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### ORIGINAL PAPER



# Civil Society Organizations: the Site of Legitimizing the Common Good—a Literature Review

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**Abstract** The concept of legitimacy—i.e., being regarded as "lawful, admissible, and justified" (Edwards in NGO rights and responsibilities: a new deal for global governance, The Foreign Policy Center, London, 2000)—is pivotal within civil society research. Recently, the concept has applied to wider notions concerning the civil sphere and civic action. The introductory article of this special issue aims to provide an overview of conceptualizations of legitimacy within civil society research and to point at new avenues for future research. We depart from Suddaby et al.'s (Acad Manag Ann 11(1):451-478, 2017) configurations of legitimacy within management literature: as property, perception, and process. While these configurations are also reflected in civil society literature, with legitimacy as property being prominent, they do not capture the full scope of civil society literature on legitimacy, given its multidisciplinary nature, its inclusion of multiple levels of analysis, and the presence of complementary conceptualizations of legitimacy. We posit that the legitimacy-as-relations-in-processes perspective is valuable for advancing research in civil society organizations.

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### Introduction

Civil society organizations (CSOs) are experiencing significant public and academic attention, especially as suppliers of social cohesion, promoters of active citizenship, and guardians of the common and greater good in society through their special characteristics and values. Accordingly, CSOs have been championing their contribution as rescuers and saviors, not just of the traditional welfare state but also of national cohesion.

However, CSOs do not by definition create social cohesion and contribute to the common good. Recently, researchers have shown that many voluntary-based associations, cooperatives, foundations, philanthropic organizations, transnational advocacy groups, and, more recently, social entrepreneurs have purposes closely related to their particular interest that are not necessarily directed toward a common good (Alexander 2006; Frantz and Fuchs 2014). Even though their legitimations and justifications often are articulated as a collective engagement in the making of a "better society," willingness to contribute to the "common and greater good," and embodiment of positive characteristics of civil society (CS), one cannot just study these organizations and associations as good per se (Dekker 2014).

The concept of legitimacy within CSOs has been linked to a "lawful, admissible, and justified organization" (Edwards 2000) and more recently discussed in the context of Alexander's division between the civil and uncivil sphere (2006) and Lichterman and Eliasoph's (2014) identifications of civic action. Historically, the legitimation of



**Table 1** Cohort from Scopus and Web of Science of civil society

Databases used for literature search	Number of references
Scopus	59.390
Web of Science	27.838
Total	87.228
Data sets combined (deleting overlap and irrelevant entries)	68.117

CSOs' actions and existence is intertwined with stakeholder accountability, contemporary "regimes" of justification (Boltanski and Thévenot 2006), and the range of available institutional and organizational forms. Indeed, the emergence of legitimacy as a pivotal and popular concept speaking to so many different empirical and theoretical fields within the field of CSOs has often caused confusion when it comes to its conceptualization and its following empirical and theoretical claims.

As such, the object of this introductory article is not only to turn a reflective lens on the widespread concern with legitimacy within research on CS and CSOs, but also to reveal new avenues for future research. To reach this objective, we analyze the current state of affairs within civil society research on legitimacy. The mapping of what currently constitutes legitimacy within civil society research will set the stage for a future research agenda. We combined a quantitative and qualitative review of publications on legitimacy in current civil society research. Our heuristic frame for this mapping exercise is a recent review on legitimacy in management literature (Suddaby et al. 2017), in which the authors inductively generated a very useful typology of conceptualizations of legitimacy in management research: as product, process, and perception. We deem this typology appropriate for our own review of literature on legitimacy in civil society because, first, this typology is thoroughly grounded in an important part of legitimacy literature that is also a source of inspiration for the literature review on legitimacy in civil society. Second, the typology resonates with and connects to well-known legitimacy conceptualizations such as of Scott (1995) and Suchman (1995), but at the same time allows room for discussing more recent insights in conceptualizing legitimacy, such as more agentic and micro-processual conceptualizations. We therefore anticipated that the typology is broad enough to also capture more recent developments in the literature.

The mapping demonstrates that the typology was indeed helpful to structure our review endeavor but also pinpointed to interesting differences. One conclusion is that civil society research on legitimacy is multidisciplinary. This has, among other things, stimulated a distinctive body of civil society literature calling for a broader, multidimensional analysis of legitimacy within CS research. Compared to the most recent review of Suddaby et al. (2017) on the current configurations of legitimacy in management and organizational theory, the mapping of civil society research reveals a need to expand their configurations for future research.

In the remainder of this article, we first present a network analysis of the disciplinary and theoretical roots of the civil society literature on legitimacy, legitimation, justification, and accountability. We also briefly introduce the configurations of Suddaby et al. (2017). Second, we review and discuss how legitimacy is conceptualized and theorized within civil society research. Finally, we compare our findings with Suddaby et al.'s review and point to potential developments and extensions of future research avenues concerning legitimacy in organizational and management research in general and civil society research in particular.

### **Review Method**

We combined a quantitative and qualitative review of publications on legitimacy in civil society research. First, we extracted civil society publications (articles, chapters, and books) from various catalogues (Scopus, Web of Science), based on the search terms *civil society*, *civil sector*, *third sector*, *public sphere*, *civil sphere*, and/or *nonprofit* appearing in the title, abstract, and/or keywords. This generated 68,117 entries in the period from 1980 to 2018. Some cleaning of the cohort was done—for example, by deleting results from overlapping authors as well as articles on unrelated topics, such as medicine and foresting (Table 1).

From this cohort, we narrowed our search further in a second round by means of the search terms *legitim*, *accounta*, and *justifi* in keywords, titles, and/or abstracts. This amounted to a sample of over 2700 publications that accurately represents the overall literature on civil society and legitimacy, reflecting also the journals in which the question of legitimacy has been discussed.

From this sample of 2700 publications, we extracted all references included in the articles and cleaned them up to avoid overlapping references. This resulted in approximately 7300 references, reflecting the body of literature in which a large part of civil society publications on legitimacy is grounded. With the help of the network



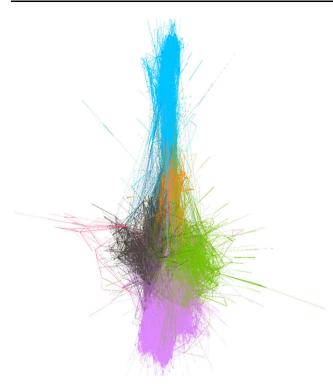


Fig. 1 Network of references to legitimacy in civil society literature. Relations between the different groups (Color figure online)

visualization and exploration software Gephi, we generated a network picture of these references, showing how authors' use of references is grouped together (see Fig. 1).

Both samples (N = 2700 and N = 7300) help us to answer different questions. First, the sample of over 7300 references helps us to answer the question of what the disciplinary and theoretical roots of the legitimacy concept in civil society research are. By studying how various references in our database are grouped together in Gephi, we could distinguish patterns in the literature, showing how CS research on legitimacy is on the one hand grounded in various disciplinary traditions and on the other hand is based on an existing and distinct body of civil society and nonprofit research on the topic.

# Legitimacy Configurations: Product, Process, and Perception

Our point of departure is the most recent review by Suddaby et al. (2017) on the use, conceptualization, and theorization of legitimacy in management and organizational theory. Considering the lack of common ground on the concept of legitimacy and among the types of data collected across 170 articles derived from eight leading management journals, acknowledged book chapters, books, and related articles (which are cited and well recognized by

management scholars) analyzed in the management studies literature, Suddaby et al. (2017) engage in an interpretive review. Three main questions guide their efforts at synthesizing and framing legitimacy: What is legitimacy? Where does legitimacy occur? How does legitimacy occur?

The authors distinguish three "legitimacy configurations": legitimacy as product, process, and perception. This categorization will serve as a heuristic tool and point of departure in our review and discussion of civil society research publications. Suddaby et al. (2017) stress that the prevailing view of legitimacy is that of a property, resource, or asset that is owned or possessed by an organization. In that sense, legitimacy can be acquired, regained, measured, and lost. Contingency theory posits that legitimacy occurs through a "fit" between the attributes of an organization and the expectations of an external audience. The focus is therefore on a dyadic relationship between an organization and its institutional environment. Adopting the structures, practices, and organizational forms that are deemed legitimate within an institutional context and at a given time serves as the basis for appraising organizational legitimacy. In this view, agency plays only a minor role and there is an implicit assumption of universalism in that some attributes are inherently considered more legitimate than others. The ability of organizations to adjust to and take advantage of shifting institutional environments—which may foreground novel legitimate structures, practices, and organizational forms is crucial to maintaining and strengthening claims to legitimacy.

The second conceptualization emphasizes that legitimacy can also be viewed as an interactive process of social construction, stressing the prevalent role of agency in performing legitimacy work. The process of legitimation occurs through the continuous efforts of purposive change agents interacting and influencing each other at different levels—i.e., between the individual and the collective—as well as interacting with social actors to create, maintain, strengthen, destroy, challenge, or repair legitimacy. This agentic view, however, is mostly analyzed at a macro (field) or meso (groups) level and not at the micro-level of everyday interactions. Legitimation is not a linear process and may be contentious and controversial, as purposive change agents may have to deal with social actors opposing change. The unfolding of this multiactor and multilevel legitimation process may take many paths and comprise infinite sets of actions. The process may be punctuated by events that influence its course in undetermined and unexpected ways through framing and counterframing.

The third conceptualization, of legitimacy as perception, explores the perceptual and subjective aspects of legitimacy by foregrounding the process of making judgment. Legitimacy viewed as a sociocognitive construction



emphasizes the diversity of judgments made by individual evaluators at a micro-level, with collective-level institutionalized judgments that constitute valid, shared opinions (i.e., are objective social facts detached from and independent of the opinion of an individual evaluator). This perspective explores and reconciles the interplay between the microfoundations of making individual judgments about legitimacy and the collective processes that lead to the emergence of a consensus on legitimacy.

# The Disciplinary and Theoretical Roots of Civil Society Research on Legitimacy

Relating the mapping of the civil society literature on legitimacy to the cohort used by Suddaby et al., we noticed that Suddaby et al.'s configurations are mainly grounded in one subset of the literature retained for our review. This leads to the question of the value and applicability of Suddaby et al.'s configurations for the other strands of literature we identify in civil society research on legitimacy. Or put differently: what can we learn about the use, conceptualization, and theorization of legitimacy in civil society research, and how is this similar to or different from the more general literature on legitimacy in management studies, as discussed by Suddaby et al. (2017)? Are Suddaby et al.'s configurations sufficient to characterize the literature on legitimacy in civil society research, or are there different or unique aspects of this literature that require adapting or extending the configurations of Suddaby et al.?

In order to answer these questions, we have qualitatively studied a subsample (N = 237) of the 2700 civil society articles and book chapters, complemented with additional relevant, well-cited, and well-recognized literature not included in our original sample of references. During our qualitative analysis, we used four parameters to systematize, code, and organize the vast amount of literature:

- 1. In relation to what kind of topics is legitimacy at large discussed?
- 2. How is legitimacy conceptualized in relation to Suddaby et al.'s categorizations of property, process, and perception?
- 3. Which theoretical traditions are evoked in the literature?
- 4. What are the empirical/theoretical claims made in these writings in relation to the "common good"?

Through this qualitative coding, we found both resemblance to Suddaby et al.'s categorization of product, process, and perception as well as the need to extend and mold these categorizations in order to do justice to the wide variety of perspectives on and approaches to legitimacy in

civil society literature. Below we first present our general conclusions from scrutinizing the literature followed by indepth discussions of various strands of literature identified in our sample.

### **General Patterns in Civil Society Literature** on Legitimacy

From the visual inspection of the sample of over 7300 references that are core to the sample of over 2700 articles on legitimacy in civil society research, we identified some patterns based on the grouping of authors. These patterns show the disciplinary and theoretical roots of civil society research on legitimacy and are presented in a network picture that shows five main clusters of authors (see Figs. 2, 3, 4, 5, and 6).

- The blue group seems to represent mainly classic organizational sociologists, with Suchman, Powell, DiMaggio, Meyer, Pfeffer, Scott, and Rowan as examples of prominent authors (see Fig. 2).
- The purple group seems to represent a mix of public administration, political science, and sociological researchers concerned with democracy, representation, and the public sphere. Prominent authors here include Habermas, Snow, Cohen, Fraser, Arato, Walzer, Rawls, and Dahl (see Fig. 3).
- The orange group seems to represent nonprofit management literature from a micro—i.e., intra-organizational—perspective, represented by Edwards, Hulme, Salamon, Ebrahim, and Fowler (see Fig. 4).
- The green group represents typical civil society literature with a more macro (cultural) sociological and philosophical perspective, with prominent authors like Alexander, Calhoun, Keane, Foucault, Gramsci, Bourdieu, Putnam, de Tocqueville, and Giddens (see Fig. 5).
- The gray group represents civil society literature from an international political science perspective, with frequently cited authors like Sikkink, Keck, Held, Keohane, Scholte, and Kaldor (see Fig. 6).

From the above, we draw three conclusions. First, the sample of civil society legitimacy research refers to classic literature from sociology, political science, public administration, and philosophy. Being thoroughly based in these classic literatures, it is clearly multidisciplinary in nature.

Second, the sample also refers to what could be called a distinctive literature on nonprofit organizations (orange group) and a more "macro" civil society literature (represented by both the green and purple groups). Hence, we see that that a distinctive body of civil society literature has evolved separately from the other groups.

Third, when viewing the article by Suddaby et al. within our groups' framework, we conclude that the latter base



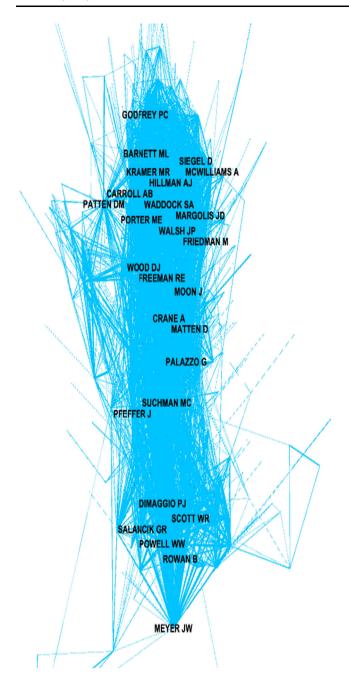
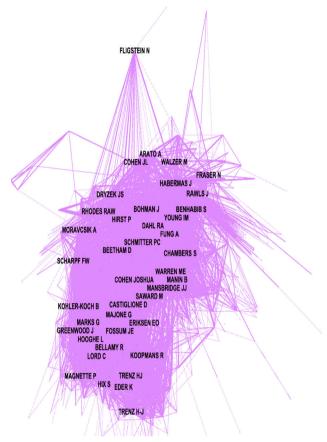
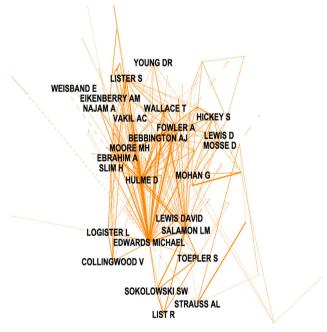


Fig. 2 Legitimacy references in organizational sociology literature (blue) (Color figure online)

their configurations on the literature that we have labeled the blue group: organizational sociology. This makes perfect sense, given the selection the authors made from management journals, but it shows that Suddaby et al.'s article lacks attention to the multidisciplinary dimension of legitimacy as we have identified it in the civil society literature. Given that nonprofit and CSO research is grounded in various strands of literature, as we have concluded, a much broader analysis of the legitimacy concept seems to be needed, including more disciplines to allow for a more



**Fig. 3** Legitimacy references in public administration, political science, and sociological research concerned with democracy, representation and the public sphere (purple) (Color figure online)



**Fig. 4** Legitimacy references in nonprofit management literature from a micro—i.e., intra-organizational—perspective (orange) (Color figure online)



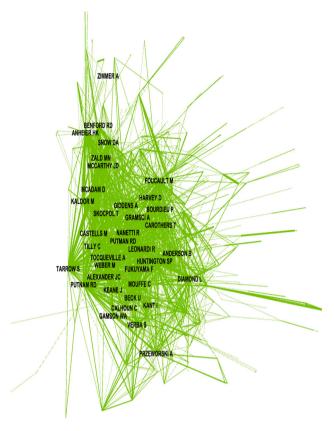


Fig. 5 Legitimacy references in macro (cultural) sociology and philosophy literature (green) (Color figure online)

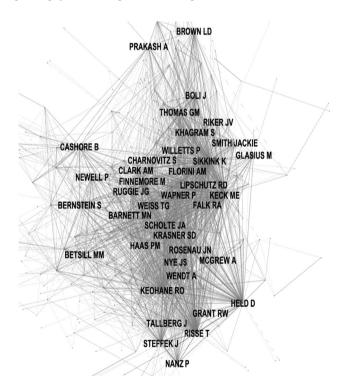


Fig. 6 Legitimacy references from civil society literature from a international political science perspective (gray)

multidimensional approach to the topic than seen in the work of Suddaby et al.

In the sections below, we present the results of just such a broad, multidimensional analysis of legitimacy in civil society research. We chose to discuss three strands in the literature. The first and second strand of literature we discuss are those on legitimacy in civil society and the non-profit sector that developed as quite distinct and prominent strands, i.e., literature on legitimacy of and in nonprofit organizations from an organizational perspective (based on the orange group) and literature on legitimacy of and in civil society from a macro-perspective (based on the green and purple group). Third, given the review's focus on the nonprofit sector and civil society in which accountability and transparency are key issues—we deemed it necessary to discuss literature that focuses on the relationship between accountability and legitimacy.

# The Organizational Perspective on Legitimacy in Civil Society Literature

In the past decades, a separate literature on nonprofits or CSOs has emerged that discusses the distinctive characteristics of these organizations, often in relation to their internal functioning as well as their role and place vis-à-vis other actors and sectors in society. These writings are published largely in journals dedicated to the topic of civil society, such as this one (Voluntas), the Nonprofit Voluntary Sector Quarterly, and Nonprofit Management and Leadership, or in sociological and public administration journals such as Public Administration Review, Public Organization Review, and Public Administration and Development.

The concept of legitimacy is prominent in many such publications on civil society and nonprofit organizations. It is often argued that legitimacy is of crucial importance to CSOs because of their multiple and often ill-defined goals and work methods, which make it difficult to prove their effectiveness (DiMaggio and Anheier 1990). Civil organizations need to rely on being regarded as justified, accepted, and appropriate in order to survive. Hence, being regarded as legitimate is crucial for their survival.

### Prominence of Legitimacy as Property

A substantial portion of the literature on legitimacy of civil society organizations conceptualizes legitimacy as *a property*, a resource that must be gained from the external environment and that is of strategic importance for an organization's survival [as in Suchman's concept of pragmatic legitimacy (1995)]. This conceptualization of



legitimacy has been prominent from the 1990s to the present day.

The focus in these writings is on the fit between the normative expectations in the environment and the "material manifestations of legitimacy in an organization (structure, products, routines)" (Suddaby et al. 2017: 452). Consequently, dominant theoretical perspectives relating to this conceptualization of legitimacy pertain to institutional theory and resource dependence theory (see, for example, Froelich 1999; Bryson et al. 2001; Barman 2002; Aksartova 2003; Eikenberry and Kluver 2004; Jung and Moon 2007; Walker and McCarthy 2010; Zhou and Ye 2018; Zhu et al. 2018). Less often, authors refer to political sociology and social movement literature (Abzug and Galaskiewicz 2001).

Regarding the question of how legitimacy can be gained as a resource by civil society organizations, two main pathways are discussed (cf. Nevile 2009; Pallas et al. 2015): these have been described as bottom-up and topdown approaches to legitimacy (Walton et al. 2016) and as legitimacy by citizens and legitimacy by donors (Puljek-Shank 2018). First, legitimacy can be achieved via the bottom-up pathway of constituent support, by assuring representation of the diversity in communities and groups (Bolduc 1980; Chaskin 2003). This is an expression of the extent to which nonprofit organizations (NPOs) are committed to their constituencies (Abzug and Galaskiewicz 2001; Guo and Musso 2007). This representation can be reflected, for example, in the composition of NPO boards or in the funding patterns of grant-making foundations (Abzug and Galaskiewicz 2001; Aksartova 2003).

Second, legitimacy can be achieved via *commitment to prevailing norms and values in the organization's environment*, considered a top-down pathway. More specifically, in many publications, it is argued that CSOs are subject to specific kinds of external pressures, namely rationalization, efficiency, and market logic, due to the increasing importance of managerialism (Abzug and Galaskiewicz 2001; Eikenberry and Kluver 2004; Meyer et al. 2013; Maier et al. 2016; Puljek-Shank 2018).

The second pathway in particular is viewed as potentially threatening to civil society organizations' quest for the common good (Froelich 1999; Barman 2002; Eikenberry and Kluver 2004; Ossewaarde et al. 2008; Walker and McCarthy 2010; Herlin 2015; Maier et al. 2016). A dominant claim is that legitimacy is an important force in organizational survival and thus that CSOs need to comply with dominant value systems in their organizational environment. In the past decades—for a variety of reasons, such as the crisis in the welfare state, the popularity of neoliberal approaches, etc.—the environment for CSOs has increasingly valued business-oriented organizational templates (in terms of managerialism, professionalism, etc.),

and many CSOs have responded to these pressures by narrowing or altering their mission (Froelich 1999; Eikenberry and Kluver 2004; Jung and Moon 2007; Maier et al. 2016). These efforts to gain or regain legitimacy reduce the representativeness of civil society organizations and can hamper their mission to pursue the common good (Abzug and Galaskiewicz 2001; Aksartova 2003; Pallas et al. 2015), as CSOs try to meet demands and expectations of actors with particular interests (O'Brien 2010). Many authors see this as a threat to the nonprofit and representative nature of these organizations, and as a threat to the "common good."

These narratives of compliance and conformity are quite prominent in the civil society organization literature and confirm Suddaby et al.'s argument that the conceptualization of legitimacy as a "property" goes together with compliance as one of three organizational response strategies. A second response strategy discussed by Suddaby et al. is "decoupling," which is also regularly discussed in the literature on civil society organizations (Maier et al. 2016). The third response strategy is "performing," meaning striving to achieve pragmatic or technical legitimacy that can be reflected in civil society organizations' accountability activities, as will be later discussed (see, for example, Pallas et al. 2015).

The above claims are made with regard to single civil society organizations, but also with regard to specific organizational categories within civil society and to civil society at large. Regarding the former, the emergence of so-called hybrid organizational forms in civil society receives particular attention in the literature. A prominent example of this is the emergence of social enterprises in civil society (Dart 2004), such as in the domains of work integration and housing (Kuosmanen 2014; Blessing 2015). The emergence of such enterprises is explained as the result of changing norms and values in the institutional environment, specifically the growing importance of effectiveness and professionalism in civil society. Hence, social enterprises, which combine commercial revenue generation with social goals, can be seen as a new legitimate organizational form, born out of demands in the institutional environment.

With regard to civil society at large, close relationships between CSOs and the state are claimed to have both positive and negative consequences (Heylen et al. 2018): partnerships between CSOs and government are seen as threatening to CSOs' legitimacy due to organizational identity loss (Brinkerhoff 2002; Herlin 2015).

### Legitimacy as Perception and Property

We find some evidence of a "perception approach" to legitimacy in the literature on civil society organizations,



especially when civil society at large or particular sectors therein is discussed. In this conceptualization of legitimacy, the notion of legitimacy as property is retained, in the sense that it can be lost and gained. The perception here refers to the idea that legitimacy is subjective (Suddaby et al. 2017). For example, Marberg et al. (2016) study newspaper coverage of civil society organizations between 1985 and 2010 in order to analyze how NGOs have come to be taken for granted in the public domain. The authors show how public perceptions of NGOs have developed from that of "protectors" to that of "providers." With regard to the public health sector, Schlesinger et al. (2004) discuss how public perceptions of fairness and trustworthiness of nonprofit healthcare providers are influenced by cognitive factors, including lack of information about what nonprofit ownership actually entails. In the category of environmental NGOs, Botetzagias and Koutiva (2014) show how funders form judgments about which environmental NGOs to fund on the basis of their perceptions of the NGOs' "usefulness" for the funder as well as the appropriateness of their structures and operations.

### A Relatively New Approach: Legitimacy as Process

A smaller and more recent segment of civil society publications on legitimacy refers to it as *an interactive or transactive process* (see, for example, Jacobs and Sobieraj 2007; Nicholls 2010; Meyer et al. 2013; Gill and Wells 2014; Popplewell 2018). From this perspective, legitimacy is the "product of an ongoing process of social negotiation involving multiple participants" (Suddaby et al. 2017:459). Legitimation processes are crucial in this respect. These processes are often studied by means of document and discourse analysis (see, for example, Borchgrevink 2017 and Appe 2016).

Legitimation processes can be initiated by the organizations themselves but also by other stakeholders, again at various levels. For example, Gill and Wells (2014) offer a rhetorical construction of how one international NGO creates symbolic capital to manage different constituents (donors, volunteers) and the resulting "potential for dissonance between image and behavior in humanitarian aid" (Gill and Wells 2014: 27). Nicholls (2010) illustrated how key actors in the field of social enterprise actively worked institutional entrepreneurs to legitimize entrepreneurship as an accepted and appropriate civil society endeavor, while Lui et al. (2014) studied how nonprofit organizations that engage in charity retail also engage in retail branding strategies for the purpose of achieving legitimacy. Meyer et al. (2013) did a longitudinal content analysis of annual reports of a substantial number of Austrian civil society organizations to study how these organizations legitimize their actions in an environment in which stakeholders increasingly value managerialism, effectiveness, and efficiency. The authors apply a model of various legitimation stages to show how the values of effectiveness and efficiency in particular come to be taken for granted.

However, other actors can also work to legitimize and delegitimize CSO, as is shown by Jacobs and Sobieraj's (2007) work on US Congressional debates about the non-profit sector. The authors show how politicians legitimize their own actions by delegitimizing civil society as no longer "deserving" of legal exceptions or other privileges through a "masquerade narrative."

In summary, the organizational literature on civil society organizations discusses these organizations as distinctive from for-profit or public organizations and is dominated by the conceptualization of legitimacy as property. Many publications emphasize the dependence of civil society organizations on the approval and acceptance of the institutional environment, and the need for organizations to comply with the norms, values, and ideas of powerful stakeholders concerning what CSOs should do and how they should organize themselves. Generally, authors observe a trend toward increased external demands for managerialism, which is deemed to threaten the representational functions of civil society organizations as well as their ability to strive for and contribute to the common good. Much less, and more recent, attention in this part of the literature focuses on conceptualizations of legitimacy as perception or as process.

# The Macro-Perspective on Legitimacy of Civil Society Organizations

In civil society research, legitimacy is not only investigated at the micro-organizational or meso-interorganizational levels, being concerned with how organizations gain, use, and handle legitimacy from a property, process or perception perspective, as discussed above. It is also analyzed from a macro-perspective, emphasizing civil society at large. Thus, the research not only discusses legitimacy from the perspective of fit between organizations and their external audience or consumers, it also by default raises the question of how legitimacy and the legitimizing process within civil society in general develops and how it can be acquired, maintained, jeopardized, used, and lost.

### Legitimacy as Representation Versus Legitimacy as Instrument

This literature with a more macro-perspective can be divided into two main strings of topics. The first and most dominant is the topic of how adequately citizens or



members of CSOs are represented by: (a) civil society organizational fields (Fraser 2007; Johansson and Lee 2014; Johansson and Metzger 2016; Kutay 2015; Avritzer 2008; Oser 2010; Zimmermann and Favell 2011); (b) the state (Aksartova 2003); (c) in democratic ways (Burdsey 2015; Evans 2012; Kamali 2001, 2007; Lipset 1994; Pousadela 2016); and (d) through the common good/social capital (Cederström and Fleming 2016; Clemens 2015; Graddy and Wang 2009; Pardo 1995; Silber 1998; Silver 1998, 2001). Within this segment of literature, civil society organizations' legitimacy is mainly investigated as belonging to a specific field within the larger civil society, by which they and their position vis-à-vis the state and market can be established. This body of research takes as its starting point legitimacy as the representative condition of civil society. The representation of the general public or striving for the common good is inherent per se in civil society and is thus a token for legitimacy.

The second topic is concerned with how legitimacy in one sector or arena, or by certain actors, can be strategically utilized in another realm. It stresses how the legitimacy of civil society can be used by political actors (Koopmans 2004), governments (Fraser 2007), market actors (Haynes et al. 2005; Levy and Egan 2003), or civil society organizations and fields (Angell 2008; Ebrahim 2002; Oser 2010; Alvarez 2007; Suárez 2012; Suráez and Gugerty 2016). Political parties, states, and organizations thus can gain legitimacy by being attentive to civil society or using the rhetoric of civil society goals. The same goes for more market-oriented organizations, which also can use or follow the discourses of civil society as a way to obtain, acquire, or redress their legitimacy. On the other hand, the literature also positions the state as lending legitimacy to civil society through its legislative measures and acknowledgement of civil society actors and thereby provides CSOs another way to maneuver.

# Prominence of Legitimacy as Property and Perception

Following the distinctions of *legitimacy as property*, *process*, *and perception* in Suddaby et al.'s article, the macroperspective of civil society literature mainly centers around legitimacy as property and legitimacy as perception and focuses less on legitimacy as process per se. Yet, as stressed in Suddaby et al. (2017: 463), legitimacy as perception can belong to both the property and process views. By selecting the articles dealing with a macro-perspective on civil society within our sample, we see some interesting patterns emerge.

First, the division between legitimacy as property and legitimacy as perception does not identify the articles as being new. There is an even mix over time between those dealing with the property and perception concepts. The literature on legitimizing from a macro-perspective did exist before 2009 but was mainly concerned with legitimacy related to the question of democracy. After 2009–2010, this area of literature grew enormously. While in the early period it was largely included in the general sociological and political journals—such as *Theory and Society*, *The European Journal of Sociology*, and *Social Forces*—it began to dominate the literature in the more specific NGO/CSO journals after 2010–2011.

Second, there is an even mix of general sociological and specific CSO/NGO journals covering legitimacy as property (Arenas et al. 2009; Castelló et al. 2013; Graddy and Wang 2009; Lucea 2010; Moog et al. 2015; O'Brien and Evans 2017; Oser 2010; Suárez 2012; Wen and Chong 2014) and legitimacy as perception/process (Appe 2011; Braunstein et al. 2014; Clemens 2010; Colomy 1998; D'Alisa et al. 2013; Gardberg and Fombrun 2006; Jacobs and Sobieraj 2007; Luyckx and Janssens 2016; Mosley and Galaskiewicz 2015; Pilgrim and Harvey 2010; Popielarz 2018; Silber 2011, 2014; Silver 1997, 2001). None of the areas dominate the field, but there are differences among journals. Some mainly deal with legitimacy as property (European Journal of Sociology, Dados, Journal of Business Ethics), others mainly with legitimacy as perception/ process (Organization Studies, Social Forces, Sociological Review, Theory and Society, Management and Organization Review, Journal of Civil Society), and some are quite divided (e.g., Voluntas and Nonprofit and Voluntary Sector Quarterly).

### A Sectoral Approach Versus a Civil Sphere and Action Approach

Two main empirical threads about legitimacy emerge from a general review of the macro-perspective. The first is legitimacy as representing the "common" and the "good," as a useful "property" that should be acquired to strengthen the organizational and institutional position; this view seems to primarily dominate the sector perspective. The sector perspective is fairly common and widely used in civil society research. It identifies civil society as a specific sphere between state and market (Cohen and Arato 1992; Salamon and Anheier 1998a, b; Rosenblum et al. 2002; Kocka 2004). Following this, civil society is studied as a distinct empirical sector consisting of voluntary and philanthropic organizations with nongovernmental and nonprofit societal actors creating social cohesion and democratic structures. Even though the idea of civil society as a specific representational and democratic site safeguarding the common good has been questioned by various researchers (e.g., Chambers and Kopstein 2001; Kopecký and Mudde 2003; Lipset and Lakin 2004; Pérez-Díaz



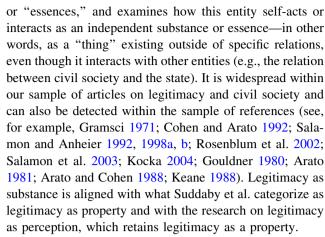
2002, 2014 Alexander 2006), the division between the sectors and especially the universal idea of "good" and "common" values, relations, and characteristics ascribed to civil society and its organizational and institutional associations are still central to understanding and explaining the legitimacy of civil society.

This has prompted a specific interest in problems arising from the mixing of "unlike logics" that blur the boundaries between sectors. Civil society is often depicted as having a fragile logic in constant danger of being contaminated by the logic of (mainly) the market sector in the neoliberal area. Central to this argument are a few themes: the threat of commercialization and the logic of business-like organizational forms that might jeopardize the characteristics and values of philanthropy, charity, and volunteerism (Meyer and Simsa 2014); the associations' function as a bulwark against the omnipotent state's intervention in the development of society (e.g., Fung 2003); and the pros and cons of growing "professionalization" (Hwang and Powell 2009) and business-like organizational forms in CSOs and the space in which they maneuver (e.g., Dart 2004).

The second and less frequently seen perspective is that legitimacy is not just about representation and does not per se inhabit civil society or CSOs. This perspective emphasizes the need to look at how the global environment, the state, morality, practices, and performance shape legitimacy. A larger group of scholars (e.g., Alexander 2006; Bode 2006; Enjolras 2009; Evers 2009; Clemens and Guthrie 2010; Eliasoph 2012; Lichterman and Eliasoph 2014; Pérez-Díaz 2014; Lilia 2015) has lately called for an approach to the study of civil society oriented more toward agency and culture; this would include how to define the civic, the civil, and civility, as well as the actors' ongoing creation and evaluation of the boundaries between the civil society, state, and market spheres (Alexander 2006; Pérez-Díaz 2014: 823; Lichterman and Eliasoph 2014: 851–852). Central to these approaches is the change from an explanatory framework focusing on objects from/in civil society to a focus on relations, activities, and practices that create the civil society action/sphere. As such, this new culturally and agency-oriented approach shifts its focus from the organization as actor to how the multiple, interconnected practices of politics, economy, and culture in different contexts play in different forms of civil action and thus how legitimation takes place.

### Legitimacy as Substance Versus Legitimacy as Relations in Process

The above claims have different theoretical inspiration points: the first—what we term *legitimacy as substance*—studies a social entity as a starting point (civil society organization, civil society itself, etc.) for its "substances"



The second point of inspiration we term *legitimacy* as relations in processes. In this view, the precise nature of the elements is not determined by their substances or their essence, but is defined through their position in a field, configuration, or system of relations, where a social phenomenon (such as legitimacy) is produced based on interrelations between actors (e.g., citizens, civil societies, and legislative reforms). This theoretical approach can be detected within both the sample of articles and the sample of references (Dean 1994; Silber 2001, 2013; Pérez-Díaz 2002, 2014; Kopecký and Mudde 2003; Alexander 2006; Lichterman and Eliasoph 2014; Bode 2006; Enjolras 2009; Evers 2009; Clemens and Guthrie 2010; Eliasoph 2012; Lilja 2015; Boltanski and Thévenot (2006); Eliasoph (2012); Clemens (2010); Popielarz (2018). Legitimacy as relations in processes is affiliated with Suddaby et al.'s legitimacy as process and as perception.

Ameliorating Suddaby et al.'s categorizations can help us understand the fundamental differences between these perspectives, while also emphasizing some essential features of *legitimacy* as relations in processes that Suddaby et al.'s notion of legitimacy as process does not capture. Overall the macro-perspective on legitimacy of civil society is closely affiliated with the question of representation-whether in representing the "common" and the "good" or strategically utilizing the language of representing the "common" and the "good" to obtain legitimacy. Most of the cohort studied apply legitimacy either as a property or as a perception, as a token to be obtained from civil society with its implied legitimacy. Nonetheless, a current trend within both sociological and organizational researches is to position legitimacy as process. We have characterized this trend as legitimacy as relations in processes to emphasize its relational character, depicting entities as "dynamic unfolding relations" (Emirbayer 1997: 281) always constituted in the very process of interacting.



### Accountability for Legitimacy: a Journey from "Power-Over" to "Power-with"

In the literature on nonprofits and CSOs, the issue of accountability—and the evaluation and accounting tools and practices associated with it—has become paramount. The concept of accountability touches on many disciplines and has been invested with different meanings by social scholars from different fields and associated with the concepts of power, responsibility, agency, management control, discharge mechanisms, participation and engagement, democracy and representation, personal ethics, and more. In this section, we investigate the relationship between legitimacy and accountability as they influence each other and display unique features and challenges for CSOs. Questions about legitimacy of CSOs are often framed in accountability terms as when one asks: "who holds them accountable?" However, there is no such thing as a straightforward relationship whereby more accountability would necessarily strengthen legitimacy claims. Rather, shedding a more nuanced light on this debate, the literature discusses to what extent claims for legitimacy may be strengthened or undermined by the accountability systems and practices engaged by CSOs. By addressing focused expectations of specific stakeholders, CSOs may clarify the interests they serve, better fulfill their mission, justify how some excesses and abuses can be tackled and controlled and improve transparency. Yet, defining, ordering and enforcing the accountabilities of CSOs is a double-edged sword as it is also a political intervention embedded in power relationships.

The study of accountability is infused with different theoretical perspectives, including neo-institutionalist, legitimacy, and stakeholder, to name but a few. In particular, journals in accounting, public management, the nonprofit sector, and ethics have all contributed to the development of academic knowledge about accountability-even if its definition remains at times elusive and ever-expanding (Mulgan 2000) and its chameleon-like nature illustrates its shifting and contextualized manifestations (Sinclair 1995). In the nonprofit sector, accountability is viewed as a significant requirement demanded by stakeholders in order to access and secure resources; it can be demonstrated through appropriate governance practices and the effective use of resources. This is a demand-side view, one of control and justification. But accountability is also viewed as an opportunity for these organizations to proactively demonstrate, argue for, and offer a narrative about their legitimacy; to sustain their claims for legitimacy; and to gain further legitimacy as necessary for organizational learning and the enhanced fulfillment of their missions (Edwards and Hulme 1996; Najam 1996; Ospina et al. 2002; Taylor and Warburton 2003; Costa et al. 2011; O'Leary 2017). Yet, the relationship between accountability, accounting, and legitimacy across the different organizational forms of CSOs/NPOs and their stakeholders is controversial and takes on many forms (Kaldor 2003).

The accountability challenges faced by these organizations are second to none and differ according to their core mission—they might operate as a welfare and service provider, offer capacity building, or try to exert policy and institutional influence (Brown and Moore 2001). Many stakeholders—funders, donors, staff, volunteers, beneficiaries, partners, the targeted organizations, society at large, etc.—call these organizations to account for their activities and place them under tighter scrutiny as their size and influence grow (Ebrahim 2003, 2005; Lehman 2007; Costa et al. 2011). Yet, equal accountability at all times and to all stakeholders seems impossible to achieve and constitutes a source of vulnerability and a threat to legitimacy claims. This raises questions about the scope and limits of accountability (Messner 2009; Cooper and Owen 2007) and how to reconcile and order these different and competing claims (Edwards and Hulme 1996; Costa et al. 2011; Najam 1996).

Accountability is therefore embedded in power relations. Unsurprisingly, an important body of literature has focused on who calls the shots in defining accountability systems and practices. Calls have been made for a more proactive and strategic understanding of accountability by CSOs and NPOs in order to manage their legitimacy and achieve their goals (Najam 1996; Brown and Moore 2001). Three main debates pertaining to the "accountability for legitimacy" perspective can be distinguished in the non-profit literature.

### Upward Accountability and the Prevalent "Power-Over" Dyadic Relationship

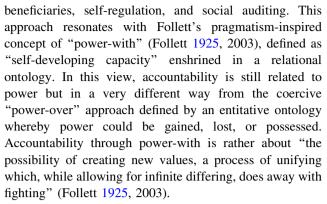
If the necessity of being accountable to funders/donors is recognized by all and not just for legal reasons and claims to legitimacy (Gray et al. 2006), there is a range of modalities for engaging in this process, from control-based to dialogical (Benjamin 2008). Yet scholars have criticized a narrow view of the concept of accountability, which is often defined as the process of holding actors responsible for their doings (Edwards and Hulme 1996; Ebrahim 2003). This perspective makes the upward and external dimensions of accountability prevalent, with the funder/donor-CSO/NPO relationship under scrutiny. Accountability here is associated with "power-over" and, more specifically, with power differentials and the relative power of one stakeholder to another. This view has led scholars to challenge the claim that more accountability



could benefit all stakeholders, as it is likely to strengthen existing power structures (Rubenstein 2007), especially if a donor has significant leverage. As a result, accountability requirements by funders shape nonprofit practices (Benjamin 2008; Ebrahim 2005), which rely mainly on reports, disclosure statements, evaluation practices (Carman 2010). If left unchecked, this may lead to "accountability myopia" (Ebrahim 2005), an exclusive focus on a binary relationship cutoff from the larger system of relations in which an organization is embedded. It may also effectively turn them into subcontractors for implementing funders' priorities at the expense of their core mission, leading to "puppetization" (Najam 1996) or "mission drift" (Ebrahim, Battilana, and Mair 2014). Claims have been made that too much accountability can hinder NPOs/CSOs in fulfilling their missions, lead to accountancy rather than accountability (Ebrahim 2003, 2005), and "disarticulate" social movements (Martinez and Cooper 2017), and that it may support or constrain the democratic potential of nonprofit organizations (Benjamin 2008). In short, they say that too much emphasis has so far been placed on external, upward accountability characterized by a power-over relationship that has not necessarily been conducive to organizational learning and has increased the administrative burden on CSOs/NPOs (Ebrahim 2003, 2005; Moxham 2010, Greiling and Stötzer 2015).

### Downward Accountability and the Possibility of "Power-with"

Second, some scholars have argued that the external and upward view of accountability does not reflect the missionmultistakeholder nature of CSOs/NPOs. Accountability means both being held responsible by stakeholders and taking responsibility for one's actions and conduct (Cornwall and Nyamu-Musembi 2004; Brown and Moore 2001). Accountability involves a promise "to perform a moral and legal responsibility and provide an account for it" (Costa et al. 2011). It is not restricted to a hierarchical principal-agent relationship but manifests outside of formal hierarchical structures (Roberts 1991). It is the appraisal and perception of the long-term achievement of social values by stakeholders that confer or diminish legitimacy. Unlike for-profit organizations, CSOs/ NPOs do not necessarily improve their mission fulfillment by maximizing their economic performance (Costa et al. 2011). They therefore have to develop and attend to downward accountabilities that do not follow the mantra of "account giving, justification, and control purposes" (O'Leary 2017) but should instead be viewed as broader social processes (Ospina et al. 2002) that "facilitate and effectuate rather than report on" (O'Leary 2017). Downward accountabilities favor participation, engagement of



But here again, organizational scholars have also pointed out flaws in how downward accountability is put in practice, highlighting the prevalence of a coercive rather than a coactive view on power. For instance, beneficiaries' participation often happens to be "a sham ritual" (Najam 1996) and not an exercise of their voice to help redefine priorities, as beneficiaries are reluctant to complain (Ebrahim 2005).

#### The Importance of Monitoring and Evaluation

Lastly, enhanced accountability requirements made by funders go hand in hand with pressure to demonstrate the competency and legitimacy of NPOs/CSOs through measurement and evaluation (Barman 2007). The proliferation of novel reporting practices and performance measurement systems has been driven by the willingness of some organizations—notably in the realm of social entrepreneurship and social enterprises—to strategically develop their own reporting practices in order to secure resources and manage their legitimacy with key stakeholders. This phenomenon of "blended value accounting" (Nicholls 2009) comprises an array of innovative and emerging accounting and evaluation practices (Hall and O'Dwyer 2017; Hall 2014). Social return on investment reports (Luke et al. 2013; Maier et al. 2015; Manetti 2014; Arvidson and Lyon 2014), enhanced social audits, trustees' reports, and annual reports of audited financial accounts (Nicholls 2009) are some tools and processes that have flourished in the past decade. These voluntary disclosure practices are viewed as reflecting "the changing institutional context within which its organizational legitimacy is constructed" (Nicholls 2009).

In a top-down approach, these practices are a way to frame a narrative of stakeholder accountability, improved transparency, and performance legitimacy in order to be granted the right to operate and access resources by creating (or destroying) perceptions of its key stakeholders (Jepson 2005; Nicholls 2009). In a bottom-up approach, these practices are seen as a way to favor stakeholder engagement and participation in the disclosure process,



enhancing the relevance of the reporting. Yet, the development of these practices has been criticized by scholars on a few counts: the trend toward managerialism concealed behind their use (Maier et al. 2015); the lack of external certification and therefore of credibility in the production of figures, as these organizations decide "what to measure, how to measure and what to report" (Arvidson and Lyon 2014); and the difficulty of quantifying the social value created by these organizations, i.e., the task of "measuring the unmeasurable" (Forbes 1998). Alternatively, NGOs involved in advocacy and policy use counter-accounting methods to promote their cause and legitimize or delegitimize other official positions (O'Sullivan and O'Dwyer 2009; Apostol 2015).

### Toward a Relational Perspective on Legitimacy

Within the accountability literature, legitimacy is mainly theorized as a property when there is a focus on compliance and conformity in meeting the expectations of a powerful external audience. What is appraised then is accountability, transparency, and performance as a way to gain, keep, or strengthen legitimacy as a property. These accountability efforts go hand in hand with an inflationary trend toward reporting practices, measurement, and evaluation. It can be argued that these accounting-based methods of accountability discharge and processes are a symptom of a changing institutional context that praises the introduction of business logic into the third sector and whose measurement is used as a key proxy for the legitimacy claims of these organizations (Meyer et al. 2013). This echoes the legitimacy-as-perception perspective (Suddaby et al. 2017), as the collective-level institutionalized judgments of what makes a legitimate organization prevail. This literature, however, also shows a relational and more process-oriented view of legitimacy as being effectuated through the mediating role of accounting to produce constructive dialogue and engage stakeholders in a narrative of accountability, through genuine participation of beneficiaries voicing their self needs or through a transparent system legitimizing counter-accounting activities. The "accountability for legitimacy" perspective in the nonprofit sector has shown a limitation of the Suddaby et al. (2017) categorization of legitimacy: it is based on dualism between the micro and macro in legitimacy as perception and between the organization and its external environment in legitimacy as property. Moreover, the agentic view of the legitimacyas-process perspective is mostly defined at the field and group levels. It certainly does not do justice to the substantial, ongoing managerial efforts required to balance different spheres of accountability in the face of changing institutional contexts, disruptive situations, and the hybrid nature of many CSOs/NPOs. In that regard, legitimacy could also be viewed through the lens of the pragmatist theory of valuation by Dewey (1939/2011; Lorino 2018), as an ongoing social, situated process of valuing what we prize that helps us face ambiguous and uncertain managerial situations.

#### **Conclusion and Discussion**

While the Suddaby et al. (2017) categorization proved a useful point of departure for this article, its foundation in management literature means it does not capture the full range of conceptualizations and theorizations in the writings on legitimacy in civil society organizations.

First, the concept of legitimacy in civil society literature is multidisciplinary. Our review of the literature on legitimacy within civil society and CSOs shows that it has been given significant attention during the last decades in general sociological, political, and international relations and related journals, as well as in specialized organizational and nonprofit journals. This resulted, for example, in the prominence of the notion of representational legitimacy next to notions of upward and downward legitimacy and accountability, notions that are not discussed as such in the work of Suddaby et al.

Second, legitimacy is discussed with regard to different levels, ranging from a single CSO to categories of CSOs (foundations, social enterprises, INGOs, etc.) and to civil society at large (often in relation to the state and the market). Throughout these levels, the emphasis is explicitly or implicitly on the distinctiveness of civil society organizations as compared to other organizational types, such as commercial firms or government organizations. For example, there is a dominant sectoral approach that emphasizes legitimacy as representing the "common" and the "good" as well as a useful "thing" to acquire in order to strengthen the organizational and institutional position.

Third, on the one hand, Suddaby et al.'s framework is very useful in our review of the literature because it shows that the view of legitimacy as property is quite prominent, and the categories of perception and, especially, process seem less prominent (or are less clearly recognizable). Across levels and categories, the same problems, challenges, and solutions are discussed, mostly related to conflicting logics, problems with hybridity, or lack of fit between organization and environment. On the other hand, civil society literature on legitimacy has become much richer in recent years, with a variety of topics that have enlarged the questions of legitimation well beyond Suddaby et al.'s three categories. It now deals more broadly with the question of representation, discussing how legitimacy (or lack thereof) is related to the ability to represent the common good or the people, which is not necessarily



limited to civil society and CSOs only; it also holds for public and private organizations. This perspective emphasizes the need to look at how the global environment, the state, morality, practices, and performance shape legitimacy not only in CSOs but organizations in general.

An important insight from our analysis is that most work within legitimacy in civil society is impregnated with legitimacy as substance, even in cases of the perception and process approach. With Emirbayer (1997), following Dewey and Bentley (1949), we identify a substance view first, from the perspective of self-action or a deterministic approach (Dépelteau 2018: 499), in which individuals are not seen as isolated and omnipotent subjects but as being driven by external forces (such as rational choice, normfollowing individuals, holistic theories, "structuralisms"). Second, the perspective of interaction or co-determination (Dépelteau 2018: 500) emphasizes ways to manage the coexistence and interdependency of agency and structures (e.g., "variable-centered approach," survey research, historical comparative analysis, and critical realism). Both of these approaches see the entities as being prior to relations. The analysis takes as point of departure a predefined social unit: an organization, a field of organizations, or a society with a stable ontological status imbued with capacities, powers, will, identity, and underlying interests. The entities do generate action and interaction, but their stability and substance are not radically changed by the relations they engage in.

As an alternative to these substantialist positions, we plead for an elaboration of the legitimacy-as-relations-inprocesses perspective, which extends Suddaby et al.'s category of process. Or what Dewey and Bentley call a "transactional perspective" (Dewey and Bentley 1949: 68), which can provide a more dynamic approach in which the common good is constantly renegotiated as a social, situated process of valuing what we hold dear and what keeps us united under ambiguous, uncertain, and sometimes disruptive managerial situations. Central to the legitimacyas-relations-in-processes perspective is that legitimacy, accountability, and the common good cannot have "preordained" meaning; they can only be understood through their concrete existence and practical implications. They must be defined through processes in specific contexts and in power-with instead of power-over relationships. Under these conditions, many of the recurrent dichotomies within research seem to vanish. In relation to the reviewed perspectives, the division between micro, meso, and macro levels in particular ceases to exist, as does the division between structures and agency.

The division into micro and macro levels indicates explanatory implications—e.g., the macro-level defines what happens at the micro-level, or the small and seemingly insignificant changes at the micro-level create the

macro-level. Yet, the *relations-in-processes perspective* avoids these kinds of explanatory consequences, as neither the micro nor the macro-level has supremacy over the other. They are interlinked, and their continuous interaction defines each of them. It is only their seeming durability that differentiates them from each other. Thus, a *legitimacy-as-relations-in-processes* perspective must pay attention to both the shorter and longer durability and how they mark and continuously constitute each other.

The agentic view presented in Suddaby et al.'s definition of the process perspective is mostly articulated at the field and group levels. Yet, agency is tied to myriad historical and social trajectories, which in turn interact and shape different interactional fields. Agency is, like legitimacy and organizations, always constituted in the efforts required to balance on a daily basis changing contexts and disruptive situations.

Following the above, we pose the question of whether the ongoing emphasis on legitimacy as a property (and perception) in civil society literature, with its associated contingency perspective and resulting discussions about boundary blurring, hybridity, and conflicting logics in relation to the common good, is still a fruitful avenue of inquiry. From an analytical perspective, it seems as this avenue has been exhausted in both CSO and organizational research and does not promise new and useful knowledge. From an empirical perspective, our review also raises the question of whether organizations and legitimacy are really such stable entities. If not, we need to lay out avenues to further develop analytical perspectives and develop methodologies capable of furthering this emerging research agenda. This special issue is a step in this direction.

#### **Compliance with Ethical Standards**

Conflict of interest The authors declare that they have no conflict of interest.

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