist Postcolonialism via Felt-Accountability

Fanon (1967: 10) affirms that the black people "*need to demonstrate to white men no matter what, the wealth of their idea, the equivalent estimation of their insight.*" Said has a more political argument than Fanon's psychological argument about identity. Said encourages the colonised to oppose and recreate an anti-imperial oneself that is contextual (Dizayi, 2017). Said (1978) mentions that Imperialism had existed because of the absence of resistance, so he gives more prominence to resistance (ibid). The idea of resistance was embedded in a number of quotes of what motivate activists and their felt-accountability:

"In the past, the Israeli occupation used to commit several crimes that none of them was documented because there was no one to document them. For instance, in my city, the Israeli occupation committed a massacre in 1956 by killing more than 500 civilians. However, you would never find any evidence to document this massacre. On the contrary, nowadays, we follow up any violation, small or large, committed by the Israeli army by collecting photos, testimonials, documents and reports that are accepted as authentic documentation by the local and the international community. It grabs the international community attention towards our cause, and hence more solidarity within Western society" [PP-3].

Said (1978) asserts that the true meaning of freedom is the ability of oneself to develop its own identity and not to accept the identity imposed by the oppressive ruler:

“We are the voice of our people (Palestinians). Self-determination is one of the rights guaranteed by human rights charter” [PP-6].

Postcolonial Theory emphasises the cultural and political agency of the colonised through their engagement and resistance to the imperial discourse (Alawattage and Fernando, 2017). The colonised, who understands very well that the coloniser sees them as the inferior Other, must reject this view (Paolini, 1997). They perceive it as a threat to their identity, which Campbell (1992, cited in Vroblevska, 2016) affirms that this threat is essential to construct their identity. PP-11 said: “I *protect* the rights of Palestinians and call for accountability from the Israeli side.” The use of the transitive verb “Protect” suggests that activists have clear aspirations of their role and know what and why they are doing it in their resistance to the coloniser. Activists used mental process transitivity to demonstrate their cognition and affection. On the one hand, the use of the cognition verbs demonstrates how their mindset and cognition has guided them to become activists, so it did not happen by coincidence:

“I started to *believe* and realise that helping people is a matter that is worth to *believe* and invest in as people need it” [PP-11].

On the other hand, the use of affections verbs “Dream” and “Hear” is of frequent use in their discourses to demonstrate how they feel about their identity while carrying out their role:

“I *dream* of seeing fairness and justice given to Palestinian victims and *hear* their voices in the International Criminal Court (ICC). I work to be a reason behind hearing the voices of victims in international occasions” [PP-4].

The aspirations of decolonisation and rejecting postcolonialism are obvious drivers of professional identity that activism and felt-accountability in advocacy NGOs seem to facilitate these aspirations for the interviewees. The use of cognition and affection verbs suggests that their decision to become activists was logically and emotionally linked to their postcolonial identity. As demonstrated in the PP-13 statement below, some interviewees differentiate themselves from some, not all, international activists by the

absence of one of the two sets of verbs (cognition and affection¹²) for international activists, whereby Palestinian activists have them both. They construct a comparison between some international activists whose professional identity is not affected by postcolonialism, whereby they, the colonised, have their professional identity shaped by postcolonialism:

“Palestine is a unique case due to the political dimensions of the case. It is related to the feeling of belonging to the country and your internal perception of what the occupation is doing. International activists come here and see the violations and deal with them as violations of human rights in a professional way” [PP-13].

Alvesson and Willmott (2002) assert that the social and political dynamics of identity should not be neglected when we study professional identity. The narratives above show how professional identity responds to the postcolonial roots of identity. They reveal that the professional identity is anchored, instead of being independent, by the postcolonial context. Hall (1988, cited in Solomos, 2014) suggests that the construction of the Black Identity in the 1970s and 1980s was a product of political challenges and representations. Advocacy NGOs are, unlike other NGOs, are in direct confrontation with the Israeli army and its violation of human rights. Therefore, felt-accountability is perceived as a means to protect the human rights of victims and bring the coloniser to the ICC, and in the long-term, to end illegal colonialism of the Palestinian land.

6.2.4 An Ongoing Sense of Felt-Accountability

Hall (1990) emphasises that identity is not possible to be complete; however, it is a process of constant transformation. It continues to change, and no one can expect its final outcomes (Gyssels, 2001). Likewise, felt-accountability is an everyday process of making and giving accounts (Munro and Mouritsen, 1996). The analysis revealed that felt-accountability, informed by identity, is an ongoing process of constructing

¹² Cognition and affection verbs are part of the mental process of transitivity in grammar analysis of the CDA. Cognition includes the verbs of the cognition process e.g. think and know, while affection includes the verbs of the feeling process e.g. like and fear (Halliday and Hasan, 1976).

meanings and understandings around the self to feel accountable. The colonised, during decolonisation, are amid a continuing process of representation and identity construction to affirm their national identity, in which felt-accountability is an outcome of this ongoing representation. Dizayi (2017: 13) argues that identity in the postcolonial era is “*never accepted as settled and is changing, as indicated by environment and culture, as a result of exchange and power which prompts disarray in identity.*” The analysis uncovered that activists’ felt-accountability is continually reproduced through individually perceived postcolonial identity:

“My drivers of felt-accountability are the same drivers that led me to be an activist that is completely shaped by my national identity” [PP-8].

The postcolonial identity of Palestinian activists is shaped by ‘*Ghurba*’ exile and misrecognition. By the morning of 15 May 1948, Palestinians ceased to exist neither on maps nor dictionaries (Sa’di, 2002). Said and Mohr (1986) mention that Palestinians, unlike other indigenous people, were even denied their postcolonial history. Palestinians do not necessarily feel exploited but excluded. Since 1948, Palestinians were in amid an ongoing battle of representation. Sa’di (2002: 175 & 176) mentions that “*It is possible to partly reconstruct the past and regain some of its representation because enough memories managed to elude the shattering experience of the society’s disintegration and the stifling international silence.*” Since Palestinians lack national institutions, archives and documents, they rely on individual’s subjectivity to restore their identity (ibid). Palestinian identity is constantly constructed by a bottom-up approach by individual experiences and sentiments instead of top-down national processes (ibid). PP-13 uses the mental process verb “Think” to describe felt-accountability as an ongoing cognitive flux at an individual level rather than a fixed state (Agyemang *et al.*, 2019):

“After these years of experience, I *think* of myself and the reasons that led me to become an activist, so I just abandon such an idea of leaving activism” [PP-13].

The coloniser that works hard to systematically depersonalise the colonised, internalise inferiority in their awareness and reject their national identity is encountered by the

ongoing construction of the colonised identity (Dizayi, 2017). The refusal of colonialism by activists is inspired by their ambitions to reproduce the individual and Palestinian social identity through activism that they perceive as a tool to resist the coloniser, name and shame the coloniser's crimes, convey the voices of the victims and maintain their national representation. The constant production of postcolonial identity leads to a constant sense of felt-accountability. PP-8 describes an incident in which his life was at risk while doing his job:

“I was in a house amid destroyed houses wearing the human rights vest and holding my camera when many bullets hit between my feet. *This* made me more accountable” [PP-8].

The use of “This” that identifies a specific fact and consequential influence means that activists perceive these threats as immediate threats to their professional and national identities, which leads to the continuous representation of the self. PP-8 highlighted that he was wearing a human rights vest to suggest that the sniper deliberately shot at him. Moreover, it suggests that previous experiences have an influential role in shaping felt-accountability. PP-12 added that part of her ongoing sense of felt-accountability is the gloomy stories that she continually faces, which in turn strengthen her connection with victims, affirm her identity and enhance her felt-accountability. She mentions a story of a poor farmer whose corps was poisoned by Israel and how this experience made her start thinking again of her own accountability:

“There is a farmer in the buffer zone who used to work for six months with his kids in a farm that was sprayed by Israeli planes, and thus plants were chemically killed. He lost everything. This makes me *always think* of my accountability that I ask myself the question of “if I did not help them, who would help?” [PP-12].

Again, PP-12 use of the verb “Think” suggests that felt-accountability is an ongoing cognitive process enhanced by previous stories. Nora (1989) reflects on the ‘*Site of Memory*’ in the Palestinians’ minds to stop forgetting and establish a state of things. This explains why *Nakbah* has become a constitutive element of the Palestinian identity (Sa’ di, 2002). It also tells that Palestinians link previous events to the eternal present and yield things to recreate the feeling of Palestine (ibid). The interviewees manifest felt-

accountability as a bond to keep them close to their victims, so they can maintain the flow of their identity flux:

“Hardship and misery of an 8-member family from Gaza in which the parents have a genetic disease of growing atrophy. The parents managed to get out of Gaza for medical treatment with three children, and the other three were left in Gaza and were not allowed by the occupation to get medical treatment until their parents come back” [PP-13].

PP-13 still remembers the story in every single detail and reflect on the misery of this case that encourages him and drives his accountability to prevent such suffering. In the interviews, felt-accountability was carried in interviewees’ minds by the stories of victims and their feelings towards them. Old stories become part of the current consciousness. Said and Mohr (1986) speak about the exile experience that half of the interviewees share as refugees whose parents or grandparents left their homes in 1948. Said and Mohr (1986) add that this experience causes, for example, a nervous habit of overpacking when travelling for short distances. The memories of a traditional Arab house that the one physically and psychically enter remains in Palestinians’ minds who became homeless after *Nakbah*. Therefore, the stories of ‘*al-Awdah*’ Right of Return¹³ are all represented in the photo of the house key that takes Palestinians back to their houses (Sa’di, 2002). The interviewees who live the experience of the exile and document the suffering of victims on an ongoing basis also have an ongoing sense of felt-accountability inspired by this experience.

¹³ Palestinian Right of Return ‘Haqq al-Awda’ or the United Nations General Resolution 194 that was passed in 1948 to grant Palestinian refugees the right to return to their land occupied by Israeli military groups in 1948. Article 11 of the resolution reads: “*Resolves that the refugees wishing to return to their homes and live at peace with their neighbours should be permitted to do so at the earliest practicable date, and that compensation should be paid for the property of those choosing not to return and for loss of or damage to property which, under principles of international law or in equity, should be made good by the Governments or authorities responsible*” (Security Council Report, n.d.).

6.2.5 A Universal and Localised Forms of Felt-Accountability: Beyond Location and Nationality

The interviewees revealed that the postcolonial context they work in widens their senses of felt-accountability to exceed national boundaries. Postcolonial theorists, such as Bhabha (2003) in his essay *'On Writing Rights'*, criticise the Declaration by arguing that it gives precedence to national identity (Al Tamimi, 2017). The national identity is manifested because the Other, as per the Declaration, is expected to locate within the national frame, and there is the inability to conceive it outside (ibid). The feeling of nationalism is negative as it is built on oneness and uniqueness across nations (Chan, 2013). The analysis found out that activists develop a sentiment of a universal, as well as national identity, and hence a universal sense of felt-accountability to the victims of Imperialism in other countries such as Iraq and Syria. They asserted that nationality is not a driver of their felt-accountability, yet insiders (Gazan activists) are just more aware of the Gazan context: "International activists believe that our case is fair and just, so they will be working shoulder in the shoulder with us" [PP-4]. The interviewees see no difference between activists living inside or outside Gaza as long as they share the same values and beliefs:

"I see no difference if you are part of the community you protect or not. It is all about your feelings and accountability to people. We are in direct contact with them, and we live it remotely with them" [PP-13].

"It is accountability to the victims. If I were in another country, I would do my job in the same accountable way in accordance with IHL and HR principles" [PP-11].

"Human rights NGOs are merely groups of people who share their beliefs on human rights as a global set of standards that every human being should enjoy" [PP-9].

The interviewees have a general ideology led by their belief in human rights, justice and democracy. "I repeat it; it is a global set of human rights principles that I follow" [PP-12]. This theme outlines an emerging form of a universal felt-accountability informed

by a universal identity for activists who resist Imperialism in or to all spaces. Hall (1990) assumes that identities are incomplete and always undergo a continuous process of transformation within a particular environment or culture. The question of “who we are” is answered by the past we lived, the society we live in and colonisation and political transition (Chan, 2013). The construction of a universal identity precedes the manifestation of felt-accountability amongst them. Identities are not fixed in the essentialist past, yet they are subject to continuing interplay of culture, history and power (Hall, 1990). Activists show that Postcolonialism has constructed a universal identity for human rights servants shaped by the experiences of fragmentation and dispersal (Chan, 2013). Alexander (1994, cited in Chan, 2013) highlights that identity is a set of meanings an actor attribute to itself to distinguish it from others. That contradicts the essentialist definition of nations as people with a shared language, heritage and faith (Muller, 2008). Meanwhile, the nation is a socially constructed community that individuals see/imagine themselves belong to it (Anderson, 2006). The imagined nation is an identity affiliation for a particular nation (Chan, 2013). The activists see themselves as members of an imaginary global nation of the colonised groups, not just Palestinians, but everywhere. The devoted attachment of identity is the self-affiliation to a large nation comprises people from different heritages, languages and cultures who share amongst them one aspect of being subject to Postcolonialism. The manifested identity in this theme is a global identity that is part of an imagined nation of Imperialism victims brought together in one collective and universal anti-colonial identity. Cerulo (1997: 387) mentions that the “*problems inherent in collective categorisation, presenting a postmodern challenge to arguments of unified group experiences*”; meanwhile, Imperialism establishes this unified experience. Although in ‘*Black Skin, White Masks*’, Fanon speaks of his black identity and own experiences, including his dramatic experience “*Mama, see the Negro! I am frightened*”, this identity becomes later on a universal identity (Macey, 2000). Some postcolonial theorists argue that Fanon is a contextual thinker and anti-universal. However, Harrison (2002) suggests that Fanon has two strains of pro-universalism and anti-universalism. Fanon’s own experience starts contextual and then becomes universal to analyse the universalism of the West in order to destroy it. Fanon’s universalism is based on dignity, quality and equity. He wants the man, as a universal person, to “*respect for the basic values that constitute a human world*” (Fanon, 1967: xviii). It is evident that any experience or identity needs to start locally before it becomes universal. Since national identity is socially and culturally constructed (Smith, 1991), the interviewees have

developed a universal identity inspired by their life narratives within the postcolonial context of Palestine and established their senses of felt-accountability accordingly. The mass impact of Imperialism cannot be reduced in a particular context. Meanwhile, it is a universal (identity) sense of feeling victims' suffering and hence feeling accountable to them in a universal postcolonial context (Dizayi (2017)). Palestinian activists, who might feel that their cause is abandoned, want to feel this connection to universal struggles; in a way, it links their struggles to others and gives them legitimacy. It takes away the politics surrounding the issue of Israel and Palestine and makes it a human rights issue. It might be their strategy to legitimise their struggle. The interviewees negated the relationship between location and felt-accountability. They argued that those who suffer under different forms of Imperialism, wherever they are, would have similar senses of felt-accountability.

6.2.6 Felt-Accountability: Deliver Justice beyond their Lifetime

The analysis of this theme revealed an emerging form of a forward-looking felt-accountability that possess moral agency, i.e. the capacity to act responsibly (Van de Poel, 2011). Concerning this form, the interviewees admitted that the postcolonial powers will not change in the meantime, so their activism and accountability will not expose the colonisers nor change the reality of life for the Palestinians in Gaza today. Nevertheless, they still believe that the change is coming, and the value of their activism will be materialised. Meanwhile, interviewees mention that Israel often escapes accountability regarding its human rights record:

“We were promised that ICC would begin a criminal investigation regarding 2014 Operation during 2018; however, as we are talking now, nothing has been made. Having such an investigation is an incredible achievement for human rights NGOs. However, the ICC and the chief prosecutor of the International Criminal Court, Fatou Bensouda, were threatened to halt any criminal investigation against Israel. To be honest, this is what was seen on the table; there are many things in the darkness that no one knows about them. I do not doubt the intention of Fatou Bensouda because I understand the pressure that is on her” [PP-1].

Moreover, Israel and America have jointly exercised their power over the ICC and its chief prosecutor to halt any criminal investigation regarding *Operation Protective Edge* 2014 aggression against the Gaza Strip. Defence for Children Palestine (2015: 91) confirm that “*The international community has failed to hold Israeli forces or officials accountable for grave human rights violations against Palestinians. The failure to hold Israel accountable has resulted in grave war crimes.*” The Norwegian Refugee Council (2015: 57) state, “*There has been no accountability or findings of responsibility for those who had caused the deaths of their loved ones, their displacement or the destruction of their homes.*” None of the war crimes reported by advocacy NGOs for *Operation Protective Edge* 2014 has brought any Israeli soldier nor commander to the court for misconduct or violation of human rights. B'Tselem reported that only three soldiers were charged for misconduct. Two for stealing 3,000 Israeli Shekels (around \$900 US) from a Palestinian house and the third for abetting them (B'Tselem, 2016). The interviewee asserted that the absence of accountability mechanisms in the Israeli army led to the violation of IHL:

“The silence of the international community and the absence of accountability have all made Israeli soldiers immune to accountability” [PP-5].

PP-11 clarified that one of the main obstacles for human rights NGOs in the absence of accountability in Israel:

“Yes, there is no accountability. However, I will keep working and documenting war crimes in an accountable way, as this is the ethical and humanitarian part of my identity.”

This suggests that PP-5, PP-11 and other interviewees are currently desperate and disappointed with how the world is being shaped, up to the level that they perceived that achieving real accountability with respect to the Palestinian-Israeli conflict has become an illusion. The passive voice is used more by interviewees under this theme. PP-10 asserts, “Israel will *not be sued* for any crime it did” without identifying the agent or the subject who will sue Israel. PP-11 mentions, “The oppressors *will be punished*”. The use of passive voice in this discourse suggests that PP-10 is desperate about Israeli being sued or that he does not know who is capable of doing so. While answering these

theme-related questions, interviewees used two contradictory words “Desperate”, “Disappointed”, and “Pessimistic” and “Hopeful” and “Inspired”. The former is used by interviewees to describe the status of their organisations, victims and themselves: “Victims sometimes feel *disappointed* as legal work takes time and the Israeli side keeps neglecting our request” [PP-1]. It is the Al Mustahail ‘*Pessoptimist*’ image of Palestinians that Emil Habiby created, which reflects their in-between status; half there and half not there or half desperate and half inspired (Said and Mohr, 1986). PP-3 added that victims always ask us the question, “What would I get by telling you what happened” as they are desperate about the outcomes of our work.” PP-14 asks the question of “What have we done to victims after three massive wars!” Interviewees used these words to manifest how the ambivalence of international powers and the silence of the international community have made them desperate. On the contrary, what makes them keep working and “Hopeful” is their felt-accountability, which is forward-looking. “In the meantime, the political system is led by unbalanced power relations that sooner or later will change. What will not be changed is human rights” [PP-11], “We do this *inspired* by hope” [PP-14] and “sooner or later, this day will come.” [PP-8]. They believe that their work will nearly bring no result in the meantime; however, they all believe that justice will prevail one day, so they keep working:

“In the meantime, the political system is led by unbalanced power relations that sooner or later will change. What will not be changed is human rights” [PP-11].

“We do our work to become part of the written history of war crimes committed against Palestinians” [PP-10].

The temporality of postcolonialism in the minds of the colonised shaped their thinking of their accountability as a long-term and forward-looking process. It is different from backwards-looking felt-accountability that measures whether the actor did the tasks in an accountable way or not (Van de Poel, 2011). This form of felt-accountability entails that activists do their job with a maximum level of felt-accountability without foreseeing immediate results. Despite the current disappointments they face, i.e. bias and silence in the international community, their forward-looking felt-accountability is inspired by hope and prospects of independence rather than organisational powers. It surprised me that I met activists from different NGOs in different positions, such as

lawyers or fieldworkers, and I found almost similar results under this theme. Most interviewees asserted that their work would nearly bring no result in the meantime; however, they all believe that justice will prevail one day, so they keep working. The intertextuality of the discourse amongst them suggests that the overarching postcolonial powers have created unified discourses and ideologies towards activism. In this theme, interviewees did not distinguish themselves from other activists nor their NGOs. Interviewees use the inclusive “We” in most of their discourses, speaking from the perspective of them and their NGOs being under postcolonialism. They are aware of the unbalanced powers and the international prejudice to Israel that have made themselves and their NGOs currently useless. However, PP-13 said, “We cannot close our eyes”, and PP-1 said, “We submitted six communications to the ICC to begin an open-ended preliminary examination of the war crimes committed in summer 2014.” The international silence and the lack of immediate results of their work do not stop their activism or diminish their felt-accountability. Not for today, yet for the future:

“Maybe in the meantime, there is no result, yet in the future, it may bring results. I may see the results of my work after my retirement” [PP-14].

Interviewees are sure that power balances will not change in the short term; however, their belief in justice and human rights is what keeps them working. They know very well that they will obtain nothing from asking the Israeli authorities to be accountable:

“I have been working in activism for years and submitted to the Israeli general attorney many documents and evidence that proved the execution of war crimes by Israeli soldiers. However, I cannot remember any single case in which decisions were made to bring those soldiers to justice. This because of the absence of the real intention in the Israeli authority to sue soldiers who committed war crimes. However, what happens is the alteration of their local laws to protect soldiers and commanders” [PP-11].

It is clear that discourses under this theme are all influenced by power that interviewees admit their inability to defeat it now, yet they will defeat it later on. PP-3 mentioned that he is inspired by hope, so one day, the documents he builds, as evidence of war crimes, will be useful. When I conducted these interviews, the activists were desperate regarding their submissions to the ICC. During the interview, PP-1 said, “To have such

an investigation opened is an incredible achievement for human rights NGOs.” Later on, after I had finished these interviews and on 21 December 2019, the ICC Chief Prosecutor decided to open a criminal investigation into the alleged war crimes committed during *Operation Protective Edge* 2014, which means Israeli soldiers and commanders may be found guilty and subject to prosecution (The Japan Times, 2019):

“When the Jews suffered the holocaust, no one told them at that time that you are going to obtain compensation for what you have suffered. Later on, after many years, power balances have changed, and the 30 million documents collected were invested in bringing justice to victims. Therefore, we do nowadays. We know that victims will not get immediate compensation, yet we keep our work as a reserve for the future till the moment that power balance changes and justice mechanism that is based on double standards will be over” [PP-3].

This form of felt-accountability is emancipatory and liberating (Fry, 1995), has a level of flexibility (Smiley, 2017), and is neither bound by time nor imposed by the postcolonial power. Smiley (2017) states, “*it requires only that the agent be able to do something in the world and take responsibility for making things happen.*” It suggests that advocacy NGOs can neither reward nor punish activists for their performance (Hall *et al.*, 2003) since the outcomes of their performance are not foreseeable in the near future. Therefore, felt-accountability lies in activists who have an “*individualised subjective perception of accountability*” (Hall *et al.*, 2003: 32).

6.2.7 Victim Identity and a Sharper Sense of Felt-Accountability

The activists develop a “Victimhood Identity” that informs their sense of felt-accountability to victims with whom they have much in common. It suggests that activists are at the same time victims of postcolonialism. They mentioned that the mass impact of postcolonialism puts them in two positions at the same time: activist and victim. All of the interviewees share the same suffering of having eighteen hours of power cuts a day, indiscriminate attacks and closures:

“As a Gazan activist, you could have been a victim, or you might be a victim. So personal experiences make you feel accountable because you had been through this suffering, and you know how hard, so your values compel you to stop the suffering of victims” [PP-1].

PP-12 used the affection verb “Suffer” to show how a feeling of being a victim and part of the community of Gazans is essential in shaping his felt-accountability. “I am part of this society, and I *suffer* what they *suffer*” [PP-12]. Interviewees linked their felt-accountability to their postcolonial identity as a victim who lives in the Gaza Strip and suffers collective punishment and blockade. This is similar to Yasmin’s *et al.* (2018) observation that the common Islamic values between people working in UK Muslim charities and their beneficiaries strengthen the former’s sense of felt-accountability. It also makes them aware of the impact of their work on their beneficiaries (Fry, 1995) as they share similar attributes. Interviewees used the keyword “Victims” so often to refer either to the people they serve as well as to themselves. The commonality of victimhood enables them to feel the suffering of others and thus become more accountable:

“Accountability, in this case, stems from being a *victim* that aims to show the world what exactly happened. The most authentic message is the one sent from a person who experienced the situation. I could deliver a 90 per cent clearer image than others who did not live the situation” [PP-2].

“Some people ask me the personal question of “why do you waste your time hearing from victims”. I simply answer them “, this is a personal violation against me” [PP-11].

However, some activists were subject to more ruthless postcolonial experiences that sharpened their felt-accountability. For instance, the colleague of PP-5, PP-6, PP-7 and PP-9 was killed in *Operation Protective Edge* 2014, PP-8 was in the crossfire of an Israeli sniper in 2006, more than 26 family members of PP-11 were killed in *Operation Cast Lead* in 2008, and the brother of PP-14 was seriously injured during the *Great March of Return* 2019. The trauma of these victims may traumatise those who closely work with them (Eisenman *et al.*, 2000). The studies that measure the impact of trauma on victims also point to the impact of this trauma on activists interviewing victims and documenting war crimes (*ibid*). This theme outlines the emergence of a unique form of felt-accountability amongst these activists who are direct victims of postcolonialism.

Broadly, all of the activists are its victims, whereby in this theme, I refer to direct victims who or whose family members or friends suffered a direct form of violence. These activists seemed to develop a sharper sense of felt-accountability to victims compared with the rest of the activists. PP-9 mentioned that felt-accountability is based on the experiences you have been through. Therefore, activists who have been through difficult experiences would have more senses of felt-accountability than the ones who have not been:

“Activists who have been through gloomy experiences or risked their life for their role would be more accountable” [PP-8].

PP-7 clarified that sharper senses of felt-accountability encompass a better understanding of the suffering and better documentation of the war crimes:

“If any escalation took place, we would be targeted rather than protected. Some of our colleagues were killed doing their job, so we know what people suffer and the impact of these war crimes” [PP-7].

Moreover, it encompasses their ability to be available immediately to take testimonies after the event, not allowing for a lag of time:

“In 2004, I had to walk on the beach (since checkpoints were closed) to get signed authorisations from people who were notified of house demolishing. After I had obtained these authorisations, I sent an official letter to the Israeli Judicial Counsellor asking to stop the demolishing” [PP-7].

They also perceive that their sharper sense comes from the fact that they remain with the victims while others leave:

“During wartime, international activists leave the city as their organisations are not willing to risk their lives. However, Palestinian activists will not leave as they think of others and have no place to go. I cannot see myself outside Gaza during the wartime” [PP-9].

“Some international activists do not feel the pain of Palestinian victims. If an international activist and I met victims and assessed their case, we would have different results even though we follow the same principles” [PP-12].

There seem to be a pride in the local nature of their activism, while may not be voluntary to remain in Gaza, they still sense that their local presence adds to the nature of their accountability and their sense of it:

“Palestinian activists suffer the suffering of victims daily so they can deliver a more explicit message with every single detail and its impact. Palestinians (activists or not) all share the same tragedy. However, international activists live a luxurious life.” [PP-12].

A sharper sense of felt-accountability exists when the victim and the activist share common aspects of suffering under postcolonialism. The more they have, the sharper is the accountability from the latter to the former that makes him/her more aware of the context and able to tell the stories of suffering. It makes activists ready to step up to help during difficult times. They do this inspired by their own stories and suffering that they share with their victims, and to a great extent, they do not want their victims to suffer the same. They added that some international activists, who come to international advocacy NGOs in the Gaza Strip, do not share the same ideology towards postcolonialism. These international activists have a rigid professional identity that is isolated from the postcolonial context. The interviewees do not deny the accountability of some outsiders, yet they limit it to technical accountability, i.e. reporting and documentation or the general beliefs in human rights.

6.2.8 Felt-Accountability: Driven but not Manipulated by a Shared Victimhood Identity

Activists affirm that the “Victimhood Identity” “Bilocation” of being an activist and a victim at the same time does not jeopardise their professional role: “While meeting victims, I feel sympathy for them; however, I have to hide it and show professionalism” [PP-11]. Their identity works to maintain, form and repair their postcolonial and

professional identities is further discussed in this theme (Sveningsson and Alvesson, 2003). They are always under the pressure of victims who expect them to be blindly biased to them as they see them (activists) victims too. Thus, they engage in identity work to balance the public display of their professional identity and the internal coherence of their postcolonial identity (Ibarra and Petriglieri, 2010). PP-9 mentioned that victims assume that activists should be biased and build their cases subjectively:

“I stand by the side of the victims and follow the principles of human rights independently and neutrally. This sometimes has caused problems to us in the way I was digging for accurate information that made victims think I am against them, or I am trying to prove them wrong” [PP-9].

The interviewees talked about the conflict between the postcolonial identity and the professional one. They act to become and look consistent and authentic in how they signal their professional identity to their victims (Ibarra and Petriglieri, 2010). Interviewees are trying to stress their professional identity, so their work should not be jeopardised by accusations of bias (Pratt's *et al.*, 2006). Palestinian voices are absent from international law because they are perceived as too passionate and not neutral. Therefore, for example, ICC reports hardly use Palestinian sources (Sabawi, 2014). The Israeli narratives always try to make their postcolonialism experience a war between Israel and Hamas, and hence these Palestinian activists are at the side of Hamas (*ibid*). The interviewees are either accused of bias by the Israeli authorities or expected to be biased by Palestinian victims that they share with them a victimhood identity. As a result, they experience a conflict between their postcolonial and professional identities, in which they do not allow the former to make the latter biased (Pratt's *et al.*, 2006). Such a bias would weaken their documentation of war crimes and jeopardise their felt-accountability:

“If a Palestinian combatant was killed while fighting, I could not condemn this act as the IHL does not prevent the killing of combatants during wars. *On the contrary*, people who were killed during the Great March of Return are considered victims regardless of their political affiliation” [PP-9].

PP-9 used the conjunction “On the Contrary” to elaborate on how his felt-accountability guides him while working. This conjunction of contrast is used to demonstrate how

their felt-accountability dictates being professional in their job and to accept the killing of Palestinian combatants during the war and rejecting the killing of civilians in the *Great March of Return*. They understand very well that preparing biased reports would cause harm to the victims and to their NGO. Thus, it is felt-accountability that guides them and dictates what is right and what is wrong. In this vein, Sinclair (1995: 231) adds that personal (felt) accountability implies “*doing what is right because it is right and living the consequences... being personally accountable includes applying ‘the test of common sense and living and working accordingly.’*” The future-looking aspiration of felt-accountability makes it is always attached to morale, commitment, creativity, and innovation (Tanner, 2017). Felt-accountability is not biased because activists have other values, besides their postcolonial experience, that affects their felt-accountability. The interviewees asserted that their activism is guided by their ambitions of bringing justice to victims and ensure compliance with human rights principles. Therefore, they cannot accept their felt-accountability practices to depart from the boundaries of human rights principles (Pratt’s *et al.*, 2006). The postcolonial experience that deprives them of their human rights informs their felt-accountability that aims to protect their rights. They fight for justice, so they need to abide by it. Subjectivity, bias and partiality fall behind their resistance to Postcolonialism through felt-accountability:

“When I hear from victims, I feel pain in my heart that should not take over my work. I am on the side of victims, but this does not mean being biased when I interview them or prepare the file. I will cause more harm to them by biased reports that could be easily revoked by the oppressor. For example, I was in charge of documenting the killing of my father-in-law, my cousins and my wife’s uncles. I reported this massacre with high standards of professionalism without having personal prejudgements, through professional evidence and documentation” [PP-11].

Sen (2006) confirms that individuals have identities rather than identity. The identity to be summoned is determined by one’s context, circumstances and emotional needs (Merry, 2010). The interviewees who have postcolonial and professional identities seem to set limits to the interaction between the two, which seem to be managed instead of being given. Their postcolonial identity sharpens and encourages their professional identity, up to the level of not being biased or unprofessional. Therefore, felt-accountability under this theme, amid the rising accusations to activists of being biased,

is to ensure the non-existence of bias in documentation and reporting since this would jeopardise their reports and harm their victims.

6.2.9 Felt-Accountability amid Political Pressures around Anti-Semitism

Under this theme, the interviewees bring into discussion several concepts to how their felt-accountability is influenced by the Israeli systematic *Hasbara*¹⁴ against them. Since activists are part of advocacy NGOs, these effects are expected to influence them too. They noticed that any restrictions imposed on their NGOs restrict, in turn, their felt-accountability, and any accusation directed to their NGOs is theirs too. In this theme, interviewees, unlike other themes, do not use the concept of the “Self” and “Other” to distinguish themselves from other activists nor their NGOs. Instead, interviewees used the inclusive “We” in most of their discourses, speaking from the perspective of them and their NGOs being under pressure. This confirms that “Predominant” powers create similar ideologies amongst social actors influenced by this power. Activists outlined that their organisations face political pressures being exercised on their international donors. As a result, the word “Power” is the keyword used by interviewees in this theme. They used it often to refer to the Israeli soft power that has influenced their donors and funds. PP-3 used a metaphor of “Israel is not sleeping” to highlight how Israel does not spare any effort to chase human rights NGOs and their donors:

“There is an Israeli soft power being exercised towards countries, organisations and donors in chasing their fund to stop them from looking after Israeli violations of human rights” [PP-3].

Interviewees relied on the discourse and vocabulary within this discourse to expose, reject and resist this power. Thus, their vocabulary is ideologically driven by their rejection of the Israeli power:

“International donors and organisations are scared of Israel and its allies. One of the donors withdrew its fund for a culture centre as it was named after a Palestinian martyr. They did this to avoid going through unwanted endeavours with Israel in their own countries” [PP-3].

¹⁴ A Hebrew word means propaganda (Finkelstein, 2018).

Interviewees argued that Israel wants to show Gaza as a humanitarian case rather than a human rights case. This simply means that the people of Gaza just need food and medicine rather than enjoy their human rights. Interviewees rejected this framing of Gaza's struggle and emphasised in their discourses the importance of advocacy NGOs in which restrictions on them are merely an outcome of this significant role played by advocacy NGOs. Meanwhile, the Israeli power has made international donors more reluctant in providing the fund to human rights NGOs, and hence, they moved to support other sectors:

“We are under a systematic attack on human rights NGOs by Israel that has created a Ministry of strategic affairs. Part of the duties of this ministry is to delegitimise and distort the reputation of human rights NGOs working in the Gaza Strip. It has several dynamics groups in Europe and America to create pressure on members of parliament and decision-makers in these countries to affect their policies. Switzerland, which is one of the main donors that we have, has decided to alter its fund towards other programmes like youth development. They want to spend the same amount of money yet in different sectors to bring peace of mind. The European Union was accused by Israeli organisations of supporting anti-Semitic and terrorist organisations” [PP-1].

The NGO Monitor (2017), which was established in 2002, published a report about the outcomes of its operations after 15 years. It claimed that it halted the European Union from donating \$20 million US to Palestinian advocacy NGOs, changed the Canadian government policies toward Palestinian advocacy NGOs, stopped the Dutch government donations, encouraged Denmark to outlaw the Boycott Divestment and Sanctions (BDS) and other Palestinian advocacy NGOs and shut down the Visa, MasterCard and American Express online donations to these NGOs (NGO Monitor, 2017):

“These allegations of anti-Semitism have had a significant impact on our fund. The NGO Monitor and the Israeli lobby see everything we do anti-Semitic” [PP-1].

Moreover, the interviewees mentioned that Israel keeps accusing them of being anti-Semitic when they attempt to hold it to account for its actions on international levels.

Israel portrays these NGOs as anti-Semitic and communicates this to the international community as anti-Semitism:

“Israeli organisations keep criticising human rights NGOs and activists of being anti-Semitic” [PP-5].

Salman Rushdie (cited in Said, 1986: 66) mentions during his interview with Edward Said that “*I hope that we will return to this later, but we should note the difficulty in making any kind of critique of Zionism without being instantly charged with anti-Semitism.*” Therefore, many human rights NGOs begin their work by denying these accusations, as in the case of Amnesty USA, who argues that *criticism* of Israel and its government should not be regarded as anti-Semitic (Amnesty USA, 2019, italic in original). Israel that allowed free entry to Myanmar’s generals, who are accused of war crimes and ethnic cleansing, should understand that any criticism of its policies is neither violence nor hatred (ibid). PP-14 said, “They look at us as terrorists in suits.” PP-9 mentioned that the Israeli Prime Minister Benjamin Netanyahu said that these NGOs broke the red lines and announced war against Israel, so Israel will announce work against them. Amongst all this political pressure on human rights NGOs and their donors, the latter prefer to avoid this “hustle” and move to humanitarian projects:

“International donors want to avoid this hustle and want to have a peaceful mind. Why would a donor give us money they, return they will keep receiving reports from the Israeli government accusing the funded NGOs of carrying out terrorist activities? This includes donors who genuinely believe how just and fair our cause is. Donors do want themselves to be sued or legally pursued. Donors start thinking of working outside Palestine or Gaza. This is what is happening nowadays, and the silence of the international community is the status quo” [PP-9].

PP-1 said that donors are willing to spend the same amount of money, so their fund is not going to shrink, yet they have decided to avoid human rights and activism. It is worth mentioning that all of the studied Palestinian advocacy NGOs have severe financial deficits. This shortage of funding was confirmed by their NGOs’ published financial reports. The interviewees reject these allegations and reject anti-Semitism.

They asserted that anti-Semitism should be challenged wherever it occurs. Meanwhile, their legal work against Israel aims to expose the war crimes committed against civilian Palestinians in accordance with the IHL. “We add documented information based on verified tools, not from thin air” [PP-10]. Their felt-accountability to victims will not be harmed by the false allegations of anti-Semitism “We cannot close our eyes” [PP-13]. However, they are worried regarding the political pressures exercised over their international donors to convince them that these advocacy NGOs deny the right of Israel to exist and violate human rights, so they do not deserve funds. They added that they had been significantly influenced by deficits, yet they mentioned that this would not affect their felt-accountability in the short-term “This is how they fight us” [PP-14], in which they demonstrate their activism as a battle that Israel fights forcefully against them. PP-14 viewed this as a resistance to the coloniser that has its own cost. However, in a context such as the Gaza Strip, PP-5 spoke out that activists are humans and have families to take care of. Therefore, if this shift of the fund continues, activists’ felt-accountability could be affected. PP-5 mentioned several options that would take place if the shortage of funds continues, such as leaving advocacy NGOs, moving to non-political topics, e.g. women and children or change their tone.

6.3 Felt-Accountability and Organisational Accountability

In this section, I aim to uncover how activists experience their felt-accountability in their relationships with their NGOs. I depart from the notion of identity accountability presented in Unerman and O'Dwyer's (2006) that assumes that felt-accountability and imposed accountability are always aligned. “*Identity accountability, therefore, represents a means by which managers (or activists) running organisations take responsibility for shaping their organisational mission and values*” (ibid: 356). However, I seek to explore how the two accountabilities co-exist and the probability of disagreement. Felt-accountability that is subjective, value-driven (O'Dwyer and Boomsma, 2015) and individually perceived amongst actors (Fry, 1995) is expected to contrast, at some point, by the objective nature of organisational accountability (Agyemang *et al.*, 2017). Sinclair (1995) outlines how accountability structures, i.e. forms, could be associated with the discourses of fear and anxiety. Thus, imposed accountability has an internal response dimension that could be positive or negative (ibid). The interviewees mentioned that the documentation of war crimes committed by

the Israeli army is an area in which the two accountabilities come together. The NGO's aims come together with the activist's values and perceptions to serve victims (Agyemang *et al.*, 2017). This response of felt-accountability is a sign of accountability to accomplish the organisational mission and comply with its values (Najam, 1996). Unerman and O'Dwyer (2006) call this form identity accountability by which the organisational values underpin felt-accountability and its practices. Felt-accountability and imposed accountability are aligned when they are initially based on the same principles and beliefs. Kilby (2006: 953) highlights that *"It is the values-base that enables NGOs to pursue public benefit objectives, rather than profits or social/political benefits for members which mutual benefit organisations pursue."* These values, which are influenced by the postcolonial context and identity, motivate organisations and individuals to be accountable to their victims (Osman, 2012). These Palestinian NGOs and activists work explicitly against postcolonialism, so there are clear common values and objectives. The mass impact of postcolonialism aligns the personal and the organisational identities, and hence accountabilities to perform mutually agreed tasks. Concerning this form, activists document, with a maximum level of felt-accountability, violations of human rights by the Israeli army. They agree with their NGOs regarding the approaches and standards to be adopted in the field and when reporting:

"My NGO and I share the same understanding of accountability. I am provided with all the necessary equipment and facilities to do my job. We all work as one team, and in the end, I receive appreciation from management for doing my work" [PP-14].

Moreover, some NGOs adopt different strategies to align the felt-accountability of their activists with organisational accountability instead of imposing it via structural power. "Regular meetings, reports and capacity building is the strategy that we have at our NGO to influence our sense of accountability" [PP-3]. "NGO management is encouraging a sense of accountability by encouraging our sense and beliefs in human rights" [PP-1]. It creates an alliance around accountability and brings activists to work around organisational accountability and adopt its requirements (Fry, 1995). Agyemang *et al.* (2017: 987) describe this organisational practice as having a voice *"being able to influence expectations and standards."* This has led PP-4 to adopt the discourse of her manager, who usually says to her:

“We, activists, are the rocks of the valley, rain comes and moves away, yet they stay where they are till the end.”

PP-4 used intertextuality to demonstrate how her manager enhances her sense of felt-accountability by articulating how felt-accountability should be. Fry (1995) adds that this conversation of accountability is beneficial to align organisational and felt accountabilities and make activists active and energised (Agyemang *et al.*, 2017). Under this scenario, activists are given the space to speak and develop mutually accepted expectations of accountability (O'Dwyer and Boomsma, 2015) and to “*feel more intrinsically responsible for their actions and actively seek to find ways of working around accountability processes*” (Agyemang *et al.*, 2017: 984). “Our manager encourages us to do our work up to the maximum level of accountability. He used to say, “go, and I will back you up” [PP-14]. Agyemang *et al.* (2017: 987) highlight that this agreement between imposed accountability and felt-accountability towards victims is called congruence of intent “, *the extent to which the agent sees the requests of the principal as being in the principal’s self-interest or as meeting the needs of the greater good.*”

In a different vein, some interviewees outlined that any discrepancy between the two accountabilities is settled in reference to human rights principles and conventions:

“If there is any difference in discharging accountability, then the legal and professional principles are our reference in addition to human rights” [PP-3].

The interviewee here constructed his accountability based on professional principles and guidelines before it is that links to the organisation:

“For instance, if some activists have their felt-accountability shaped by their religious beliefs, e.g. they accept Capital Punishment, which is accepted by Islam and prohibited in human rights principles. The reference to settle this argument should be the Second Protocol 1991 of the International Covenant on Civil and Political Rights that prohibits Capital Punishment” [PP-13].

The LGBT matter is one of the issues that may create different senses of felt-accountability towards these people:

“Religious activists may not feel accountable to defend the human rights and freedom of these groups, while their organisations that officially follow human rights principles and donors’ regulations do. In this scenario, human right pacts and principles rule their arguments” [PP-13].

However, some arguments cannot be decisively settled by human rights principles such as political affiliation that is a very critical consideration of felt-accountability in the Gaza Strip. Political affiliation is one of the human rights principles that may be misused by some activists:

“We have no problem with political affiliation as long as it does not affect your role, your speech, your practices and your public appearance” [PP-7].

Advocacy NGOs cannot prevent their activists from being politically affiliated, whereby, at the same time, they want to make sure that this affiliation does not have a negative impact on their felt-accountability. PP-14 mentioned that if an activist is a member of Hamas, then he/she may not consider violations of human rights by Hamas a real violation, yet a law enforcement practice. Felt-accountability would differ if it were led by political views. PP-1, who holds a senior position in a Palestinian NGO, mentioned that several activists resist the organisational accountability that requires them to impartially document the violations of their political party. As a result, these activists ended up leaving their NGOs because of political opinions. Likewise, “Islamists tend not to join human rights NGOs. Instead, they prefer to establish charity NGOs leaving advocacy NGOs for the leftists¹⁵” [PP-13]. For PP-13, activism includes several controversial issues that it is hard for them to accept and have their felt-accountability shaped by them. Therefore, PP-1 mentioned that these activists decide to avoid these NGOs because of their own beliefs that contradict with their organisations:

¹⁵ It is essential to highlight that the majority of the interviewees define themselves, ‘Leftists’

“Palestinian NGOs came as a result of Oslo accord which was rejected by leftist groups, and hence they established human rights NGOs. On the contrary, Islamic movements had their organisations that tend to be more of charity and philanthropic organisations. Maybe this was what led human rights NGOs to be more led by leftists. In addition, my analysis is that the left is closer in its mandate to the rights of disadvantaged and oppressed groups and social justice. Some Islamists may see human rights as a Western concept that aims to destroy the Muslim culture and protect the rights of LGBT ...etc.” [PP-13].

Another scenario is suggested by PP-14, who added that many activists ignore their own religious and political beliefs and instead obey the organisational accountability imposed by power. He highlighted that, in the context of the Gaza Strip, the organisational power comes from the unemployment rate that exceeds 70 per cent and leaves activists with fewer job opportunities. As discussed in Heading 4.3.4.1 (1.3.4.1 Israeli Colonialism and Palestinian Advocacy NGOs in the Gaza Strip), the number of advocacy NGOs in the Gaza Strip is 12 compared with 866 NGOs in total. PP-2 highlighted that your marital status could affect your felt-accountability as being a breadwinner of a family makes you think of the catastrophic outcomes of losing your job in a place like the Gaza Strip. Not just activists, PP-1 commented that donors prevent advocacy NGOs from using the term ‘*Shaheed*’ (martyr) and require them to use “Killed”. He added that neither the NGO nor the activist accepts this practice that they see it as a departure from their accountabilities. However, the power of their donors urges them to alter their accountability and adopt donors’ requirements.

Overall, in this section, the interviewees come up with different scenarios of the relationship between felt-accountability and imposed accountability. These scenarios come from their experience, organisational position and their values. In short, their identity informs their felt-accountability and dictates what scenario is to take place. First, felt-accountability and organisational accountability are aligned, e.g. documentation of war crimes, so activists step up to their organisational accountability. This exists when activists share the same values with their NGOs. Second, the adoption of advocacy NGOs of some strategies to influence felt-accountability and ensure its alignment with organisational accountability, e.g. top management speeches. Third, this disagreement will settle down in reference to the already established human right principles and treaties. Fourth, some activists may push back the imposed accountability

and may leave their NGOs. Finally, some activists may change their political and religious beliefs and change their felt-accountability because they cannot push back the organisational power of their NGOs.

6.4 Discussion and Conclusion

The empirical analysis revealed that identity and felt-accountability are profoundly linked. Postcolonial Theory is adopted in this analysis to uncover how the construction of a postcolonial identity by activists has shaped (and been shaped by) their professional identity and felt-accountability. Identity is the foundation of felt-accountability, whereby the latter has an affirmative role to the former. The interviewees used transitive verbs and active voices to manifest their identity and its significance rather than obfuscating it by the passive voice and intransitive verbs. Their felt-accountability is also enhanced by their belief in human rights as a set of global principles that all people should enjoy. Identity motives are apparent in the linguistic features of their discourses, as well as their ideologies that drive their discourse. The identity construction and felt-accountability are both an ongoing process evolve through live narratives of the Self. The analysis revealed that the construction of a postcolonial identity has a significant impact on their professional identity. The interviewees engage in identity work to manage their postcolonial and professional identities. Hence, the analysis uncovered several new forms of felt-accountability amongst activists because of this construction. First, postcolonial identity aids activists to materialise their immense beliefs in human rights into accountable practices towards victims. Second, felt-accountability, which is individually perceived, encouraged activists to surpass their job description into more duties and tasks. It enhances the feeling of responsibility for belonging and achieves self-esteem and self-efficacy amongst activists. Third, felt-accountability is a tool to name and shame the coloniser and affirm the national identity of the colonised. By exposing the coloniser, they reject Postcolonialism and represent the Palestinian identity that has been under systematic depersonalisation by the coloniser. Fourth, the construction of postcolonial identity and the constant representation of the colonised has resulted in an ongoing sense of felt-accountability built by previous memories '*Site of Memory*' and inspired by individual experiences and sentiments of Palestinian identity representation. Fifth, the activists developed a universal form of felt-accountability that exceeds the national boundaries and make them, and some international activists, feel

accountable to the victims of Postcolonialism in or to all places. This form is enhanced by respect for the fundamental values that constitute a human world. Sixth, activists construct their identity as Palestinian victims, so the forward-looking felt-accountability is a sort of belonging to Palestine and resistance to the occupation and its allies. They think not of the immediate impact of their felt-accountability, which they do not see attainable due to power ambivalence, yet they think of its outcomes after their lifetime when justice prevails. Seventh, all of the interviewees asserted that they are as a victim as their actual victims, so they could feel their suffering. They developed a “Victim Identity” that causes a sharper sense of felt-accountability. Therefore, activists who have been relatively through sad stories have expressed a sharper sense of felt-accountability compared with others. As these experiences are perceived or encountered individually, interviewees use “I” to tell how they interact personally with these life stories. Eighth, activists outlined that the “Bilocation of Identity” (being a victim and activist at the same time) does not allow them to give up independence and neutrality. They affirmed that they do their job in an independent and accountable manner to make sure the documentation is legal to form solid evidence in international arbitration. Finally, activists are aware of their context and the hegemonic powers that exercise political pressures and accusations of anti-Semitism on activists, advocacy NGOs, international donors and international organisations such as ICC and UN. They use strong metaphors such as *“Israel is not sleeping”*, *“They see us, terrorists, with suits”*, and *“We, are their enemies”* to describe the pressure they have on them. Activists affirmed that these pressures and accusations have shifted the donors’ funds towards development NGOs and left advocacy NGOs in severe deficits. Therefore, if the silence of the international community continues along with the financial deficits, the activists may move to other types of NGOs or soften their tone.

The activists added that the developed forms of felt-accountability are not in isolation from their organisationally imposed accountability. First, felt-accountability and imposed accountability are aligned when they are initially based on the same principles and beliefs, such as documenting war crimes. Therefore, advocacy NGOs produce several discourses to maintain this alignment and eliminate any discrepancies. Second, the adoption of advocacy NGOs of some strategies to influence felt-accountability and ensure its alignment with organisational accountability, e.g. top management speeches. Third, felt-accountability and imposed accountability of their NGOs are settled in

reference to human rights principles and conventions if there are any differences, such as LGBT and Capital Punishment. Fourth, some discrepancies such as political affiliation cannot be resolved by referring to human rights, so some activists would resist the imposed accountability. Activists did not identify the exact outcomes of this resistance; however, they added that some activists had to leave their jobs. They mentioned that some activists decided to leave their NGOs because of their own beliefs that contradict their organisations. Islamists tend not to join human rights NGOs and instead prefer to establish charity NGOs leaving advocacy NGOs for the leftists. Finally, some activists mentioned that they could not resist the organisational accountability imposed by the structural power of the NGO, so they alter their felt-accountability to match the organisational accountability.

The chapter revealed that identity and felt-accountability are linked together. Postcolonial Theory assisted in understanding the linkages between the two. Moreover, it assisted in understanding how the formation of postcolonial identity affects the professional identity of activists in which this effect has resulted in several forms of felt-accountability amongst activists informed subjectively and individually by their identity. The last section outlined how these emerging forms work together with the organisational accountability of advocacy NGOs and the resulting outcomes of this interaction.

7 Chapter 7: Felt-Accountability and Palestinian and Israeli Activists in Israeli Advocacy NGOs

7.1 Introduction

In this chapter, I analyse the discourses of identity and felt-accountability rendered by activists working in Israeli advocacy NGOs outside the Gaza Strip with the purpose to help its people. The chapter provides insights into how this “different” group of activists enact their felt-accountability in reference to their postcolonial identity, representation of the self and identity work. The interview respondents are situated in different social positions (Warren, 2002). Therefore, I divide interviewees into two groups: Group A and Group B. The former consists of Israeli activists who introduce themselves as Israelis, whereby the latter consists of those who have Israeli citizenship but introduce themselves as Palestinians. For ease of reference and comparison, Group A (coded by II, Israeli NGO, Israeli activist) consists of four activists, and group B (coded IP, Israeli NGO, Palestinian activist) consists of seven activists. The chapter aims to understand how activists in Israel react to the discourses of incitement from the Israeli government, army and community when they form their felt-accountability, as well as the consequences of this formation. Moreover, it investigates the relationships between felt-accountability and imposed accountability of Israeli advocacy NGOs and hierarchal accountability to the Israeli government. For this purpose, I follow Fairclough’s dialectical-relational approach to analyse the interviews scripts at the three-level of analysis (Textual, Discursive and Social). In the end, the findings of the analysis will be discussed in relation to the research questions and the current accountability literature.

The chapter is divided into three main sections. The first section analyses the construction of identity and representation of the self by activists in the Israeli community and the influence of this construction on their felt-accountability. There are five themes that come in this section the come out of the analysis of the relationship between identity construction, identity work and felt-accountability. The second and third sections explore the co-evolvement of activists’ felt-accountability with Israeli advocacy NGOs and the Israeli government, respectively.

7.2 Identity Construction and Felt-Accountability in Israeli Advocacy NGOs

This theme analyses identity aspects narrated by activists to understand the essential role of identity and relate it to their felt-accountability. It also investigates how different representations of the self could lead to distinctive forms of felt-accountability.

7.2.1 Constructing a Postcolonial Identity to Feel Accountable

When activists spoke about Israeli postcolonialism, they manifested two different identities. On the one hand, Group A manifested a postcolonial identity while, at the same time, maintained and accepted their Israeli identity and saw their activism centred around the establishment of a Palestinian state in East Jerusalem, West Bank and Gaza Strip. Hence, they rejected the Israeli violation of Palestinians' human rights, the annexation of land, settlements, blockade and the restriction of movement. On the other hand, Group B manifested their postcolonial identity, whereby they rejected the Israeli identity and represented themselves as Palestinians. Their participation in this study was contingent on me introducing them and talking about them as Palestinians. The Israeli media always use the terms 'Arabs of Israel' or 'Israeli-Arabs' to describe them, where they prefer the term 'Palestinian Arabs' that socially, culturally, legally and politically detach them from the Jewish State of Israel (Molavi, 2013). Group B are Palestinian Arabs (holders of Israeli citizenship) who have been struggling since 1948 to establish their Palestinian identity under postcolonialism. Their culture has become a pool for Israel to pick up what looks nice, delicious and interesting to build up the authentic Israeli culture (Sa'di, 2002). They are subject to systematic depersonalisation to uproot their Palestinian identity (Fanon, 2004b). Molavi (2013) highlights that everything in Israel aims to erase the Palestinian history of the land and make Palestinian Arabs stateless. Their traditional food, such as Hummus and Falafel, is now introduced as Israeli cuisine, and the names of their cities and villages are no longer Palestinian (Sa'di, 2002). As they hold an Israeli passport, they have been facing troubles travelling to Arab countries or to Mecca to perform the '*Haj*' (pilgrimage):

“In international conferences, the political discussion of Palestine is always led by Palestinians in Gaza and the West Bank, while us (Palestinian Arabs of 1948) and refugees (Palestinians who live in diaspora) are not allowed to lead. No, the Palestinian case is centralised on Palestinian humans regardless of your status as a refugee, 1948, Gaza, Jerusalem or West Bank. Israelis use this division to silence other groups, so they tell us that those who are more Palestinian than you (Palestinians who live in the West Bank and Gaza Strip) accept this, so why would you not accept, and why would you become more radical” [IP-7].

They hate being called the ‘Arabs of Israel’ nor the ‘Palestinians of 1948’ and always want to be referred to as ‘Palestinian Arabs’ (Foreign Policy, 2019). They are protective of the Palestinian identity that makes them part of the ongoing suffering of all Palestinians. “*We* Palestinians live a miserable life” [IP-3]. The pronoun “We” adopted in this discourse to represent the collective identity of Palestinian Arabs living in Israel as a minority group. Although they hold an Israeli passport instead of a Palestinian passport, they assert that Palestinians no longer need a nationalist state to feel their Palestinian identity. Makdisi (2013, 90, cited in Moore-Gilbert, 2018: 29) states, “*Those who are coming to embrace a new political logic, one in which identity is no longer seen as conferred by, or restricted to, the scale or apparatus of the nation-state; and hence one in which the traditional state form is no longer the ultimate objective of the Palestinian cause.*” Pratt (2012) argues that identity is something you either build or discover. Said and Mohr (1986) mention that if you talk to a Palestinian refugee who was born in a refugee camp in Lebanon, you will see how he carries the inflexion of Haifa¹⁶ and Yafa in his Lebanese accent. The same applies to Said’s son, who alters his fluent American accent into a heavy Palestinian spoken English to affirm his Palestinian, not American, identity. Said and Mohr (1986) affirm that Palestinians who remained in Palestine have obliged the world to recognise their existence by maintaining their Palestinian culture and identity. The question of Palestine is no longer a question of a Palestinian state. Instead, it is about a Palestinian identity that brings Palestinians, inside or outside Palestine, into one unified postcolonial identity of suffering and hardship (Sa’di, 2002). “People of Gaza are part of my people that I protect” [IP-4]. Activists think of their postcolonial identity as a solid ground to inform their professional identity and hence felt-accountability and make them closer to their victims. It grants them the opportunity to be part of the Palestinian community.

¹⁶ Haifa and Yafa are two major cities in the Historical Palestine on the Mediterranean coastline that were occupied by the Israeli military groups during *Nakbah* 1948.

Postcolonial identity in this theme encompasses the activists' representation of the self as Palestinians and victims of the Israeli postcolonialism:

“We Palestinians are coming from different sources of suffering and suppression. This does not mean that we do not suffer as much as the people of Gaza or Palestinian refugee camps. I am part of the Palestinian community, so I am accountable to them, and I have the right to speak on their behalf” [IP-7].

Sveningssson and Alvesson (2003) argue that your identity or the question of who you are is essential to achieve your objectives. It establishes for the individual and the subjective nature of felt-accountability (Hall *et al.*, 2003) that is dependent on one's values (Schlenker and Weigold, 1989) to enact its practices (Fry, 1995). Group B interviewees mentioned that their postcolonial identity makes them aware of the Palestinian community, so they know people's problems and feelings. “Being part of society makes you more aware of the context” [IP-1]. *Nakbah* 1948 that erased Palestine from maps and dictionaries is the influx of postcolonial identity amongst Group B activists who alter their official and worldwide recognised Israeli identity to a Palestinian identity that their grandparents officially had till 15 May 1948. This alteration makes them aware of the Palestinian context in cities and refugee camps and makes them feel the suffering of Palestinians. Therefore, it drives them to feel accountable to their people and repeatedly declare to others and themselves that:

“We are Palestinian, and we should remain accountable to stop the suffering of our people” [IP-2].

This theme revealed that identity construction precedes felt-accountability. The interviewees found it essential and constructive to talk about their identity before they talk about felt-accountability. The construction of identity by Palestinian activists has turned their felt-accountability into a tool to affirm the imagined identity. Sinclair (1995: 231) mentions that felt-accountability is a “*product of an upbringing or a personal voyage of discovery.*” Identity motives are interpretations of reality that guide one's behaviour (Frink and Klimoski, 1998). By feeling accountable to the people of Gaza, they resist the coloniser who carries out constant attacks on the Strip. The “voice” of the Palestinian identity appears to be driven by a sense of downward accountability

to victims who share the same identity (Kilby, 2006). Additionally, it grants them the ability to be in direct touch with people and hear their stories to feel that they are still part of this society.

Concerning activists in Group A, they constructed a different postcolonial identity that, in its essence, is a matter of rejecting the Israeli occupation: “What I wanted is anti-occupation originations” [II-2]. Their postcolonial identity is centred on resisting the coloniser to stop the suffering of the colonised:

“My objective is to remove the closure imposed on Gaza; as a long-term objective. As an Israeli, I find it crazy to be unable to enter Gaza even though it is an hour away from us” [II-1].

This form of identity construction decides the scope of felt-accountability and drives actors’ decisions and actions. Organisational actors may adjust certain aspects of their identity to develop certain forms of felt-accountability. Group A asserted that their postcolonial identity is centred on the rejection of the violation of the Palestinians’ human rights through the options of co-existence or a two-state solution. “I believe in the two-state solution” [II-4]. Whereby, Group B asserted that their postcolonial identity encompasses how they label themselves Palestinians, so they want to end their suffering by ending the Israeli postcolonialism:

“They (Israelis) ask me “are not you Israeli?” I would say no, I am not Israeli. I am Palestinian. They do not know that we introduce ourselves as Palestinians. They think that holding an Israeli ID would make us Israelis” [IP-6].

7.2.2 Limited Felt-Accountability and Strategic Essentialism

Fukofuka and Jacobs (2018) outline that the identity of organisational actors is expected to have a profound influence on who they feel accountable to. To enrich any analysis, they suggest that organisational actors should not just be viewed as organisational members; however, they are social members of a larger society. Ahrens and Mollona (2007) find out that family backgrounds affect the understanding of profitability and capital in UNSOR steel company. The history and identity of organisational actors in

OXFAM Novib (O'Dwyer and Boomsma, 2015) and Charity A and Charity B (Yang and Northcott, 2018) have made them look at the societal impact of their organisational positions (Fukofuka and Jacobs, 2018). The starting point of this analysis is to investigate the identity aspects that lead activists to identify their accountees. Palestinian activists represent a minority in the Israeli population that comprises three demographic groups: Arabs (21 per cent), Jewish (75 per cent) and others (4 per cent). They are driven by their aim to differentiate themselves from the majority mainstream in the Israeli community to assert their group affiliation (Eide, 2010). As a result, some interviews such as IP-3 and IP-5 affirmed that their accountability is felt solely to Palestinian victims:

“I ask myself “would I work to help other victims, e.g. refugees in other places?” the answer is no. I am not there. I support human rights, but I am more productive in supporting Palestinians” [IP-3].

“I would prefer to work for a Palestinian NGO. Thus, I would say my felt-accountability is enhanced by my Palestinian identity. We Palestinian are all oppressed. I am coming from the same oppression” [IP-5].

Fandt and Ferris (1990) explain that felt-accountability could politically divert the performance of employees. The theme found out that some activists develop a limited form of felt-accountability to a narrowly defined group of victims at the expense of other victims (Unerman and O'Dwyer, 2006). Fry (1995: 185) states that felt-accountability “*heighten one’s understanding of how his/her work impacts on others.*” Thus, it might drive them to become more accountable to victims or to a particular group of victims, as well as donors or a particular donor. Palestinian activists are members of a minority group that is rejected by the majority of the Israeli community. They are multifaceted individuals with simultaneous overlapping social spaces (Arabs and activists) in Israeli. Fanon, like his teacher Aimé Césaire, understood that decolonisation goes through several stages (Nielsen, 2013). Similar to Négritude, he promoted strategic racialised essentialism as a resistance strategy required for certain historical moments. As a result, there are three different stages of Négritude: Sartrean Négritude, Césairean Négritude, and Senghorian Négritude (Rabaka, 2009). Throughout the years, every stage had different objectives and strategies (ibid). IP-3 and IP-5 developed an essentialist identity to bolster and strengthen their Palestinian rights,

culture, traditions, and values within the Israeli community. This step is therapeutic and strategic in nature (Nielsen, 2013). Eide (2010) mentions that the background of a minority person is more complicated than the average majority of a citizen. Spivak coins the term strategic essentialism to refer to the oppressed groups who recognise their need for group unity and positive perception of the self, so they deliberately essentialise their identity (Lee, 2011):

“I live in Haifa to stay away from them” [IP-3].

“I try to avoid interacting with them... they look at me in a horrible manner” [IP-5].

Essentialist activists use the term ‘Palestinian Arab’ to suppress differences amongst Palestinians imposed by geography and citizenship and to forge a sense of collective identity (Dourish, 2008). They use the pronoun “We” to distinguish themselves from “Them” Israelis in order to reject the Israeli other. IP-3 lives in Haifa (has a higher percentage of Arab population) and works in Tel Aviv (has a lower percentage of Arab population) to stay away from Israelis and avoid interaction with them. Molavi (2013) uses Derrida’s concept of *Hospitality*¹⁷ to understand the relationship between the Palestinian minority living in Israel and are governed by the laws of Israel. Derrida asserts that the guest must receive some welcoming from the host (one who receives the Other) to consider the place as home. In the case of Palestinian Arabs, the definition of the host and the guest is complex since both (Palestinians and Israelis) view themselves as the host and the Other is the guest, and they both claim indigeneity (Molavi, 2013). The host is the owner of the place in which the Palestinian Arabs assert their existence in Mandate Palestine before 1948 as a historical fact. On the contrary, Israelis claim that they have been in this land since Biblical times (ibid). Molavi (2013: 114) comments, “*both Palestinian-Arabs and Jews have historical ties to the land, each laying claim to their indigenous host status by identifying the Other as the guest.*” Therefore, with each group claims to be the *homeland group*, the position of who is the guest and who is the host remains difficult. Moreover, none of the parties can offer hospitality because the party who offers hospitality needs to be assured of his/her ownership that neither

¹⁷ Derrida’s concept of Hospitality assumes that the relation between the host and the guest is centred on the fact that the host is the owner of the home who welcomes the other and impose conditions to fold the other into the internal law of the host (Derrida and Dufourmantelle, 2000).

Palestinians nor Israelis can do (Molavi, 2013, italic in original). In this discourse, the Palestinian activists used “We” (the host, Palestinians) to refer to the Other (the guest, Israelis) who has no sovereignty over the land.

It is worth mentioning that strategic essentialism that causes a limited form of felt-accountability is not necessarily a free choice. Nevertheless, it could be an outcome of media, community values and stereotypes that have nothing to do with their daily ontology of being but to urge them to essentialise (Eide, 2010):

“I used to receive some messages on Facebook, calling me a traitor. When I go to the court, I feel judges are biased toward the government. Therefore, you look like an ignorant or a strange one who does not know the country nor the political situation” [IP-3].

The threat messages received by IP-3 urged her to essentialise the Palestinian representation of herself and protect her identity. The direct confrontation with the Israeli community on a daily basis has made essentialism an outcome not necessarily a choice:

“I was in a training where I was trying to explain to her (an Israeli activist) how collective punishment is not allowed. They (Israeli activists) were looking at me in a horrible manner” [IP-5].

Molavi (2013) mentions that Palestinian Arabs are always encountered with the senses of stress and uncertainty caused by being partial citizens, so they aim to face it with an essentialist Palestinian identity. Fanon adds that this essentialist identity, albeit temporary, would construct a positive social reality that continues to expand to meet new social, political and cultural challenges (Nielsen, 2011). Narayan, Spivak and Fanon, who advocate strategic essentialism, admit that it is dangerous (Lee, 2011). First, strategic essentialists perceive their identities beyond criticism, evaluation and analysis:

“I do not care about the security of Israel. For me, I see that this punishment against indigenous people, while any issue I have with Hamas, is an internal issue that should be discussed inside the Palestinian home. They call Hamas terrorists, and I call it resistance” [IP-7].

Second, it makes their speech limited to this particular object. “I use the tools and knowledge that I have to defend the rights of Palestinians” [IP-3]. The narratives of Group B quoted earlier echo this analysis through its results that unveil limited forms of felt-accountability by activists who hold an essentialist identity, and hence a limited felt-accountability to Palestinian victims only. Strategic essentialism has its own pros and cons. Although it keeps the oppressed group’s identity alive, it leaves them with narrow and limited representation. Therefore, after persistent critiques, Spivak disputes this path, and Fanon affirms its temporality. Speaking of felt-accountability, it makes them feel accountable to those who share the same identity aspects and experience the same culture as IP-3 declared earlier. They standardise their felt-accountability in a collective way to advance their group identity (Eide, 2010). Unerman and O’Dwyer (2006) argue that felt-accountability is bound by the individual’s values and principles that decide its scope and act in particular ways. Felt-accountability that haunts like a ghost is value-laden (Sinclair, 1995). Sinclair argues that felt-accountability could be abyss or oasis. For instance, FOREST (Freedom Organisation for the Right to Enjoy Smoking Tobacco) is an advocacy NGO that defends the rights of smokers. As a result, non-smokers, who are subject to lung cancer due to passive smoking, can neither ask FOREST nor its activists to be accountable to them (Unerman and O’Dwyer, 2006). Regarding interviewees in Group A, their discourses did not touch upon the strategic essentialism of identity. “Gaza is the biggest challenge” [II-1]. “I feel that Israel is the problem, and it is doing what it is doing to Gaza and closing Gaza out from the world” [II-4]. The reason being is the way they reflected on Gaza during the interviews as a human right matter, and this has made “Gaza” a keyword in their discourses. Additionally, Spivak’s argument that strategic essentialism is experienced by minorities makes it improbable for Group A activists, who belong to the majority of the Israeli community, to essentialise their identity (Nielsen, 2011).

7.2.3 A Double-Edged Sword of Felt-Accountability

Felt-accountability is fundamental in societies and organisations that we work within (Hall *et al.*, 2017). Without it, it would be difficult to lead organisational members, manage collective efforts and encourage loyalty (Adelberg and Batson, 1978). Felt-accountability encourages activists in Israeli advocacy NGOs to make more phone calls to the Israeli authorities than required, work during holidays and aim for the best

remedies for their victims. Nevertheless, it is not *universally positive*, and it has its *dark side* (Frink and Klimoski, 1998, italic added). Human rights activists working in Israel mentioned that the accountability process in Israel makes them in a constant struggle to materialise their felt-accountability and cope with this struggle. Their narratives explained how their experience of felt-accountability in the Israeli context is “hard”, “annoying”, “painful”, “depressing”, and “disappointing”. IP-5 used the metaphor to describe what she feels when she thinks of her felt-accountability: “You feel like you *grind water*, so there is no result.” This is a viral metaphor being used in Arabic that means getting nothing from your work. When you grind water, you get water, and thus there is no result:

“Every morning, you know that you are going to work in a sad environment. Every day you hear such gloomy stories that you do not expect. How surprising these stories are is shocking? Then, in a blink of an eye, you have to switch to call the Israeli side. This switch from victims to oppressors is destructive. Moreover, the Israeli policies against us are harsh. Many requests have been rejected for security reasons. This makes you disappointed and desperate” [IP-1].

A significant milestone in felt-accountability is its impact on activists and to what extent should they feel accountable (Messner, 2009). Given the continuous sense of failure of Israeli advocacy NGOs to help the people of Gaza, II-4 mentioned that her sense of personal felt-accountability “is very depressing, very depressing”. Likewise, IP-1 said, “I feel pain”, and II-3 added, “It can get very frustrating if you keep thinking about failure”, in which if you blame yourself for this failure, then “it becomes destructive rather than constructive” [IP-6]. The use of these words of expressive value suggests how destructive felt-accountability could be if it exceeds certain limits (Messner, 2009). If activists working in Israel failed to assign limits to their felt-accountability, it would end up desperate:

“In fact, if you keep thinking of people and their suffering, you will collapse. You ask yourself, “Why am I writing complaints and appeals while people are still dying?” [IP-7].

Felt-accountability involves one’s expectations of performance vis-à-vis the evaluation of his/her performance (Hall, 2005). Having felt-accountability understood this way, it

is argued that felt-accountability could be a harmful stressor to an individual (Lerner and Tetlock, 1999). This harm is called “strains” that could be either physical (headache), psychological (depression) or behavioural (unethical behaviour) (Danna and Griffin, 1999, cited in Hall, 2005). As Adelberg and Batson (1978) explain, felt-accountability could have a negative impact if it creates the helplessness of organisational actors. Activists’ failure to help Palestinian victims has made them anxious. The lack of confidence in the outcomes of their work could increase apprehension and self-concern that distract the activists from attending to and responding to victims’ needs (Adelberg and Batson, 1978). Their lobbying and activism against the Israeli army to the Israeli Supreme Court to stop its violations of Palestinians’ human rights usually turn back useless:

“We go to the court knowing from the beginning that we are going to lose the case” [IP-7].

Adelberg and Batson (1978: 350) add that felt-accountability may backfire when the “*psychological impact of accountability on helping agents who daily face needs that exceed their limited resources.*” Messner (2009) asserts that this questioning of the self and felt-accountability should have limits; otherwise, they would collapse. The interviewees explained how they attempted to control the *dark side* of felt-accountability so it does not end up destructive:

“If I fail to assist victims, it is sturdy and takes a couple of days to handle it. It is so annoying and hard to accept it. Yet, I will not let it take me down and force me to give up my role. I am not the guilty one. The occupation failed us. I might ask myself if I was accountable or not. Did I give enough time to the case? Then I say to myself, “I have tens of cases that I give my time to these cases accordingly”. If you keep questioning your own felt-accountability, it becomes unhealthy to continue your work. I really do my job and give time to every case up to the limit that I do not blame myself” [IP-2].

“In some cases, we know that we cannot help; however, we try. We follow the Israeli regulations. The continuous blaming of the self is destructive rather than constructive” [IP-6].

“We cannot keep reminding ourselves. We are not the ones who control Gaza and who decided this terrible policy. We know whose fault it really is” [II-1].

For them, felt-accountability is a double-edged sword that is associated with positive performance and commitment to values, whereby, at the same time, it is associated with stress, waste of resources and physical pain (Hall, 2005). While feeling accountable, they put limits on their own felt-accountability and develop their strategies to overcome the adverse impact of felt-accountability (Adelberg and Batson, 1978). First, their approach encompasses being aware of the surrounding context that incites against the Gaza Strip and advocacy NGOs that try to help people there (Pratt's *et al.*, 2006). Second, they set realistic rather than ambitious expectations for their performance, so they do not expect to have every patient in the Gaza Strip allowed to travel. Third, they do not evaluate their performance in reference to external factors such as the rejection of the case by the General Attorney in Israel. II-3 mentioned a story about a new colleague who could not adapt himself to this reality, and hence he found it very destructive and frustrating to think about the outcomes of his felt-accountability:

“We have one new team member who is new to this situation (failure and depression), so in his case, he is still adjusting to this scenario. He takes it harder than us” [II-3].

Fourth, activists have to realise that too little felt-accountability is not good, neither too much (Hall *et al.*, 2003). Osman (2012) argues that felt-accountability has its risks and opportunities. Felt-accountability is associated with creativity, imagination, autonomy and novelty (Hall *et al.*, 2003) has its bitter consequences that activists accept to live with to enjoy its privileges (Sinclair, 1995). Felt-accountability is guided by adherence to internal moral and ethical values (Sinclair, 1995). Since it is internal, it is considered powerful and binding (*ibid*). Moller (2009) highlights that it is one's choice to accept the consequences of his/her decision. It entails doing what is right and living with the consequences (Sinclair, 1995). Heshmat (2019) mentions that any study of identity should not ignore the thirst to achieve authenticity, which is defined as the congruence between one's behaviour and his/her beliefs, values, motives and personal characteristics (Barrett-Lennard, 1998). This theme echoed the previous studies that discuss the anticipated costs of felt-accountability and explains what these costs could

be. Overall, activists affirm that there is general incitement in the Israeli discourse disseminated to people through media against the Gaza Strip. There are multiple metaphors embedded within these discourses, such as “Demonisation” and “A bunch of savages”, to manifest how their victims are presented in the general Israeli discourse. IP-2 illustrated that this incitement comes from the demonisation of the people of Gaza in the media and the general discourses of Israel. Furthermore, there is continuous incitement from the Israeli Ministry of Strategic Affairs and the NGO Monitor towards Israeli advocacy NGOs and people working with them. For example, Israeli citizens who are exempted from military service should alternatively volunteer for social services at any social organisation. The planned amendment excludes human rights NGOs from the list and leaves them with no volunteers (Al Jazeera, 2016). II-3 explained how these hostile discourses and actions meant that advocacy NGO activists take a low-profile approach that made him accepted to be interviewed by the media only once:

“At the institutional level, I am the representative of this NGO. However, I tend to take a low-profile approach. For example, I only agreed to be interviewed once during my three years at this NGO. I am relatively unknown. I really work behind the scene. At the personal level, the answer now is more complicated. It is tough to find a happy ground to talk about my role. I have a kind of a non-spoken agreement of not to talk about my role. I am not extremely open about it with people.”

This hostility is not only related to professional spaces but extends to the private space. II-1, for example, explained how she had to go through a stricter approach in which to make new friends. However, one cannot replace his/her family members:

“I try not to talk about it to my family and friends. It is just I do not want to exhaust them. When I tell friends and family members stories of what is happening in Gaza, I try to be very delicate about it, open up their mind, and tell them facts that contradict what they hear and see. When I do that, it raises questions to the people around me” [II-1].

II-2, who comes from a liberal Israeli family (originally from England), said:

“They do not want to hear what I do as it makes it uncomfortable.”

At the community level, IP-1 said:

“Regarding the Israeli community. It is not easy to introduce myself to Israelis that I do not know. For example, when I rent a house, they ask about my job. You do not know the political opinion of the property owner and his thoughts of Palestinians, so it is not easy to tell my job. Therefore, I keep my role vague and unclear. I do not say that I work to help the people of Gaza. Instead, I say that I work in an NGO that provides legal services.”

Thus, IP-3, IP-4 and IP-6 had to move their accommodation and live away from their workplace to avoid direct confrontation with the Israeli community. IP-4, who is the head of research in an Israeli NGO, has to decline several interviews with the Israeli media:

“I was supposed to participate in multiple interviews in Israeli media. However, in Israel, speaking about Gaza and its people is like waving a red flag” [IP-4].

IP-6 also spoke about his position in the Israeli community:

“I am actually avoiding any interaction with them, so I moved my residence to the West Bank. However, when they know that I work in such an NGO, they do not accept that. They ask me, “are you not an Israeli?” I would say no, I am not Israeli. I am Palestinian. They do not know that we introduce ourselves as Palestinians. They think that holding an Israeli ID would make us Israelis” [IP-6].

Finally, IP-7 told her story, saying:

“I do not interact much with the Israeli society compared with my cousins who work in a hospital or a bank. I am not like the people of Gaza, the West Bank and Jerusalem who see enemies with arms. I see them everywhere in shops and banks, and I know they hate me” [IP-7].

Since felt-accountability is guided by “*a bigger scheme of things*” (Sinclair, 1995: 231) and internal principles (Osman, 2012), every interviewee seems to pay the cost of his/her activism, which is associated with felt-accountability and its unwanted

consequences. The activists who help Palestinian victims and feel accountable to them have opted to live up to the costs of this choice. In essence, the cost of felt-accountability is higher amongst Group A activists who have to make new friends, have non-spoken agreements with their family members to avoid talking about their job, have to be more delicate when they speak about Gaza and rely on facts in their arguments. Their families, friends and the overall community are against them:

“At the personal level, it is tough to find a happy ground to talk about my role. I have a kind of non-spoken agreement not to talk about my role. My family members are social conservatives. Over the years, we agree on this non-spoken agreement as this discussion never ends well. With a friend, it depends on my friends and how much I see myself connected to them. I am not extremely open about it with people” [II-3].

“I try not to talk about my job to my family and friends. It is just I do not want to exhaust them. I kind of found new friends. I found it a sensitive issue. I have a friend who is very serious about her activism, and this has exhausted her. I do not want to do what she did. When I tell friends and family members stories of what is happening in Gaza, I try to be very delicate about it” [II-1].

“They are in a direct and continuous confrontation with others. They are in broader confrontation than we are. They have daily challenges. They have kids who would go to the school to listen to some ideas while in their houses, they tell their kid different stories.” [IP-1].

“Israeli activists who tell their family members that they work in this NGO to help Gazan people are always insulted of being stupid, crazy and ridicules. What you do will not bring peace, and you would be the first to be slaughtered by Gazan people if they took control of you” [IP-2].

“People look at Israeli activists as traitors who support terrorists in Gaza” [IP-6].

Whereby, Group B activists who have to move their accommodation and avoid interaction with Israelis they do not know still have their Palestinian families appreciating what they do:

“Personally speaking, in my close family and friends, they all appreciate what I do. Maybe they do not understand the value of what I do and how hard life in Gaza is” [IP-1].

The “*calculus of accountability*” and the definition of what is right or wrong drives activists to accept the costs of felt-accountability (Sinclair, 1995: 232) and provides them with formidable motivation to take actions seriously (Osman, 2012). This means that their choice of activism and the decision to fulfil this role with felt-accountability has a high cost of moving homes, changing friends, anxiety and daily arguments, which are accepted by them. The theme suggested that you should be aware of its consequences to feel accountable. This awareness is deemed essential to have felt-accountability constructive rather than destructive and positive rather than negative. This all suggests that felt-accountability is an important yet complicated construct (Hall *et al.*, 2017). This theme provided new insights into the accountability literature by adding a new dimension to the way felt-accountability is always perceived. It adds felt-accountability gives the feeling of self-consistency, which entails coherence and continuity in identity construction by connecting past events with the current social life, and thus perform well in the current environment (Erez and Earley, 1993). Nevertheless, it adds that felt-accountability has a *dark side* and should always be adopted with care. Organisational actors who do not pay attention to its *dark side* will end up stressed and fatigued. Everyone has to know his/her limits, which will differ amongst people. Therefore, we should neither expect the same level nor the same limit of felt-accountability from actors. This theme suggested that any form of felt-accountability is associated with its costs that differ amongst organisational actors in line with their identity, life stories, personal circumstances and how they engage in identity work. In this study, while the two groups of activists pay high prices for felt-accountability, Group A seems to pay a higher price. Nevertheless, as long as felt-accountability grants them self-esteem, they will opt to live with its bitter consequences.

7.2.4 Personal Values and Individual Forms of Felt-Accountability

This theme analyses the personal values and aspirations that led activists inside Israel to work in advocacy NGOs and the internalisation of these values throughout the years to understand their impact on felt-accountability. Values and beliefs that drive felt-

accountability may differ amongst organisational members, which would lead to different levels of felt-accountability, different courses of actions and different attitudes towards stakeholders (O'Dwyer and Boomsma, 2015). Therefore, Ybema *et al.* (2012) state that identity research should focus on discourses of differences and distinctiveness. Butler (2001: 26) states, *“If I try to give an account of myself, if I try to make myself recognisable and understandable, then I might begin with a narrative account of my life.”* The analysis found out that these values and aspirations are not a contemporary product as they have been internalised in the identity of activists throughout the years:

“I was an activist ten years before I join my NGO. In my daily life, I am a political and feminism activist since 2003-2004, which is part of why I joined human rights. I am someone with political opinions even before I start my studies. I was part of Palestinian youth movements, so my thinking of what to study was led by this orientation. For me, I was studying every aspect of how they (Israelis) use the IHL to justify their actions. This has made my career path crystal clear. Making a profit or doing an individual business was outside my plans. The concept of taking money from a victim for providing a service or protecting their rights was not acceptable” [IP-7].

“I became involved in the ‘Israeli Palestinian Conflict’ when I was around 16. I had a lot of meeting between Palestinians and Israelis, “People to People”. I even had a chance to meet people from Gaza because it was before the disengagement and before the real closure. I have also been working with “Peace Now”. It is a settlement watch program, which we targeted settlement trying to overlook and share information about illegal, um, well, everything about settlements is illegal but like been extended illegally and taking more land, private land, and communicating that to the world and trying to stop it and later I worked with an initiative again trying to do the same, showing that there is a solution. I used to attend the weekly demonstrations in Bil'in¹⁸ and Ni'lin along with other Palestinian and international activists” [II-4].

¹⁸ Bil'in and Ni'lin are two Palestinian villages in the Central West Bank that have been organising weekly anti-wall protests since 2005. The two villages are 2 miles away from the Israeli Wall that splits the villages into two halves. In 2010, The Popular Committee against the Wall in the two villages succeeded to win the court battle to stop the spilt of the villages. However, until now the Israeli army does not adhere to the verdict of the Israeli High Court, and thus demonstrations are still alive.

Identity and values entail the simple question of “what would I be if I was raised in a different culture”. The internalisation of values by societies and cultures shapes the identity of individuals (Heshmat, 2019). Hall *et al.* (2003) highlight that the individualisation of felt-accountability is enhanced by individuals’ fast response to their personal perceptions than other perceptions, i.e. external. Activists reflect different (individual) values and ideologies that lead them to activism and inform their calculus of felt-accountability (Sinclair, 1995). For instance, Israeli activists have their own aspirations that led them to activism and decided their activities of felt-accountability:

“I cannot keep living while these things happen under my name. I should change them” [II-2].

“Doing horrible, horrible things to a large amount of population, so this is also part of my responsibility as a citizen to change. I felt that within Israel, the topic of Gaza is not really spoken of in the NGOs and human rights organisation as much as the West Bank is. I feel that Israel is the problem, and it is doing what it is doing to Gaza and closing Gaza out from the world. Therefore, it is important to bring that to the Israelis audience, to talk and explain to people in Israel who do not know how many people live in the Gaza Strip. They do not know that most of the people living in the Gaza Strip are young people, and they just do not know the story” [II-4].

Israeli activists who hold a Jewish national identity manifest their felt-accountability as a tool to prevent their government from human rights violations under their name. However, Palestinian activists link their struggle to global struggles to affirm the victimhood aspect in their identity that others may see them privileged by the Israeli citizenship, while in fact, they are stateless citizens (Molavi, 2013):

“Human rights are a general principle. So, in my opinion, I reject the killing of civilians in Yemen and Syria, political arrests in Egypt, ethical cleansing of indigenous people in America, racism and capitalism. No matter where I live, I will be attached to people and their suffering. These cases are not identical yet similar. For me, Palestine is like other cases. It is a question of justice in this world. Fighting against Israel does not mean that I do not have to fight against other forms of violence. Even after independence, I will stay in human rights to protect other groups such as women and poor people.” [IP-7].

“I work more than the required number of hours because I love what I am doing. I am close to people, and I love to hear stories from them. I am someone who loves to meet victims and listen to their stories” [IP-5].

Erikson (1959, cited in Klimstra and van Doeselaar, 2017) argues that identity formation begins at early stages through the intimate relations between parents and children. Over time, based on the way these children were encultured, they become more self-evident and able to choose their way of being. In this vein, Molavi (2013) argues that the permeant Zionist policies in Israel, shaped by control and exclusion, have situated Palestinian Arabs on the periphery of the Israeli community. Therefore, for this generation of interviewees, their values have been shaping their postcolonial identity prior to joining activism. I quote a selection from the Haifa Declaration By Mada Al-Carmel: The Arab Centre For Applied Social Research (cited in Molavi, 2013: 227) *“Our national identity is grounded in human values and civilisation, in the Arabic language and culture, and in a collective memory derived from our Palestinian and Arab history and Arab and Islamic civilization. It is an identity that grows ever firmer through active and continuous interaction with these values.”* Hall (1996: 167) argues, *“Identity as a ‘production’ which is never complete but always in process and always constituted within, not outside, representation.”* As a product of identity, their felt-accountability is not fixed; however, it keeps evolving and grasps values and meanings throughout the years. There is consensus that identity does not evolve from pristine cultures (Merry, 2010). Some scholars argue that identity formation needs cognition, so it does not start at childhood. However, others mention that it starts at early stages, and hence they divide the life span of individuals into stages in which the foundation of the self-formation takes place at childhood (Klimstra and van Doeselaar, 2017). Individuals keep (re)examining their feelings, thoughts, behaviours and habits to reflect upon their place in the universe (Merry, 2010). However, IP-3 claimed that some activists “Work without accountability just to show off” or “Some people select activism for prestige purposes to be able to speak on behalf of people in addition to other corrupted people who want power” [IP-7]. Not only that, II-4 highlighted that some Israeli activists work in advocacy NGOs that aim to protect the human rights of Palestinians in order to protect the interests of Israel:

“I do hear a lot from like the older generation of activists who turned activists, not for the sake of human rights, but to bring safety to Israel.

They believe that if people of Israel want to live safely in Israel, then they have to allow their neighbours a Palestine State” [II-4].

“Others may just look at activism as a job that they chose because of salary, close to where they live, it was the only available job or maybe to gain experience and then find another proper job.” [IP-5].

The aforementioned values and experiences suggest that individuals within similar work environments may experience different and inconsistent levels of felt-accountability (Hochwarter *et al.*, 2007). Lindkvist and Llewellyn (2003: 265) explain that “*the individual here must engage in an internal dialogue in which, given their own judgements of duties and their capabilities, they question themselves as to the proper scope and content of their responsibilities.*” Values and life narratives result in individual and distinctive forms of felt-accountability shaped by the identity of the social actor (Unerman and O'Dwyer, 2006) with no need for others to be present (Osman, 2012). These values that evolve over the years reflect on identity that is viewed as the process of becoming, and hence felt-accountability. This theme revealed the significant role of values in felt-accountability and how they differ amongst individual actors.

7.2.5 The Discharge of Felt-Accountability

Hall (2005) argues that no scholar has yet suggested a comprehensive model of felt-accountability discharge in organisations. The discharge of felt-accountability is elusive and varies amongst organisational actors (*ibid*). This does not result in the absence or the contradiction of felt accountabilities. However, Unerman and O'Dwyer (2006) argue that it is organisational actors who decide how, to whom and to what extent they feel accountable. Osman (2012) mentions that identity is how one sees himself/herself and thus defines his/her scope of responsibilities and accountabilities. The discharge of felt-accountability, mainly to victims, is fundamental because it grants more power to the less powerful groups (Fry, 1995). Moreover, it grants autonomy and liberty for individuals who decide their accountable activities (Lindkvist and Llewellyn, 2003). In this chapter, activism is a clear choice for interviewees, unlike activists in the previous chapters that some of them chose activism due to high unemployment in the Gaza Strip.

Identity is central in the logics of actions and decision making who opted to join activism (Sveningsson and Alvesson, 2003). Clifford (2000, cited in Chan 2013) adds that the project of identity is rooted in desires and aspirations that make identity, *inter alia*, productive and open-ended. The interviewees asserted that in Israel, it is easy to find a job, and it could be more profitable to work somewhere else. Moreover, Israelis (including Palestinian activists who hold Israeli citizenship) could claim social benefits from the government. As a result, many participants stressed that being an activist within an advocacy NGO in Israel and accepting the *dark side* of the job mentioned in the earlier section, is to protect and defend the rights of Palestinian was in itself a practice in the discharge of accountability. Interviewees used different transitive and intransitive verbs to expose these effects. II-4 affirmed that activists' job does not make them rich people by using the existential process:

“It is not like we become rich here. So, I think it is the ideology that drives almost everybody” [II-4].

“This job does not bring us money. I could earn more money by doing a private business” [IP-3].

Not necessarily money; however, activism in Israel is always associated with anxiety and confrontation with community members who condemn their activism. The interviewees revealed that the Israeli community exercises pressure over them to stop them from helping Palestinians, mainly Gazans in which the interviewees resist this pressure and remain in their position:

“They (Israeli activists) have many hustles and problems. It reaches its peak whenever there is a war against Gaza. They are in direct and continuous confrontation with others. They are in a broader confrontation than us. They have daily challenges. They have kids who would go to the school to listen to some ideas while in their houses, they tell their kid's different stories” [IP-1].

“The Israeli community looks at them (Israeli activists) as traitors who work against the country that sponsors them” [IP-3].

The theme revealed that the first discharge of felt-accountability involves the choice of activism regardless of its negative financial, psychological and social consequences. Their existence, in its essence, is an obvious discharge of felt-accountability. IP-6 concluded that activism and felt-accountability should be maintained as an ongoing process since “once we stop, we fail.” Likewise, IP-3 mentioned: “So being accountable to people and helping them is what makes me continue.” The interviewees used transitivity to reveal what human rights activists feel and face within the Israeli community, which perceives them as “traitors”. II-2 affirmed that “the Israeli community does not want to hear the truth” (transitivity: mental process-perception) and “some liberal Israelis do not want to talk about Palestinian human rights as it is uncomfortable for them” (transitivity: verbal process). The second discharge of felt-accountability is uncovered by the use of the mental process of transitivity that includes the sensor and the phenomenon being sensed, which suggests that felt-accountability is established on senses. IP-3 used the mental process (perception) transitivity to express how her felt-accountability is discharged by being able to “see” the suffering of victims. “The people of Gaza have even worse aspects of life. I *see* real pain in Gaza” [IP-3]. Likewise, II-2 used mental process (affection) to describe how felt-accountability is discharged by being able to “Feel” the victims “I *feel* very connected to Gaza” [II-2] and “I am so much accountable to the people of Gaza, and I *feel* that I need to follow up their daily problems.” [IP-1]. IP-4 used the existential process of transitivity, saying that felt-accountability is “*being* the voice of people.” The process of believing in a particular group or matter and feeling/sensing them and their suffering is another form of discharging felt-accountability. Third, felt-accountability discharge entails actions: “I even had a chance to *meet* people from Gaza” [II-4]. This material process of transitivity suggests that felt-accountability entails senses, as well as actions. IP-1 used the transitive verb “Add” and the object “Extra Efforts” to show what felt-accountability means to her:

“Felt-accountability is whether you are willing to *add* these extra efforts or not. In our work, is it just a written request to the authorities, or do you *keep* calling them? some activists *keep* calling and nagging while others not.” [IP-1].

Similarly, IP-5 suggested that felt-accountability is when:

“I *work* more than the required number of hours because I love what I was doing. I am close to people, and I love to hear stories from them. I am someone who loves to *meet* victims and *listen* to their stories” [IP-5].

IP-6 added that felt-accountability means that “do not *spare* efforts on purpose”, and IP-7 used the transitive verb “Carry”, saying, “You *carry* the pain of people.” Overall, the theme showed that the discharge of felt-accountability to victims entails feelings and actions. The former entails feeling the suffering of victims, whereby the latter entails taking whatever actions to stop their suffering. Moreover, it uncovered that within Israel, which rejects advocacy NGOs that support Palestinians, it so hard and complicated for these NGOs and their activists to exist. Hence, their existence and participation are always associated with restrictions and anxiety that makes felt-accountability lies in accepting these bitter conditions and assisting victims.

7.3 Felt and Imposed Accountability in Israeli Advocacy NGOs

This section analyses the co-evolution of felt and imposed accountability in Israeli advocacy NGOs, which should not be oversimplified in isolation of power and resistance relationships between the two (Fukofuka and Jacobs, 2018). The overlapping of postcolonial and professional identities in organisational contexts complicates identity work and accountability relationships. This complex situation is partially captured by the studies that do not focus on the postcolonial identity of organisational members and assume that felt and imposed accountabilities are always matched, and any conversation of accountability is to be sought with outsiders, e.g. funders (Fry, 1995; Unerman and O'Dwyer, 2006; Agyemang *et al.*, 2017). One of the findings of O'Dwyer and Boomsma's (2015) study is how felt-accountability is shaping and being shaped by Oxfam's organisational culture. Najam (1996, cited in Osman, 2012) mentions that felt-accountability mirrors accountability to the organisational mission statement, so Unerman and O'Dwyer's (2006) notion of identity accountability does. This section aims to extend the “*web of accountabilities*” (Frink and Klimoski, 1998), “*conversations of accountability*” (Fry, 1995) and “*calculus of accountability*” (Sinclair, 1995) to encompass the dialogue between activists and their organisations to

explore how activists navigate their felt-accountability and the imposed accountability of their advocacy NGOs and settle the two. This strategic choice of felt-accountability is a product of identity that entails one's values, principles, representation of the self, life narratives, and identity work between the professional and postcolonial identities to create coherence and continuity across their various identities (Ibarra and Petriglieri, 2010). According to O'Dwyer and Boomsma (2015: 41), "*Felt-accountability regimes privilege the internal motivation of organisational actors rather than the pressures exerted by "principals" such as funders through which individuals voluntarily take responsibility for shaping organisational missions and values.*" The analysis does not precisely locate the settlement of the two accountabilities because of the identity trajectories of activists that differ amongst them. However, it reveals that, in Israeli advocacy NGOs, activists, to a large extent, build up their felt-accountability differently and away from their NGOs and revoke the taken-for-granted concept of identity accountability. IP-3 used the intransitive verbs "Agree" and "Disagree" to outline how their felt-accountability is different from their NGO. "I *agree* on the general principle of supporting Palestinians; however, I *disagree* in views and the discourse of the NGO" [IP-3]:

"I would say that Israeli NGOs and some activists are in preference of a two-state solution with no Right of Return, which is something I *do not accept* as we will end up having two states: poor vs rich and masters vs slaves. The NGO does not announce this officially, yet this is something that is always discussed internally" [IP-5].

"To be honest, I *do not agree* with the overall vision of the NGO. There is an ideological difference between the NGO, and me, which is an Israeli NGO. I have my belief that contradicts the belief of my NGO. I believe that Palestinians need to go back to their land while my organisation does not" [IP-6].

II-2 used the verbal process of transitivity and metaphor, saying, "Not every message that the organisation *says* is the *message of our hearts.*" The use of the verb "Say" suggests advocacy NGOs and their activists have different statements, and then the use of the metaphor "message of our hearts" emphasises this argument. The interviewees engage in identity work to manage their professional identity (activists, organisational members, employees) and their postcolonial identity that rejects the colonisers. The

common aspect between the two identifies is the protection of Palestinians' human rights, while they differ in identifying the scope of this protection. The overall mission statement of Israeli NGOs is to help Palestinians pursuing their human rights, such as the right to travel, education, medical services and legal aid. Nevertheless, they do not accept the Right of Return and do not give account to victims who belong to Palestinian liberation movements, e.g. Hamas and Islamic Jihad. Having said that, Group B activists disagree with this political discourse and embrace different values and beliefs than their organisations. Group B activists reject the Israeli identity, the State of Israel and the two-state solution and consider themselves accountable to all Palestinian victims in spite of their political affiliation:

“Some Israeli activist may say what Hamas is doing is pure terrorism, yet I say that Hamas protects innocent people, and that is human rights from my point of view. They believe that if Israel denied Gazans their rights, they would become extremists who in turn would risk the safety of Israel. I personally do not accept this discourse.” [IP-7].

Although Yasmin *et al.* (2018) found out that felt-accountability was consistent amongst all interviewees, this analysis suggests that activists within the same NGO do not necessarily share the same values with their NGO nor other activists. Despite these significant differences, felt and imposed accountabilities are not entirely different. If they were completely different, these NGOs would have collapsed:

“We work on the same issue, but this does not mean that we work the same way or for the same reason.” [II-2].

This analysis added a new outcome to the ones already discussed in the previous chapter regarding the different accountabilities between advocacy NGOs and activists. It outlines that both (NGOs and activists) admit and accept the un-alignment in their accountabilities due to power relations. Kreiner *et al.* (2009) suggest that organisational members adopt identity work techniques when the optimum state of integration is not achieved to move towards an ideal level. The interviewees negotiate their felt-accountability in relation to the demand placed on them by their organisations (Kreiner *et al.*, 2009). They reflected how they compromise some aspects of felt-accountability, and so do their organisations. The two parties have nearly equivalent powers, so no party can dictate its own perception of accountability. Instead, the two parties admit

these differences and reconcile/settle the two accountabilities at this point of accepting each other. On the one hand, Israeli advocacy NGOs need Palestinians who speak Arabic and could interact with victims from Gaza, as well as to give credibility to these NGOs. Moreover, they cannot hire Israelis who belong to the far right (Golan and Orr, 2012), which is the majority in Israel as per the *Knesset* election in 2020 (BBC, 2020). Plus, Palestinian activists are not desperate for the job, compared with the previous chapter, so job security is not fundamental. “This job does not bring us money. I could earn more money by doing a private business” [IP-3]. On the other hand, Palestinian activists, who want to help Palestinian victims, are left with limited choices in Israel, so they need these NGOs to materialise their objectives. “Instead of being in the streets every day, we made a step back to work in NGOs” [IP-6]. Therefore and despite their disagreement with their NGOs, “To be honest, I do not agree with the overall vision of the NGO” [IP-6] “I do not share every view with my NGO, so sometimes we disagree” [IP-7], they do not take radical steps to resist the organisational accountability. Likewise, their organisations do not enforce them to adopt their values and objectives. The power relations amongst the two parties settle at the point of accepting the accountability differences to attain the objectives of each party.

7.4 Felt and Upward Accountability in Israeli Advocacy NGOs

As per the Israeli Laws, advocacy NGOs, including their activists, have to remain accountable to the established rules and regulations in Israel while doing their work. Ebrahim (2005) mentions that power holders possess the legal advantage to ask others to give an account. This section investigates the impact of hierarchal accountability to the Israeli government on the felt-accountability of activists in Israeli advocacy NGOs. Osman (2012) highlights that some individuals may enact felt-accountability to overseeing authorities such as funders and governments. Activists asserted that they did not feel accountable to the Israeli authorities, and the upward accountability of their NGOs is a matter of compliance with their rules and regulations (Lindkvist and Llewellyn, 2003). This is classified as the lower level of hierarchal accountability in the accountability ladder (Stewart, 1984). In this postcolonial context, felt-accountability is enacted in isolation of upward accountability, and hence the notion of holistic accountability is not applicable. “We try to help individuals, but at the same time, we also want to change the policy” [II-4]. The interviewees separated in their discussion

between “giving an account” to the government that is formal and official and “individual account” to victims. They evoked two different notions of accountability. First, they addressed the downward accountability, which is associated with felt-accountability to victims that comes in an individual form and reflects individual stories of victims. They feel accountable to the victims who have no power to enforce or impose accountability on them, whereby they do not feel accountable to the powerful government. Second, the upward accountability to the government through following their rules and challenge them, if possible. However, no form of felt-accountability is associated with upward accountability to the Israeli government. They understand downward accountability in a less formal shape compared with the way they think of upward accountability (Kilby, 2006). It leads activists to respond to higher authorities by prioritising victims over the government that hinders instead of promotes their performance. For instance, IP-1 added that once they have a case, they do not just follow the rules that say a written request suffices. Yet, “In our work, is it just a written request to the authorities or do you keep calling them? We keep calling and nagging” [IP-1]. The way that IP-1 was calling and nagging on the Israeli officials resembles Homi Bhabha’s understanding of resistance as the failure of the colonial authority to be performed (Jefferess, 2008). The forms of saying no are not easy for the coloniser to combat (Ashcroft, 2001). The interviewees who “try to think of new ways to challenge this reality” [II-1] engage in resistance discourses articulated in terms of their felt-accountability to victims:

“Standing with people and being their voice is an achievement by itself. The fact is Israel and its courts failed to achieve human rights, not us. We did not fail; they failed” [IP-4].

Fanon argues that resistance exists in the consciousness of men and women under colonisation (Jefferess, 2008). The concern of Fanon and other postcolonial theorists is the process of resistance that, in this study, encompasses felt-accountability. The interviewees perceive felt-accountability as a soft tool of resistance compared with violent resistance that Fanon advocated when he disclaimed in the (1963: 3, *The Wretched of the Earth*) that decolonisation “reeks of red-hot cannonballs and bloody knives.” Yet, both have a common goal of rejecting colonisation and affirming the identity of the colonised. The basic sense of their identity or identity work is an anti-

colonial person who is an activist and in charge of naming and shaming the coloniser. While fulfilling this role, felt-accountability is the “*architects of continual ‘meaning-making or social construction about how, why, and for whom organised acts occur’*” (Fry, 1995: 182). Felt-accountability is a life-giving property, not an issue, in which activists think of their aspirations to intrinsically accomplish them (Cooperrider, 1990, cited in Fry, 1995). Having these aspirations different from the Israeli government, the interviewees highlighted that the two accountabilities are not always in harmony. Although Ebrahim (2009) asserts that hierarchal accountability aims to help the agents achieve their goals, this analysis unveils otherwise. They added that the Israeli government tries to distort their work and decline their felt-accountability to victims through its harsh restrictions:

“There is a lot of pressure from regimes and governments mainly from Israel and America to limit the ability of human rights NGOs to work and exist and restrict their fund via legislative tools” [II-3].

Upward accountability should enhance rather than distort accountability to victims (Edwards and Hulme, 1995) and it should neither shadow nor marginalise felt-accountability to victims (Ebrahim, 2005, cited in Osman, 2012). The analysis suggests that upward accountability puts in place several bureaucratic and legislative obstacles and harms their felt-accountability:

“Israel makes the legal procedures very bureaucratic and complicated to prevent any legal actions taken against it or requested from it” [IP-4].

The power of the Israeli government is enacted through tough restrictions and regulations, as well as the physical and psychological suffering they cause to activists. IP-5 cried during the interview when she was telling the story of an old Palestinian mother who died while her daughter was trying to obtain a travel permit from the Israeli side through their NGO to see her. IP-5 recalled the incident evoking how part of his felt-accountability is linked to guilt and feeling of helplessness to help the victims:

“Today, a lady from Gaza who currently lives in Israel and wants to visit her old, sick mom in Gaza called us to help her get a permit from the Israeli side. I was under work pressure, so I delayed her request because of the

Israeli festivals of the Hebrew New Year. I know the Israeli side will not look at her request, so it is better to do other works. Today, I knew that her mom passed away. I was shocked, and I felt guilty. I was crying for an hour because of this” [IP-5].

In *‘The Wretched of the Earth’*, Fanon (2004a) speaks about the physical and psychological damages associated with resistance to postcolonialism in which the feeling of constant guilt appears to be one of them. The interviewees experience a flow of painful and stressful experiences:

“You work in an environment in which the Israeli soldier may prevent you from travelling because he is not in a good mood” [IP-6].

“We go to the court knowing from the beginning that we are going to lose the case. Yet, we made this attempt to urge Israel to come to the court and explain what they did. I was crying when we lost the case of the corpses of Palestinian martyrs¹⁹ because it touches people in a direct way. You know that there are mothers and fathers who wait for the bodies or remains of their beloved sons that they will never see again” [IP-7].

The analysis revealed that (similar to the previous chapter) felt-accountability is articulated in the anti-colonial discourses. The new insight from this chapter is the negative consequences of constant guilt of felt-accountability that harm activists. To overcome these consequences, activist stand together and adopt collective strategies. IP-5 mentioned how her manager was trying to calm her down when she was blaming herself for the death of the Palestinian elderly woman:

“My manager told me it is not your fault. The Israeli side always takes a minimum of two weeks to reply, so it was impossible for her to get a permit. You did not kill her. You are not the occupation nor the one who blocked Gaza” [IP-5].

¹⁹ Their NGOs appealed to the Israeli High Court to return the corpses of Palestinians who are killed by the Israeli army to their families. However, they lost this case, which means that these corpses will remain numbered in the Israel mortuary until the terms of their sentences are spent.

II-2 used the pronoun “We” instead of “I” to describe how they stand together to feel stronger and combat the feeling of constant guilt:

“A lot of the time that the help *we* could give to someone in Gaza is a small drop in the ocean compared with what is going on” [II-2].

Ybema *et al.* (2012) argue that the construction of collective “Selfhood” creates a sense of community amongst organisational actors to socially categorise the self and the other. It is about how the unified “Us” is separable from “Them” to ensure a preferred image of the self (*ibid.*). Moreover, they describe how activists share general principles inspired by the dominant influence of power over social actors that make them all suffer under it:

“*We* currently face the increasing conditions and restrictions by the donors to get their fund...*We* do not accept any ILS from the Israeli government. *We* are clear that we are against the policies of this government” [IP-2].

The structure of the discourse seems to be similar when interviewees answer questions regarding the impact of the Israeli power on them, their NGOs and international donors:

“Donors prefer humanitarian assistance that does not bring political debates. Feeding hungry people will not bring others against you. However, human rights NGOs always go into the conflict of two parties, so we have two different claims from opposing parties. Israel keeps accusing Palestinians of belonging to terrorist organisations, which is something we reject. Thus, donors prefer to stay in an area of no conflict in which you will not be targeted. They want peace of mind” [IP-3].

“Gaza is communicated to the donors as a humanitarian problem, so they need to work to stop this disaster. They want to show Gaza as a place lacking clear water and food. In 2008, Israel allowed food entry to the Gaza Strip based on the average calorie intake per person every day, while human rights are just a privilege. Human rights are a way to develop human being, so Israel does not allow it. Israel knows about every single penny goes to Gaza” [IP-1].

The previous quotes manifest apparent intertextuality in activists' discourses resulting from the overall power (government, army, community etc.) that affects them. Power causes intertextuality in their discourses to resist this power. It is evident through the analysis that neither the identity nor felt-accountability evolve in isolation, yet through the interaction with others. This comes from the fact that interviewees face the same pressures and hegemonic relationships. Intertextuality assumes that discourses are analysed in line with other discourses; they transform the past, i.e. existing socio-structural conventions, and its analysis should include discourse historicity. In reference to Foucault (1972: 98, cited in Fairclough 1992: 101), "*there can be no statement that in one way or another does not reactualise others.*" The high level of intertextuality (interdiscursivity) in their discourses, genres and styles in spite of the differences amongst them in terms of national loyalty (Palestinians vs Israelis), gender, living place, organisation and role in the organisation suggest that power creates intertextuality of the discourses amongst its subjects. O'Regan and Betzel (2015: 4) add, "*As a result of changes in the economic, social and political fields, new discourses (i.e. ideological ways of seeing and knowing) can be enacted, which lead to the inculcation of new ways of (inter)acting, which in turn produce new ways of being (identities).*" This intertextuality is apparent in their opinion that Israel tries to communicate Gaza as a humanitarian case rather than a human rights case:

"The overall discourse about Gaza is the discourse of security in which Gaza is just a conflict zone that people hear of it whenever there is any war or crisis. Impoverished Gazans do not have water, electricity or medicine. The discourse about them has become as narrow as a humanitarian issue. Yet, in reality, the people of Gaza do not want just to eat. They have their dreams and personal life that they aim to achieve" [IP-4].

Overall, this section revealed that upward accountability in Israeli advocacy NGOs is a matter of compliance to the established laws, and it does not inform the felt-accountability of activists whose hierarchal accountability is not associated with any form of felt-accountability. Although it aims to suppress felt-accountability through bureaucracy and legislation, it has failed to distort the felt-accountability of activists who prioritise victims over the government. They constantly highlighted a repressive political system that aims to hinder them from doing their work. Thus, their anti-colonial discourses articulate felt-accountability as a soft process to resist the coloniser.

However, postcolonialism and resistance to change the system and assist victims are associated with the constant feeling of guilt that was noticed during the interview with IP-5, who cried during the interview. The section also revealed how activists stand together and form united selfhood against the Israeli government, army and media who attack them. This was evident by the intertextuality of their discourses that carried similar opinions, messages and stories.

7.5 Discussion and Conclusion

This chapter adopted Fairclough's dialectical-relational approach to analyse the narratives of eleven semi-structured interviews conducted with activists working in Israeli advocacy NGOs. Although all of the interviewees are holders of Israeli citizenship, four introduced themselves as Israelis (Group A), and seven introduced themselves as Palestinians (Group B). The chapter revealed that activists used the active voice to show their identity and present themselves as agents who act upon a particular goal. They were not interested in hiding their identity nor opinion, as they both are necessary to establish their felt-accountability. Group B activists rejected the Israeli identity and adopted their original Palestinian identity. This alteration of identity makes them closer to their Palestinian victims, aware of their context and suffering and affirm their Palestinian identity. They envisage themselves as part of the Palestinian community that scatters in the West Bank, Gaza Strip, exile and Israel and suffer different forms of violence. Thus, their felt-accountability is enacted to affirm their Palestinian identity and to resist the coloniser who divided the Palestinian community and caused the mass suffering. This identity construction amongst Palestinian activists in Israel, who represent a massive cut-off from the Israeli community, has led some of them to strategically essentialise their identity. The strategic essentialism of identity has been thoroughly discussed in the Postcolonial Theory literature of identity as a strategic step to protect the identity of the colonised from the oppressor coloniser. Activists who chose to essentialise their identity have ended up having a limited form of felt-accountability to victims who share the same identity merits with them.

The chapter revealed that felt-accountability should be dealt with carefully; otherwise, it would become destructive to activists who decide to remain accountable. Activists affirmed that failure outweighs success in Israeli advocacy NGOs. Consequently, activists who keep thinking of this failure and blame themselves for lack of accountability will suffer physical and psychological destruction and depression. The chapter showed that too much or too little accountability is not right, and activists ought to be careful when they hold themselves to account. On top of that, activists asserted that their felt-accountability is associated with social costs that they need to incur. Group A interviewees have to pay a higher price as they have to make new friends, have non-spoken agreements with their family members to avoid talking about their job, be more delicate when they speak about Gaza and rely on facts in their arguments. Likewise, Group B interviewees have to move their accommodation and avoid interaction with Israelis they do not know. Overall, both Groups have to maintain a low-profile approach in their job and avoid going in public as well as hiding their role. The analysis suggested that the two groups experienced different costs associated with their felt-accountability.

The chapter revealed that activists enact individual and distinctive forms of felt-accountability. Had accountability been informed by an individual identity that encompasses values, felt-accountability would differ in response to them. Activists have different aspirations and life narratives that have been developed throughout their lives, and thus felt-accountability is enacted to meet these distinctive aspirations. Speaking of how they discharge felt-accountability, activists asserted that the first discharge is activism itself. Activists in Israel are subject to several pressures from the community, media, government and army that systematically demonise victims and people who aim to help them. Thus, accepting these pressures rather than giving up activism to move to another profitable job, e.g. a private lawyer, is the first discharge of accountable actions. Moreover, they added the felt-accountability entails feeling/sensing the suffering of victims to feel the impact of your accountable actions on them. Once this suffering is felt, accountable activities and practices follow as the third discharge of felt-accountability.

Activists highlighted that their felt-accountability does not exist in isolation, and thus it interacts with the surrounding webs of accountabilities around them. First, the chapter

analysed the co-evolvement of felt-accountability with the organisational accountability of Israeli advocacy NGOs. It suggested that felt and organisational accountability are different and the two parties, who possess equivalent powers, admit and live up to these differences. Israeli advocacy NGOs and activists are in need of each other to achieve mutual objectives, so the two parties agree rather than resist these differences. The chapter revealed that the hierarchal accountability to the Israeli government is not associated with felt-accountability. Activists perceive this accountability as a matter of compliance with the established laws and regulations. On the contrary, the chapter showed that hierarchal accountability distorts rather than promotes the performance of activists through its strict restrictions and bureaucratic procedures.

8 Chapter 8: Research Conclusion

8.1 Introduction

This final chapter summarises the insights gained from the analysis in relation to the research questions. It critically discusses the analysis findings regarding the construction of a postcolonial identity by Palestinian and Israeli activists and its relationship with their professional identity. It draws the main conclusions regarding the emerging forms of felt-accountability from this construction and identity work and how they relate to imposed accountability. It answers research questions and highlights how the study findings contribute to the existing accountability literature and postcolonial theory. The chapter presents the limitations of this study and how they have been encountered throughout my PhD journey, and it provides insights and recommendations for future research. The last section offers a summary and closing remarks.

8.2 Conclusion and Discussions

The analysis outcomes of the two empirical chapters will be brought together in this section to summarise the research contributions to the accounting literature and postcolonial theory. This section is expected to answer the research questions and guides the suggestions for future research in relation to empirical findings, theoretical understanding and earlier studies. It navigates how this study responds to the emerging calls to study felt-accountability from an identity perspective (Agyemang *et al.*, 2019), and it outlines how the study's contribution will assist in filling this research gap.

8.2.1 The Construction of Postcolonial Identity in Advocacy NGOs

Postcolonial Theory was not initially developed by accounting scholars and has been largely used in conjunction with other disciplines, e.g. gender, history and psychology

(Hoogvelt, 2001; Ashcroft *et al.*, 2013). However, it is not new to critical accounting research (for example, Annisette, 2000; Gallhofer *et al.*, 2011; Samuel and Manassian, 2011; Kamla, 2015) as it has been employed to explore the influence of postcoloniality on accounting in postcolonial contexts. Since it is regarded as a vast theory, several aspects have been used in accounting research, e.g. Mimicry, Hybridity, Imperialism and Globalisation in relation to the subject matter of accounting. These studies are published in well-known accounting journals such as Alawattage and Fernando (2017) and Annisette (2000) in *Accounting, Organisations and Society* (AOS); Kaifala *et al.* (2019) in *AAAJ*; Gallhofer *et al.* (2011) and Kamla and Haque (2019) in *Critical Perspectives on Accounting* (CPA). This study adopted the Postcolonial Theory's notion of identity that is still at its infancy in critical accounting research. The discourse analysis explored numerous ideologies embedded in the interviewees' discourses to manifest their postcolonial identity, which will add to the current debates regarding constructing the postcolonial identity to understand how it relates to other identities. Moreover, accounting scholars who are interested in research about individuals in postcolonial contexts (see: Nandan and Alam, 2005; Kaidonis, 2009; Kaifala *et al.*, 2019) would be aware of the following suggestions for the study makes regarding the postcolonial identity of the colonised and the coloniser. The study argues that individuals who work in advocacy NGOs within a postcolonial context are expected to have the following aspects incorporated into their postcolonial identity. It builds on the existing literature and adds more empirical in-depth insights from the collected data. First, the question of postcolonial identity depends on the difference with others. For instance, Mondal (2014) argues that infants start to know themselves by thinking of it as a separate and unique self from others. Similarly, identity in Postcolonial Theory is constructed on the contrast between the Self and Other (Said, 1993), Orient and Occident (Said, 1978), Host and Guest (Derrida and Dufourmantelle, 2000) and Black and White (Fanon, 1967). The activists repeatedly revealed that their postcolonial identity is constructed on the difference between We (Self) and They (Other), in which the coloniser who does not own the land is the Other to the colonised (Self). They highlighted that they separate themselves from the coloniser, and this was apparent in their use of linguistic features, e.g. the pronoun "We" against "Them". Derrida's concept of *Hospitality* explained why Palestinian activists, who see themselves as the owner of the land (host), distinguished themselves from Israelis (guest) who do not own the land and hence have no sovereignty over it. Second, the colonised has to reject being the inferior Other who is less in humanity (Nielsen, 2011) and should reject any

systematic depersonalisation of its identity to induce the inferiority complex (Fanon, 1986). IPs mentioned how they are subject to systematic depersonalisation in Israel that makes them second-class or stateless citizens (see: Molavi, 2013) and erase their Palestinian history (Sa'di, 2002). Additionally, the contextual analysis of the study revealed that Palestinian Arabs, who represent 21 per cent of the Israeli population, are a large cut-off from this community (Foreign Policy, 2019). The colonised has to accept and be proud of its identity, "Black is Beautiful" (Hook, 2004), and not to mimic the coloniser since this mimicry will make them similar but not quite similar (Bhabha, 1994). Nevertheless, those who embrace their postcolonial identity will find it associated with physical and psychological troubles such as crying, constant guilt and nervousness (Fanon, 2004a), which was experienced by IP-5, who was crying during the interview. The reason being is the constant confrontation they have with the colonial powers and the tragic stories they encounter on a daily basis. Third, postcolonial identity is a continuing flux of representation of the self rather than a static notion (Sen, 2006). It develops and acquires new meanings through engaging in several life experiences and telling life narratives (Al Tamimi, 2017). II-4 and IP-7 made reference to their life stories as activists at the age of 16 when II-4 protested against Israeli settlements in the West Bank and IP-7, who was an active member of student movements in the Israeli universities. II-2 referred to an earlier stage of her life as growing within a liberal English family helped her to take a step against her own government and defend the rights of Palestinians. The interviewees reflected on the ongoing construction of their postcolonial identity since childhood and how it is being developed as the process of becoming to embrace their aspirations and reflect life stories. Therefore, IPs and IIs opted to join activism regardless of low pay and their ability to have a better job in Israel. Activism is an expensive choice for PPs, IPs and IIs that puts them in direct confrontation with Israel and the Israeli community, respectively. Their ambitions to resist postcolonialism through activism makes felt-accountability a necessary tool to render this activism effective. Fourth, postcolonial identity is not necessarily locked up within a particular space (Macey, 2000; Chan, 2013) as activists linked their identity to other international struggles and linked international activists to their struggle. The interviewees are aware of postcolonialism that its aftermath is noticeable in other contexts, and thus they argue that these contexts make together a universal postcolonial context (Harrison, 2002). Activists across these contexts share similar aspects of their postcolonial identity that reject and resist the coloniser, affirm their identity and feel accountable to victims of postcolonialism. Fifth,

it encompasses representation of the Self (that encompasses those who are under postcolonialism) and speaking on behalf of the subaltern. The interviewees think of activism as a means of representation that allows them to represent Palestinians and speak on their behalf before the ICC and other international institutions. They opted for activism and gave up other job opportunities that would make them richer to defend the human rights of the Palestinian victims and name and shame Israelis' oppression. Sixth, the Palestinian activists in the two empirical chapters highlighted that postcolonial identity is shaped by violence and suffering that each interviewee experienced differently. This was also shared with their victims and thus created a shared victimhood identity between them. From an official perspective, IPs who work in Israeli NGOs are considered Israeli citizens; however, they insisted on being named Palestinians in this study. Repeatedly, they affirmed that they are not privileged by Israeli citizenship, and they, like other Palestinians, suffer different forms of violence (Molavi, 2013). Finally, postcolonial identity could be viewed as an individual or a collective identity amongst the colonised who all suffer under the mass impact of postcolonialism, and they also have their personal stories that contribute towards the construction of the postcolonial identity (Hochwarter *et al.* 2007). PP-14 and IP-5 expounded their individual identity shaped by their own stories, as well as the collective identity that they share with other Palestinians. To this end, studies on identity should pay attention to both levels to understand the overall experience of postcolonial identity.

Heading 8.2.2 will elaborate further on how activists engage in identity work to manage their professional and postcolonial identities to find out how the latter influences their perception of felt-accountability by activists in advocacy NGOs.

8.2.2 *Activists' Identity Work and Postcolonial and Professional Identities*

Principally, the question of identity is not easy to answer as the definition of identity cannot be found in dictionaries (Dizayi, 2017). The study findings elaborate on how individuals (Kaifala *et al.*, 2019) perceive their felt-accountability and the personal process of identity work considering their postcolonial and professional identities at the same time (see: Stryker and Burke, 2000; Alvesson and Willmott, 2002). Given that

identity is plural (Hall, 1990), accountability research should benefit from this study to understand how felt-accountability as a subjective matter is dependent on individual identities and identity work. The study echoes previous studies that reject a singular identity (Gendron and Spira, 2010; Srinivas, 2013) and suggests that postcolonial identity affects other identity aspects (Rous and Salim, 2016; Nguyen, 2019). Thus, research in felt-accountability should pay attention to distinctiveness and individualisation, not just inclusiveness. Prior to their discussion of felt-accountability, the interviewees started to highlight how it is driven by their identity motives. IPs spoke much about their Palestinian identity and relied on different ideologies in their discourses to prove this. They mentioned several times that, albeit with their Israeli citizenship, they are Palestinians and do not see themselves as part of the Israeli community. Nevertheless, they see themselves as part of the Palestinian community that spreads widely over the West Bank, Gaza Strip, diaspora and Israel. They emphasised that Palestinians in these areas experience different forms of suffering such as annexation, blockade, checkpoints and rejection of identity and basic rights. Subsequently, they started to elaborate on their felt-accountability that is informed by their postcolonial identity that they share with other Palestinian victims. The interviewees used numerous linguistic features, e.g. active voice, transitivity and metaphors, to show their identity instead of hiding it. The analysis discovered that identity is central to felt-accountability. The centrality of identity was discussed prior to and after felt-accountability, i.e. identity shapes and is shaped by felt-accountability.

However, the study highlights that activists want their postcolonial identity to enhance rather than overtake professional identity. Having said that, they mentioned how they engaged in identity work to manage their postcolonial and professional identities. The interviewees brought to the discussion three main identity work *tactics* to manage how they see their postcolonial identity could affect their professional one. In the first place, they explained how the existence of postcolonial identity is essential to enhance their professional identity. The postcolonial experiences of constant violations of human rights internalise the immense need for human rights. Thus, the values of justice, equality and self-determination were shared amongst all groups of interviewees, who joined activism to protect their people. For them, activism is no longer a job, yet a source of self-enhancement to maintain a positive image of the self. The postcolonial identity of activists has a significant influence over their professional identity, which

makes identity work inevitable. Given the ongoing nature of identity construction, interviewees added that their identity work is ongoing, too (Gyssels, 2001). The interviewees who look at activism as a soft tool to resist the coloniser always meet victims, listen to their stories and see their suffering. Hence, they engage in identity work to make sure their professional identity is steadily informed by their postcolonial experience.

Second, they are also aware that the postcolonial identity should not jeopardise the professional identity and leaves it biased. They mentioned several examples in which their Palestinian victims think that activists, who share the victimhood identity with them, should be biased when reporting. They understand that the bilocation of identity puts them in an unfavourable situation with their victims, who expect them to be on their side and in front of the international organisations that claim that Palestinian activists are too passionate and un-neutral. However, the interviewees keep reminding themselves that any false reporting or biased information will harm instead of helping victims because the violator is not “sleeping”. They do not allow their postcolonial identity to overcome their professional identity, and hence they end up un-professional. As a result, they appear as formal employees to their victims when they collect testimonials and evidence in a professional manner, and hence victims do not expect otherwise. They prepare their reports based on verified facts, make sure the documentation is complete and submit these reports to the ICC and other international institutions.

Third, the study argues activists employ tactics to deal with the “dark side” of felt-accountability in that they do not set unmatched goals, do not keep questioning themselves and do not blame themselves. The activists argued that any failure is not necessarily an outcome of negligence, but it is an outcome of the absence of accountability within Israel. They highlighted that they feel accountable to the limit that it does not have any destructive impact. They adopt such a strategy to protect themselves from being overwhelmed by felt-accountability by which any failure would be devastating. Moreover, they do so to become able to do their job and live their personal life properly. The interviewees mentioned several examples about their first

days in their job in which this *tactic* had not been yet adopted, and hence anxiety and nervousness were caused.

The previous two headings illustrated the postcolonial identity and how it relates to the professional identity of activists working in Palestinian and Israeli advocacy NGOs. The analysis revealed that postcolonial identity affects professional identity and hence felt-accountability. Heading 8.2.3 will discuss how the construction of postcolonial identity and its identity work influence the development of felt-accountability of activists in advocacy NGOs, which reflect different ideologies and power relations

8.2.3 Potentials and Limitations of Felt-Accountability

The heading reveals several potentials, as well as some limitations of felt-accountability resulting from the construction of a postcolonial identity by activists. The studies of (Hall, 1990; Osman, 2012; Tanner, 2017) that explored the importance of felt-accountability in organisations (see also: Yang and Northcott, 2018; Fukofuka and Jacobs, 2018) did not reflect on its limitations except for a few exceptions (see: Messner, 2009). The study's answer to the question of felt-accountability potentials and limitations adds new dimensions regarding the importance of felt-accountability (Agyemang *et al.*, 2019) and explores its limitations and shortcomings. Answering this research question affirms the contribution of this study that seeks to explore the impact of postcolonial identity on professional identity and felt-accountability. In short, it tells that postcolonial identity does have immense implications, and it should not be ignored in advocacy NGOs. Speaking of potentials, first, activists developed a forward-looking form of felt-accountability that will bring justice to victims one day in the future. The interviewees believe that power relations are currently biased towards Israeli and its allies, so they do not expect their activism to be materialised. This justifies their use of several adjectives such as "Desperate" and "Disappointed". Nevertheless, they immensely believe that their felt-accountability will bring justice to their victims at some point or even after their death. Therefore, the interviewees, regardless of the unfortunate outcomes, will not give up activism because of this form of felt-accountability. It resembles the character of a '*Pessoptimist*' Palestinian man in his

novel *'The Secret Life of Saeed the Pessoptimist'* who is half pessimistic and half optimistic. This form goes against the mainstream understanding of accountability in the accounting literature as the backwards-looking evaluation of performance (Van de Poel, 2011). Second, the interviewees asserted that discharging their felt-accountability entails the affection process of feeling victims and the cognitive process of thinking of them. The postcolonial identity makes activists work beyond their job description to achieve their own goals. IPs and IIs mentioned how they keep calling and nagging on the Israeli authorities to obtain the necessary replies. Moreover, PPs mentioned how they risked their lives several times to help their victims and how they work for extra hours. During the interviews, it was apparent that the interviewees are emotionally connected with their victims and brought several gloomy stories to the discussion. This form would contribute to the current debates on how felt-accountability is enacted and discharged (Hall, 2005). Third, the over-reaching impact of postcolonialism has resulted in a universal form of felt-accountability amongst Palestinian activists, who believe that they resist postcolonialism in or to all spaces. They see their postcolonial identity as a universal identity and see themselves as part of an imaginary global nation that suffers under postcolonialism. Thus, they highlighted that felt-accountability goes beyond national borders, and they feel accountable towards any group of people suffers from postcolonialism. It widens their definition of victims and adds new stakeholders to their stakeholder group. Moreover, it echoes previous studies (for example, Fry, 1995; Agyemang *et al.*, 2017), which argue that organisational actors subjectively decide the scope of their felt-accountability. Fourth, the analysis explored how activists adopt felt-accountability to reject the accusations of anti-Semitism by Israel and the NGO Monitor. Overall, the latter attempt to accuse advocacy NGOs and their activists of being anti-Semitic and describe the Gaza Strip as a humanitarian rather than human rights case. These messages have been communicated to funders who, along with the Israeli and American pressure, accept to alter their funds towards humanitarian projects. In this vein, felt-accountability lies in being an activist regardless of fund shortages and salary cuts and confound these allegations. Their postcolonial identity, along with felt-accountability, inspire activists to continue in their role, reject the accusation of anti-Semitism and live with the unfavourable financial outcomes of activism. Finally, the postcolonial identity, via feeling accountable to victims, internalised and materialised the principles of human rights and some religious values in the professional identity of activists, which inspired activists to protect them. The activists enacted value-led felt-accountability that is subjective, emancipatory and cannot be easily revoked. They

worked for extra hours and beyond their job description and adopt felt-accountability to protect their values, which in turn defend the rights of their victims and assists their NGOs in pursuing their objectives.

However, the analysis revealed that felt-accountability should be dealt with care, and limits should be considered. Since it is one's choice, then he/she needs to live up to their consequences. First, felt-accountability has a dark side on activists who have to work within a frustrating environment and listen to depressing stories from victims. The interviewees who do not always succeed in their advocacy, and their work may end up with no result highlighted that too much felt-accountability is not optimal as this would have negative physical, e.g. fatigue and cry and psychological, e.g. nervousness and anxiety on them. This is noticeable amongst new activists who recently joined activism and still cannot cope with the dark side of felt-accountability. Second, the interviewees mentioned that felt-accountability has its associated costs that they have to live with. They gave several examples of these costs, such as IIs who are in a direct and continuous confrontation with their families and friends who reject their work, as well as IPs who had to move their accommodation and hide their job from outsiders. The IIs and IPs hide their job from others and have new friends and connections with those who do not reject their job. PPs also live under different life threats or false accusations from the Israeli government, where some of them lost their beloved ones while doing their job. Third, the study argues that linking felt-accountability to the postcolonial identity has limited the former and made it directed towards a particular group of victims, at the expense of others, by some activists who strategically essentialised their identity. This limitation was apparent amongst some IPs activists who were urged to essentialise their postcolonial identity that is subject to systematic depersonalisation and threatening from Israel to protect it. Spivak adds that the oppressed minority groups may adopt strategic essentialism to achieve unity and a positive perception of the self (Lee, 2011). However, this has resulted in them feeling accountable towards Palestinian victims solely, who share the same identity aspects with them. Fourth, postcolonial identity led some Palestinian activists to claim that international activists work towards victims in a professional way without feeling them since they have not been through any form of suffering. Thus, they used the affection and cognition processes of transitivity to describe their felt-accountability, whereby they only used cognition verbs to describe others'. Finally, the interviewees mentioned several times that the accusations of anti-

Semitism have succeeded to move funders away from advocacy NGOs towards development NGOs, which could urge them to change their tone as they have families to feed.

8.2.4 The Perception, Experience and Discharge of Felt-Accountability

This heading answers the research question of whether activists agree or differ on how felt-accountability is perceived, experienced, and discharged. In essence, the analysis revealed that felt-accountability encompasses the two qualities at the same time. On the one hand, felt-accountability is individual, which is led by the adopted values that differ amongst people, so activists differ in how it is enacted. Although the previous heading found that activists have developed a universal postcolonial identity and felt-accountability, this heading suggests the existence of individual and localised felt-accountability by personal values that haunt like a ghost and drive the meaning-making of felt-accountability towards a particular group of stakeholders. Felt-accountability, therefore, has a subjective nature, and it differs according to the organisational actor's own perceptions, life narratives and values. This was apparent amongst a few IPs interviewees who developed an essentialised postcolonial identity as a minority living in a society that rejects them. Furthermore, postcolonial identity tells that activists who have witnessed or been through tragic stories as a victim have developed a sharper sense of identity, and thus sharper felt-accountability compared with those who did not. This entails that activists who share "Victimhood Identity" will have a better understanding and visualisation of victims' suffering, work during wartimes and in hot areas and do not leave their victims during wartime. This form is absent amongst international activists who leave the Strip when an escalation takes place and is less obvious amongst Israeli activists.

On the other hand, the analysis revealed a collective perception of felt-accountability amongst PPs and IPs who have been suffering and living in exile since *Nakbah* 1948. They do not rely on national institutions to construct their identity. Instead, they collectively adopt a bottom-up approach to continually construct their collective postcolonial identity that leads to their constant sense of felt-accountability (Sa'di,

2002). The interviewees used verbs such as “Think”, “Feel”, and “See” to demonstrate how their ongoing felt-accountability is constructed of linking previous events to the eternal present. In postcolonial contexts, people are amid a continuous process of representation and identity construction, and so is felt-accountability that is perceived as a tool of collective representation. Therefore, activists agree in their discharge of felt-accountability through their choice to opt for activism as a professional career, despite not being financially rewarding. This sense was manifested across all interviewees. Although it causes different problems, including risk to their life, they argued that their mere existence and documenting the violations of human rights are acts of accountability in their own way. The PPs gave similar discourses regarding their forward-looking felt-accountability, resistance through felt-accountability and their responses to the Israeli allegations of anti-Semitism. This heading explains why the study did not find significant differences between Palestinian and Israeli activists in their perception of felt-accountability. I had started the analysis chapters with pre-expectations that the two groups will have different stories to tell. Albeit some disagreements, they mostly agree in their understanding, feeling and discharging felt-accountability and how to accept its costs and live up with the consequences. The reason being is the overarching Israeli power that does not distinguish between Palestinian and Israeli activists and imposes restrictions on them all. The discussion of identity and felt-accountability is not possible without taking into consideration the impact of hegemonic powers on an individual’s felt-accountability. Identity cannot exist on its own (Vroblevska, 2016). Therefore, once subjects are named and produced, they are positioned within a power structure. Our ability to tell our life’s stories does not guarantee our ability to make them authoritative to give an account to ourselves (Roberts, 1991). Although the interviewees are divided into three distinctive groups (PP, IP and II) and work in Palestinian and Israeli advocacy NGOs, they have therefore provided complementary rather than contradictory stories and understanding of felt-accountability.

8.2.5 Felt-Accountability and Organisational Accountability

The empirical chapters analysed the co-evolvement of felt-accountability (activists) vis-à-vis imposed accountability (advocacy NGOs). The analysis revealed that the

relationship between felt-accountability and organisational accountability is centred on power and resistance in which the interaction of the two determines the two accountabilities. Moreover, it revealed that activists may decouple and detach their felt-accountability from the organisational accountability, and hence the two should not always be viewed as aligned. The study builds upon the assumption that the subjective felt-accountability may or may not be in harmony with the objective organisational accountability (Agyemang *et al.*, 2017). Hence, six conversations of accountability between Palestinian and Israeli activists and their NGOs were revealed in this study. The first conversation takes place when the two accountabilities are in congruence, and they are built on similar values and principles. This was apparent amongst Palestinian activists in Palestinian NGOs when they document human rights violations committed by Israel. Activists and their NGOs agree on feeling accountable towards civilian victims, document violations in accordance with the IHL and prepare reports in a professional rather than a biased way. Buchanan (2015) comments that this scenario takes place when felt-accountability steps up to the organisational accountability, and high accountability congruence takes place. The second conversation was manifested in Palestinian advocacy NGOs in which the managers adopted several discourses to align the felt-accountability of their activists with organisational accountability. This was apparent in the intertextuality of the discourse by some activists who adopted the accountability discourses of their managers to reflect on their own felt-accountability. For instance, PP-4 repeated her manager's statement that "Activists are the rocks of the valley, rain comes and moves away, yet rocks stay where they are till the end." This alignment is essential to make activists energised (Agyemang *et al.*, 2017) and develop mutually accepted expectations of accountability (O'Dwyer and Boomsma, 2015). Third, this scenario exists when the two accountabilities are not aligned, and activists start to resist "push back" the organisational accountability. In this case, they follow a particular reference to settle this argument. This was the case regarding accountability towards people who are sentenced to death. Some activists, from a religious perspective, may find it acceptable, where their NGOs, from a legal perspective, find it otherwise. The reference for this conversation, for instance, was the Second Protocol 1991 of the International Covenant on Civil and Political Rights that prohibits Capital Punishment. Activists whose felt-accountability is not centred on this Protocol and do not feel accountable to people who are sentenced to death will find their felt-accountability legally revoked. Fourth, this conversation took place when the two accountabilities are not aligned, and there is no clear reference to refer to, e.g. political affiliation. Since the

latter is legally allowed and guaranteed by the Declaration, NGOs cannot prevent activists from being politically affiliated. However, it may distort the felt-accountability of activists. For instance, activists who belong to Hamas in the Gaza Strip may not consider violations of human rights by Hamas a real violation, yet a law enforcement practice. PP-1 highlighted that in this case, the NGO would exercise its organisational power and threaten activists whose felt-accountability started to be biased by political affiliation. This power comes from the fact the Gaza Strip's unemployment rate soars above 70 per cent, and hence being fired is not tolerable. Under this scenario, activists, who feel that they do not accept this and can resist the organisational power, would step up, and in the end, they could resign. Fifth, this scenario is similar to the previous one with a different outcome. It takes place when the activists cannot resist the organisational, and hence they will compel to the organisational accountability and alter their felt-accountability to match the organisational one. Their stakeholder groups, to whom they feel accountable the most, will be mirror their organisations' groups and their values will mirror the organisational mission statement. Finally, the sixth conversation took place between Israeli advocacy NGOs and their Palestinian activists. On the one hand, Israeli advocacy NGOs need Palestinian activists who speak Arabic to deal with victims and give them more credibility (Golan and Orr, 2012). On the other hand, Palestinian activists, who aim to assist Palestinian victims, have no other option but to join these NGOs. Therefore, the two parties have equivalent power, and the difference in their accountabilities, e.g. Right of Return, is settled through compromises from the two parties in which none of them is capable of significantly influencing the other's accountability.

8.3 Implications and Contributions to Knowledge

This study adopts an interdisciplinary approach to bring into discussion the topics of felt-accountability, human rights, postcoloniality and the trajectories of power and resistance from the under-researched postcolonial context of the Gaza Strip. The research makes empirical, theoretical and practical contributions to the literature on NGOs accountability.

Empirically, the study broadens prior accounting research on NGO accountability by providing a full and dedicated study of felt-accountability rather than a layer in Sinclair's (1995) chameleon of accountability or O'Dwyer and Boomsma's (2015) tripartite framework. This study provides rich insights for researchers interested in felt-accountability, and respondents to Agyemang *et al.* (2019) call for future research in identity formation in NGOs. It demonstrates the linkage between felt-accountability and identity construction and sheds light on the role of identity in developing felt-accountability amongst organisational actors to better understand how they enact and act the way that they do. This study is informed by the work of (Fry, 1995; Unerman and O'Dwyer, 2006; O'Dwyer and Unerman, 2008; O'Dwyer and Boomsma, 2015; Yasmin *et al.*, 2018) to enhance our understanding of felt-accountability in NGOs by contextualising the analysis and its finding in the Gaza Strip. It adds to these studies by exploring felt-accountability practices amongst activists in Palestinian and Israeli advocacy NGOs by elaborating their social context. The study highlights the plurality of identity amongst organisational members and adds to the accountability literature that identity work is inevitable in NGOs and should not be overlooked. However, it found out that linking felt-accountability with identity may limit the former and result in limited forms of felt-accountability to a particular group of stakeholders, e.g. victims. The study suggests felt-accountability as a double-edged sword that could be constructive or destructive and thus should be dealt with in care. It adds to Messner's (2009) study of limits of accountability, while at the same time adds to Osman's (2012) and Lindkvist and Llewellyn's (2003) studies of potentials of felt-accountability and negates the notion that felt-accountability lies at only one end of the spectrum.

The study finds that felt-accountability is essential to achieve organisational accountability; however, it challenges that concept of "identity accountability" suggested by Unerman and O'Dwyer (2006) and the arguments of Agyemang *et al.* (2017) and O'Dwyer and Boomsma (2015) that felt-accountability mirrors the imposed accountability of NGOs, and personal values match NGOs' mission statements. It concludes that the two accountabilities are not always aligned, and hence many outcomes, apart from identity accountability, are expected, such as resistance, adherence or settlements. It offers a fine-grained theoretical and empirical account of how and why activists act, react and interact with imposed accountability. The study suggests that the subjective nature of felt-accountability does not necessarily meet the objective nature of

imposed accountability, and the personal values do not necessarily meet the organisational values. Therefore, it suggests a new domain of research regarding the specific nature of individual accountability mechanisms and their implementation and effects at the organisational level.

Theoretically, the study adopts Postcolonial Theory to understand the postcolonial context surrounding activists, as well as the contextual values, beliefs and life experiences that affect how felt-accountability is enacted. The Theory suggests that postcolonialism has an apparent influence on the identity of the colonised, including their professional identity. Prior accounting research that adopted Postcolonial Theory (see: Annisette, 2000; Neu, 2000; Cooper and Ezzamel, 2013; Alawattage and Fernando, 2017) studied its impact on national and organisational levels, whereby this study contributes to the existing body of accounting literature by looking at the impact of postcolonialism at individual levels (see: Kahifala *et al.*, 2019). The study focuses on the identity formation of the colonised, which is missing in the previous studies and is still underdeveloped in the accounting literature. The lens of the Postcolonial Theory, in general, and the notion of identity in particular, aids to shift the focus of the accountability literature towards organisational actors and their life narratives. They are no longer absent in accountability studies, and their identity is not obfuscated. Identity-inspired studies would allow for individual representation of the colonised and make their voices heard. This critical study also gives prominence to resistance and considers felt-accountability as a soft form of resistance to the hegemonic power that, under the Postcolonial Theory, could be defeated. Furthermore, another interesting contribution is made by the Postcolonial Theory that assists to have research insights from non-Western contexts. Accountability does not exist in a vacuum; therefore, the postcolonial context should not be overlooked in any accountability study carried out there. This study tells how the Postcolonial Theory would assist future researchers who aim to carry out accountability research in a non-Western context. It makes it legitimate to do so and supports the argument that research contributions from these under-represented contexts would push the boundaries of the current accountability literature.

Methodologically, the study adopts the critical discourse analysis (Fairclough Dialectical Approach) to analyse the discourses of identity and felt-accountability to

understand several aspects of the discourse such as the wording, power and ideology embedded in the discourse and intertextuality and reflexivity. The use of the analysis in the accounting research is still at an emerging phase (see: Merkl-Davies and Koller, 2012; Gallhofer *et al.*, 2001) in which this study contributes to further understanding of CDA and its application in critical accounting research. It offers an inventory of relevant insights on each level of analysis at Fairclough Dialectical Approach of CDA accompanied by practical implementation of the approach to analyse interview narratives. The study suggests that researchers who plan to use CDA as an analysis tool ought to pay considerable attention to the collected data since every word and sign matter. Moreover, the study provides several examples of the complexity of carrying out bilingual research in which research data is collected in Arabic and analysed in English. It gives insights on how to address this issue and overcome translation, transcription and analysis issues.

Practically, this study has policy implications on advocacy NGOs and funders inner process of NGO accountability mechanism. First, advocacy NGOs should design their performance measures such as result-based accountability (Yang and Northcott, 2018) with a larger focus on the ends instead of the mechanisms to allow for felt-accountability to flourish. Osman (2012) argues that felt-accountability flourishes when there are absent or inactive legal and bureaucratic power mechanics. The study suggests that advocacy NGOs should grant more autonomy to their activists and less imposed functions of objective accountability to allow them to enact their felt-accountability. Second, staff training and capacity building content should focus on the emancipatory potentials of felt-accountability to encourage activists to be more innovative and creative. Such an understanding can perhaps inform how future training is done. Advocacy NGOs should not be surprised if the notion of felt-accountability that activists embody is inconsistent with organisational accountability. Advocacy NGOs should not entirely focus on the differences, and autonomy should be granted to activists as long as it does not jeopardise the reputation of the NGO nor its operations. Third, the study suggests that donors should not entirely focus on functional accountability mechanisms such as reporting and field visits. Nevertheless, they need to move towards less formal accountability mechanisms that build on mutual trust between donors and advocacy NGOs.

This study contributes to Palestinian and Israeli advocacy NGOs by revealing the harsh restrictions imposed on them that left them in fiscal deficits and in shortage of volunteers. Moreover, it reveals that the accountability of advocacy NGOs in the Gaza Strip is not attainable without considerable support from the international community and international organisations to exercise political pressure to stop human rights violations and hold the violators to account. The study identifies the embedded weakness in the international judiciary system and its impact on advocacy NGOs and victims. For instance, it took the ICC six years to decide that there is sufficient evidence to begin a preliminary criminal investigation of war crimes committed during *Operation Protective Edge* against the Gaza Strip in summer 2014. The prolonged procedures have a devastating impact on activists, as well as victims who are left desperate. Unlike other types of NGOs, the study finds out that victims have a vital role in advocacy NGOs since they are the source of information and the eyewitnesses of the violations. Without their testimonials and information, advocacy NGOs would lack a robust to carry out their naming and shaming strategy.

8.4 Limitations of the Study

In spite of the empirical, theoretical, practical and methodological contributions of the study, there are still some limitations, which will be articulated here. This section also highlights how these limitations have been dealt with and how they open windows for future research. This study reflected on felt-accountability from an individual perspective, which may entail biased views from the interviewees who enact their forms of felt-accountability. I noticed that activists were suspicious to talk about their relationships with their organisations. None of the interviewees mentions a negative aspect of their NGO nor its management. Their discourses are confined by their organisational power due to a subtle fact they mention about lack of jobs in the Gaza Strip in which they are not willing to jeopardise their job for a research interview. They know that I have personal relationships with their management, so they might be afraid of me passing this to their management, in spite of my assurance of confidentiality and anonymity of the interview content. Likewise, when talking about different views on felt-accountability between activists and their management, they used others as an example, e.g. international activist, in order to maintain a good image of themselves. To

avoid exaggeration, I assured them that their identity is fully anonymised. This anonymity includes their name, NGO name and their gender. At the beginning of each interview, the interviewee is informed that his/her identity is anonymous to follow the ethical regulations of Heriot-Watt University, encourage them to speak openly and the fact that identifying their names does not add value to my research. I conducted the interviews using the informal Arabic language with Palestinian activists in Palestinian and Israeli advocacy NGOs to make interviewees feel free to describe and mention all of what they feel and know. Moreover, interviews with Israeli activists were conducted in English, which they were very fluent in it.

Moreover, the inherent subjectivity in the interpretivist approach of this qualitative and inductive study along with the CDA (see: Heading 5.4.3 Critique of the CDA) is inevitable. This issue was taken so seriously at every stage of my study (See Heading 5.5.1 Reflexivity Statement of the Study). This would leave the generalisability of the research findings more questionable, and its suitability for other contexts could be questionable as well. To this end, this study adopted a detailed and precise methodology that was adopted by other scholars in the past. Moreover, the uniqueness of the context is highlighted in the contextual analysis chapter, and hence any similar study in different contexts could be a window for future research. My insider position as a Gazan was challenging. Interviewees kept telling me, *“you know how the situation is”*. They were either referring to the overall situation in the Strip or their institutions. This is challenging in two dimensions. On the one hand, asking them to elaborate would jeopardise the shared assumption between us. On the other hand, avoid asking them would not give me enough research data (Kamla and Komori, 2018). To overcome this limitation, I structured the interview in the form of a conversation to encourage them to speak without thinking that I already have this information.

Although the Gaza Strip is one of the deadliest spots all over the world, the number of advocacy NGOs is yet small. These minimum NGOs face crucial shortages in their funds and continuous restrictions from the Israeli side (See Chapter 4: Contextual Analysis of Palestine, the Gaza Strip and Advocacy NGOs). The same applies to Israeli advocacy NGOs that face similar restrictions. The two samples drawn from Palestinian and Israeli advocacy NGOs could have been more diverse if the number of NGOs were

higher. For instance, most of the interviewees from Palestinian NGOs are males (12 out of 14), whereby interviewees from Israeli advocacy NGOs are females (7 out of 11). Moreover, the interviewees in the first empirical chapter came from 4 NGOs, while those in the second empirical chapter came from 3 NGOs (7 NGOs in total). To tackle this limitation, I set clear sampling criteria to ensure that I have interviewees in different positions, experiences and gender in which the saturation of data was enough to answer research questions (See Heading 5.3.2 Population and Sample Size). Future research, therefore, could consider larger and more diverse samples.

Technically, this study is limited in several ways. First, according to Al Madhoun (2003, cited in Samour 2010), collecting data is not an easy job, and it becomes more challenging in developing countries and conflict zones in which the Gaza Strip is an impoverished and risky place to do fieldwork. Therefore, I was not allowed to travel back home to the Gaza Strip to do the interviews in person due to Heriot-Watt University Travel Policy and was permitted to do them on Skype or phone. Contacting participants and arrange for the interviews from the UK is time-consuming and subject to any IT error or power outage, given the fact that the people in the Gaza Strip have power not more than 6 hours a day. Second, this study was supposed to cover the main two parts of Palestine; the West Bank and the Gaza Strip; however, due to the blockade imposed on the Gaza Strip since 2006, I have no connections with activists and NGOs working in the West Bank, and I have never been to the West Bank before. Third, most of the resources and publications published by Palestinian Authorities and NGOs are a few and mainly in Arabic, which takes time to translate and incorporate into the study.

8.5 Recommendations of Future Research

This heading provides insights for future research by responding to the study's limitations and findings to advance future research. The design of this study did not focus directly on other identity aspects (gender, social role, social class, e.g. refugees) as it entirely focused on the postcolonial identity. Hence, future research could focus on the impact of these identities on professional identity and felt-accountability. Some interviewees mentioned religious and personal aspirations as a catalyst for their felt-

accountability, which could be considered another research venue. Future studies on identity could do the other way around to explore the emancipatory potentials of felt-accountability that could enable organisational members to change their current identity position. Moreover, they could address the value of less formal accountability measures that build trust between employees and their management. Amid the Coronavirus pandemic in which people are required to work from home away from their managers, such a study will be helpful to understand how felt-accountability is materialised and maximised through technology and digitalisation to achieve organisational objectives. It could also address the role of felt-accountability in achieving organisational missions and the role of management to align the two. This research could focus on individual technologies to discharge felt-accountability and organisational approaches to internalise shared values in the identity of their organisational actors.

Moreover, it could cover a different context or a different organisational setting such as social movements, e.g. Black Lives Matter. Future research could encompass broader and more diverse samples and include other stakeholders, e.g. beneficiaries, funders and government officials, given that this study focused entirely on organisational members. The study discovered that advocacy NGOs, Israelis in particular, have not been subject to academic research. The complexity of this context, along with the dynamic and strict environment they work in making it a rich ground for future research. Longitudinal research could be helpful to understand the changes of felt-accountability (if any) over time and relate this to personal and organisational circumstances.

8.6 Summary

The study here employed the postcolonial theory to investigate how human right activists construct their postcolonial identity and engage in identity work to manage their professional identity too. This investigation assisted in understanding how the construction of a postcolonial identity resulted in multiple forms of felt-accountability amongst activists. A historical and contextual analysis was carried out to understand the context that activists live and work within and its interrelationship with how they see, label and present themselves. This understanding of felt-accountability, from an identity

perspective, goes beyond the objective understanding of organisational accountability towards a subjective, emancipatory and individual (self) felt-accountability. Informed by the above theoretical underpinnings, the study analysed two different contexts: Palestinian and Israel advocacy NGOs and interviewed 14 activists from the former and 11 from the latter. Thus, the study comprises two empirical chapters. These interviews were analysed using the CDA: Fairclough's Dialectical Approach at its three levels of analysis (Textual, Discursive and Social). The analysis revealed that postcolonial identity affects the professional identity of activists and hence their felt-accountability. Therefore, they engage in identity work to manage the two identities, which has resulted in different forms of felt-accountability. Moreover, this felt-accountability does not exist in isolation, and it interacts with the organisationally imposed accountability, as well as hierarchal accountability to government and funders. This subjective nature of this study in terms of methodology and analysis was an obvious limitation that was carefully admitted, considered and dealt with. In reference to the contributory findings of this study, future research could consider other identity aspects to explore how they affect felt-accountability across different contexts.

9 Appendices

9.1 Appendix 1: Interview Questions

Relevant information about the interviews will be shared with the interviewees prior to the actual interview. Questions are subject to changes in order, rephrase or explained depending on the interviewee's responses.

Introduction:

- Welcome, introduce yourself?
- Tell me the story of how you became an activist?
- Why do you work at your NGO?

Main questions:

- How long do you think you will continue to be an activist? Why?
- What makes Palestinian activists different from non-Palestinian?
- Is it better to be a Palestinian/Gazan activist?
- Can you provide an example of a time when you felt that your work had made a difference in someone's life?
- Do gloomy stories and live testimonials from victims affect your sense of accountability?
- What are the drivers/motives/determinants of your accountability?
- What does it mean to you to be an accountable activist?
- Why do you think you need to feel accountable?
- Tell me how you feel when you manage to help someone?
- Tell me what you feel when you fail to help someone?
- Do you see your colleagues have the same understanding of accountability? Why?
- Does your NGO have the same understanding of accountability? Why?
- How are you told and encouraged to be accountable while doing your job?
- How did formal accountability standards shape actions on the ground?
- What do you think is the proper action to be taken with unaccountable activists?
- Do you tackle difficulties while working? E.g. financial difficulties and travel restrictions, and what is their impact on your role as an activist?
- Do you think the existence in such a context is an accountable practice itself?
- Do you think your beneficiaries are satisfied with what you and your organisation is doing on behalf of them?

9.2 Appendix 2: Interviewees Details

#	Interviewee Reference	Advocacy NGO	NGO Location	Role	Academic Background
1.	PP-1	PCHR	Gaza Strip	Programmes Director	Political Sciences
2.	PP-2	PCHR	Gaza Strip	Researcher	Human Rights
3.	PP-3	PCHR	Gaza Strip	Lawyer	Law
4.	PP-4	PCHR	Gaza Strip	Lawyer	International Humanitarian Law
5.	PP-5	Al Mezan	Gaza Strip	Director of Fieldwork Unit	Media and Journalism
6.	PP-6	Al Mezan	Gaza Strip	Researcher	Political Sciences
7.	PP-7	Al Mezan	Gaza Strip	Coordinator of Fieldwork Unit	Media and Journalism
8.	PP-8	Al Mezan	Gaza Strip	Fieldworker	Media and Journalism
9.	PP-9	Al Mezan	Gaza Strip	Deputy General Manager	Political Sciences
10.	PP-10	Al Dameer	Gaza Strip	Lawyer	Law
11.	PP-11	Al Dameer	Gaza Strip	Coordinator of Legal Unit	Law
12.	PP-12	Al Dameer	Gaza Strip	Legal Unit	Psychology
13.	PP-13	Al Haq	Gaza Strip	Lawyer	Law
14.	PP-14	PCHR	Gaza Strip	Fieldworker	Psychology
15.	IP-1	Gisha	Israel	Legal Unit	Psychology
16.	IP-2	Gisha	Israel	Legal Unit	Media and Journalism
17.	IP-3	Gisha	Israel	Lawyer	Law

18.	IP-4	Gisha	Israel	Director of Research Unit	Political Sciences
19.	IP-5	Hamokeed	Israel	Legal Unit	Media and Journalism
20.	IP-6	Hamokeed	Israel	Legal Unit	Political Sciences
21.	IP-7	Adalah	Israel	International Lawyer	International Humanitarian Law
22.	II-1	Gisha	Israel	Spokesperson	Political Communication
23.	II-2	Gisha	Israel	International Media Coordinator	Media and Journalism
24.	II-3	Adalah	Israel	Director of Media	Media and Journalism
25.	II-4	Gisha	Israel	Public Advocacy Coordinator	Media and Journalism

9.3 Appendix 3: Request Letter



Date

Address: _____

Dear,

Ref: Request for Interviews

I am writing this letter to request your permission to conduct a Skype interview with you. I am a Doctoral (PhD) candidate of Accountancy at the School of Social Sciences, Heriot-Watt University, United Kingdom. I am conducting research on **“Identity Construction and Felt-Accountability of Palestinian and Israeli Human Rights Activists: The Case of the Gaza Strip”**. In light of this, I have a few questions that I would like to ask in order to test the assumption of the study and/or answer the research questions.

I would like to emphasise further the importance of this research in understanding the role played by human rights NGOs and activists in the Gaza Strip. This study would, no doubt, serve as a theoretical and empirical framework for understanding accountability and how activists, who are involved in the Gaza Strip, make sense of their self-accountability in this context.

I would, therefore, be much grateful if my request is given the best of your favourable consideration. You will find attached an introductory letter from my University for your perusal and consideration.

Thanking you in anticipation of your favourable cooperation. I can be contacted through: ma237@hw.ac.uk, +44 74 74447565, +972 599 850047.

Yours sincerely,

Mohammed Alshurafa

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