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# E-learning for accountability in nonprofit organizations A networked collaborative learning experience for managers of Blood Donors' organizations

Laura Berardi<sup>a</sup>\*, Michele A. Rea<sup>a</sup><sup>a</sup>*DASTA - G. d'Annunzio University, via della Pineta n. 4, 65129 Pescara (Italy)*

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## Abstract

This paper would like to investigate how nonprofit organizations interpret and use tools of accountability to benefit management. We would like to propose a specific model of financial and social reporting. This model was tested in a Networked Collaborative Learning “experiment” conducted on blood donors’ organizations in the Abruzzo Region (Italy). The managers of these organizations have interacted in a virtual learning environment using the digital format of Social Report created with Adobe LiveCycle Designer and they have cooperated in network through the use of different e-learning tools.

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*Keywords:* e-learning; networked collaborative learning; nonprofit organizations; accountability; social report.

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## 1. Introduction

The traditional tools of accountability are often considered by nonprofit organizations as unnecessary formal tasks and excessive bureaucracy, which can have important consequences both organizationally and managerially. In general we can say that often it is possible to find significant delays in terms of management culture and accountability culture in nonprofit organizations. In particular, small voluntary organizations are reluctant and show obvious difficulty using the tools and processes of accountability. In fact, some characteristics of nonprofit organizations (Hansmann, 1980) have a strong influence on their attitude and their capacity for planning, reporting and monitoring activities and results. Therefore, in this research we first identify the internal and external elements that influence the configuration of accountability system of blood donors’ organizations operating in the Abruzzo Region (Italy), then we defined a system of accountability and control to support the activities and objectives pursued by these organizations.

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\* Laura Berardi: Tel.: +39 085 45083 223 – Fax: +39 085 45083 208 -  
E-mail address: [l.berardi@unich.it](mailto:l.berardi@unich.it).

The research was sponsored by “*Osservatorio Sperimentale per il Monitoraggio e lo Sviluppo delle Politiche Socio-Sanitarie del Dono del Sangue nella Regione Abruzzo*” and was conducted in collaboration with all major Nonprofit Organizations operating in the regional “Blood System”: AVIS (*Associazione Volontari Italiani Sangue*), FIDAS (*Federazione Italiana Associazioni Donatori di Sangue*), Groups of Blood Donors of CRI (*Croce Rossa Italiana*), ADOS (*Associazione Donatori di Sangue*), VAS (*Volontari Abruzzesi Sangue*).

The empirical investigation lasted a year, from November 2007 to November 2008. Our research approach has been based on the following actions: i) identification and mapping of voluntary organizations in the region and working in the “Blood System”; ii) survey to organizations of blood donors involved in the project, iii) focus group and individual meetings with the managers of organizations iv) documentary analysis; v) analysis of survey results conducted in the Region.

This case study (Yin, 2003) has allowed the identification of the most significant practices on accounting and accountability of the voluntary organizations (Salamon, Anheier, 1992). It has also helped to define a theoretical and practical model of economic and social reporting, management accounting and project management.

This research concluded with a final round of meetings and discussion with managers of blood donors’ organizations. At this stage the accountability model was tested on a sample of 11 organizations.

The experiment of “Networked Collaborative Learning” (Trentin, 2004) consisted (Dee Fink, 1999): i) “*to make*” a direct experience of writing the first Social Report of organizations. This document was created in an electronic format using Adobe LiveCycle Designer; ii) “*to dialogue*” with other managers by using website designed as “e-learning platform” (<http://odv.udanet.it>).

Organizations have used many tools for collaborative and cooperative e-learning (forums, discussion groups intercompany; working groups within the same organization, blog, polls and comments, wiki).

At the end of the experiment (June-August 2009) five blood donor organizations have written their first Social Report 2008 (2009 edition) by using the proposed digital format with feedback on the content of the document and on the process of reporting. Finally, we provide a critical analysis and evaluation of the outcomes of this experience.

## **2. Theoretical background**

We used e-learning in order to affect the cultural level of management in blood donors’ organizations because: firstly, recent studies have shown that one of the areas where e-learning has had its most rapid development is within management training. E-learning has been, in many cases, a key factor for organizational change within firms (Sloman, 2002); secondly, through the use of ICT for managerial training it is possible to achieve significant savings of time and costs. The available resources may be usefully utilized to pursue the corporate mission (either economic that social).

E-learning is a teaching method that offers the possibility to deliver electronically educational content through the internet or intranet networks. It represents a flexible learning solution for the user, is easily customizable and easily accessible. The expression “e-learning” covers a wide range of applications and processes, such as “computer based learning”, “web-based learning” and “virtual classrooms”. In fact, developing an e-learning system means developing an integrated training using web technologies to design, to deploy, to select, to manage and to expand resources for learning.

The theoretical approach we adopted in this paper is the “Networked Collaborative Learning” (NCL); it is an e-learning approach with a strong social connotation, based on strategies of networked active and collaborative learning (Trentin, 2007). This is a methodology design that promotes and encourages learning and collaboration through smaller communities of learners working together (Daradoumis, Marquès, 2000). “Network” is a set of interrelations among participants to a process (learners, teachers, tutors, experts). They are functional interrelations to activities of a community that cooperates to achieve a specific educational purpose. So the word “network”, in this case, is related primarily to a concept of a “network of individuals”, secondly it means a “computer network” that is necessary for distance communication between those same individuals. Finally, the choice to adopt a collaborative approach (Dillenbourg, 1999) to training and learning, in particular, in nonprofit organizations is justified by a wealth of empirical research and practical experience. It has been shown that how learning improves significantly in collaborative situations rather than competitive or individualistic situations, and that the effort to work in a collaborative way translates into more frequent use of high level reasoning strategies.

This research suggests firstly that there is a causal relationship between internal and external characteristics of blood donor organizations and the characteristics of their accountability systems. In particular, the internal and external characteristics of blood donors' organizations that may have effects on accountability systems are: belonging to the private sector; contiguity with the public sector; legal heterogeneous typology; company size usually small; not very common managerial culture within organizations; strong ties with the territory (Hansmann, 1980).

*Hypothesis 1: There is a relationship between internal and external characteristics of blood donors' organizations and the characteristics of their accountability systems.*

Specifically, the second hypothesis concerns the existence of a relationship that binds the managerial culture at the accountability system of ours nonprofit organizations. We would like to demonstrate that by raising the level of managerial culture present in blood donors' organizations it is possible to have a positive effect in terms of improving their accountability systems.

*Hypothesis 2: There is a positive relationship between a high level of managerial culture present in blood donors' organizations and good practice of financial and social reporting and general accountability.*

This result can be achieved through support to the implementation of social report through tools and processes of e-learning, specifically of Networked Collaborative Learning.

*Hypothesis 3: There is a positive relationship between the use of e-learning tools to train managers in blood donors' organizations and a higher level of managerial culture present in these entities, with positive effects on the growth of accountability systems.*

### **3. Methods**

In this work we present an experience of Networked Collaborative Learning (Daradoumis, Marquès, 2000). The training action was designed following the model (Gustafson, 1994) of Instructional Design (Gustafson, Branch, 2002) known as ADDIE (Analyze-Design-Develop-Implement-Evaluate) by Andrews and Goodson 1980. The steps of ADDIE model are those of *Analysis, Design, Development, Implementation* and *Evaluation* (Grafinger, 1988).

During the first phase of "*Analysis*" and "*Design*" of the learning process there was a preliminary empirical investigation on the 90 blood donors' organizations of Abruzzo Region. This phase took one year - from November 2007 to November 2008 - and it served to identify the users of a possible training action, and their need for knowledge and skills. The methodology can be summarized in the following phases: i) Identification and mapping of nonprofit organizations operating in the regional blood system; ii) questionnaire to 90 blood donors' organizations involved in the project; iii) focus groups and individual meetings with managers of blood donors' organizations; iv) documentary analysis; v) analysis of the results of the survey carried out in the Central Italian Region. Based on the results of that survey, we designed specific training action for the management of blood donors' organizations in the Abruzzo Region.

This first phase of empirical Analysis and Design was followed by the phase of "*Development*" of content and technology necessary to complete the training and the learning. Finally, the best instrument that is more able to integrate the information needs of stakeholders (Freeman, 1984) and of internal management is the Social Report. Our model is modular with regards to dimensional and operational characteristics of our specific voluntary organizations.

During the phase of "*Implementation*" this model was tested in an experiment conducted (from June to August 2009) on 11 blood donors' organizations of the Abruzzo Region. These organizations interacted in a virtual learning environment using a digital format of Social Report for drafting the final document of accountability process.

The model of Social Report has been translated into an electronic format prepared using the software Adobe LiveCycle Designer. We have also built a dedicated web space for interaction and active learning of all actors involved in our experiment in a virtual learning environment. Several e-learning tools were used during the experiment by blood donors' organizations: forums, inter-company discussion groups; working groups within the same organization (intra-company), blog, polls, comments, etc. Academic experts and professionals have provided support to blood donors' organizations both on-line and off-line throughout the experimental period. We have also arranged additional group and individual meetings with the blood donors' organizations, following an approach called "blended learning".

The “*Evaluation*” of the training to organizations develops at different times during the learning process: i) ex-ante evaluation of knowledge and skills present within the organizations with the preliminary empirical analysis (survey) and a poll administered online during the starting phase of the learning process; ii) ongoing evaluation by monitoring of collaborative activities of the groups, evaluation of feedback, the quality of intermediate products produced, the execution of tasks within the agreed time, the control of the statistics; iii) ex-post evaluation with a final poll administered on-line about the knowledge and skills acquired, the use of the Social Report and satisfaction of the learners.

#### **4. Results**

At the end of the experiment of Networked Collaborative Learning five blood donors’ organizations have drawn up their first Social Report 2008 (2009 edition) by using the proposed digital format: three AVIS, ADOS and FIDAS. Comparison between the initial survey results and the final survey results they shows that there has been within the learners: i) growing importance attached to issues of accountability and accounting; ii) growing importance attached in particular to the Social Report; iii) absolute importance attributed to the involvement and participation of stakeholders in the processes of accountability; iv) the proposed model of Social Report is easy and useful for 60% of respondents; v) 80% of respondents actively participated in the experiment of NCL; vi) the majority of respondents claim to be satisfied with this first experience of drafting the Social Report and they would like to repeat this experience in the future (80% of respondents); vii) not all learners have reaped the benefits of networking (only 40% of respondents); viii) all respondents consider the electronic format of the Social Report very useful.

The experiment of active learning has been successful for two reasons: firstly, five blood donors’ organizations have tried to draw up an early version of Social Report with partial but certainly positive results; secondly, the model of Social Report was improved both in form and in content through constant dialogue between all participants and their feedback.

#### **5. Conclusions**

In conclusion, with our research we have demonstrated that: i) there is a relationship between internal and external characteristics of blood donors’ organizations and the characteristics of their accountability systems; ii) there is a positive relationship between the growth of managerial culture in blood donors’ organizations and good practice of accountability; iii) there is a positive relationship between the use of e-learning tools for the training of managers of these organizations and the higher level of managerial culture presents in these entities with positive effects on development of accountability systems.

The most important limits of the proposed training to blood donors’ organizations are: i) the use of information technology to facilitate the implementation of accountability tools is useful in cases in which there is already a certain familiarity with the Internet and ICT tools; ii) the interactions inside the organizations are limited because usually blood donors’ organizations are small, the active people inside the organizations are few and there aren't clearly defined roles and responsibilities; iii) the interactions between organizations are also difficult because, although activities and tasks are similar, such institutions usually do not share good practice of management and accounting with the others; iv) the experiment of active learning was for preparation of Social Report referred to an ended administrative period (2008) so some of the steps of accountability process were seen as unnecessary and not easily achievable by learners; v) the realization of the final document of a Social Report assumes a process of accountability that is developed throughout the year (2008), but the steps of this process have not been observed during our experiment in NCL.

Other results may be obtained over time to support our hypothesis with monitoring the effectiveness of the accountability model already implemented in the organizations involved in the first experiment, with the involvement of other national and international blood donors’ organizations.

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