

Impact of the Global Pandemic on Online Accountability Practices in INGOs

Abstract:

Despite public attention and media coverage of the Covid-19 pandemic, little research has been conducted into how this crisis has affected accountability practices in the not-for-profit sector. This study focuses on International Non-Governmental Organisations (INGOs) that operate in emerging economies worldwide but are registered in England and Wales, and examines how their online accountability practices changed during the Covid-19 pandemic. We use the theoretical lens of Situational Crisis Communication Theory (SCCT) and a contingency approach to not-for-profit governance to assess how accountability practices have been shaped by the efforts made by INGOs to preserve their reputation, which may be threatened by the crisis. We use Dumont's (2013) Nonprofit Virtual Accountability Index (NPVAI) for statistical analysis. We examine whether the five dimensions of the NPVAI have changed significantly as a policy of response to the Covid-19 pandemic. We found that the disclosures relating to accessibility and engagement changed significantly compared to before the pandemic, whereas disclosures relating to performance, governance and mission did not change. We examined the documents used to disclose information on performance, governance and mission to understand if their content was affected by the pandemic. We found that INGOs focused on keeping their donors' attention and their fund flow rather than informing how they performed and how their governance had changed as a result of the pandemic.

Keywords

Online Accountability, Covid-19 Pandemic, Accountability in Crisis Times

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1. Introduction

The Covid-19 pandemic created the biggest humanitarian crisis in decades and did not distinguish between rich and poor communities (World Health Organization, 2020; Arun et al., 2021). As the focus at the start of the pandemic was on national governments and their capabilities to deal with the pandemic, studies on public accountability have dominated discussion in the scholarly community (Andreas et al., 2021). However, the impact of the pandemic was not limited to national governments. Most not-for-profit sector organisations faced decreases in their funds (Bond, 2020; Haupt and Azevedo, 2021; Fuller and Rice, 2022). International non-governmental organisations (INGOs), which focus on humanitarian relief and crisis management mainly in emerging economies, were particularly affected by the pandemic (Plaisance, 2022). Expectations that INGOs should tackle the Covid-19 problem arose, at the same time as funding diminished (McMullin and Raggo, 2020).

INGOs faced challenges, especially regarding their reputation. Communication is crucial to meet the expectations and needs of organisational stakeholders in times of crisis and to mitigate any damage or threat to the reputation to an organisation (Haupt and Azevedo, 2021). Accountability is a tool used by organisations to convey their performance to their stakeholders (Ebrahim, 2003a; Bui et al., 2022; Yates and Difrancesco, 2021). Therefore accountability used effectively can prevent damage to reputation caused by crises such as the pandemic (de Villiers and Molinari, 2022).

The motivation for this research comes from the fact that while the not-for-profit sector and INGOs were affected by the Covid-19 pandemic, little attention has been given to how the pandemic has shaped accountability by such organisations (Kober and Thamber, 2021; Carnegie et al., 2021; Santos and Laureano, 2022). The accounting and accountability literature has focussed more on the for-profit and public sectors (Parisi and Bekier, 2022; Agostino et al., 2021), and analyses of how not-for-profit sector accountability practices were affected by the pandemic have mainly been conducted in US settings (Haupt and Azevedo, 2021; Santos and Laureano, 2022). INGOs have a special place in the not-for-profit sector as

they operate mainly in emerging countries, and they are assessed in terms of their effective response to crises (Kim and Mason, 2020; Kober and Thamber, 2021). INGOs operate transnationally, with their head office (and main sources of funding) typically located in a different country from their main areas of operation. This gives rise to more intense accountability pressures in comparison with Non-Governmental Organisations (NGOs) operating in a single country. This suggests that a study of how the Covid-19 pandemic has affected accountability by INGOs would be timely. One of the major impacts of the pandemic has been greater reliance on online communication (Ahrens and Ferry, 2021; Agostino et al., 2021), so it would be appropriate to investigate how INGOs discharge accountability through online methods, particularly in a time of crisis (Bui et al., 2022; de Villiers and Molinari, 2022; Yates and Difrancesco, 2021).

Given the deficiencies identified with INGO accountability practices such as the inability to meet stakeholder needs (Ebrahim, 2005; Goncharenko, 2021) and the focus on finances rather than performance (Crack, 2013b), the aim of this paper is to assess the effects of the Covid-19 pandemic on INGO online accountability practices. This is important because the pandemic has put pressure on INGOs to perform and to reflect their contributions in tackling the pandemic. In assessing how accountability by INGOs has been affected by the pandemic we benefited from two theoretical frameworks: the situational crisis communication theory (SCCT) (Coombs and Holladay, 2002) and the governance configurations designed specifically for not-for-profit organisations by Bradshaw (2009). We used Dumont's (2013) nonprofit virtual accountability index (NPVAI) to compare online accountability before and after the pandemic. The NPVAI identifies five dimensions of online accountability: accessibility, engagement, performance, governance and mission. We compared the change in two data sets (collected for the periods between January and March 2020 and between January and March 2021 respectively). Comparative data for 2020 were collected for dates up to 11 March 2020, the day when the World Health Organization (WHO) declared the Covid-19 crisis to be a pandemic (WHO, 2020). The index scores whether certain items are included on the websites of INGOs but does not reflect how detailed the content of online disclosures may be. To augment the NPVAI, we also examined the change between the two periods of accountability material available online. The content analysis included assessment of documents available online (financial statements, performance reports, newsletters, mission statements, etc.) on INGO websites.

In line with our theoretical framework, we have identified three research questions (RQs). The three RQs are designed to reflect how easily an INGO may make changes on different accountability dimensions. The RQs are as follows:

RQ1. How did accessibility and engagement in INGO accountability change compared to the previous year?

RQ2. How did provision of performance information for INGO accountability change compared to the previous year?

RQ3. How did disclosure of governance and mission for INGO accountability change compared to the previous year?

Our findings suggest that the reaction of INGOs is focussed on the accessibility and engagement dimensions, and not significantly focussed on the performance, governance and mission dimensions of online accountability. The accessibility and engagement dimensions reflect attempts of INGOs to maintain donor funding in a time of crisis. The content analysis findings also suggest that, although INGOs acknowledged the Covid-19 pandemic in their annual report and online newsletters, the focus was still on how the pandemic had a negative impact on fundraising and financial problems of INGOs rather than on how INGOs performed during the crisis.

Our findings allow us to contribute to the literature on crisis management and online accountability in the INGO sector. We extend the previous literature on crisis management and its effect on accountability practices in the not-for-profit sector (Finau and Scobie, 2022; Li et al., 2022; Lazzini et al., 2022; Fuller and Rice, 2022; Finchum-Mason et al., 2020; Haque et al., 2022). In line with the research on effectiveness of online accountability (Crack, 2013a; Hielscher et al., 2017; Goncharenko, 2019) this paper contributes to the INGO accountability literature by assessing how online accountability has changed during a worldwide crisis. Our research also suggests that even in times of crisis INGOs did not only provide additional information on how their performance was affected by the pandemic but also tended to give more general information that was not very useful for stakeholders. This finding is consistent not only with the previous literature on the accountability of INGOs in more “normal” times (Ebrahim, 2003b,; 2005; Crack, 2013a; Hielscher et al., 2017), but also adds to previous research by showing that this has not changed during a time of crisis where

expectations from the INGOs were high. We find that the crisis led to only limited changes in mission and governance. Changes in these dimensions tend to occur over the long term rather than reflecting the impact of crises in the short term. Although we expected the pandemic to lead to more performance information being released, this did not happen. The enhancement of online accountability practice in the engagement and accessibility dimensions is consistent with the theoretical framework being adopted, which suggests that disclosures relating to these dimensions are more likely to expand when threats to legitimacy arise.

The study contributes methodologically by assessing the applicability of the NPVAI for comparisons across different time periods rather than across different types of organisation at a specific point in time. We conclude that the NPVAI must be supplemented by some analysis of the content of key online documents and other material. We also contribute to theory and methodology through use of theoretical triangulation using the SCCT and contingency approaches. We also benefited from using a mixed methods approach incorporating quantitative analysis of NPVAI dimensions and a qualitative assessment of content available on INGO web-pages.

Overall, the study provides important findings specific to the effects of the Covid-19 pandemic on online accountability practices in the not-for-profit sector. The study's empirical contribution is to assess how not-for-profit organisations shape their online accountability practices to preserve their reputation and legitimacy. The paper discusses not-for-profit organisations and crises in Section 2, and Section 3 focusses on previous studies of online accountability in the not-for-profit sector. Section 4 considers recent studies regarding the Covid-19 pandemic and not-for-profit organisations. Section 5 provides a theoretical basis focussing on preserving reputation and legitimacy during crisis and sets out the RQs examined in the paper. Research design and methods are elaborated in Section 6, which explains use of the NPVAI and data collection and analysis of websites. Section 7 examines the findings, which are discussed in Section 8, while Section 9 highlights the contributions of the paper.

2. Not-for-profit organisations and crises

Coombs (2007, p. 164) defines a crisis as “a sudden and unexpected event that threatens to disrupt an organization's operations and poses both a financial and a reputational threat.” A

crisis involves important aspects such as risk, ambiguity and uncertainty (Kouzmin, 2008) which have an impact on organisational dynamics (Miranda-Lopez and Valdovinos-Hernandez, 2019). Haupt and Azevedo (2021) suggest that effective communication with stakeholders contributes to the management of crisis as not delivering expectations leads to loss in public trust and loss of reputation.

Not-for-profit organisations, which are dependent on their stakeholders to continue operating, may also face crises which could affect their operational capacity and threaten their reputation (Haupt and Azevedo, 2021; Coombs and Holladay, 2014) as not-for-profits depend on their communities to survive a crisis that may damage reputation might have severe consequences and may lead to loss of finance and stakeholder support (Coombs and Holladay, 2014; Haupt and Azevedo, 2021).

NGOs are defined as organisations which are independent of government intervention. INGOs also operate internationally and so are not constrained by national frameworks or boundaries (Mutiganda et al., 2021). INGOs operate in various geographies but play a crucial role supporting development and humanitarian assistance in emerging economies. Most INGOs focus on developmental aid and on management of humanitarian crises (Agyemang et al., 2019). Recent examples such as Oxfam and Save the Children have shown how INGOs' reputation can be affected by crises (Goncharenko, 2021).

Communication is useful in bringing together expectations and needs of parties (Haupt and Azevedo, 2021). The most important way to communicate and to prevent crises damaging reputation is by discharging accountability to stakeholders (Ebrahim, 2005). An important aspect of accountability is how organisations can communicate or disseminate their messages to their stakeholders: this is important to preserve reputation and legitimacy in times of crisis (Bui et al., 2022; de Villiers and Molinari, 2022). Crises such as Oxfam staff's misconduct in Haiti (Goncharenko, 2021) tested the communication skills of the INGOs in times of crisis.

Although there has been research into accountability in NGOs, work regarding accountability and management in crisis is more limited (van Zyl and Claeys, 2019). The increase in technology and use of tools, particularly, the Internet, to disseminate and discharge accountability has affected how NGOs should communicate with their stakeholders in times of crises (Shemberger, 2017; Haupt and Azevedo, 2021). In the next section we look at studies of online accountability in the not-for-profit sector.

3. Accountability and online accountability in the not-for-profit sector

3.1 Accountability in INGOs

Although INGOs are very diverse in terms of size, location of main activities and the benefits they provide to the public, there are important characteristics of INGOs that distinguish them from NGOs. Berghmans et al. (2017, p. 1530) argue that INGOs

Work for and with people who are not represented as members of the organization nor reside in the same country as the INGO's decision makers. This peculiar organizational condition which distinguished INGOs from other civil society organizations such as member driven organizations (e.g. trade unions) or national NGOs - causes the pathway towards accountability to be particularly fuzzy and blurry.

As INGOs operate internationally, their headquarters and their target beneficiaries are located in different countries, so INGOs operate in at least two regulatory spheres (Berghmans et al., 2017). This causes their stakeholders to be fractured compared to a single- country NGO. Another important difference is that INGOs operate without borders and therefore are not expected to favour national interests (Brown and Moore, 2001).

INGOs are expected to act quickly in humanitarian crises such as wars, famines and natural disasters. However, INGOs have been criticised because of scandals such as Oxfam (Agyemang et al., 2019) and lack of clarity about how efficiently INGOs spend their funds (O'Dwyer and Unerman, 2007). Misconduct in the form of abuse, exploitation and misuse of funds has damaged the reputation of INGOs. INGO accountability favouring certain stakeholders such as donors over others (Ebrahim, 2003b) and the focus on disclosing financial information rather than on performance (Crack, 2013b) are also problems encountered by INGO accountability.

Research into not-for-profit organisations confirms that funders/donors are the primary stakeholder and the most effective and powerful one, to whom accountability must be discharged (Connolly and Hyndman, 2013; Ebrahim, 2003b; Lee, 2004). Although beneficiaries seem to be catching up with donors, they lack legal or economic power, and the difficulty in discharging accountability to beneficiaries means that they lag behind (Connolly and Hyndman, 2013). This difficulty in accountability to beneficiaries suggests that new forms

of accountability may be necessary. As INGOs increasingly interact with stakeholders online through their websites, greater attention needs to be given to online accountability.

3.2 Online accountability

Online accountability is a branch of accountability practices which focusses on the online environment (Cooley, 2020a; Dumont, 2013). Various concepts used to define online accountability such as virtual, digital and web-based accountability, all refer to the same concept (Tremblay-Boire and Prakash, 2015; Saxton and Guo, 2011). Dumont (2013, p. 1062) describes online accountability as “the interactivity available for stakeholders to hold the organization to account.” Use of online accountability is important for NGOs as it enables less powerful stakeholders such as beneficiaries to receive accountability (O’Leary, 2017; Manetti and Bellucci, 2016) as online accountability enhances accessibility and makes it possible to empower stakeholder interaction (Goncharenko, 2021; She and Michelon, 2019). Other benefits of online reporting for accountability purposes are promoting the mission and activities of INGOs (Chu and Luke, 2023) and enhancing dialogue and interaction with INGO stakeholders more cost-effectively (Slatten et al., 2016). Drawbacks of online accountability may include a lack of focus on performance disclosure (Chu and Luke, 2023) and using websites for fundraising rather than informing on how stakeholders are being affected by the activities of the INGOs (O’Dwyer and Unerman, 2007; O’Leary, 2017; Costa and Goulart da Silva, 2019). As discussed in Section 2, use of effective and enhanced accountability is important especially in times of crisis such as the Covid-19 pandemic (Ahrens and Ferry, 2021). Therefore, assessment of online accountability tools is a feasible way to examine how accountability was discharged, especially considering the lack of movement and face-to-face interaction due to the curfews and lockdowns.

The online accountability literature has so far mainly focussed on how online platforms are used to convey information through examples such as online disclosure (Tremblay-Boire and Prakash, 2015), websites and social media (Saxton and Guo, 2011; Goncharenko, 2021) which are all instruments to provide a “dialogue” with the stakeholders. However, accountability for information, conveyed online that allows stakeholders to hold the INGOs accountable, has not been assessed before. Therefore, the focus on how INGOs present information on their websites and how the information changed due to the pandemic is one of the important elements of this study.

Saxton and Guo (2011) found that websites are more commonly used for disclosing information rather than being an interactive platform to engage with stakeholders. Gandía (2011) found that the use of websites by Spanish development NGOs to disclose information was cost effective and enhanced interaction amongst stakeholders and not-for-profit organisations. Ojala et al. (2019), in their study of online interactions during the European refugee crisis, found that the Internet both enabled organisations to disclose their policies and allowed stakeholders to assess how well organisations were performing.

Dumont (2013) attempted to measure the success of not-for-profit organisations in discharging accountability through online communication by constructing an NPVAI). The index is useful in assessing the depth of the information that a not-for-profit organisation provides to its stakeholders. The NPVAI is composed of five dimensions: accessibility, engagement, performance, governance, and mission. These five dimensions are used to assess how not-for-profit organisations are meeting stakeholder needs through their websites (Cooley, 2020b). While ease of website navigation is related to accessibility, connecting easily by using the various links on a website is linked to engagement. The performance dimension assesses the disclosure of performance measures. While the governance of an organisation is assessed through the governance dimension, mission-related disclosure is examined through the mission dimension (Dumont, 2013; Cooley, 2020a, 2020b).

Cooley (2020a) used the NPVAI in performing content analysis of 240 US hospital websites. She found that public and not-for-profit hospitals were inclined to disclose more in terms of online accountability than private hospitals. Using the same data, Cooley (2020b) found that amongst the five online accountability dimensions, not-for-profit sector hospitals led in the engagement, performance and mission dimensions, whereas for-profit hospitals performed well in the accessibility dimension and public sector hospitals led in the governance dimension.

Because of the pandemic and the consequential restrictions imposed by national governments, socially distanced practices gained prominence (Andreaus et al., 2021). More traditional modes of accountability relying on the face-to-face rendering of account had to be replaced by socially distanced modes, particularly those involving the use of the Internet. The study therefore focusses on online accountability, which is an important area on which to focus during the pandemic.

In the next section we consider recent accountability studies that focussed on the Covid-19 pandemic and its impact at organisational level.

4. The Covid-19 pandemic and accounting/accountability research for the not-for-profit sector

Since the start of the Covid-19 pandemic, accountability research also focussed on the implications and effects of this global crisis. However the accounting and accountability literature has concentrated more on governmental accountability practices during the Covid-19 pandemic (Parisi and Bekier, 2022; Landi et al., 2022).

Only a few accountability studies focus on the not-for-profit sector. Haque et al. (2022), for example, noted the role of NGOs in identifying inadequate accountability practices in the fashion retail industry in the times of crises. Finchum-Mason et al. (2020) surveyed charity officials and found that philanthropic foundations were responsive to the pandemic, with grantee relationships being affected the most. Other research also focussed on resilience of not-for-profit sector organisations (Kim and Mason, 2020; Kober and Thamber, 2021). Carnegie et al. (2021) examined the annual reports of Australian universities and observed a lack of risk assessment relating to the Covid-19 pandemic.

The impact of the pandemic on discharge through online accountability was also examined in change in beneficiary accountability (Yates and DiFrancesco, 2021), the context of human rights accountability (Li et al., 2022) and on the use of social media as a trading tool (Finau and Scobie, 2022) and as an accountability tool for financial markets (Lazzini et al., 2022). Fuller and Rice (2022) found that many US not-for-profit organisations lacked online communication with stakeholders during the pandemic.

INGOs were also under pressure to disclose how they were coping with the pandemic (Plaisance, 2022). Santos and Laureano (2022) reviewed 154 papers on Covid-19 and not-for-profit organisations, and their review is notable for a lack of accountability studies that focus on the Covid-19 pandemic. The majority of studies investigated the USA or China, and INGOs, which are operating in emerging economies, have been neglected. Although deficiencies have been identified with INGO accountability which is found to focus on finances rather than performance (Crack, 2013b; Ebrahim, 2005; Goncharenko, 2021) how INGO's perform accountability in times of global crisis has not been researched. Overall, when we look at

accounting and accountability research regarding disasters and crises, more needs to be done as studies have not focussed on the effect on accountability practices of a crisis that reduces the availability of face-to-face communication with stakeholders and puts a greater burden on online communication.

5. Theoretical basis: crisis and accountability

5.1 Theorising crisis and accountability

After a scandal or crisis, organisations are inclined to focus on their communications (Corazza et al., 2020). Preserving legitimacy and reputation is important in crisis management for organisations, which can be achieved through adequate communication and interaction with stakeholders. Accountability requires being responsible to stakeholders and therefore providing adequate levels of information to meet stakeholder needs (Najam, 1996). Dhanani and Connolly (2012) suggest that organisations need accountability mechanisms, from which they may benefit in times of crisis through maintaining and enhancing their legitimacy.

Responding to and successfully managing a crisis also involves communication with stakeholders, providing them adequate information through mechanisms of accountability. Reputations are constructed through stakeholder judgements regarding the organisation's ability to meet stakeholder needs (Christensen and Ma, 2021). Crises often threaten the reputation of an organisation, and, as Coombs and Holladay (2002, p. 167) suggest, reputational threat can be addressed using an effective strategy of communication with the stakeholders.

As Coombs and Holladay (2002, p. 166) posit "An organization's communicative response to a crisis can serve to limit and even to repair the reputational damage." They theorise the different ways in which an organisation's communications respond to crisis through their SCCT. The SCCT model focusses on how an organisation can preserve reputation under a crisis. Coombs (2015) groups crises into three groups according to the reputational threat posed: (1) "victim cluster," caused by an external factor such a natural disaster or government policies in which the reputational threat and responsibility is weak, (2) "accidental cluster," caused generally by technical errors within an organisation such as unintentional cessation of service in which the reputational threat and responsibility is medium and (3) "intentional cluster," caused by purposeful human action such as fraud and in which the reputational threat and responsibility is high. Coombs and Holladay (2002, 2012) identify natural disasters as

within the victim cluster. For the Covid-19 crisis, as in the case of a natural disaster, individual organisations have little power to tackle or stop the crisis. As the pandemic is not caused by the actions of the INGOs and is not a result of a technical error, INGOs are victims (Charoensukmongkol and Phungsoonthorn, 2022). INGOs are therefore expected to face a weak to mild reputational crisis and their actions will be limited to justifying how they tackled the effects of the pandemic rather than structuring the organisation itself (Coombs and Holladay, 2002; Charoensukmongkol and Phungsoonthorn, 2022). We therefore expect only a limited accountability response.

To understand which accountability response the INGOs use we benefit from Bradshaw (2009)'s contingency approach to not-for-profit sector governance, which presents four governance configurations: emergent cellular, entrepreneurial/corporate, constituency/representative and policy. Bradshaw assigns governance structures to these configurations dependent on the "complexity" and the "turbulence" of the external environment in which the not-for-profit organisations operate. The policy governance configuration is applicable if the environment is stable and the stakeholder context is simple, whereas the constituency/representative configuration is used when the environment is stable, but the organisation deals with a high number of stakeholders. If the external environment is turbulent and there are uncertainties, but the stakeholder context is simple then the entrepreneurial/corporate configuration is applicable. The emergent cellular configuration applies when there is both environmental uncertainty and turbulence, and the stakeholder structure is complex and multidimensional.

Although it is hard to put all INGOs into one configuration, considering INGOs under the Covid-19 pandemic, the emergent cellular configuration is more applicable. The pandemic created a turbulent environment for all INGOs. In the emergent cellular configuration, the main aim is to quickly resolve and stop or prevent any damage that the turbulent environment might cause. To meet the needs of various stakeholder groups (McMullin and Raggio, 2020; Bradshaw, 2009), organisations focus more on temporary remedies than ones that might affect the foundation of the organisation. We therefore expect any changes in accountability to focus more on easily amendable accountability dimensions than the long-lasting ones such as governance and mission.

We use theoretical triangulation in our research. Hopper and Hoque (2006, p. 478) suggest that theoretical triangulation "involves using various factors from a variety of theoretical

perspectives simultaneously to examine the same dimension of a research problem.” Theoretical triangulation in accounting studies is more appropriate to use when a sole theory is not enough to provide a comprehensive understanding of a research problem and therefore to offer solutions to the research (Hopper and Hoque, 2006). Theoretical triangulation also decreases the attachment to a single point of view (Lewis and Grimes, 1999; Tibben, 2015). We used both theories because the SCCT focusses on crises but is not specific to the INGO sector. The contingency approach of Bradshaw (2009) allows us to focus the SCCT on organisations in the not-for-profit sector, specifically INGOs. The literature also suggests that epistemologically and ontologically similar theories provide a better triangulation and therefore enable deeper analysis (Burrell and Morgan, 1979). Both theories have utilised an interpretive approach, as their ontological position is relativist and their epistemological approach is subjectivist. Therefore we find the two theories provide a good match for enhancing our understanding of the problem.

Previous researchers have used the SCCT (Sisco, 2012; Vafeiadis et al., 2019; Yuan et al., 2021) and the contingency approach (Janssen and Van der Voort, 2020; McMullin and Raggo, 2020) separately to analyse not-for-profit entities. Although the SCCT can be applied to any kind of organisation, we believe it should be coupled with a theory specific to the not-for-profit sector in order to enhance our assessment of why levels of online accountability by INGOs may change in conditions of crisis (Coule, 2015; Van Puyvelde et al., 2012). The use of both theories allows us to assess the five dimensions of the NPVAI in depth and examine if a change in the level of accountability has occurred.

As discussed in Section 2, reputation is crucial for NGOs as damage to reputation can lead to important consequences. Scandals involving specific INGOs that created bad publicity led to trust in INGOs in general diminishing (Agyemang et al., 2019). Gibelman and Gelman (2001) suggest that an inadequate response to crises such as scandals that does not meet stakeholder expectations will damage the reputation of INGOs. In line with the literature and expectations created by media and stakeholders (Council of Europe, 2021) we expect that INGOs will see the Covid-19 pandemic as a humanitarian crisis that will negatively impact their reputation if they do not respond effectively.

5.2 Research questions

Almost all not-for-profit sector organisations faced a decrease in their funds because of the Covid-19 pandemic (Bond, 2020; Johnson et al., 2020). INGOs' ability to continue their services as before became limited, and this represented a threat to their image. Our theoretical framework suggests that maintaining a positive image of an organisation may require enhancement of online accessibility (Corazza et al., 2020). Making website navigation easier is a dimension that could be addressed in a short time frame. The measures implemented because of the pandemic enforced distanced relationships and severely affected direct engagement especially with stakeholders. Therefore, organisations including INGOs relied on distant engagement or online engagement as a remedy to tackle this obstacle. The SCCT envisages that even in the victim cluster, where organisational responsibility for the crisis is low, the organisation must enhance its engagement with stakeholders and make its accountability resources as accessible as possible (Coombs and Holladay, 2002). As implied by the emergent cellular configuration, INGOs that start to operate in a more turbulent environment and will try to first prevent any reputation damage by using temporary solutions that may be amended easily such as enhancing online accessibility and engagement. Also, organisations can restructure the links on their websites in a short time frame to enhance connectivity. To investigate whether this actually occurred, we identify the following RQ.

RQ1: How did accessibility and engagement in INGO accountability change compared to the previous year?

Like other organisations, INGOs faced limitations on their ability to continue to provide their services as before (Johnson et al., 2020), and this created a negative impact on and raised questions about how INGOs were performing their duties. To show their stakeholders that they are responding effectively to the Covid-19 pandemic, organisations are likely to disclose more in times of crisis (Corazza et al., 2020). The performance dimension of the NPVAI assesses the disclosure of performance. The SCCT suggests that even if the crisis falls within the victim cluster, organisations will provide information on how successfully they perform in tackling the crisis to maintain their legitimacy. The emergent cellular configuration stresses the importance of information disclosed that has an immediate effect on various stakeholders. Disclosing enhanced performance information therefore is expected from INGOs as a remedy to prevent any damage that might be caused because of the pandemic. Also, new or different information on performance can be introduced in a short to medium time frame. Therefore, we investigate the following RQ:

RQ2: How did provision of performance information for INGO accountability change compared to the previous year?

In times of crisis organisations may conclude that their governance practices are open to stakeholder criticism and therefore aim to disclose more information about these practices. The pandemic does not threaten organisations' core principles (Scurlock et al., 2020) but rather puts pressure on INGOs to act and to show how they tackle the problem. Therefore the pandemic creates an expectational reputational problem which unlike a sudden organisational crisis is happening during the process of the pandemic. Although we anticipate that INGOs and their governance structures will be affected by the pandemic, the change will not be immediate as governance structures cannot be amended in a short time frame. The mission measures comprise long term goals and how the organisation is expecting to accomplish these goals. Our theory suggests that as INGOs' responsibility is not direct, their reactions to the crisis will also be limited and will focus on dimensions that can be changed in a short time frame (Coombs, 2007). As the emergent cellular configuration focusses more on rapid and temporary solutions to tackle the crisis, we do not expect an immediate change of the mission and governance information disclosed as aspects such as mission and vision cannot easily be amended in a short time frame. Therefore, our RQ is as follows:

RQ3: How did disclosure of governance and mission for INGO accountability change compared to the previous year?

In the next section, we discuss how we carried out our investigation.

6. Research method

The study utilises a quantitative content analysis method to compare online accountability in the current and previous year, supported by a qualitative review of the content of online accountability disclosures. INGO websites in 2020 and 2021 were used in the study. Our review of online accountability is limited to assessment of web pages. More informal accountability may be performed through social media, but use of social media is linked to the availability of resources and income (Saxton and Guo, 2011). As our study aims to evaluate the more formal picture of accountability using the NPVAI, we did not analyse the use of social media for informal accountability.

We applied a mixed methods approach: the NPVAI provides quantitative measures of accountability disclosure on INGOs' websites, while the content analysis is qualitative in nature (Edmondson and McManus, 2007). Use of both quantitative and qualitative methods is argued to increase validity (Modell, 2010), overcome bias of solo methods and enhance credibility of the research and data and is especially useful in identifying and assessing less investigated, controversial and insufficiently theorised and examined social phenomena (Johnson et al., 2007).

We identified the INGOs that were registered in the Charity Commission for England and Wales database. We used the Charity Commission database to classify INGOs which specialised in overseas aid/famine relief. As size is an important factor that improves disclosure we excluded small charities with an income of £1,000,000 and below. As more recently established charities may not yet have fully established their accountability and governance systems, we also excluded charities established on or after 1 January 2015. There were 468 INGOs that met our selection criteria. We selected a random sample of 100 INGOs from this population. If an INGO did not have a website in 2021, we replaced it with another randomly selected INGO from our population.

After we identified the sample of 100 charities for the year 2021; we focussed on collecting comparative data for one year before, between the dates 11 January and 11 March 2020. The pandemic had first defined a crisis at governmental levels and precautions such as cancellation of international travel, lockdowns and closure of workplaces and schools, and other limitations on activities did not affect INGOs significantly until mid-March 2020. None of the INGOs had any information or disclosure regarding the Covid-19 pandemic before March 2020. To conduct the 2020 analysis, we used the Wayback Machine database (Wayback Machine, 2021), a digital archive that provides recorded and preserved website screenshots and links on a specified date. However, eight of the 100 identified INGOs lacked relevant screenshots in the Wayback Machine, so we replaced these with further eight INGOs again through random sampling.

As a test of reliability, we used the Wayback Machine to examine the websites of 15 INGOs for 2019 and compared them with the INGOs' websites for 2020 that were being used as the comparative data in our study. We found that the change in the five dimensions of the NPVAI was not statistically significant for these INGOs. This suggests that changes in INGOs' websites between 2020 and 2021 are likely to represent responses to the Covid-19 pandemic.

The assessment was conducted for an interval of a complete year to reflect the full effects of the pandemic on accountability practices, as changes may take some time to be implemented.

The data were collected for the periods between January and March 2020 and between January and March 2021. Comparative data for 2020 were collected for dates up to 11 March 2020, the day when the WHO declared the Covid-19 crisis to be a pandemic (WHO, 2020). The declaration was a turning point as many countries followed suit to enforce draconian measures and to tackle the pandemic at a top level. We therefore made 11 March 2020 and 11 March 2021 as cut-off points in collecting data.

Examining possible changes over a full year was considered necessary as the intensity of the pandemic fluctuated in many countries in 2020 and into 2021, so using a shorter period ran the risk of missing changes in online accountability that took some time to be brought into effect as responses to the pandemic. Our approach is in line with Fink's model of crisis which identifies four stages of a crisis: prodromal, acute, chronic and resolution. A chronic stage provides a better picture of an organisation's responses to a crisis rather than an acute stage (Fink et al., 1971) As the Covid-19 pandemic was far from over as of summer 2021, assessing online accountability practices of the 100 INGOs exactly one year apart would provide a better understanding regarding how accountability practices have changed.

The NPVAI uses five dimensions of accountability, each involving between three and seven elements. For each element, a score between 0 and 3 was assigned. In some cases, the element is either absent (score of 0) or present (score of 3) and in other cases, a score of 0, 1, 2 or 3 was assigned to reflect the extent to which that element was observed. For example, the "target audience links" element would be scored as 0 if there were no links whatsoever, as 1 if there were one or two links, as 2 if there were three to five links and as 3 if there were more than five links on the website. To ensure reliability of scoring, some of the websites were scored independently by a colleague: no differences in scoring were observed.

We also undertook in-depth content analysis to examine how the Covid-19 pandemic affected the content of various documents. Content analysis is utilised as it enables a researcher to systematically identify specific characteristics of message and simplifies use of replicable inferences from texts (Drisko and Maschi, 2015). The annual reports, annual reviews, financial statements, governance and any other relevant document found online were assessed to identify any changes before and after the pandemic began. We ensured document quality and

authenticity, credibility and representativeness by using documents submitted to the Charity Commission. The categorisation of the derived information needed no interpretation (Drisko and Maschi, 2015) which made the content analysis straightforward. The analysed material was coded in line with the five dimensions. With a focus on the pandemic, the findings of the content analysis were assessed one by one to examine any differences before and after the start of the pandemic.

7. Findings

To assess changes in the different dimensions of the NPVAI, we used the paired sample t-test. The mean overall NPVAI has increased from 68.38 before the start of the pandemic to 71.99 after one year, but the difference is statistically significant for only the accessibility and engagement dimensions of the NPVAI (see Table 1).

[INSERT TABLE 1]

While the accessibility dimension had the highest weighted mean scores at the beginning and at the end of the year (16.26 and 18.66, respectively) the governance dimension has the lowest weighted mean scores during the same period (9.93 and 10, respectively).

7.1 How did the accessibility and engagement in INGO accountability change compared to the previous year?

The change in accessibility was statistically significant (from 16.26 to 18.66 within a weighted average of 20 points). INGOs may be looking to legitimise their actions and therefore need to ensure that their webpage is as accessible as possible to stakeholders. While there is improvement in all elements of the accessibility dimension the change in target audience links is prominent (from 2.34 to 2.78).

The change in engagement was also statistically significant (from 13.2 to 14.33 within a weighted average of 20 points). INGOs may be looking to enhance their engagement to protect their reputation and legitimacy. While there is improvement in all the elements of the accessibility dimension, the increase of online giving/link to foundation is prominent (from 2.13 to 2.68).

The sub-dimensions which were found to be directly affected by the Covid-19 pandemic were target audience links, newsletter/community updates, use of other media to inform and online giving/link to foundation. The content analysis revealed an important increase in the number

of newsletters related to the pandemic and we identified an increase in the number of donation/giving links on the websites. Further details may be found in Table 2.

[INSERT TABLE 2]

7.2 How did provision of performance information for INGO accountability change compared to the previous year?

The change in performance (from 14.53 to 14.44 within a maximum of weighted average of 20 points) was not statistically significant. We also identified a small decrease in the average for financial statements and slight increase for annual reports and performance data. The slight change may suggest that it took more time for some INGOs to prepare and upload their reports online during the pandemic, which put strain on employee availability. From the content analysis, we found that the impact of Covid-19 was reported in performance reports such as the annual report and review. As Table 2 shows, up to 30 June 2021 all the INGOs had disclosed an annual review for a period that overlapped with the Covid-19 pandemic (the length of the overlap depended on the INGOs' reporting dates – a reporting date of 30 June would imply only a short overlap whereas a reporting date of 31 December would imply an overlap of nearly a year with the pandemic). Most of the content related to the Covid-19 pandemic focused on how the pandemic affected fundraising and on the negative impact of the pandemic on the daily performance of the INGOs. Only a few INGOs discussed how they used their resources to tackle the pandemic.

7.3 How did the governance and mission for INGO accountability change compared to the previous year?

The change in governance (from 9.93 to 10 within a weighted average of 20 points) was not statistically significant. There was little change in information about how the INGOs were governed, which suggests that the pandemic has not influenced the governance of the INGOs.

The change in mission (from 14.46 to 14.6 within a weighted average of 20 points) was not statistically significant. There was little change in the INGOs that disclosed their mission-related documents and the pandemic did not seem to have an effect on how INGOs expressed their missions.

When the governance dimension was assessed through content analysis, we found a slight increase in the average number of trustees sitting on the boards of the INGOs. However, this increase was not statistically significant and therefore could not be directly attributed to the Covid-19 pandemic. The documents regarding the mission dimension were also examined, but no change was found regarding the strategic plan/goals, employee directory, performance measures, mission statement and the statement of values.

8. Discussion

The Covid-19 pandemic affected not only the public and governments but had an immense impact on not-for-profit organisations. This is especially true for INGOs, which focus on humanitarian crisis management and emergency relief. Accountability in a time of crisis may be impaired as the power of stakeholders with the greatest need, such as beneficiaries to demand accountability may be weakened (Agyenim-Boateng and Oduro-Boateng, 2019). Online accountability is especially important during a crisis as online accountability should maintain reputation and assure stakeholders that the organisation is open and not hiding information (Yang et al., 2010; Cooley, 2020a). As discussed in Section 7, the reaction of the INGOs' online accountability to the pandemic was limited. In this section we will discuss the changes amongst the five NPVAI dimensions with respect to the theoretical framework and previous studies.

Accessibility and engagement: The Covid-19 pandemic threatened the reputations of INGOs, which therefore had to react. This is in line with our theoretical framework that INGOs felt responsible to their stakeholders and acted accordingly (Coombs and Holladay, 2002).

We found that INGOs are trying to engage with their stakeholders and make their websites attractive and accessible. The change is observed across INGOs with different income levels. However, the statistically significant change in the accessibility dimension also suggests that the INGOs needed to change their accountability as they felt obliged to respond to the Covid-19 pandemic. The statistically significant change in the engagement dimension shows that INGOs want to engage with their stakeholders and to enhance a two-way communication with them (Cooley, 2020a). This may be because the INGOs are experiencing reductions in funding as a consequence of the crisis and are trying to increase income from existing and new stakeholders (Agostino et al., 2021). The change is observed across INGOs with different income levels. This also confirms that INGOs, to protect their reputation, enhance their communication and engagement measures (Coombs and Holladay, 2002).

The change in both the accessibility and engagement dimensions suggests that INGOs tried to enhance their communication with stakeholders in a time of crisis. This is consistent with previous research, which suggests that INGO accountability is enhanced so that a broad range of accountability relationships to donors, regulators, beneficiaries and counterpart INGOs are discharged (Ebrahim, 2005; Crack, 2013b). INGOs were under pressure to react to the pandemic and protect their reputation for dealing with humanitarian crises (Christensen and Ma, 2021). In line with our theoretical framework, the changes were made in the most easily amendable dimensions (Cooley, 2020a). As the INGOs faced a weak to mild reputational crisis they used online communication as a simple way of reaching out to stakeholders. As suggested by the Bradshaw (2009) contingency approach, the INGOs wanted to fulfil changing accountability needs through this “turbulent” environment by focussing on short-term remedies rather than ones that might affect the foundation of the organisation (Janssen and Van der Voort, 2020; McMullin and Raggo, 2020). However, another focus of the INGOs was to protect any fund loss because of the pandemic (Haupt and Azevedo, 2021). The content analysis revealed that newsletters emphasised the pressure on INGOs’ finances to fulfil their duties. As discussed in the literature (Kim and Mason, 2020; Kober and Thamber, 2021; Plaisance, 2022) the financial resilience of nonprofit organisations in terms of crisis is very important for them to continue their operations.

Performance: In times of crisis, organisations may face additional risks to their reputation. To overcome these risks, they will provide a positive flow of information to their stakeholders (Corazza et al., 2020). Weiner (2006) argues that accountability is critical as a response to crises and that organisations tend to enhance their accountability and communication with stakeholders to show how they perform during times of crisis. Performance assessment and evaluation is an important accountability mechanism as it provides important feedback on how successfully the organisation performed (Ebrahim, 2003a). Performance disclosure also provides a link between donor and beneficiary expectations and needs and is therefore helpful in allowing the needs of less powerful stakeholders to be met (Camilleri, 2021).

Despite our expectations, the performance dimension did not appear to be affected by the pandemic. Our expectation was that because donors and funders may want to see evidence of how INGOs were tackling the Covid-19 pandemic, there should be an increase in the performance dimension. Our expectation was also supported by the SCCT as organisations are expected to show how they are performing in times of crisis (Coombs and Holladay, 2002). As foreseen by the emergent cellular configuration, the pandemic created a turbulent environment

in which INGOs would be expected to take quick and effective remedies to stop any reputational harm. However, the change in performance disclosures was not found to be statistically significant. Our findings are in line with previous research that online accountability is unable to satisfy user needs on performance and rather focusses on raising funds (O'Dwyer and Unerman, 2007; O'Leary, 2017; Costa and Goulart da Silva, 2019; Chu and Luke, 2023). This may reflect the fact that the NPVAI measures the modes of disclosure rather than the content of disclosure and therefore does not consider additional or reduced disclosure content in a given performance report.

The content analysis however revealed that INGOs do indeed acknowledge the pandemic and its effects in their financial performance reports, such as the annual report and review. The content of the reports suggests that the focus of INGOs was on the negative consequences relating to fundraising and on how operating capacity was negatively affected. Only a few INGOs discussed how they used their resources to tackle the pandemic. INGOs' main concern was to maintain their financial stability rather than providing information on how they were tackling the crisis (Finchum-Mason et al., 2020; Kober and Thamber, 2021).

Governance and mission: Changes in the governance dimension were not statistically significant. Extensive changes in the governance structure may occur without new or different governance documents being required. The SCCT does not predict a fundamental reaction to a crisis within the "victim cluster" which does not pose a serious reputational risk (Coombs and Holladay, 2002). NGOs are known to give prominence to their missions and fulfilling their duties (O'Dwyer and Unerman, 2008). However, like documentation provided for governance on a website, documents relating to mission also change little over time, and there needs to be a substantial change in mission for the mission documents to change (O'Dwyer and Unerman, 2008). As the Covid-19 pandemic is not caused by INGOs and the crisis falls into the "victim cluster," the damage to reputation is limited (Coombs and Holladay, 2002), and therefore any action expected is also limited. Also in line with the emergent cellular approach, amending the foundation of an organisation is not the priority in the short term even in a turbulent environment (McMullin and Raggo, 2020; Bradshaw, 2009).

Mission and governance statements are argued to serve as the first line of contact with stakeholders as they outline what services the INGO provides and by whom and by what means this service is being carried out (Shibaïke et al., 2023). Mission statements tend to change only in a major restructuring of the organisation or a change in focus (Haddad, 2013). Elements of

governance structure such as the number of trustees or appointment of new trustees may be affected by a crisis; however such changes are more likely because of an internal crisis such as what happened in Oxfam after the Haiti scandal (Clarke, 2021; Coombs and Holladay, 2002). As a result, in line with our expectations there was no statistically significant change in the mission dimension. Nevertheless, INGOs, when explaining their efforts in response to the Covid-19 pandemic, stressed the importance of their mission. Use of phrases such as “within our mission,” “as expected by stakeholders,” “our response” and “our commitment to our mission” shows appropriation by INGOs of the humanitarian crisis created by the pandemic. Overall, the content analysis of reports shows that the INGOs acknowledged the mostly negative impact of the Covid-19 pandemic on their funds and resources. We also found interconnectivity especially between the accessibility, engagement and performance dimensions. On the other hand, mission and governance dimensions seem to be interconnected. In line with the previous literature we found that online accountability may be beneficial in empowering stakeholder interaction (Gonchrenko, 2021; She and Michelon, 2019). Our findings therefore contribute to the previous literature that although stakeholder engagement is enhanced (Bui et al., 2022) through use of online accountability, even in times of crisis the focus was to attract donor/funder attention rather than meeting beneficiary needs (Plaisance, 2022; Kober and Thamber, 2021). The contribution of efforts to tackle the pandemic was also acknowledged but was limited compared to the negative effects on fundraising and decrease in funds.

9. Conclusion and contributions

Crisis communication is the process through which the organisation attempts to sustain its reputation by disclosing information to stakeholders on how the crisis has affected the organisation (Liu and Fraustino, 2014) and what the organisation is doing to mitigate the risks caused by the crisis. Communicating effectively with stakeholders is important in preventing damage to reputation and in maintaining trust (Fuller and Rice, 2022).

Although there are studies of accountability in the not-for-profit sector (for example, Ebrahim, 2003b, 2005), there is little research on how not-for-profit entities respond to crises, communicate their response to stakeholders and hold themselves accountable for their response (Yang et al., 2010). Research on online accountability is limited (Saxton and Guo, 2011; Cooley, 2020b). As suggested by the previous literature INGO accountability has certain deficiencies which also apply to online accountability (Ebrahim, 2005; Crack, 2013b;

Goncharenko, 2021). This paper assesses how online accountability has been shaped during the crisis of the Covid-19 pandemic. INGOs are increasingly expected to provide a broader accountability that encompasses all types of stakeholders (Ebrahim, 2005; Agyemang et al., 2019). However, our findings suggest that the accountability discharged by the INGOs tends to focus on satisfying their own financial needs (Crack, 2013b). The increase of accessibility and engagement seems also designed to attract donors and funders rather than inform on performance or meet other accountability needs (Hielscher et al., 2017). Our findings on the enhancement of online accountability practice in the engagement and accessibility dimensions are consistent with our theoretical framework, which suggests that disclosures relating to these dimensions are more likely to expand when threats to legitimacy arise. The change in INGOs' online accountability has mainly been reflected in attempts to attract and maintain donations and funding (aspects of the NPVAI's accessibility and engagement dimensions). Although we expected the pandemic to lead to more performance information being released, this did not happen. We found that changes in the NPVAI performance dimension were not statistically significant, as the NPVAI merely measures the inclusion of certain documents on an organisation's website, not the content of those documents. We suggest that use of the NPVAI, particularly in comparisons across time, should be coupled with an examination of how the content of key documents may change. We assessed the content of key documents such as the annual report, financial statements and mission statement. We found that most INGOs acknowledged the Covid-19 pandemic in their annual report and online newsletters, but more detailed and quantified discussions were rare. The crisis led to only limited changes in mission and governance. Changes in these dimensions tend to occur over the long term rather than reflecting the impact of crises in the short term.

We identify four contributions made by our research. Our first contribution is theoretical as we construct a conceptual framework using theories that have the potential to explain how external factors such as the Covid-19 pandemic can affect online accountability practices. Using together the SCCT and contingency approach theories enhanced our assessment of why levels of online accountability by INGOs may change in conditions of crisis (Coule, 2015; Van Puyvelde et al., 2012). The use of both theories allowed us to assess changes in the level of accountability indicated by the five dimensions of the NPVAI in depth and to enhance our findings with content analysis.

Our second contribution is methodological and relates to the use of the NPVAI. Unlike previous studies we did not compare various sectors at a single point in time but rather we

assessed the impact of the COVID-19 pandemic and the reaction of INGOs by comparing online disclosures across time. This is a novel use of the NPVAI, but our findings show that the index itself may not reveal underlying changes that do not lead to new types of online disclosure. Therefore, we contribute to the literature of accounting and accountability that employing multiple theories and using different data bases provides a broader understanding of online accountability in INGOs (Hopwood, 2007).

Thirdly, we contribute to the online accountability literature, as online accountability enables demonstration of accountability beyond paperwork and is therefore important in providing a new dimension to enhance accountability (Dumont, 2013). Due to high level of restrictions on human interaction the importance of online tools has increased during the pandemic. Our findings also demonstrate that online accountability was used as a tool to make communication and interaction between organisations and their stakeholders easier and more direct (Saxton and Guo, 2011; Dumont, 2013). Our paper also responds to the call for studies of the effectiveness of various accountability mechanisms in NGOs (Unerman and O'Dwyer, 2006). INGO accountability is advised to be holistic (Ebrahim, 2005) where various stakeholders and their needs are being met. Our findings suggest that accountability focussed more on the donors and was limited to only the financial element rather than informing on performance and providing a more holistic accountability as suggested by previous scholars (Williams and Taylor, 2013; Ebrahim, 2003b; Crack, 2013b). Even in a worldwide crisis, deficiencies in INGO accountability persist. This is important because the lack of “attention” given to accountability seems to be universal and not to be a local problem.

Our fourth contribution is to extend the previous literature on crisis management and its effect on accountability practices in the not-for-profit sector (Finau and Scobie, 2022; Li et al., 2022; Lazzini et al., 2022; Fuller and Rice, 2022; Finchum-Mason et al., 2020; Haque et al., 2022). The literature portrays crises as threats that may damage the reputation of organisations (Coombs, 2007). As the INGOs examined in this study were already under scrutiny due to scandals such as Oxfam (Charity Commission, 2019), which damaged the reputation of the whole sector, they are under pressure to defend and protect their legitimacy. However, most of the previous studies in crisis management focussed on crises caused directly by the actions of the officials from the not-for-profit sector organisations, for example, the Oxfam and Save the Children scandals (Scurlock et al., 2020; Goncharenko, 2021; Agyemang et al., 2019). Our study is innovative by focussing on an external source of crisis – the Covid-19 pandemic.

There are some limitations regarding the study. First the study uses INGOs registered in the UK. This was done to provide an expectation of consistency across the INGOs' disclosure practices, as different jurisdictions can affect online disclosure and website practices. Second, the study is limited to the effects of the Covid-19 pandemic in its first year. It would be interesting to extend the study to an international comparison and to analyse data showing the longer-term impact of the pandemic on the online accountability of INGOs. Third, by concentrating on the websites of INGOs, there may be an implicit bias in favour of accountability to donors, who tend to be in developed countries and against accountability to beneficiaries, who tend to be in emerging economies where access to the Internet may be more difficult. Research into how stakeholders respond to online accountability of INGOs would extend the current study to both donors and beneficiaries.

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Tables

Table 1: NPVAI Analysis

			Raw Mean		Weighted Mean	
			2020	2021	2020	2021
(N=100) 2020						
(N=100) 2021						
NPVAI					68.38	71.99
Accessibility			2.44	2.80	16.26	18.66
Navigation bar format consistency	0	3	2.47	2.69		
Navigation bar content	0	3	2.41	2.74		
Font colour and formatting	0	3	2.53	2.96		
Target audience links	0	3	2.34	2.78		
Font colour and size between titles and text	0	3	2.49	2.90		
Engagement			1.98	2.15	13.2	14.33
Last site update	0	3	0.94	1.06		
Newsletter/community updates	0	3	2.47	2.74		
Use of other media to inform	0	3	2.49	2.59		
Online giving/link to foundation	0	3	2.13	2.68		
Social media links	0	3	2.50	2.58		
Search	0	3	2.31	2.38		
Sharing option	0	3	1.05	1.05		
Performance			2.18	2.16	14.53	14.4
Annual report	0	3	2.09	2.10		
Financial statements	0	3	2.22	2.13		
Performance results	0	3	2.27	2.29		
Governance			1.49	1.50	9.93	10
By-laws	0	3	1.86	1.80		
Board of directors/leadership team	0	3	2.34	2.44		
Board of directors' minutes/summaries	0	3	0.24	0.24		
Mission			2.17	2.19	14.46	14.6
Strategic plan/goals	0	3	2.22	2.21		
Employee directory	0	3	1.10	1.12		
Performance measures	0	3	2.21	2.33		
Mission	0	3	2.51	2.63		
Statement of values	0	3	2.32	2.36		

Table 2: Content analysis of the 5 dimensions

(N=100) 2020 (N=100) 2021	Content Before COVID 19 Pandemic	Content After COVID 19 Pandemic	Change in Content
NPVAI			
Accessibility			
Navigation bar format consistency			
Navigation bar content			Discussed in Section 5.1
Font colour and formatting			Discussed in Section 5.1
Target audience links			Discussed in Section 5.1
Font colour and size between titles and text			Discussed in Section 5.1
Engagement			
Last site update			Discussed in Section 5.1
Newsletter/community updates	No newsletters regarding COVID-19 Pandemic	65 INGOs had newsletters regarding COVID-19 Pandemic	
Use of other media to inform			Discussed in Section 5.1
Online giving/link to foundation		31 INGOs had donation/giving links relating to the COVID-19 Pandemic	
Social media links			Discussed in Section 5.1
Search			Discussed in Section 5.1
Sharing option			Discussed in Section 5.1
Performance			
Annual report			Discussed in Section 5.1
Financial statements			Discussed in Section 5.1
Performance results		100 out of 100 INGOs had disclosed an annual review for a period that overlapped with the COVID 19-Pandemic. 95 of the annual reviews mentioned the impact of the COVID-19 Pandemic	Only 17 out of 95 INGOs gave performance numbers on how they contributed to the struggle of the pandemic.
Governance			
By-laws			No change detected
Board of directors/leadership team	Average of 9.1 trustees on boards	Average of 9.3 trustees on boards	Number of trustees on boards increased. But this was not a statistically significant difference.
Board of directors' minutes/summaries			No change detected
Mission			
Strategic plan/goals			No change detected
Employee directory			No change detected
Performance measures			No change detected
Mission			No change detected
Statement of values			No change detected