Exploring the Evolution of Governance and Accountability in Non-Governmental Organisations (NGOs) After the Arab Spring: the Case of Jordan

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Dedication

I would like to dedicate this thesis and all my efforts in the PhD journey to my parents' souls - may God have mercy on them - my wife, my son, my daughter, my brothers and my sisters.

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Abstract

The Arab Spring engendered a fresh or new institutional environment which affects both institutions and organisations in Arab countries including Jordan. It creates new institutional logics which conflict with the old/existing/traditional logics from before the Arab Spring. The focus of this study is one of the main consequences of the Arab Spring, the creation of thousands of new NGOs with hundreds of projects. The prime aim of the current study is to explore the changes in governance and accountability of NGOs in Jordan beyond the Arab Spring, in the context of uncovering change in institutional logics around the NGO sector. This study employs a qualitative case study using interview and content analysis methods. It analyses contradictory institutional logics in five institutions that influence NGOs in Jordan (state, market, social, political and cultural institutions) to highlight the changes and shifts within each one, using Se and Creed's (2002) framework of institutional changes. It then presents the organisational changes/transformations/ evolutions in NGO governance and accountability as responses to the contradictory institutional logics, using Laughlin's (1991) framework for theorising organisational changes in relation to institutional disturbances.

This study contributes to the literature by providing a better understanding of institutional changes in developing countries and how NGO governance and accountability responds to them. Governance and accountability studies in Jordan and other Arab countries have been limited to certain listed companies and have neglected other sectors such as NGOs. Furthermore, research into governance and accountability in Jordan narrowly covers momentous events impacting such phenomena, in particular the Arab Spring, and the institutional and organisational changes engendered have scarcely been given attention in this regard. This study shows that new institutional logics created in the five institutions that influenced NGOs in Jordan after the Arab Spring changed the NGO role, mission, governance and accountability. It shows that the NGO role and mission transformed after the Arab Spring towards being more participative, embracing advocacy, relating more to development and having a national scope rather than only being charities with a more local mission, as seen before the Arab Spring. This has led to more sophisticated NGO governance, accountability, accounting, and internal control systems that are more beneficiaries oriented. The findings of this research on the Arab Spring and its effects on Jordan have implications for the governance codes and frameworks in Jordan's existing NGO sector. This research is considered the first of its kind in Jordan in term of exploring NGO sector from institutional and organisational perspectives.

Key Words: Jordan, Arab Spring, NGOs, governance, accountability, contradictory institutional logics, organisational changes, Seo and Creed (2002), Laughlin (1991).

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Declaration

I, the author, confirm that the Thesis is my own work. I am aware of the University's Guidance on the Use of Unfair Means (www.sheffield.ac.uk/ssid/unfair-means). This work has not been previously been presented for an award at this, or any other, university.

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Chapter 1: Introduction to the study

1.1 Background

Recent events in the Arab world and the Middle East, in what has become known as the Arab Spring, (which started in 2010), are influencing the governments of the Arab world, which are being driven towards serious reforms in their countries, as their people demand more information about government reforms. There are many reasons for the upheavals in the Arab world, the main one being unemployment (Mushtaq and Afzal, 2017). Other reasons for the Arab Spring include poverty, the increasing prices of most commodities and the absence of a middle class in society (Al-Suwailem et al., 2014); in addition, there is the lack of information offered to citizens by these governments (Blaydes and Lo, 2012).

As a result of the Arab Spring, many changes have taken place in the political systems (e.g., liberalisation of government policy) and social structures (e.g., involvement of civil society organisations pressing for more democracy and human rights), which affect the lives of Arabs (Salamey, 2015). Moreover, one of the main economic and social consequences is the increase in the number of refugees in the safer regions of the Arab World. These changes in different contextual institutions affect all sectors in Arab countries including NGOs.

As part of these consequences, hundreds of NGOs were created in Arab countries, including Jordan, during the period 2010 to 2017. In addition, many existing national and international NGOs expanded their work to deal with the huge numbers of refugees that Jordan received due to unstable situations in the countries around Jordan, especially Syria. Therefore, NGOs assumed an important role in supervising refugee's lives and NGOs in Jordan attracted a large number of donors and funders interested in and demanding information on the outcome of thousands of transactions and projects (AlNasser, 2016). In addition, many NGOs were created to demand more human rights and better social conditions for the Jordanian people. Thus, the participation of NGOs in Jordanian society highlights their important role in Jordan after the Arab Spring.

Consequently, in the current economic climate, much attention has been given to the failure of management and the governance system more generally, and the need to improve them. There is a need to focus on corporate governance and social accountability in all types of organisations in the Arab World, including NGOs (Stel, 2014). The term corporate governance describes the

institutional and governmental legal and regulatory conditions, as well as the internal systems which influence an organisation's management and control, affecting the organisation's performance and disclosure (Oman, 2001). Solomon (2007) describes corporate governance as the system of any organisation which considers social responsibility in all its operations. NGOs in Jordan need a good governance and accountability system in order to avoid any financial operational corruption or a failure similar to the one which happened in the Nigerian NGO system (Smith, 2010). In addition, this is needed to avert the use of power to extort people in areas where NGO employees work. For example, recent reports on the Oxfam scandal state that Oxfam employees forced girls and women to have sexual relations with them in some disaster areas, while providing help to people (Khan, 2018). Khan argues that the problem lay in the Oxfam governance system, which led to the sex scandal.

Likewise, NGOs should pay close attention to social accountability or social accounting, which are interactions between the organisation and society (Gholami et al., 2012), leading to greater transparency and accountability, which can enhance the level of confidence in the organisation on the part of stakeholders and society (Cormier et al., 2009). The relationship between NGOs and society can be seen as falling into three phases (Afandi, 2007):

Phase I - the relief phase: most NGOs are created to deal with specific crises in society and to help people in that respect,

Phase II - the economic phase: many NGOs are established to improve the economic position of the people. Afandi (2007) calls NGOs in this phase Small Business Organisations Support.

Phase III - the sustainable development phase: NGOs have better organisational structures which enables them to provide a lot of services to society. NGOs are recognised as an important part of the society like the public and private sectors. Here, NGOs start to affect and be affected by different sectors and institutions in society.

This study starts with an expectation that there is an additional phase (Phase IV) for NGOs which focuses on the ability to change. As a result of dramatic and rapid changes in the world, such as the Arab Spring event, NGOs need to change internally in order to accommodate these external changes. Previous studies term these 'environmental disturbances' (Laughlin, 1991). Therefore, this requires NGOs to be adaptable and have better governance and accountability systems. To

the best of the researcher's knowledge, there are limited studies in Jordan which focus on NGO governance systems and how they affect and are affected by the external social environment and events such as the Arab Spring. The context of Jordan and other Arab countries is highly neglected in respect to this, even in previous research, which means that the governance system mainly depends on the context in which it was shaped (Aguilera and Jackson, 2003; Gallhofer and Haslam, 2002). Therefore, to fill this gap, this study links the contextual institutional changes due to the Arab Spring with the reshaping of NGO governance and accountability systems in Jordan. Therefore, this thesis begins by looking at institutions which affect the NGO sector in Jordan, but which are outside it. It then examines the changes in these institutions as a result of the Arab Spring. Finally, it looks deeply into changes in NGO governance and accountability systems.

This thesis helps to give insight into the changes in institutional logics in different institutions in Jordan. It examines how these changes have reshaped NGO governance and accountability systems using institutional logic theory and then observes organisational changes.

1.2 Problem statement

According to Al-Akra et al. (2009, p. 164), "previous international accounting research has focused on developed countries, particularly Europe and Northern America, while Jordan, for example, (and the Middle Eastern region) has been neglected despite the recent changes in its economic and accounting regulatory environments". Al-Akra et al. also argue that it is necessary to understand the environmental dynamics that shaped Jordan's accounting practices and disclosures, and to document their influence at this time of change and disturbances. Thus, it can be concluded that studies which evaluate the governance system and social accountability of NGOs in Jordan and the Middle East region are not sufficient to serve as a guide to those systems.

The role of corporate governance has become an important issue which is discussed in the context of economies over the world; it constitutes an important factor, reinforcing the success of economic and organisational reforms taking into consideration the context of globalization (Jordan, Corporate Governance Code, 2015). At the same time, in Jordan's NGO law No. 51, for the year 2008, it is stated that any NGO created in Jordan must provide services to society and help society without any personal, financial or political gains. This NGO law has undergone

many amendments and has its own sub-laws; furthermore, it is related to laws issued in the period between 2010 and 2016 (which are the main years of the Arab Spring) to monitor NGO operations in Jordan. The enacted laws illustrate the importance of NGOs after the Arab Spring and their contribution to Jordanian society. However, it is clear that there is limited academic history assessing these laws and regulations from the governance and accountability perspective of NGOs in Jordan.

There are two further issues which make the situation more complicated for NGOs. These issues are related to the Arab Spring. Firstly, Jordan received more than 1.5 million refugees between 2010 and 2015 (Verme et al., 2015; United Nations, 2018), and with this influx in population in Jordan, many national and international NGOs were established. Secondly, the Jordanian people started to demand better transparency and accountability in both government and private sector operations, and they pressed through NGOs to be involved in the evaluation process. Therefore, both new and existing NGOs in Jordan dealing with issues resulting from the Arab Spring needed to have an adaptable governance and accountability system to deal with the large number of internal and external transactions.

Another issue relating to the Arab Spring is highlighted by Stel (2014) reviewing previous studies on the Arab Spring and corporate governance. She concludes that it is not wise to limit the idea of weak governance only to governments in Arab countries. Rather, one should expand it to non-governmental governance in different sectors like commerce and NGOs, as the Arab Spring called for for better accountability. This conclusion is in agreement with Kaufmann and Fellow (2011) who uses statistics published by the Worldwide Governance Indicators (WGI) and World Economic Forum (2000-2010) related to Arab countries, linking them to those of the Arab Spring. Their analysis shows poor governance in different sectors, especially in the sector, which was supposed to fight against corruption, led over time to this unstable event. They recommend highlighting institutional governance and paying more attention to it. Moreover, Fierros et al. (2017) suggest that NGOs need to change their role from aid services to offering more sustainability services of different types. All these issues highlight problems in NGO governance systems, mainly in the Jordanian context.

The main concern of this thesis is to help the NGO sector in Jordan to build a successful governance and accountability system which is compatible with the institutional changes following the Arab Spring, and reflects the real role of NGOs in society.

1.3 The rationale for this study

The rationale for this study arises from considering the following question: 'Why study NGO governance and accountability in Jordan?' The answer is in the following points:

- There has been an increase in the number of NGOs in Jordan (both national and international) following the Arab Spring.
- There has been a growth in the amount of donations required for NGOs; for example, $274.9 million per year to deal with the refugee issues in Jordan (UNHCR, 2018).
- The Ministry of Planning in Jordan (2018) issued a plan to address refugee cases covering the period 2018 – 2020 (3 years). The main players in this plan are NGOs and governments, with a budget of around $7 billion for all three years.
- The Jordanian laws concerning NGOs are still unclear on governance and accountability issues (Elbayar, 2005).
- There are relatively few studies on the governance and accountability of NGOs in Jordan.
- There have been more requirements on the part of the Jordanians for increased freedom and democracy, as is clear from the increase in NGOs dealing with human rights issues in Jordan after 2010. This point highlights the role of the United Nations sustainable development goals (SDGs) agenda 2030, as these goals inherently focus on human rights (Arts, 2017). In addition, the UN SDGs highlight the plight of refugees and their inclusion in society, in order to to support SDGs which is one of the most topical issues in Jordan due to Syrian refugees.
- Scandals and corruption have been reported in many NGOs worldwide (Gibelman and Gelman, 2001; 2004). The reason behind these scandals was mainly weak governance and accountability systems.
- Another reason for this study is the increasing power of NGOs in society. McGann and Johnstone (2006) list six main reasons why NGO power has increased over recent decades:
  A - A higher level of freedom is required by a civil society.
  B - Increasing transparency of information is required by a civil society.

C - International bodies such as the World Bank have been increasing their absolute and relative support in helping NGOs.

D - Telecommunication channels have increasingly more sophisticated methods, which allow NGOs to easily send their missions and goals to more people.

E - International donors to NGOs: nowadays, NGOs can accumulate funds from countries around the world, which helps them to be more sustainable and viable.

F - Lack of confidence in the governmental sector, as governments increasingly do not have solutions to many social problems. Therefore, people want to support NGOs more than they support the government.

The above answers resonate with what happened when creating and empowering NGOs in the Arab world, especially after the Arab Spring. Therefore, it can be concluded that NGOs in the Arab World (including Jordan) have a power and an effect on many aspects of society, which makes NGOs a topical issue. In addition, NGOs in Jordan are highly affected by different phenomena, such as refugees, freedom, government, donors and social media, which all help to shape this important sector's governance and accountability systems.

The above points highlight the rationale for this study and these points are further discussed in the Literature Review (Chapter 2) and the Context (Chapter 3).

1.4 The aim and the main contribution of the study

This study explores NGOs and their governance and accountability in Jordan, examining organisational changes in governance and accountability resulting from changes in institutional logics as a consequence of the Arab Spring.

Therefore, the contributions of this study are to understand NGOs and corporate governance and accountability in this sector in Jordan, and to demonstrate the impact of the Arab Spring on them. It is expected to be one of the first studies that relates the Arab Spring and its consequences in Jordan to international accounting discipline. Furthermore, it will be one of the first studies which examines corporate governance and accountability in NGOs in Jordan.

1.5 Research questions and the objective behind each question

To pursue the research, and aim of this study, four research questions must be answered. This section presents each question and its underpinning objective.

Question One: What is the nature of NGOs and their governance and accountability in Jordan?

Objective: To explore NGO definitions, roles and importance, and the principles, elements and forms of their governance and accountability in Jordan.

Question Two: What are the experiences of NGO beneficiaries in Jordan after the Arab Spring?

Objective: To explore the human perspective on NGO beneficiaries' lives, conditions and experiences (mainly refugees and women) in Jordan after the Arab Spring.

Question Three: How did different institutions change and interact with the NGO sector in Jordan after the Arab Spring?

Objective: To list the main institutions that affect Jordanian NGO governance and accountability and explain the institutional logics, and the contradiction and change inside each one of these institutions as a result of the Arab Spring, which has influenced the NGO sector.

Question Four: How has Jordanian NGO governance and accountability evolved since the Arab Spring, and how are they being reshaped?

Objective: To explore and explain Jordanian NGO governance and accountability changes as a result of institutional contradiction and change resulting from answering Question three. The objective of this question is to link Research Question One to Research Question Three.

1.6 Research theory

This study links NGO governance and accountability changes to institutional changes as a result of the Arab Spring in the context of Jordan. Therefore, this study will use institutional theory (institutional logics) as a roadmap for the study. It mainly employs Seo and Creed's (2002) contradictory institutional logics to highlight the institutional changes after the Arab Spring. It also employs Laughlin's (1991) framework of organisational changes to respond to the environmental (external) institutional disturbances in order to see NGO governance and accountability changes in the NGO sector in Jordan.

1.7 Research methodology

This study will adopt interpretive philosophy, as it believes that institutional logics change according to social meanings and people's differing beliefs. It assumes that the Jordanian context is the basis for understanding NGO governance and accountability. The focus will be on

institutional changes as a result of the Arab Spring. Therefore, it will see the shift in institutional logics that affected NGO governance and accountability by highlighting contradictions in the institutional logics before and after the Arab Spring. The interpretive philosophy creates a case study strategy of the NGO sector in Jordan in order to explore and explain its governance and accountability changes.

In terms of methods, this study uses interviews with NGO board members, decision makers, and beneficiaries who were refugees and women. In addition, it uses content analysis of documents of NGO laws and regulations in Jordan to support the results of the interviews. These two methods help to gain a deeper understanding of the changes in the NGO sector in Jordan from governance and accountability perspectives. The analysis was performed using the theoretical framework of this study, detailed above.

1.8 Thesis chapters

Saunders et al. (2009) order the research process in steps, from the first step, which is formulating the research topic, to the final step, which is reporting (discussion). This section describes the thesis structure, with eleven chapters following their research process steps:

Chapter 2 outlines the main studies in the existing body of literature regarding NGOs and their governance and accountability. This chapter highlights the gap in the literature through presenting the problems in NGO governance and accountability found in the literature. It also highlights the main institutions that affect NGOs and how they influence governance and accountability in the NGO sector.

Chapter 3 introduces the Jordanian and the Arab Spring contexts. It presents the causes and consequences of the Arab Spring and how they have influenced the economic, social, political and cultural institutions around the NGO sector in Jordan. It also presents Jordan as a country, its NGO sector and the main laws and regulations that regulate this sector.

Chapter 4 presents the theory for this study. It introduces and critiques the main theories of corporate governance studies (agency, stakeholders and stewardship theories) to pave the way for institutional logic theory as it fits the aim of this research. The chapter then presents Seo and Creed's (2002) contradictory institutional logics and changes, and Laughlin's (1991)

organisational changes in responding to external institutional changes. This theoretical framework is used to reflect the Arab Spring disturbances.

Chapter 5 is the methodology chapter. It presents the research design of this study and the justifications for its elements. The study uses a qualitative research design with interpretive philosophy and a case study strategy covering the NGO sector in Jordan. The data was collected from primary interview resources with different groups which affect NGO governance and accountability. The interviews data is supported by content analysis of documents about NGO laws and regulations to further examine the sense of change after the Arab Spring. Thematic analysis (Braun and Clarke, 2012) is used. It also presents an introduction to the analysis chapter.

Chapter 6 is the first analysis chapter, answering the first research question. It presents the findings on the main NGO governance and accountability definitions, principles, elements and forms. These findings define the concepts that are used in Chapter 8, which analyses how they changed after the Arab Spring due to changes in institutional logics.

Chapter 7 is the second analysis chapter, answering the second research question. It presents the feedback, experiences, requirements and conditions of NGO beneficiaries after the Arab Spring in Jordan, as the main role of any NGO is to make its beneficiaries' lives better. This chapter focuses mainly on experiences from Syrian refugees and Jordanian women as beneficiaries in Jordan.

Chapter 8 is the third analysis chapter, answering the third research question. It employs Seo and Creed's (2002) contradictory institutional logics framework and applies it before and after the Arab Spring to highlight institutional changes in institutions surrounding and affecting NGOs in Jordan. This chapter presents a deep understanding of institutional logics theory in the Arab Spring context.

Chapter 9 is the final analysis chapter, answering the fourth research question. It uses Laughlin's (1991) organisational changes in responding to external environment disturbances, which reflects NGO governance and accountability (Chapter 6) changes due to institutional changes (Chapters 7 & 8). Therefore, this chapter links chapter 6 to chapters 7 & 8 to see the evolutions in NGO governance and accountability in Jordan.

Chapter 10 presents the discussion, linking the main findings in the analysis chapters to the previous research. It presents an understanding of NGOs and their governance and accountability in Jordan followed by the changes seen in them after the Arab Spring and how they were re-shaped. It presents the main literature used in achieving the research aims of this study, answering its research questions and positioning my findings within the literature.

Finally, Chapter 11 concludes and summarises this study. It highlights the main theoretical, methodological and practical contributions of the study and presents the main conclusions, limitations, and recommendations for future research.

The next chapter presents a review of the literature that is relevant to the current study.

Chapter 2: Literature review

2.1 Introduction

Currently, NGOs play a vital role in society. This role is not only limited to basic support and help, but also extends to enhancing how stakeholders engage in society and empowering them in their own communities. This literature review discusses NGOs, and their corporate governance and accountability systems. It sets the scene for the study, as the fieldwork for the research focuses entirely on NGOs in Jordan. It presents NGO concepts and NGO governance and accountability definitions. Moreover, it critically discusses the issues and problems with these concepts. This helps to highlight the gap in the literature which this study looks to fill. From a contextual perspective, this chapter highlights the main institutions that have an effect on NGOs. This chapter presents and critiques the main previous studies in the area of NGO governance and accountability. It covers the following themes and sections, with all themes adding to a theoretical understanding of this study. Section 2 presents a definition and understanding of the term NGO, and examines the role of NGOs in society, NGO donors and NGO categorisations. Section 3 defines the governance and accountability concepts found in the literature. Section 4 focuses on NGO governance, its role, and some of the issues that are relevant to the current research. Section 5 focuses on the forms and mechanisms of NGO accountability. Section 6 highlights the institutions that affect NGO governance and accountability and introduces how these institutions are subject to change, which then leads to changes in NGO governance and accountability. Finally, Section 7 presents a summary of the chapter.

2.2 NGO definitions, NGOs' role in society, NGO donors and NGO categorisation

This section in an introduction to NGO definitions and the role of NGOs in society. It describes the main sources of funding from NGO donors and how NGOs are classified.

2.2.1 Definition and understanding of NGO terms

The definition of an NGO is still a rather foggy concept. Therefore, a number of papers in the literature have tried to define it. This is clear in Unerman and O'Dwyer (2006a) who attempt to define an NGO; however, there is still no clear definition of NGOs, because they have different forms, different sizes and different functions in society. Vakil (1997) argues that there is no clear

and straightforward theoretical framework to define NGOs; therefore, there is a lack of a unified definitions for NGOs. Consequently, there are numerous definitions of NGOs in the literature.

Below are some definitions of NGO found in the literature, divided into academic definitions, global bodies and definitions from different countries around the world:

Academic NGO definitions:

Fernando and Heston (1997) observe that the most vital feature that defines NGOs is voluntarism, which differentiates NGOs from the private and government sectors. Voluntarism is seen as the sustainability source for any NGO, as any person can do a voluntary job in any place at any time (Fernando and Heston, 1997).

NGOs can be defined as organisations which are not related to the public sector or to the business sector (Unerman and O'Dwyer, 2006a). Unerman and O'Dwyer argue that there is no unified definition of the term NGO and suggest using a legal definition of NGO in each country. Moreover, NGOs can be found in different forms of civil society organisations, but cannot be for-profit organisations (Unerman and O'Dwyer, 2010). NGOs depend on private, governmental, and international sources for funding and donations (Lewis, 2013). NGOs can be international, well-known organisations, such as Oxfam or Human Rights Watch, which work on a global level with huge amounts of funds.

Abdelhafaith (2008) characterises NGOs as organisations created from and for society, without any government intervention. They serve different functions, such as charity, economic, cultural and social roles, and they solve problems and improve people's quality of life. They are sometimes called non-profit organisations. Such organisations support people without making a profit or having personal interests (Abdelhafaith, 2008). In this definition, the phrase 'without governmental intervention' is extreme, because in most countries, there are laws regulating the operation and registration of different types of organisation. Therefore, it should be changed to be "within governmental laws and regulations". In China, for example, the Foreign NGOs law, which came into effect in 2017, controls the field work of foreign NGOs in China and sets very tough conditions for accepting foreign funding (Feng, 2017).

Teegen et al. (2004) and Kilby (2006) argue that NGOs are registered formally in order to connect the donor to the beneficiaries to enable social progress. NGOs try to reduce the gap

between donors and beneficiaries through filling the social development gap between them to achieve social stability (Fowler, 2013). Therefore, NGOs' work in the campaigning process seeks social progress and interests (Fowler, 2013; Lewis and Kanji, 2009).

Rainey et al. (2017) argue that NGOs, civil society organisations (CSOs), charities, non-profit organisations (NPOs) and social enterprises (organisations which look for community needs solutions) are difficult to categorise into a separate group, as they all have different definitions based on the context. However, they have similar contextual characteristics in their governance and managerial systems (Rainey et al., 2017). Based on that and considering that there are many similarities and overlaps in the definitions of NGOs, NPOs, CSOs, charities and social enterprises, the literature review covers all of these and uses them interchangeably, focusing on the NGO literature, to allow this study to explore the NGO sector in Jordan in general.

Global bodies NGO definitions:

Some global or professional bodies around the world have defined NGOs based on their characteristics. For example, the European Commission Discussion Paper defines NGOs through a number of features, such as: (A) voluntary organisations; (B) that have no personal profit for its staff or managers; (C) that are independent of governments; (D) that have a formal status in its missions and aims; and, (E) that aim to create a reflection of public needs, without any financial or professional interest to its members. This definition matches the characteristics of the definition of NGOs used by Jordanian law No.51, for the year 2008, which uses the five characteristics above in the definition of NGOs in Jordan. Martens (2002) calls this method of defining NGOs the 'juridical NGO definition', which is a way of defining NGOs based on national or global laws and regulations. Therefore, this method focuses only on the legal positions to define an NGO. Other global organisations which used the juridical track to define NGOs are the World Bank and the United Nations. The United Nations defines NGOs as a mid-range sector between the governmental and private sectors (Alger, 2014). It defines the NGO sector as the 'conscience' of society. The word 'non-governmental organisations' is universally used in the United Nations, but it has been criticised because NGOs heavily depend on and cooperate with governments in carrying out their projects (Banks and Hulme, 2012). The World Bank defines the NGO sector as a part of the private sector. This is because the World Bank divides a country's economy into only two sectors, governmental and private (Rune, 1993).

NGOs, according to the World Bank, are a not-for-profit private sub-sector, because they are responsible for social services and goods, similar to those in the for-profit private sub-sector (Banks and Hulme, 2012). The World Bank's definition of NGOs has been criticised, as many researchers argue that the NGO sector should be considered as a separate sector rather than part of either the private or governmental sectors (Florini, 2013). However, these positivistic definitions limit the horizons of NGO composition in society and neglect the social impact of NGOs (Martens, 2002).

Different NGO definitions in different countries:

Different countries around the world use different terms to define NGOs. In the USA (United States of America), the term mainly used to define NGOs is not-for-profit or third sector (Guthrie et al., 2010). Guthrie et al. criticise the USA for using these terms to define NGOs, because they are limited to only one feature of NGOs, them being a non-profit organisation and neglect other features. In the United Kingdom (UK) context, third sector or charitable organisations are the terms most frequently used to define the NGO sector (Lewis, 2013). Again, these terms are criticised by Lewis because of the different consultation and development functions of NGOs in the UK. In Africa, South America and in the Arab World, the most commonly used term to define NGOs is civil society organisations. These definitions are all based on laws and regulations and match Martens' (2002) juridical definition of NGOs, but neglect the role of society in shaping the definition of the NGO sector.

As a summary of the above definitions of NGOs, it can be concluded that there is no clear, straightforward, general definition for NGOs due to their complex relationship with society. Consequently, the definition of NGOs has many connotations in different contexts. The context of the current study is Jordanian NGOs, and it examines the impact of the Arab Spring and its environmental changes on NGO governance and accountability. Therefore, this study looks at social definitions of NGOs in the literature. In an article titled "Mission Impossible? Defining non-governmental organisations.", showing the difficulty of defining an NGO, Martens (2002) attempts to define NGOs according to different approaches in their philosophies and operations. She considers the 'social track' in defining the term NGO. This track considers the factors that create the functions of NGOs in society as a base for defining the term NGO. Thus, the social track defines NGOs according to the social actors who determine NGO goals and roles in society.

She considers the social track to define NGOs in a 'transnational arena' in a specific context. Therefore, this study will use Martens' social track definition for the term NGO to highlight how this term was affected by different actors in the Jordanian context.

The exact number of NGOs working in the world changes every day (Unerman and O'Dwyer, 2010). NGOs can vary from very small local organisations to huge international outfits like Oxfam (Unerman and O'Dwyer, 2010). The number and categorisation of NGOs in Jordan will be discussed in Chapter 3 (Context).

2.2.2 Roles of the NGO sector

NGOs try to fill in the gaps where the government and private sector has failed or has been unable to accomplish something (Banks and Hulme, 2012). The governmental sector is responsible for applying the country's constitution, whereas the role of the private sector is to apply company laws and regulations in the pursuit of maximising profits. However, the role of NGOs changes with different situations in society (Van Rooy, 2013). NGOs have more flexibility than the governmental and private sectors in changing their role in society in response to new situations or social phenomena (Ryfman, 2007).

The NGO role varies in different contexts and the services provided by the NGO sector can be categorised in different ways. For example, Unerman and O'Dwyer (2010) classify NGO activities into development, welfare, advocacy, research and education services. They argue that some NGOs work under only one type of activity; whereas, other NGOs combine a number of roles. There are different categories (typologies) for NGOs based on their operational location, nationality, and activities provided (Brown et al., 2012). Anheier et al. (2003) also categorise NGOs according to their activities or roles. They discuss eleven NGO activities/roles:

- Conflict management between social actors.

- Help in implementing global agreements for the country.

- Participation in corporate social responsibility of organisations.

- Delivering neglected services and goods to society.

- Helping poor people by balancing the standard of living between the rich and poor people in society.

- Highlighting social gaps and needs.

- Trying to reduce the unemployment rate.

- Humanitarian support and aid.

- Environmental protection.

- Providing educational services.

- Improving human capacity.

It can be concluded that NGOs can perform many roles in a society based on the society's needs, the NGO size and the contingent situation. This study explores the NGO role in Jordan and how it changed after the Arab Spring.

2.2.3 NGO donors

Regarding sources of funding to the NGO sector, the governmental and private sectors pay most of the funding as donations or grants to NGOs. However, the main source of NGOs funds is from donors (Mahoney and Beckstrand, 2011). The main NGO donors are the United Nations, the World Bank, the International Monetary Fund, international corporations and religious organisations (World Bank, 2003). For example, United Nations agencies donate and fund NGOs in Jordan to deal with Syrian refugee projects.

In addition, different governments from states such as the USA, UK, Canada, European Union, and Japan play an important role as NGO donors. These governments have a special department in their embassies around the world to fund NGO projects in different countries, to meet their policies and agenda (Randel and German, 2013).

Moreover, global and international corporations donate and fund NGOs around the world as a part of their role in corporate social responsibility, for example, Microsoft, Google, Pepsi etc. This study examines donors and their agenda in funding the NGO sector in Jordan. It will use the term *NGO donations* for all sources of NGO funding.

2.2.4 NGO categorisation

The categorisation of NGOs into different classifications is a complex issue, because there are some overlaps between NGO activities (Banks and Hulme, 2012). Although the categorisation of

NGOs helps in analysing and understanding their activities, accountability and governance systems (Lloyd, 2005), it is still problematic. The World Bank, as an example, classifies NGOs into two groups, which are advocacy and operational NGOs. Advocacy NGOs are responsible for raising people's awareness on social issues, and operational NGOs are responsible for social development through national and international NGOs (World Bank, 2003).

Ebrahim (2003) classifies NGOs according to their function in society, using three groups, advocacy, social services supporting membership. Other research divides NGOs into different categories based on their activities in society, such as Anheier et al. (2003) as discussed above. Vakil (1997) uses four main categories for NGOs based on their field orientations. These are: participation with others for social progress, empowering people organisations, social services providers and charity organisations.

Most NGOs registered in developing countries such as Jordan are charitable NGOs. They deliver social development services for poor people by providing them with basic needs such as food, water, and hygiene services (Vakil, 1997). For example, there has been a dramatic increase in charitable NGOs in Jordan to support Syrian refugees (Ministry of Development, 2015) and provide them with food, medical services, water and other basic services.

Participation-oriented NGOs try to cooperate with specific groups in society to solve a common social problem. NGOs in this group usually share resources, such as time, money, and labour and accumulate them, with other resources, for the social benefit (Vakil, 1997). Social clubs and unions are common examples of this category of NGOs.

Empowering NGOs, sometimes called pressure NGOs, help marginalised people to become more involved with and more integrated into the political and economic life of their society. This type of NGO exerts different kinds of pressure on the decision makers for economic and political reforms to involve marginalised people (Vakil, 1997). They usually use lobbying activities and social conferences as tools to apply pressure, for example, Human Rights Watch organises conferences to support marginalised people.

Service-provider NGOs are organisations which deliver important services to society, such as educational, medical and childcare services (Vakil, 1997). This categorisation is widely used;

however, it has been criticised, as many NGOs provide different services at the same time (Banks and Hulme, 2012).

It can be concluded from the above NGO classifications that such categorisation is not easy process, and it differs in different contexts. Regarding the Jordanian context, there is a lack of studies exploring the typologies of NGOs as it is considered a contextual issue. The typologies of NGOs in Jordan have still not been explored in the literature; therefore, this study gives attention to that.

The next section introduces definitions for governance and accountability in general.

2.3 Defining governance and accountability

Definitions of governance

The word governance is universally used in the literature, especially after a number of financial collapses and crises in the world. A governance system is the processes of how an organisation manages its internal and external activities. Palod (2014) argues that as a result of institutional pressures which shape governance practices, the public, private and NGO sectors have different governance definitions and systems based on their institutional environment. This concurs with Letza et al. (2004); Fiss (2008); Yonekura et al. (2012); and Tricker (2014) who argue that a governance system is contextually developed. Based on that, Wyatt (2004) defines 'good' governance in each of these sectors as follows:

- In the private sector, governance is defined as the system which prevents the decision-making process from being within one group or limited to a small group of people and is balanced between the organisation's interests and external environmental interests.
- In the public sector, governance can be defined as the system that creates a balance between government elements, which are legislative, executive and judicial.
- In the NGO sector, which is considered a third sector, governance is defined as "[a] transparent decision-making process in which the leadership of a non-profit organisation, in an effective and accountable way, directs resources and exercises power on the basis of shared values" (Wyatt, 2004, p. 2.1).

In addition, regarding good governance in NGOs, Wyatt (2004) states:

"Good NGO governance is based on the distinction between organisational entities (management and the governing body) and the distribution of decision-making power between them. This arrangement helps restrain and moderate the control of any one person or group, ensure the organisation's resources are well managed, and safeguard the NGO's public-service orientation" (p 2.1).

The issue is in the theories or factors which influence the governance system. Solomon (2007) discusses how several factors play different roles in defining and structuring corporate governance, under the umbrella of shareholders (the owners of an organisation) and stakeholders (the social actors who affect or are affected by the organisation, as a term of accountability). Furthermore, she highlights the role of a country's legal system in the definition of governance for organisations in individual countries. Finally, she considers the definition of stakeholders for corporate governance, as any organisation should look at their actions from a social perspective. Filatotchev et al. (2013) point out that any definition of a governance system should be created based on the social institutional environment to justify and legitimise governance practices.

Mason et al. (2007) argue theoretically, while reviewing previous studies, that there are three main theories which account for NGOs and social enterprises' corporate governance and accountability, stakeholder theory, stewardship theory and the neo-institutional theory. The main ideas underlying these theories are as follows:

1. Stakeholder theory: this theory argues that due to these organisations are part of society, they should view governance as a structure of their stakeholders' needs rather than just the NGO's needs. The main criticism of this theory of social organisations is the problem of balancing between stakeholders, as determining the main and less important stakeholders is a difficult issue.

2. Stewardship theory: this theory argues that the board of a social enterprise should have good skills in order to achieve the maximum value for the socially defined objectives. This theory does not focus on stakeholders, rather, "it shifts the focus onto the relationships within the organisation that, in the social enterprise terms, influence the successful delivery of social benefit" (Mason et al., 2007, p. 296). So, this theory does not consider society.

3. Institutional theory: this theory applies a broader picture of governance in these organisations. It investigates in depth why and how the governance of social organisations is based on social

institutional pressures. It provides a "holistic view of governance arrangements considering the influence of values and beliefs on governance practice" (Mason et al., 2007, p. 297). Moll et al. (2006); Gillan (2006); and Dart (2004b) assert that institutional theory is used to measure the impact of macro factors, legitimacy and the effectiveness of the accounting processes of an organisation.

The above theories, which define the governance system, influence the main elements of this system which are the stakeholders, the board of directors, and disclosure (reporting) (Khan, 2010). In addition, these theories explain the main principles of the governance system which shape them. These principles are transparency, accountability, and social participation. Ebrahim et al. (2014) argue that each governance element or principle is affected by the institutional environment. The complexity of the NGO environment helps to explore the possibilities for building up the ideal governance system and structure for the NGO sector (Brennan and Solomon, 2008).

It can be concluded that governance is defined based on the theory used. These theories and agency theory will be discussed in depth in Chapter 4 (the theory chapter), to justify using institutional theory as a lens in this study. Studying NGO governance linked to institutional changes as a consequence of the Arab Spring, using an institutional theory lens, is a new and topical issue in Jordan.

Definitions of accountability

The concept of accountability is widely used in the literature. Like the concept of governance, accountability has different meanings in different contexts. However, there is a common feature in defining accountability which focuses on the relationship between different actors in society to demonstrate trustworthiness and credibility between them (World Bank, 2003; Messner, 2009). The Arab Spring again highlighted the concept of accountability (Zahra, 2011), it is clear that Arab people demanded more accountability in the use of resources in their countries (Zadek et al., 2013). The literature breaks down accountability into two parts. Firstly, organisations should be responsible for their actions in society (Lloyd et al., 2008). However, the difference between accountability and responsibility at a society level should be understandable. 'Social Responsibility' is a term which means that an organisation should look beyond its own interest to the interests of all parties that are affected by it; these are the stakeholders (Ebrahim, 2003).

However, accountability is a broader concept which covers how the actions and behaviours of an organisation are adapted and changed as a result of pressures from stakeholders (Ebrahim, 2003). This means that an organisation is accountable to any actor who has a stake in its activities. This is the second facet of accountability, responding to society (feedback) (Jordan, 2005). Solomon (2007) argues that organisations should be accountable to all parties in society including future generations, the environment and animals. Some of the research defines accountability based on to whom the organisation is accountable (Lloyd et al., 2008). It divides accountability into external accountability to stakeholders and internal accountability to the internal system and mission of the organisation.

However, accountability is a principle of the governance system. From a broader view, both governance and accountability are affected by the wider institutional environment, which has legal, social, market, political and cultural pressures which shaped the system of governance and accountability (Held et al, 2000). The main argument which the researcher wants to highlight here is that the institutional perspective on governance and accountability in NGOs in Jordan will reflect the Arab Spring institutional changes and how they changed NGO governance and accountability in this country. All other perspectives such as stewardship and stakeholder balance are criticised because they limit the view to studying the contextual environment surrounding the NGO sector.

The next two sections merge NGOs with governance and NGOs with accountability into an overall picture from the literature.

2.4 NGO governance

In this theme, I review previous studies and examine the main ideas regarding NGO governance. This theme is split into sub-themes according to the literature.

2.4.1 Governance importance in NGOs

Since NGOs play an important role in society, studying corporate governance and accountability has become essential. Karacar and Gurtepe (2014) point out that the number of NGOs in the world has dramatically increased in the last few years and their operations extended, so the need for a governance system for NGOs has arisen. They stress that Germany, India, USA, Russia and France have the greatest number of NGOs in relation to their population. However, Coule (2015)

who argues that NGO governance is still under development compared with corporate governance and highlights the importance of governance in not-for-profit and NGOs.

Arenas et al. (2009) indicate that NGOs today are the main players in governance and corporate social responsibility (CSR) and the relationship between stakeholders, as NGOs are socially recognised in Spain, so NGOs have the self-confidence that they can play this role. This issue was highlighted after seeing a large number of reports of corruption in the governmental sector. Therefore, people tend to donate to NGOs more than government (Arenas et al., 2009).

Adair (1999) suggests that NGOs play an important role in setting government policy on a national and international level. In addition, a number of NGOs have gained official approval from international bodies like the United Nations by providing advisory services. This highlights the need for a good internal system for NGOs. In Iraq, the Government Commission of Integrity (IOC) decided in 2017 to include NGOs as partners in fighting the high level of corruption, especially after the fall of the Saddam Hussein regime. Consequently, NGOs in Iraq held more than 33 conferences in 2017 for that purpose. Here, it can be concluded that NGOs played a role in changing the people's culture. On other hand, NGOs should also have greater accountability and better corporate governance systems in order to earn the confidence of society. Therefore, Lehman (2007) reports that NGO governance and accountability are among the main changes in modern accounting topics for the NGO sector and that they are necessary to evaluate the social objectives and needs of any community.

As Unerman and O'Dwyer (2006b) discuss, NGOs are more responsible for social and environmental issues than corporations, as corporations focus on their core work. Therefore, they argue that any social and environmental action that is not implemented by an NGO will not reasonably be performed by a corporation, which enhances the idea of governance and accountability in NGOs. O'Dwyer (2002) argue that corporations should work with NGOs to enhance accountability for both.

Brennan and Solomon (2008) evaluate the previous research, highlighting the importance of NGO governance by offering a number of new agendas for future research in corporate governance and accountability. They make two main recommendations. Firstly, they recommend extending future research to cover new sectors like the public and NGO sectors. Secondly, they suggest extending future research to embrace developing countries. Jordan is one of the

developing countries and has new established NGOs due to the Arab Spring, so this study will concentrate on Jordanian NGOs.

Another main point to highlight the importance of NGO corporate governance is the role of NGOs in accomplishing the United Nations SDGs agenda 2030. This issue is still in the infant phase in the literature, as there is a little research about it (Hege and Demailly, 2017). Hege and Demailly argue that NGOs can work with the governmental and private sectors to implement SDGs and highlight the legitimacy of NGOs in society. They also mention that NGOs can press for more transparency from the government and private sectors for due to their promises regarding SDGs. Therefore, NGOs need a strong governance system to be successful in this and to respond to SDGs as a global pressure.

2.4.2 Issues regarding corporate governance in NGOs

There are three core issues in the literature regarding NGO corporate governance.

Firstly, the literature on NGOs focuses on accountability more than a holistic picture of a comprehensive corporate governance system. This is clear in Unerman & O'Dwyer (2006 a & b; 2010; 2012), Najam (1996), Agyemang et al. (2009), Awuah (2015) and Uddin and Belal (2019) as they narrow the idea that NGOs need a system of good accountability to their stakeholders. Over time, the research has done that, as it was thought that the vital element in any corporate governance system was accountability, especially in NGOs. However, governance is an umbrella for accountability. So, without a good holistic corporate governance system for NGOs, accountability will be fake, as studying governance is more holistic than accountability; governance explains the accounting system and performance of the NGO. Therefore, studying accountability without governance means that accountability will still not be explained well without putting it into a full governance system (Kuruppu and Lodhia, 2019). Consequently, one of the main contributions of this study is to have an overview of the governance system for NGOs as a whole, taking accountability as an attachment from an institutional perspective.

Secondly, there are distinguishing features between governance and management concepts in NGOs, as these concepts are materially different (Kirk, 2006). Management is related to NGO actions and decisions, but governance in NGOs is related to mission responsibility, accountability to all stakeholders and responding to the institutions which guide the NGO

management and staff team (Kirk, 2006). Therefore, it can be concluded that governance is an umbrella for management of NGOs.

The third issue is NGO trustees' and Board of Director's responsibilities and effectiveness regarding NGO governance. Trustees' responsibilities mainly cover maintaining the Board of Director's focus on the mission of the NGO with a good governance system (Connelly, 2004). The Board of Director's responsibilities are laid out by Kirk (2006, p. 52): "Trusteeship, managing the managers, facilitating organisational learning, performing catalytic roles, equipping the organisation for work, establishing and maintaining linkage with related environment and evaluating organisational". Wyatt (2004) discusses the main Board's responsibilities in NGOs dividing them into four main functions: mission-oriented responsibilities, ethical oriented responsibilities, NGO funds and expenses mobilisation responsibilities and social responses responsibilities. Wyatt (2004) discusses that the heart of any governance system for NGOs is the Board of Directors, as they are responsible for most issues regarding the governance framework and its implementation for NGOs.

The above discussion opens the door to discussing the factors of the Board of Director's effectiveness in NGOs and non-profit organisations. Table 2.1 details non-profit Board effectiveness models (taken from Cornforth (2001)). Most of these models were created based on a positivistic quantitative analysis of Board characteristics, disclosed in the annual reports of non-profit organisations, with poor interpretive interaction with the community to gain a better, more holistic picture of the effectiveness of NGO Boards'.

In the same study, Cornforth (2001, p. 219) has a similar model for NGO Board effectiveness, which looks at the relationship between "board inputs (e.g., skills), board structure (e.g., size) and board output (e.g., governance and managing the executives). This article concludes that there is no perfect effective Board model for NGOs, but there are many similarities between them (Cornforth, 2001). Miller-Millesen (2003) criticises this study, asserting that future research in non-profit organisations should explain the relationship and interaction between NGO Board members and the environment (external context) rather than just describing the organisational (internal) context. Therefore, Miller-Millesen (2003) highlights the most important factor in shaping Board activities in NGOs is the institutional environment.

Consequently, the relationship between the institutional environment and NGO governance and will be the focus of this study in the context of Jordan and the Arab Spring.

Study	Board effectiveness model criteria
Bradshaw et al. (1992)	Relationship between board structure (e.g., size) and board performance. The relationship between board performances and NGO effectiveness in the community.
Chait et al. (1991)	Relationship between board competences (e.g. leadership) and board effectiveness.
Green and Griesinger (1996)	Relationship between board performance and organisational effectiveness.
Herman et al. (1997)	Relationship between board practices and board effectiveness. The relationship between board performance and NGO effectiveness in the community.

Table 2. 1 Review of previous studies of NGO Board effectiveness (Cornforth, 2001, p. 218)

2.4.3 Problems in governance system of NGOs in developing countries

The literature highlights many of the problems seen in NGO governance systems in developing countries, which are discussed in this section.

Rahman (2017) discusses the obstacles encountered by corporate governance systems in NGOs in developing countries, including Jordan and other Arab countries. These include, weak communication and networking, a lack of internet recourses and weak funding recourses. However, Shanikat & Abbadi (2011) and Hendawi (2013) observe that corporations listed on the Amman Stock Exchange (ASE) in Jordan have good corporate governance systems and their Boards are carrying out their responsibilities. Therefore, it can be concluded that the obstacles to a good NGO governance system cannot prevent NGOs from implementing a governance system, and that it is possible to transfer the culture of corporate governance from listed companies to NGOs (Larson, 2005) in Jordan. The idea is for NGOs to think like the private sector with respect to their goals, planning and organisational decisions and practices (Dart, 2004a), as well as having corporate-like governance.

Moor and Stewart (1998) discuss four major problems facing NGO governance in developing countries: accountability, measuring the performance of NGOs, employee structure, and economies of scale problems. They argue that the main reason for these problems is that funders of NGOs pay money directly to civil society rather than to local governments. Therefore, they require NGOs to have a more sophisticated governance system. Concerning the accountability problem, they ask about Board members and the process of who they are accountable to and how. In terms of the measuring performance problem, they ask about the evaluation of daily work, the objectives, the link between short and long term aims and whether the results meet the mission of the NGO. Regarding employee structure problems, they assert that managers of NGOs in developing countries often try to recruit people who will further the manager's own interests, rather than that of the NGO, and that there is a lack of independent management. Regarding the last problem, which concerns economies of scale, they state that most NGOs in developing countries are not big enough to access all the required knowledge. They suggest one solution for these four issues would be to improve governance and disclosure systems. It is notable that the above problems are major ones in most NGOs in developing countries and the solution suggested to deal with these issues is basic. In the Jordanian context, there is also a lack of studies measuring these issues. Thus, there are limited studies exploring NGO corporate governance in developing counties and how to solve existing problems. This study looks at filling part of this gap by exploring NGO governance in Jordan.

Other gaps in the NGO governance system in developing counties are highlighted by Fowler (2013), who employed a workshop methodology in different places in the world to discuss "Governance, Accountability, Transparency and Evidence of performance (GATE)". A large number of gaps were detected in the evidence for performance of governance, accountability and transparency in NGOs. The main gaps and issues are little evidence for: (1) a theory of change, (2) strategic achievements (3) policy reforms in NGOs, and (4) NGO operations. Fowler recommends working on improving these weaknesses. Studying the institutional environment of NGOs helps to pave the way to fill the four gaps highlighted by Fowler (2013) in the NGO sector.

2.4.4 NGO governance system benchmarks

Bradshaw et al. (1998) observe that no perfect or ideal corporate governance model can be built for all NGOs and not-for-profit organisations. Therefore, they suggest building a model based on

a contingency approach, linking existing models to new situations. However, they also assert that this is the time to try to find the best model for an NGO governance system, as the NGO context is complex. Alexander and Weiner (1998) see NGO governance as being established mainly by the institutional environment (context). Solomon (2007) also points out that the corporate governance system in general has changed all over the world. She cites a number of governance models from organisations in different countries, highlighting the differences in stock markets, to show the NGO situation in the context of different countries. From this point of view, Bradshaw et al. (1998) argue that NGO governance models in the literature review are split into two main forms: normative and academic (empirical). They discuss how the theory for the normative form is based on the policy governance model, which means separate responsibilities for managers and the Board. However, they argue that the academic (empirical) form of NGO governance does not have a model of governance which would be ideal to all NGOs.

In the empirical literature on NGOs, Palod (2014) interviews many NGOs practitioners in India (which is one of largest countries in the world related to NGOs number) and builds a benchmark for an NGO governance system. The building blocks for this benchmark are broken down into eleven essential parts:

1. The vision of an NGO should be straightforward and available to the public.
2. A good, in depth process in hiring an NGO Board of Directors.
3. Board of Directors' turnover helps NGOs to gain new experienced staff, which will help in better performance of the NGO's strategic plan.
4. Conflict of interest policy to protect NGOs as organisations as well as staff. In addition, to avoid any unethical actions.
5. Governance committee to help NGOs in identifying any problems in their governance systems.
6. Stakeholder accountability and social audit with an annual general meeting allowing them to share their concerns with the NGO Board. In addition, the study recommends discussing the NGO annual report with stakeholders.
7. Fair hiring policy for staff including any compensation system, which the study recommends disclosing to NGO beneficiaries and the public.
8. Code of Conduct: set up a system to deal with any actions needed by the NGO. This code helps staff to comply with the NGO's mission.

9. Financial reports audit, which helps the NGO to remain compliant with accounting standards and any other laws.

10. Financial statement analysis focusing on ratio analysis. The most important ratio based on this study is "fund utilisation" which highlights the efficiency of the NGO.

11. Annual certificate for corporate governance provided by an independent entity specialising in auditing corporate governance practices.

Other studies have tried to build a benchmark for a governance system for NGOs. Lewis (2003) and Srinivas (2009) maintain that there are two dimensions in the literature which expound the theory of governance in the NGO sector. These are 'critical management studies' and 'critical development studies.' Critical management studies (managerialism) focus on the need for well-trained boards, managers and staff to achieve NGOs goals, because NGOs deal with jobs on behalf of society which demands high levels of skills and knowledge. Critical development studies (technicisation) highlight the role of accountability and governance in social progress. They suggest that both dimensions should work together in order for NGO Board members and management to meet the NGO's social responsibilities.

Many elements of this benchmark are discussed in the academic and professional literature. For example, Karacar and Gurtepe (2014) focus on the NGO Board members. They draw up a particularly useful guideline for NGO corporate governance and evaluation in Turkey, as they build a management model for NGOs based on Organisation for Economic Co-operation and Development (OECD) and the National Centre for Non-profit Board (NCNB) principles and standards. In addition, they conduct a survey with 12 questions divided into three main categories to evaluate each project for any NGO. This should be answered by the NGO Board of Directors at the end of each accounting period. The survey categories are the effect of the project on society, the value added of the project, and the means through which this project will be sustained in the community. In addition, their study uses thirty-nine yes/no questions to evaluate the NGO governance system. These questions fall into four main categories: shareholder's rights (internal shareholders such as members and external shareholders such as volunteers), disclosure and accounting reports, other stakeholders' rights, and the rules for Board members.

Another element of an NGO governance system benchmark is a Code of Conduct, which Adair (1999) focuses on. Adair asserts that most NGOs (mainly in developing countries) do not have a

Code of Conduct, unlike corporations. Adair recommends a guideline for an NGO Code of Conduct based on the Commonwealth Foundation published report: Non-Governmental organisations: Guidelines for Good Policy and Practice. In Jordan, there is a lack of studies on this topic in the literature, so there is little evidence that Jordanian NGOs have a Code of Conduct.

Morehead (2007) focuses on internal control elements, stating that NGOs have a weak internal control system and that there is a need for NGOs to have an internal control system in order to prevent or detect any fraud or corruption. In addition, Morehead gives a number of reasons for NGOs to build an internal control system: they have an international operation, a complex operation and the field work of NGOs is within a community, so projects have different stakeholders, which NGOs affect and are affected by. In addition, he argues that NGOs' internal control system should be updated to include social accountability. Again, in Jordan there is an extremely limited number of studies on NGOs' internal control.

Finally, Bradshaw et al. (1998) and Lewis (2003) conclude that that the normative and managerial literature on NGO governance has more studies than the development of NGO governance literature, which looks deeper into the institutional logics behind the need for a governance system and how it is shaped. Therefore, there are many recommendations to be more empirical in studying the environment of the NGO sector and how the governance model in NGOs has developed in different contexts (Bradshaw et al., 1998). This study focuses on the institutional environment of NGOs in Jordan and how NGO governance and accountability has developed.

2.4.5 Need for better NGO governance systems in developing counties

Steinberg (2012) asserts that the failure of international human rights NGOs, such as Human Rights Watch (HRW), Amnesty and Freedom House, in Arab countries, is due to a poor agenda and the prioritisation of their roles and resources. The key reason is that human rights organisations mainly rely on urgent cases to build their research and projects, which is considered a weakness in their governance system in considering the environment in Arab countries. Before the Arab Spring, their publications in Arab countries were considerably less than those following it, as after 2011, research on human rights in Arab countries increased dramatically (Steinberg, 2012). Steinberg (2012, p. 133) also sees this change in international

NGOs' attitude towards Arab countries as only being accounted for in terms of an "instant worsening of human rights conditions in these countries", which is difficult to justify. Additionally, as a result of the unstable events in Arab countries, access is still limited to human rights issues, so reports still do not reflect the real situation (Steinberg, 2012). In order to complete the picture, many national NGOs were created in Jordan after the Arab Spring to oversee human rights. However, certain questions remained hanging: how did they set up their missions? How were they accountable for human rights? And, how did they set their priorities in applying them? Noh (2017) focuses on the need for NGOs in third world countries to have better governance and CSR systems for human rights issues, with NGOs needing to be more influential in these issues. Noh's study supports the need for a good governance system in NGOs in Arab countries, as a result of the Arab Spring.

Nadal (2013) argues another issue which justifies the need for NGOs to have better governance systems, which is poor governance and weak implementation of written codes for these systems in NGOs in the Middle East and North Africa (MENA). This is seen as due to the creation of these systems being based on the interests of specific elite groups in society, instead of looking after the general public (Nadal, 2013). For the important part of these governance codes, Jang et al. (2016) stress the fact that the human empowerment should be the priority in any governance system, in the MENA region, after the Arab Spring.

The above studies all inherently highlight the importance of studying the institutional environment of NGOs in developing countries to achieve a better understanding of the environment surrounding the NGOs, which will help to generate a better governance system. The next section discusses the literature on NGO accountability.

2.5 NGO Accountability

This study highlights the main points in the literature on NGO accountability, such as the importance of applying accountability in NGOs, arguments about NGO accountability, and the mechanisms (types) of NGO accountability. It considers NGO accountability as a core principle of NGO governance. However, studies on NGO accountability are much more than NGO governance studies. This theme is divided into several sub-themes.

2.5.1 Accountability importance in NGOs

Gibelman and Gelman (2004) use newspapers as a social media for their methodology, emphasising the need for accountability in NGOs and highlighting more than 36 cases of material fraud, theft, mismanagement and sexual misconduct from NGO personnel in countries all over the world between 2001- 2004 leading to the loss of huge amounts of money. They stress the need for a transparent, accountable system for NGOs, which should be controlled by a governmental body. In addition, they suggest a number of reasons for this, including management's failure to hold employees responsible or accountable, poor internal systems and miscommunication between NGO Board members and staff, and beneficiaries.

In a model for the need of NGOs to be accountable, Unerman and O'Dwyer (2006b) describe the need for an accountability system in NGOs. This is because NGO stakeholders usually trust an NGO's actions. Therefore, the accountability system helps NGOs to proceed and to pay more attention to their policies, particularly looking for those which may have harmful consequences for society and the environment. They also express the need for better transparency and accountability in NGOs helping to set policies to be accountable to stakeholders, without any personal benefit or preferences.

According to Agati (2007), the 2002 Human Rights Development Report shows that Arabic NGOs have a lack of transparent and accountable systems, together with the absence of a corporate governance system. He discusses the benefits and importance of NGOs having a good accountability system, such as building up advanced missions, producing a better impact on stakeholders and enhancing policies inside the NGO. Edwards (2000) also sees globalisation as pressure for NGOs to have a strong accountability system.

2.5.2 Arguments regarding accountability in NGOs

McGann and Johnstone (2005) point out that the power of NGOs has increased worldwide (as a result of the main 6 reasons discussed in Chapter 1). NGOs still have no harmonised system for accountability as they do not set transparency and accountability in their priority list of actions, which creates something called a "Credibility Crises" for NGOs. Therefore, NGOs need to have sophisticated governance and accountability systems, as stakeholders demand more accountability. The literature on NGO accountability reveals the difficulties involved in applying one harmonised model for NGO accountability. These difficulties can be summarised as follows:

(A) NGOs have different amounts of power and vary in size (Hudson, 2000).

(B) NGOs have different objectives (Kovach et al., 2003).

(C) NGOs have different types of stakeholders (Ebrahim, 2003).

(D) NGOs must be accountable to society and the community without losing their position between the governmental and the private sectors (Lewis and Kanji, 2009).

(E) Jegers and Lapsley (2001) conclude that it is extremely difficult to set a framework of accountability for NGOs because the relationship between NGOs and their stakeholders is not mainly economic, unlike that of the private sector. Thus, it is important to ask why NGOs should be made accountable and what the required transparency level is.

From a different viewpoint, Unerman et al. (2006) assert that it is wrong to think that the accountability system for NGOs is less important because the relationship between NGOs and their stakeholders is more complicated. It is more than just an economic relationship; therefore, the NGO accountability system needs to be stronger and more complex than the accountability system of the private sector.

All the above studies highlight the importance of studying the context of the NGO sector, which shapes its accountability system. The current study agrees with Unerman et al. (2006) in their idea of money resources of NGOs originating from donors. NGOs do not generate money from their production and sales (their efforts). Consequently, it is easier to lose control of this money, from the inflow as well as the outflow side; it is also easier for fraud to be committed or for the donated money to be stolen. Considering all the above difficulties, many researchers suggest accountability models or mechanisms for NGOs, which will be discussed in the next sub-section.

2.5.3 Types and mechanisms of NGO accountability

The NGO accountability literature is growing, but still does not have a good model of NGO accountability (O'Dwyer and Unerman, 2007). This is due to difficulties in generating an NGO accountability model because NGOs have a complex role in society (Lewis, 2003).

Ebrahim (2003) points out that NGO accountability has two facets. The first is accountability between NGO management and donors, considering the donors as stockholders. That is resulted as NGOs need money from donors and donors need to enhance their position in society as a

reflection of the use of their money in NGO projects in the community. The second is to have a more comprehensive accountability covering all areas of society dealing with NGOs. This is known as stakeholder accountability.

Slim (2002, p. 5) raises the following question: "Do NGOs speak as the poor, with the poor, for the poor or about the poor?" From this broad question, Slim suggests two types of accountabilities for NGOs. The first type is performance accountability, which asks about the actions of the NGO. The second is voice accountability, which measures the mission statement and aims. Spiro (2002) also proposes two types of accountability for NGOs, internal accountability and external accountability. Internal accountability looks at the management performance of the NGO, and external accountability asks about how NGOs affect laws and regulations to serve their own purpose. Lloyd (2005) also suggests different types of accountability: upward (to donors and government), downward (to beneficiaries), inward (to the mission, staff and management), and horizontal (to other NGOs). Ebrahim (2003), uses a theoretical framework to create five main mechanisms for NGO accountability and provides the necessary tools for establishing methods for accountability or processes for actions to apply accountability. Ebrahim (2003) determined the NGO accountability mechanisms by asking the main question: 'How accountable?' Table 2.2 shows the characteristics of the five accountability mechanisms in NGOs based on Ebrahim (2003).

Unerman and O'Dwyer (2010) is built on by Ebrahim (2003) who argue that there are two types of NGO accountability. The first is upward accountability to the donors, whilst the second type is downward accountability to beneficiaries. They argue that the NGO-beneficiaries relationship is like a private company-customer relationship. In the private sector, companies cannot continue without interacting with their customer. This is the same for NGOs, who cannot survive without interaction with their beneficiaries (Unerman and O'Dwyer, 2010). The previous literature mentions that the involvement of NGO-beneficiaries in the accountability system is still weak and more attention should be paid to this topical issue (Unerman and O'Dwyer, 2010; Assad and Goddard, 2010; Unerman and O'Dwyer, 2012; Andrews, 2014; Uddin and Belal, 2019).

Accountability mechanism (tool or process)	Accountability to whom? (upward, downward, or to self)	Inducement (internal or external)	Organizational response (functional or strategic)
Disclosures/ reports (tool)	– Upward to funders and oversight agencies – Downward (to a lesser degree) to clients or members who read the reports	– Legal requirement – Tax status – Funding requirement	– Primarily functional, with a focus on short-term results
Performance assessment and evaluation (tool)	– Upward to funders – Significant potential for downward from NGOs to communities and from funders to NGOs	– Funding requirement (external) – Potential to become a learning tool (internal)	– Primarily functional at present, with possibilities for longer-term strategic assessments
Participation (process)	– Downward from NGOs to clients and communities – Internally to NGOs themselves – Significant potential for downward from funders to NGOs.	– Organizational values (internal) – Funding requirement (external)	– Primarily functional if participation is limited to consultation and implementation – Strategic if it involves increasing bargaining power of clients, vis-a-vis NGOs, and NGOs vis-a -vis funders
Self-regulation (process)	– To NGOs themselves, as a sector – Potentially to clients and donors	– Erosion of public confidence due to scandals and exaggeration of accomplishments (external loss of funds; internal loss of reputation)	– Strategic in that it concerns long-term change involving codes of conduct
Social auditing (tool and process)	– To NGOs themselves (by linking values to strategy and performance) – Downward and upward to stakeholders	– Erosion of public confidence (external) – Valuation of social, environmental, and ethical performance on par with economic performance (internal)	– Functional to the extent it affects the behaviour of a single organization – Strategic to the extent it affects NGO-stakeholder interaction, promotes longer-term planning, and becomes adopted sector-wide

Table 2. 2 Characteristics of accountability mechanisms in NGOs (Ebrahim, 2003, p. 825)

Another mechanism enhancing accountability is transparency. Vaccaro and Madsen (2009) define transparency as the degree of completeness of information provided by each organisation to the community concerning its activities. In their analysis of online disclosure for international

NGOs, Kovach et al. (2003) indicate that these NGOs have weak disclosure concerning activities done online. Accountability and transparency in NGOs need further research, particularly in developing countries and should be considered as principles for NGO governance.

The next section discusses institutional factors (in the external environment) that affect the NGO sector in the literature.

2.6 Institutional factors affecting NGO governance and accountability

Palod (2014) asserts that the governance system in NGOs comes from practices that balance social progress with the NGO's resources. As a result of this, governance and accountability practices in NGOs have changed over time due to social and institutional factors. NGOs have many social and institutional factors shaping their governance and accountability. The literature highlights five main institutional factors affecting an organisation's governance and accountability systems:

1. Legal (e.g., laws) and government audits (e.g., government reviews of NGOs' annual reports).

2. Economic or market (e.g., competition and participation with corporations).

3. Social (e.g., participation of women).

4. Cultural (e.g., religious interpretations).

5. Political (e.g., donors' agendas for NGO projects).

The following is an in-depth discussion of each one of these institutional factors in the NGO sector based on the previous research.

Government, as a state institution, has an important role in governing NGOs. Barr et al. (2005) discuss two main features which support the idea of NGOs being monitored by governments: NGOs are not intended to make a profit and NGOs as charity organisations. They also state in their analysis of a large number of NGOs in Uganda that donors usually monitor NGOs more than the government does and that the government plays a minor role in NGO monitoring in Uganda. Therefore, the legal and governmental institutional environment demands that NGOs have similar systems by committing to government regulations and changing their staff and governance to match these regulations (Ramanath, 2009). Ramanath uses a case study

interviewing three NGO staff in India to measure the governmental environment and how it affects NGOs. However, he ignores other institutions which may also affect NGOs. Moreover, governments worldwide have laws to regulate NGO operations, as they are subject to registration processes and government audits (Barr et al., 2005). Many NGO laws worldwide have regulations limiting access to foreign funding, which reflects the donor's agenda. For example, in China, any foreign donations to NGOs are subject to a high level of audit and sometimes refused by the Chinese government (Feng, 2017). In Arab countries including Jordan, there are a lot of laws to manage NGO operations, but there is no academic history of studying them in depth (Elbayar, 2005). This idea highlights the role and logics of government and state institutions in Jordan in regulating and monitoring the NGO sector.

Economic and market institutions also affect NGOs, creating a type of similarity in NGO accountability and governance practices. Doh and Guay (2006) suggest that the main economic institutional pressure on NGOs is the cooperation between NGOs and corporations in the private sector, which may lead to a higher level of similarity in NGOs. They also point out that as NGOs affect the actions of corporations in a society, they are also affected by corporations in the private sector in their operations. Another economic pressure leading to similarity in NGOs is competition in the NGO sector (Vaccaro and Madsen, 2009). Spiro (2002) asserts that NGO competition may help accountability in NGOs, as experienced staff members in an NGO could easily transfer to another NGO, making it possible to transfer an accountability and governance culture between NGOs. For example, in their empirical study on non-profit hospitals, Alexander et al. (2003) point out that adaption of corporate governance system in these hospitals mainly depends on competition and the experience of staff in cost management. A further economic institutional pressure is the international globalised economic environment, as this puts pressure on both national and international NGOs to adopt global issues which affect their operation or sometimes to change their projects and agenda (Doh and Guay, 2006). In Jordan, this study looks at market institutions and their effect on NGO governance and accountability.

Social institutions also affect NGOs in a given context, in terms of the involvement or integration of beneficiaries in the governance and accountability systems of the NGO sector. In Jordan, the involvement of women and refugees in economic and political life is the main issue relating to social institutions which will be studied in depth in this research. This institution is vital in

shaping NGO governance and accountability based on women's participation, especially in Arab countries including Jordan (Ferguson, 2017). This study considers the impact of social institution on NGOs in Jordan.

Cultural institutions force NGOs to work in the same way. Kirkbride et al. (2008) state that corporate governance is affected by culture; it is not only shaped by economic status. Researchers should take into consideration changes in culture and norms in a society in order to build good accountability and governance systems for NGOs. These systems should evaluate social needs and aims, and assess the effect on all NGO stakeholders, as NGOs are social organisations (Jordan, 2005). Moreover, the differences in culture between countries may affect corporate governance in NGOs (Doh and Guay, 2006). Doh and Guay argue that religious involvement and communication styles in a society affect NGOs' social responsibility systems. They assert that in the USA for example, religious involvement in the operation of NGOs is greater than in Europe. In addition, they suggest that the communication style in the USA is based on individualism, whereas in Europe it is based on participation with different groups in the society. Ethics are also considered to be part of cultural institutions. Vaccaro and Madsen (2009) propose three main social forces to determine NGO transparency and accountability: NGO competition, donors and beneficiaries. They also assert that these forces should be combined with ethical values in order to get a transparent and accountable NGO. This study examines NGO governance and accountability after changes in the culture in Arab countries, especially in Jordan. Therefore, this study considers religious and cultural interpretations in Jordan and how they play an important role in shaping NGO governance and accountability.

Another institutional pressure affecting NGOs is the political. Unerman and O'Dwyer (2012) discuss NGO donations being paid to national and international NGOs with the purpose of creating power to influence the policies of the decision makers in different countries toward specific goals and agendas. This issue is topical with a high number of NGOs and their donations in Arab countries including Jordan after the Arab Spring and the need of multiple reforms in different sectors. Therefore, this study will consider the political institution as the relationship between NGOs and their donors and then how it affects NGO governance and accountability in Jordan.

In summary, NGO governance and accountability are affected by different institutions (Kuruppu and Lodhia, 2019). Moreover, the accounting system in NGOs needs to be straightforward and transparent to deal with these institutional changes. Table 2.3 illustrates the main institutions discussed above and their relationship with the NGO sector.

Institution affecting the NGO sector	Institution - NGO relationship
State institution	Government - NGO relationship
Market institution	Private sector - NGO relationship
Social institution	Beneficiaries - NGO relationship
Culture institution	Religion & culture - NGO relationship
Political institution	Donors - NGO relationship

Table 2. 3 Institutions affecting the NGO sector

The Arab Spring (which will be discussed in depth in Chapter 3) created a fresh institutional environment resulting from changes in different institutions and beliefs in Arab countries including Jordan (Zahra, 2011). These institutional changes are discussed in depth in Chapter 4 (Theory) using Seo and Creed's (2002) framework of institutional changes. In addition, these institutional changes and disturbances modify governance and accountability organisational systems (Laughlin, 1991) in different sectors, including NGOs, which will also be discussed in Chapter 4. The focus of this study is to explore the institutions in Jordan that affect the NGO sector and how NGOs respond to institutional changes due to the Arab Spring. This is because there is limited research exploring and explaining the changes in institutions around NGOs and how they affect NGO governance and accountability.

2.7 Chapter summary and highlighting the gap in the literature

This chapter started with the definitions and characteristics of NGO corporate governance and accountability in the literature. It then highlighted the main literature ideas on corporate governance and accountability in NGOs, such as the importance of those concepts in NGOs, the issues and arguments regarding NGO governance and accountability, the mechanisms of NGO governance and accountability and institutional environment factors shaping and applying these

concepts in NGOs. This chapter also highlighted the importance of the Board of Directors in the governance system in NGOs. Furthermore, it asserted that the NGO literature needs to be more empirical, as the theoretical literature exceeds the empirical literature on NGO governance. In addition, it outlined that there is no ideal model which can be used to study NGO governance and accountability. The chapter highlighted the weaknesses and problems of corporate governance and accountability in NGOs in developing countries, as there are few studies that have covered this topical issue in recent years.

The next chapter highlights the Jordanian context and the Arab Spring as the general context of this study. In addition, it highlights how the Arab Spring changed some of the institutions affecting the NGO sector in Jordan.

The following list highlights the main literature gaps discussed in this chapter, which the research questions and objectives of this study look to answer and fill:

The first research question and objective will answer the following literature gaps:

1. No ideal or benchmark definition of the term NGO, as it differs in different contexts (Unerman and O'Dwyer, 2006a).

2. NGO roles and categorisations in society still need further exploration in the academic research, especially in the environment of changes (Ryfman, 2007) such as the Arab Spring.

3. NGO governance and accountability have a lot of arguments and problems in developing countries which need further research (Rahman, 2017). Therefore, there is a need to study the definitions of these concepts and their principles, elements, and mechanisms, as they have still not been explored in the Jordanian context.

4. The literature focuses on NGO accountability more than a holistic picture of NGO governance.

The second research question and objective will answer the following literature gap:

1. Study the life conditions and requirements of NGO beneficiaries in Jordan, with a particular focus on Syrian refugees and women, especially in the case of Jordan and the Arab Spring.

The third research question and objective will answer the following literature gaps:

1. There is limited research that explores the institutional environment of NGOs in Jordan.

2. The literature review gap in studying the Arab Spring institutional changes which have influenced the NGO sector need further research, as the Arab Spring created a fresh institutional environment (Zahra, 2011).

3. The majority of the NGO literature looks at NGOs' impact on different institutions but neglects the impact of other institutions on NGOs (i.e., the impact of institutions on the NGO sector).

The fourth research question and objective will answer the following literature gap:

1. There is limited research exploring NGO changes in response to the Arab Spring institutional changes which have influenced the NGO sector from governance and accountability perspectives. This still unexplored in the Jordanian context.

The next chapter will discuss the Arab Spring and the Jordanian context and highlight the main institutions in this context.

Chapter 3: The Jordanian Context

3.1 Introduction

This chapter is essential for the study as it provides a background on the context of this study (the Arab Spring and Jordan). This chapter is presented before the theory chapter (Chapter 4) to highlight the main dimensions of institutional patterns for the Jordanian and Arab Spring context. This chapter introduces the Arab Spring and the main regulatory, economic, cultural and political changes it brought about. It also describes Jordan as a country and its regulatory, economic, cultural and political position and how this changed as a result of the Arab Spring. Finally, it discusses the main features for corporate governance and accountability systems in Jordan, especially in the NGO sector, and how the Arab Spring has affected this.

This chapter is divided as follows: Section 3.2 describes the Arab region, and the reasons for and consequences of the Arab Spring. Section 3.3 introduces Jordan as the background and the impact the Arab Spring had on it. Section 3.4 discusses NGOs in Jordan. Section 3.5 introduces governance and accountability in NGOs in Jordan from a legislative perspective. Section 3.6 summarises the chapter.

3.2 The Arab world and the Arab Spring

This section examines the Arab region in general and introduces the reasons for and consequences of the Arab Spring according to the literature.

3.2.1 The Arab World

The Arab world is split into twenty-two counties with a total population of around 415 million. Together they create the Arab League, which takes Cairo, the capital of Egypt, as its centre (World Bank, 2019). The Arab people in different countries have many similarities mainly in their social, political, cultural, and economic characteristics. This similarity results from sharing one language (Arabic) and one religion (Islam). In addition, the Arab people have experienced the same events over history. The main historical events in the Arab region in the last 500 years were: (1) being occupied by the Ottoman Empire from 1517 to 1919. (2) Being occupied by Britain, France and Italy from 1911 to 1960. (3) Entering into a postcolonial transformation which is still affecting the Arab region (Malik and Awadallah, 2013). These events legitimise state control over all sectors in the region. Therefore, the state in the Arab region is the dominant

sector, affecting all other sectors (Breisinger et al., 2011). Haddad (2011) argues that the state controls and influences all other sectors in Arab counties. In addition, it allocates economic resources between different groups of people: (1) the controlling group; (2) people who are close the first group; and (3) the public, who are the majority, but receive the minimum percent of recourses. The main source of economic resources in the Arab region are oil exports in the Arab Gulf countries and foreign aid to most of the other countries, which are subject to geo-political agendas (Harrigan, 2011).

The Arab Spring was an event which caused upheaval, at the end of 2010, and its consequences are still appearing in the region. The Arab Spring started in December 2010, when a Tunisian man set fire to himself in the street because of his severe economic position and consequently died. He did not know at that time that he would be the spark of one of the most controversial and disruptive events in modern history in Arab countries. Following this, protests started in most Arab countries, including Jordan, demanding their requirements of their political regimes, which led to many regulatory, economic, cultural and political changes in Arab countries. Six Arab countries out of the 22 listed in the Arab League had a strong civil revolution (Egypt, Tunisia, Bahrain, Syria, Yemen, Libya, Sudan and Algeria).

The next section provides an in depth understanding of why the Arab Spring happened.

3.2.2 Root causes of the Arab Spring

Based on the research (Al Mahameed, 2018), the main reason for the Arab Spring was the need for change in the Arab World. This change has two angles. Firstly, dramatic or hard change which means comprehensive deep changes to all social, political, economic, cultural, and legal institutions, including removing the existing regimes (Al Mahameed, 2018). Secondly, partial or soft change, which means dramatic changes to social, political, economic and cultural features, but keeping the existing regimes (also termed reforms) (Al Mahameed, 2018). Jordan was in the second group, as the existing regime was still in place after the Arab Spring, but many social, political, economic and cultural reforms occurred. In general, the results from both types of change brought a significant impact on different institutions in Arab societies after the Arab Spring. People called for this dramatic change because of the following root socio-economic and socio-political reasons:

1. Economic reasons (weak governance): Asongu and Nwachukwu (2016) argue that the two main gaps in the literature regarding the Arab Spring event are a lack of studies on predicting revolutions and scarce research on modelling future socio-economic consequences. They believe, based on their analysis of data from the World Bank Development Indicators (1996-2006), that the Arab Spring could have been predicted because of weak governance in all sectors in Arab countries. This weak governance led to four main serious sub-reasons for the Arab Spring: (1) inadequate jobs, so the level of unemployment increased dramatically, especially before the Arab Spring; (2) unstable goods prices; (3) a lack of economic development strategy for the future; and (4) the level of poverty increases over the previous ten years, as the level of income did not keep pace with the standard of living (Asongu and Nwachukwu, 2016).

2. Social and culture reasons: women and young people are marginalised in Arab countries and their opinions are not taken seriously in the government decision-making process. In addition, the system of education still uses traditional methods of teaching, without any modern development, which led to serious social and cultural consequences. Moreover, the social structure in Arab countries uses religion in its decisions and understanding of this depends on the tribe, as the tribe is the centre of society and in general no one can violate its system. Finally, the role of social media was especially important, as it helped by distributing a mass of information about people's demands in few minutes, which led to the upheaval more quickly (Khondker, 2011).

3. Political reasons: this reason is divided into two main themes. The first is internal, there was an absence of democratic life in Arab societies, as there was a clear absence of political parties and unions. This led to a weak accountability system, and there were dictatorships in some Arab countries. Therefore, the legal and regulatory systems were very tough in most Arab countries (Massad, 2014). Thus, a high level of corruption could clearly be observed in Arab countries. The second is external, spending millions of dollars in Arab countries on human rights and other advocacy organisations in order to meet the Arab Spring changes increased the benefits of the political and economic interests of foreign funders (geo-political funds) (Malik and Awadallah, 2013).

All the above reasons led over time to the Arab Spring event, whose consequences are still affecting the Arab world in the present day now. The next section examines the consequences and changes of the Arab Spring.

3.2.3 General Consequences of the Arab Spring (Highlighting institutional changes)

Studying the consequences of the Arab Spring is still in its infancy in the literature, as research is still appearing. Below are some of the general consequences of the Arab Spring affecting different institutions:

1. Legal and regulatory consequences: there is no doubt that the Arab Spring phenomena pressed Arab countries to give more human rights to their citizens (Stepan and Linz, 2013). After the Arab Spring all Arab citizens asked for a stronger civil system. Arab regimes fall between authoritarian systems, like Syria, and transition systems, like Jordan and Morocco. Jordan used a policy of liberalization to give more power to society and keep the regime stable (Beck and Hüser, 2012). Therefore, legal systems in Arab countries that fell into the transition system group tried to be less tough and more adaptable to people's demands. Therefore, any proposal of new laws was discussed with all related parties in society after the Arab Spring before being enacted, and there was an active response to social amendments (Sidamor et al., 2016).

2. Economic consequences: Sidamor et al. (2016) argue that the main economic consequence of the Arab spring was a recession, because of the unstable economic position which led to difficulties in employment. In addition, the investment environment became foggy, losing considerable investments and spending more in order to save customers. This forced an increase in transparency and accountability in the public sector, making it increase its expenditure in order to enhance its effectiveness, which resulted from a high level of participation in all sectors in Arab countries (Sidamor et al., 2016).

In addition, the Arab Strategy Forum (2015) issued a list of the cost of the Arab spring based on official statistics from different Arab counties, seeing a total loss of $833.7 billion. The cost was broken down into the following items to the end of 2015: $35 billion - Arab stock markets losses, $48.7 billion - cost of refugees, $289 billion - losses in Arabic countries' gross domestic products (GDP), $461 billion - infrastructure losses in many cities in Arab countries.

3. Cultural consequences: Arab Strategy Forum (2015) states that the number of people killed or injured due to the Arab Spring as of 2015 was 1.5 million. In addition, it states that the number of refugees as of 2015 was 14.389 million. This led to a number of cultural consequences. For example, thousands of refugees are living in Jordan, which affect the structure of Jordanian culture. From another perspective, many civil society organizations created after the Arab Spring ask for "karama" which in English means dignity (Beck and Hüser, 2012 p. 5). This put pressure for a higher level of freedom and demands to change existing cultural practices in Jordan.

4. Political consequences: the main political change in the Arab Spring was removing regimes in Tunisia, Egypt, Yemen and Libya in less than three years (QadirMushtaq and Afzal, 2017). After the removal of these regimes, most other Arab countries like Oman, Morocco, Jordan and Saudi Arabia started to give people more political, social and economic rights. Arab people became freer and participated more in discussing the political status in their countries and they started to think about a new future (QadirMushtaq and Afzal, 2017). This changed the types of projects undertaken by NGOs in Jordan to being future-oriented to solve problems which had existed prior to the Arab Spring.

In Syria, the case is complicated. The civil war started in Syria in 2011 and its consequences are still happening today. The Syrian people are escaping from the civil war to the countries around Syria, such as Turkey, Lebanon, and Jordan. The refugees' issues and needs require huge projects with billions of dollars to fund them.

It is clear that the Arab Spring created a type of contradiction in different institutions in Arab countries including Jordan. This contradiction is between the logics of institutions before and after the Arab Spring. This can be seen in Ogbonnaya (2013) and Abdel-Hadi (2016) who argue that the disruption in Jordan after that Arab Spring changed the social and economic environment.

The following section discusses Jordan and how it responded to the Arab Spring event.

3.3 Jordan as a country and the Arab Spring

This section introduces the Jordanian context and the consequences of the Arab Spring on it.

3.3.1 Jordan General Features

Jordan is located in the central of the Middle East region. Therefore, it plays an extremely important role. It has direct boarders with Iraq in the east, Saudi Arabia in the south, Syria in the

north and Israel and Palestine in the west. Jordan has only one seaport in the Aqaba gulf (Aqaba city).

Jordan has a diverse climate and environment, varying between the desert and the Mediterranean. This means it is a tourist area in the Middle East, and people from countries all around the world. visit it. Jordan generally has hot, dry summers, and mild, rainy winters. Jordan has many archaeological locations such as Petra and the Dead Sea and this is indicator that it has a rich history. From a geographic point of view, Jordan has three main landscapes mountains, valleys and desert, which the Jordanian government divides into four main areas for management purposes. These are Northern, Middle, Bedouin and Southern areas, with a total area of 89,342 square km.

Based on DOS (2018) Jordan has a total population of around 10 million people, 15% of them are refugees (mainly Syrian Refuges). Approximately 40% of the population of Jordan live in the capital city Amman. The Jordanian population is 48.5% female and 51.5% male (DOS, 2018). Like most other Arab countries, most of the Jordanian society is young, with 60% of the population between 15 and 63 years old, 36% are under the age of 14, and 4% are over the age of 63. Here, the importance of both young men and women in shaping society in Jordan should be highlighted.

Ethnically speaking, DOS (2018) states that 98% of Jordanian people are Arabs, with the remaining minorities divided equally between Circassians and Armenians. Islam is the official religion in the country, as stated in the constitution of Jordan. Islam is also the core of the legal system in Jordan. DOS (2018) states that 92.5% of Jordanian people are Muslims, 6% are Christians and 1.5% other (mainly Druze). The official language in Jordan is Arabic as in all other Arab countries; however, the English language is widely used in Jordan, mainly in private sector organisations.

Jordan is divided into 12 main cities: Irbid, Ajlun, Jarash and Al Mafraq in the North, Amman (Capital), Al Zarqa, Al Balqa, Madaba in the Middle, and Al Karak, Al Tafilah, Ma'an, and Al Aqaba in the south (DOS, 2018).

Jordan is considered to be one of the top Arab countries for education, as it has 10 state universities and 24 private universities (Ministry of Higher Education, 2020). This highlights that

education is important in Jordan. It also has a good literacy rate of 92% (Ministry of Higher Education, 2020).

Jordan has had a fixed exchange rate with the US dollar (1 Jordanian dinar (JD) = 1.42 US dollars) since 1994 and has a good political relationship with the most countries around the world, in particular the US and UK.

3.3.2 Jordanian history overview including the Arab Spring

Jordan has a long history. However, here I concentrate on the period from the beginning of the 20th century until now. After World War I and the fall of the Ottoman state in 1919, the UK controlled a broad area of the Middle East including Jordan. On 25th May 1946, Jordan gained its independence and in 1950, it became the Hashemite Kingdom of Jordan. Jordan had three kings before the current king, Abdullah II, who was the fourth king of Jordan; they were King Abdullah I, King Talal and King Hussein, who was the father of the current king. The longest reign to date was King Hussein, the father of the current king, who was ruler of Jordan from 1953 to 1999. He was a highly intelligent leader who successfully controlled pressures due to the critical situation of Jordan between the most powerful countries in the world such as the Soviet Union, UK, USA and most of the other Arab counties. Moreover, he managed a huge transfer of the Palestinian population of refugees to Jordan in 1948, after the war with Israel, with all of them later becoming Jordanian citizens. In 1994, King Hussein signed a peace treaty with Israel in the Araba valley in Jordan. After the death of King Hussein in February 1999, King Abdullah II came to the throne. King Abdullah II started with social, political and economic reforms in Jordan. From that time, many governments were appointed, and municipal councils and parliaments have been elected with a 20% quota for women in municipal elections.

In 2003, the war started in Iraq. This led to serious consequences for Jordan, especially economically, as the border between Jordan and Iraq was closed because of a high risk of terrorists. In addition, Jordan received thousands of refugees from Iraq before the border closed. In 2011, the Arab Spring started and people in Jordan demanded more transparency and freedom. Moreover, as a result of the Arab Spring, Syria is in the middle of a huge civil war. Therefore, Jordan received millions more refugees from the neighbouring country of Syria, which led to negative economic consequences in Jordan, as the boarder between Syria and Jordan closed in 2013. Based on that, the government decided to put most Syrian refugees into camps, with

refugees needing official permission to leave the camp. Due to the coronavirus crisis, there have been more restrictions on refugees to stay in the camps, as there are global concerns for the health situation inside the camps if the virus reached them.

3.3.3 Jordanian political and state background

The Jordan political system has three components: the government, which is the executive component; Majles Umma, which is the legislative component; and, the courts which are the judicial component. All three components are independent and working together in a homogenous system. The king is the president, he appoints the prime minister, who appoints all other government ministers. The Majles Umma is elected by the public every four years, based on the Jordanian constitution. It has 130 members as parliamentarians, with a quota for female members. Usually, the government prepares a proposed law and sends it to the Majles Umma for voting. In 2002, the Jordanian political system gave the Audit Bureau (which was established in 1952) more authority to audit all government transactions in Jordan. At the end of each calendar year, it prepares an audit report and sends it to the government and the Majles Umma for investigation and setting any necessary corrective action (Audit Bureau, 2019). In 2006, King Abdullah II required the government to establish the Integrity and Anti-corruption Commission which started work on 19th March 2007, based on law No. 62 of 2006 (The Integrity and Anti-corruption Commission, 2019a). The mission of this commission is "combating corruption and reinforcing the principles of integrity, transparency, justice and equality, constituting the basic principles of good governance, which are rooted in the religious and ethical values of the Jordanian society; and with the aim to coordinate and achieve these national goals" (The Integrity and Anti-corruption commission, 2019b). After the Arab Spring, this commission and audit bureau played an important role in implementing their mission, as they received complaints either in person or electronically via their website, from any person resident in Jordan. The Integrity and Anti-corruption Commission deals with corruption cases of millions of dollars each year in all sectors in Jordan. The political system in Jordan remained in place after the Arab Spring, but there was pressure for improvements.

3.3.4 Jordan's economic background

Jordan has a small economy with few natural resources, so the Jordanian government relies heavily on taxation and international grants. The government and NGOs in Jordan receive

millions of dollars each year in foreign grants. Jordan, like other Arab countries, has a high rate of unemployment, running at 19% before Covid 19 (DOS, 2020). It has a huge national debit, which is around 99.8% of the total Jordanian GDP, at around $35 million (Ministry of Finance, 2020), and a high level of poverty. Therefore, the government tries to investment in human resource through education and training and in tourism. In addition, they try to build a good relationship with the private sector to build a stronger economy.

From a historical perspective, King Hussein began a liberalisation policy in 1989, asking for more stability and empowering young people to become involved in the decision-making process. In the same year Jordan signed an agreement with the International Monetary Fund (IMF) to enhance its global financial system. King Abdullah II continues his father's philosophy on economics, pushing for more competitive markets in Jordan to attract international investment, and encouraging privatisation. However, speakers at some of the protests during the Arab Spring highlighted the accountability and feasibility of selling Jordanian companies through privatisation to foreign parties and asked for justifications. Further, Jordan struggled with a gas supply, which was the fuel used in electricity generating stations, after Egypt cut the supply of gas in 2011, due to the Arab Spring crises. Thus, this forced Jordan to switch to another source of energy which was more expensive, increasing the national deficit.

Another important issue regarding the Jordanian economy is uncovering the biggest economic corruption case in Jordanian history, which is related to manufacturing fake cigarettes and selling and exporting them without paying sales tax, due to the corruption being hidden with no controls on it between 2004 and 2018. The total corruption has still not been calculated, as the courts are still in the investigation process. This case has opened the door to many other issues as well as the role of the government in fighting corruption.

3.3.5 Jordan and global competition indicators

Global competition indicators are used to measure the overall standard of living in a country. In addition, international investors use global competition indicators in order to see the best countries to invest in, based on their evaluations. Therefore, counties worldwide use these indicators as keep performance indicators (KPIs) to attract global and local investment.

Global Competition Indicators	Jordan's ranking compared to other countries	Issued by
IMD world competitive	57/62	IMD (2019)
The global competitiveness report	65/137	World Economic Forum (2018)
Global Entrepreneurship Index	49/137	The Global Entrepreneurship and Development Institute (2018)
United Nations E-Government Survey	98/193	United Nations (2018)
The Legatum Prosperity Index	86/167	Legatum institute (2019)
Global innovation index	86/126	INSEAD (2019)
World happiness	119/153	World happiness report (2020)

Table 3.1 Jordan's Position in Global Competition Indicators

Table 3.1 shows Jordan's global position in these indicators, as there is a demand to use them in Jordan in order for Jordanian people to have higher standards of living in the long term. The list in Table 3.1 is widely used in the Jordanian context. People are pressing for better governance systems in all sectors in Jordan, including the NGOs, in order to achieve better ranks in this list. This chapter describes the context of the study, so the researcher did not evaluate the methodology used in each global indicator in the list.

3.3.6 Jordan Social Structure and Culture Background

Hofsted et al. (2005) argue that the culture of a country influences the organisational culture in the same country. This culture is a vital component when NGOs are looking at creating a corporate governance system in the country. The main cultural features in Jordan are influenced by three main things: religion, collectivism and female participation. The official and most widespread religion in Jordan is Islam, with a minority of Christians. Muslims and Christians in Jordan live in a respectful environment. After the Arab Spring, new Islamic philosophies were created to deal with changes in the Arab world. From a collectivist perspective, Jordan like other Arab countries, has an extremely widespread tribal system. Therefore, most Jordanian people live with and are heavily influenced by their families. Jordanian people use the term 'wastah'

(meaning family connections may help a person to do something they cannot do by themselves alone) too much. Regarding women's participation in society, it is noticeable that in most Jordanian cities, there is a separation between males and females in public areas, as Jordanian society is male dominated. Women usually live under the supervision of their families (called 'welaya' in Arabic). Women face considerable constraints, challenges and discrimination in Jordan, especially in political participation and employment. For example, 75% of all job applications to the Civil Service Bureau (2019) (which is responsible for sorting all job applications in Jordan, based on qualifications such as education) in Jordan are women seeking jobs even though they have a good educational status.

After the Arab Spring, around 1.5 million Syrian refugees escaped to Jordan between 2011 and 2016 and they continue to live in Jordan, comprising 15% of the Jordanian population. The existence of refugees and the consequences of this are still in the infancy phase from a research perspective, but there is no doubt that refugees affect social structures in Jordan. This will be discussed as part of this current study. After the Arab Spring, both women and refugees were the subject of activists calling for better living conditions and different interpretations of religion and culture to allow them to be more involved in Jordanian society.

3.3.7 Arab Spring in Jordan and status of NGOs

As discussed, Jordan adopted a transition system to deal with the Arab Spring. This system started to positively respond to people's requirements. 65% of the Arab people (including Jordanians) are under the age of 30 years (DOS, 2018). Therefore, it is considered to be a youth society. After the Arab Spring, the Jordanian people asked for reforms in governmental systems in Jordan, making them more accountable. However, they were caught between those who desired change to the regime and those who were scared of the instability that happened in Syria and Iraq (Harris, 2015). Helfont and Helfont (2012) used interviews with Jordanian protestors in 2011 to describe the reasons Jordanian people sought reforms:

1. High level of national debt.

2. High level of unemployment.

3. Reduction in the subsidies from government to public.

4. High level of corruption.

King Abdullah II sent a strong message through two speeches that he acknowledged the Jordanian people's demands, especially for accountability and to fight corruption in the governmental sector (Helfont and Helfont, 2012). As a result of that, thousands of NGOs were created in Jordan after 2011. Most of them had a mission to protect and develop people and press for higher levels of human rights and development. Certain questions then arise: with this large number of NGOs, where is the governance and accountability? If these NGOs are supported by international bodies, what were/are their agendas? Where is the role of government in all of this? Where is the role of the private sector in this? What is the role of culture and social structure in this? All these questions highlighted the institutional environment and its changes due to the Arab Spring that were surrounding NGOs in Jordan. Laughlin (1991) argues that jolts and changes in the external institutional environment will dramatically affect NGO governance and accountability systems.

Before the Arab Spring, there was limited research on the NGO sector in Jordan. Jarrah (2009) asserts that NGOs in Jordan did not play a large enough role in the country from a political perspective, because the government often issued laws to reduce their independence. In addition, he claims that most NGOs in Jordan had problems in their mission, with poor strategic planning, and weak management and staff. He suggests that the government should realise the importance of NGOs in Jordan as a third sector pursuing people's needs and allowing them to work independently. Moreover, the study claims that NGOs in Jordan needed better governance and accountability systems. Since 2009 little research has been done to develop NGOs in Jordan, even with the increase in the number of NGOs after 2010 and 2011, which were the first years of the Arab Spring.

Ferguson (2017) asserts that NGOs focused on women's issues in Jordan failed to change the position of women in the Jordanian government and society from a political and leadership point of view, after around five years of the Arab Spring. The study used interviews and focus group, and it was suggested that women-focused NGOs in Jordan should have a governance system to enhance their role in the society. This study and others recommended NGOs in Jordan to have governance and accountability systems, but they did not provide a framework of the Arab Spring changes and how they might shape NGO governance and accountability systems.

In Jordan, there are more than 4,900 NGOs, with around 50% of them created after 2010 (Ministry of industry and Trade, 2018; Ministry of Social Developments, 2015). In Jordan, after the Arab Spring, there is a legal process to monitor the money from grants coming from outside countries such as Canada, Japan and the UK to NGOs inside Jordan. All NGOs in Jordan need an acceptance letter for grants from external countries or donors. This acceptance is given to the NGO after approval from four ministries: the Ministry of the Interior, the Ministry of Planning, the Ministry of Industry and Trade, and the Ministry of Social Developments. In 2016, there was a report on all grants from external countries accepted by NGOs in Jordan, with a total of around JOD 31 million, (around $43.5 million). This amount excludes refugee projects. However, it might be that there is a weak monitoring system or legal process to oversee how this money is invested in the country. This increase in funds requires NGOs to have governance and accountability systems (Ebrahim, 2003).

Generally, the literature on NGOs in Jordan does not have the full picture to cover the issue of governance and accountability in depth and comprehensively and it is not linked to institutional changes due to the Arab Spring. This is because studies of NGOs in Jordan before and after the Arab Spring are divided into two main dimensions. The first is the political view of NGOs, but neglecting the accountability and governance perspective (Helfont and Helfont, 2012). The second dimension is an evaluation of the current performance of the NGO sector in Jordan, recommending governance and accountability, but without presenting a system or model for it, and without taking the Arab Spring into account (Jarrah, 2009; Ferguson, 2017). Moreover, the literature focuses mainly on NGOs working with refugees and NGOs working with human rights, which are the main two issues for NGOs in Jordan.

3.4 Background to NGOs in Jordan

Aljarbi (2013) classifies the history and development of NGOs in Jordan into six phases. Based on their involvement in society, he classifies NGOs as civil society organisations. The six phases are:

Phase I: 'The beginning phase' (1921-1948): In this phase, Jordan was under British colonialism. However, 50 civil society organisations were created at that time, most of them being charities. All of these organisations were registered and controlled based on the Ottoman law for civil society of 1909. The first NGO registered in Jordan was 'The Development of Orthodoxy

Organisation' in 1925. Its purpose was to manage and supervise Orthodox people in Jordan as a minority. The second NGO created in Jordan was the 'People Political Organisation' in 1927; its purpose was to promote a stable political environment in Jordan even with the unstable political system there at that time, following World War I. At the end of this phase, Jordan gained its independence in 1946 and civil society became stronger as a part of the state.

Phase II: 'Starting and emission phase' (1948-1958): In this phase, Jordan had its first constitution in 1952, which gave the right to Jordanian people to establish NGOs and protect their human rights. Therefore, in 1951, The Ministry of Social Development was created in order to manage and control civil society in Jordan. Following this, many cultural, political, professional and youth organisations were created. In 1957 there were 342 NGOs operating in Jordan, one of the most important NGOs was the 'Islamic Brotherhood Organisation', which was established in 1946, but only became a politically active organisation after 1948.

Phase III: 'Oscillation phase' (1958-1967): In this phase, the role of civil society declined in Jordan after a freeze on political party registration in Jordan and the imposition of martial law in 1957 as a result of the instability in the Middle East region. However, the number of charity associations increased in this phase and there was the creation of the 'Charities Associations Act' of 1965.

Phase IV: 'Disappearance and Atrophy phase' (1967-1989): In this phase, there were a number of unstable political events in Jordan, in particular, the September 1970 war and in 1988 the decision of the disengagement event with the West Bank of Palestine, which led to an absence of civil society organisations in Jordan.

Phase V: 'Start again phase' (1989-2000): In this phase, Jordan became a politically stable country. The level of freedom increased as a result of this stability so civil society became more active. Therefore, the number of NGOs in Jordan increased dramatically to around 1,000 NGOs in 2000.

Phase VI: 'Proliferation phase' (2000-2013): In this phase, King Abdullah II had the vision of developing civil society in Jordan and he signed a number of agreements with international bodies like the United Nations and the World Bank. These bodies encouraged the involvement of NGOs in changing social conditions in Jordan. Therefore, the involvement of international

NGOs and the creation of thousands of national NGOs in Jordan was notable, with their number reaching around 4,700 in total, as of 2013. This phase also highlighted the beginning of the Arab Spring and start of NGOs focusing on refugees and other NGOs which applied pressure for human rights. In addition, Jordan participated in shaping the UN SDGs in 2015 and subsequently adopted them, which is considered one of the main global pressures on the NGO sector.

Aljarbi (2013) asserts that NGOs in Jordan have the following six main characteristics: Firstly, a quantitative increase in the number of NGOs with weak changes in society. Secondly, operational un-sustainability of NGOs in Jordan because of funding problems and competition for international funds. Thirdly, centralisation of NGOs in Amman (the capital city of Jordan) which led to a development gap between Amman and other cities with a smaller number of NGOs. Fourthly, there was a radical change in NGO operations in Jordan, from a political perspective to human rights and development perspectives. Fifthly, the NGO sector has a lack of female participation due to social and cultural factors. Lastly, NGOs have weak governance, accountability, management and transparency systems in Jordan.

The above discussion of the background and features of NGOs in Jordan opens the way to study and explore NGOs and their governance and accountability in Jordan concentrating on changes after the Arab Spring.

3.5 Corporate governance and accountability in NGOs in Jordan

Jordan learnt lessons from the financial crises in different organisations such as Enron, WorldCome and many others around the world - including NGOs. Therefore, the country tried to implement laws and regulations to stabilise the financial environment. In addition, the Arab Spring event created multiple pressures in reshaping governance and accountability in different sectors in Jordan.

Before 1997 Jordan did not have any legal requirements for governance, accountability and auditing for companies. Therefore, the process of governance was purely administrated by government through the Ministry of Industry and Trade. In 1997 Jordan adapted International Financial Reporting Standards (IFRS) and Companies Law Act of 1997, which are the accounting umbrella of all organisations in Jordan. Since 1997 all companies in Jordan must apply IFRS in their accounting process. After 1997, there was dramatic change for Jordanian

governance, accountability and requirements for the disclosure of accounts in the financial sector (AlJazi, 2007). However, these requirements were for listed companies only and ignored other sectors such as the NGO sector. After 2010, with the Arab Spring and the creation of thousands of new NGOs in Jordan, with billions of dollars available to them, the government became worried about the NGO sector and its governance. In addition, institutions in Jordan affected NGOs in order to shape their system. The next sub-section explains governance legislation for NGOs in Jordan and how it was impacted by the Arab Spring.

3.5.1 NGO governance legislation in Jordan - laws after the Arab Spring

This section examines documents on NGO governance and accountability used in Jordan in government legislation determine the regulation context of NGO governance systems in Jordan. The laws and regulation will be examined using content analysis as part of this study. Moreover, the understanding of NGOs in Jordan cannot be studied without understanding the legislation made by government bodies in order to manage NGOs and how much NGOs were committed to this legislation as the government brought them into law in.

Saunders et al. (2009) suggest that researchers can use government reports as a part of the analysis in their studies, and that the quality of the government data may be higher than the researcher's data, especially if government data helps the researcher in answering their research question. Therefore, this chapter lists the laws and regulations applying to NGOs in Jordan.

Originally, the law of NGOs and Social Bodies Number 33 for the year 1966 was used to regulate NGOs in Jordan. This law was cancelled in 2008 after issuing a new NGO law, The NGOs Law Number 51 of 2008 and its amendments by the Prime Minister. The Jordanian Companies Control Department (CCD) (2010) describes the new NGOs Law Number 51 as a "modern legal system for NGOs and Non-profit organizations, which contains legal rules, after studying and comparing laws and regulations for the same sector in different developed countries and societies. The main aim of this legal system is to distinguish between the people who really want to work in voluntary and charity operations which service the community and the people who want to use non-profit organizations as an umbrella to cover illegal operations and plan to make Jordan an unstable country."

In addition, The Companies Law Number 22 of 1997 and its amendments played a role in governing NGOs in Jordan alongside the NGOs Law Number 51 of 2008. In relation to these

laws a number of sub-laws and instructions were published from 2009-2016 in order to follow up the position of NGOs during and after the Arab Spring events.

Part of this research uses a content analysis study of the documents shown in Table 3.2 to understand the status of NGO governance and accountability in Jordan. It is clear from Table 3.2 that NGOs are subject to multiple laws and regulations in their relationship with the government.

Previous studies on NGO governance and accountability in different Arab countries, for example, AlAgha (2008); Awashrah (2011); and Elbayar (2005) focus on the legislation perspective. Elbayar's (2005) article: "The Laws of NGOs in Chosen Arab Countries" tried to critically describe NGO laws and regulations in ten Arab countries (including Jordan) based on the following three dimensions. The first is the registration process for NGOs. The second is the legal responsibilities of NGO management. The third dimension is government supervision of NGOs. Elbayar (2005) critically discusses the existing laws and provides some recommendations for changes, as he concludes the following deficiencies in these laws: 1. the laws are unclear from a governance and accountability view; 2. they are old laws and do not reflect the understanding of NGOs in the modern environment; 3. The government tries to control all NGO operations. He concludes that NGO laws and regulation in Arab countries are almost identical. Moreover, he suggests that there is national and international pressure to change the NGOs in these countries. Therefore, the NGOs laws should be more flexible and respect the role of NGOs in society. This study took place before the Arab Spring, but it reflects the weaknesses in NGO laws and regulations. In the case of Jordan, NGO laws had a large number of changes or amendments (see Table 3.2) to respond to the Arab Spring situation after 2010.

Jordanian laws for NGOs: 12 laws, instructions and plans issued by Jordanian government bodies, which will be analysed as part of this research.	
Title of the Law or Sub-law	**General Description**
1. Instructions for the Competent Ministry for NGOs No. 147 of 2010.	Link each NGO to the competent (specialised) ministry of its field.
2. The NGOs Law No.51 of 2008 and its amendments. **Four sub-laws**: 3. NGOs' Support Fund Instructions of 2011. 4. The Instructions of the Statute of NGOs No. 57 of 2010. 5. The Unions System No.67 of 2010. 6. The Process for Approval of Foreign Donations to NGOs of 2015.	This law is the main regulated law for NGOs in Jordan. It for registration, liquidation, the responsibilities of BoDs of NGOs, the foreign donation approval process and other rules. It defines NGOs in Jordan.
7. The Companies Law No. 22 of 1997 and its amendments **One sub-law**: 8. The System for Non-profit Orgs. No.73 of 2010.	This law concerns the accounting and disclosure system of NGOs.
9. The System for Collecting Donations for NGOs No. 270 of 1957	This law regulates NGOs' local donations in Jordan. It is an old law, but is still applied.
10. Amended Instructions for Trust Funds Management for NGOs of 2012	This governmental trust fund is to create NGOs in marginalised areas in Jordan.
11. Instructions to Harmonize the Positions of NGOs of 2010.	These instructions were issued to help control NGOs in Jordan, as the increasing number of NGOs led to the government losing control over the NGO sector.
12. Jordan Response Plan 2018-2020 for the Syrian Crisis (Refugees).	This plan is particularly for refugee funds, as national and international NGOs are considered the main players alongside the government. The government updates it every three years with a total budget of around $7 billion dollars for each three years.

Table 3.2 List and description of NGO laws and regulations in Jordan

3.6 Chapter summary

This chapter introduced the study context. It highlighted Jordan and the Arab Spring. It described the reasons for and the consequences of the Arab Spring. It then introduced Jordan as a country and how the Arab Spring influenced its institutions and created a type of contradiction of logics inside them. The following section presented the history of NGOs in Jordan and how they have developed in the last hundred years. It highlighted that the role of NGOs had became more important in Jordan after the Arab Spring and how they are affected by the consequences of the Arab Spring. Finally, the chapter presented the governance system in NGOs in Jordan from a legal perspective. It is clear that over time and as a result of the Arab Spring, the Jordanian government opened the door more for NGOs to play a social role in the country and tried to build legislation to manage these NGOs after 2010. The chapter mainly focused on the institution which affect NGOs (for example, the government, as well as social, economic, and cultural institutions) in Jordan and highlighted the role of these institutions in shaping NGO governance and accountability systems.

The next chapter introduces the theory used in this study, institutional logic theory, as the analysis lens for exploring and explaining the Arab Spring changes and consequences. It then presents organisational responses to dramatic institutional changes.

Chapter 4: Theoretical Framework

4.1 Introduction

This chapter highlights the theoretical framework which is used as a lens in this study and the road map of the analysis chapters (Chapters 6, 7, 8, and 9). This chapter focuses on two aspects, the first one giving insights into theories on corporate governance and the second, providing the practical framework that is applied in this study to examine changes in the governance of NGOs in Jordan. The embedded institutional logics of the NGOs' governance systems are strongly related to their contextual environment, which influences governance and accountability (considering accountability as a part of governance). The changes following the Arab spring created a new, fresh contextual environment in Jordan, which had some contradictions with the old contextual environment from before the Arab Spring. This led to contradictions in the institutional logics influencing NGO governance and accountability. Scott (1995) argues that each community has its own norms, values, knowledge and culture. The community used in this study is Jordan and Jordanian NGOs. This study explores and analyses how these communities reacted to changes due to the Arab Spring changes. Therefore, this study does not describe the existing governance and accountability systems in NGOs in the traditional way, rather it examines the contradictory institutional logics before and after the Arab Spring and how this influenced NGO governance and accountability in Jordan. The Arab Spring demanded that different Jordanian sectors, in particular the NGOs, changed their institutional procedures and cultures. This thesis investigates Jordanian NGO board members', beneficiaries' and governmental decision makers' perceptions of the contradictory institutional logics created as a result of the Arab Spring, which changed NGO governance and accountability. This study is mainly based on Seo and Creed (2002) to build the framework of contradictory institutional logics. The study then examines how these contradictions created changes in NGO governance and accountability from an organisational change perspective, based on Laughlin (1991).

The chapter has the following sections: Section 4.2 shows the main theories of corporate governance and their facts. Sub-section 4.2.1 explains agency theory, Sub-section 4.2.2 presents stakeholder theory and Sub-section 4.2.3 addresses stewardship theory. Sub-section 4.2.4 paves the way to applying institutional logics theory and sub-section 4.2.5 highlights the main gap in institutional logics as a theory in the existing literature. Section 4.3 explains the concept of

institutional logics as one of the two terms used in the theoretical framework. Its definitions and its emergence in the literature are given in sub-section 4.3.1. It then explains contradictory institutional logics and changes according to Seo and Creed's (2002) framework in Sub-section 4.3.2. Section 4.4 discusses the second term used in this study's theoretical framework, which is the concept of organisational change. The literature on this is discussed in Sub-section 4.4.1. It then highlights the organisational change framework according to Laughlin (1991) in Sub-section 4.4.2. The organisational change framework is used as a complement in the theoretical framework alongside contradictory institutional logics. Section 4.5 presents the theoretical framework of this study by combining Sections 4.3.2 and 4.4.2 to build the road map for the analysis chapters. The chapter is summarised in Section 4.6.

4.2 Introduction to theories of governance systems

Governance and accountability have many theories within the academic literature. This section addresses three main theories in the research: agency theory, stakeholder theory and stewardship theory. It explains these three theories individually and their applications related to governance and accountability. The chapter also discusses the governance system from an institutional logic lens and explains how this gives a deeper understanding of governance than the other perspectives. This is considered to be the justification for presenting agency, stakeholder and stewardship theories of governance.

4.2.1 Agency theory and governance system

Agency theory is used in a lot of previous studies to explain corporate governance and its implications. The idea was introduced by Berle and Means (1932) and Smith (1937) who argue that those who manage other people's money will not make the same efforts to manage this money as they would with their own money. Berle and Means (1932) evaluated data from 200 UK and USA corporations using agency theory. Their results show that the managers of those corporations did their job in an effective way, but they also did it for their own interests. Therefore, they focus on this problem and recommended a separation between ownership and control to mitigate risk. Based on this, the researchers started to develop agency theory.

Agency theory tries to solve conflicts of interest between owners (the principals) and managers (the agents) of an organisation (Fama and Jensen, 1983). This is called the agency problem or the agency relationship. The underlying assumption of this relationship is a variance in the goals of

managers and owners, which may lead managers to not always behave in the owners' interests (Hill and Jones, 1992; Jensen and Meckling, 1976). Therefore, managers may not work towards the owners' goals (share value and profit maximisation) and may redirect their efforts towards their own or self-interested goals.

Agency theory is the dominant theory for many corporate governance studies. There are two reasons behind this (Daily et al., 2003): (1) this theory is simple as it explains the relationship between two parties only (managers and owners), and (2) it prioritises self-interest over the other parties' interest. Maslow's Hierarchy of Needs (Maslow, 1943) argues that managers should work for their own interests in aligning with owners' interest for the long-term success of the organisations. From this point of view, managers may not prioritise the organisation's interests over their own interests.

Agency theory has many criticisms in the research. The first criticism is that it limits the boundaries of a corporate governance system to only owners and managers. This limitation does not match the different definitions of corporate governance in the literature. The Cadbury Committee Report (1992) defines governance as the system that directs and controls the organisation. Another definition of governance, given by Gillan and Starks (1998), sees it as a system with a set of structures to manage the operation of the organisation. These definitions do not limit the governance system to only two parties (owners and managers). They extend the influencers of an organisation's governance system to other parties in society who affect and are affected by the organisation. Examples of this can be seen in the relationship between organisations and states (governments), between organisations and financial markets, and between organisations and employees, creditors and other stakeholders.

Another criticism is that when analysing and discussing governance and accountability systems across societies, agency theory ignores the background history of societies and their institutional aspects. Claessens (2006) applies this criticism, arguing that if agency theory only shapes the governance system of an organisation, without taking into consideration the different institutions in the society, this will mislead different interested parties. Institutions affect the agency relationship, and it affects different institutions (Claessens, 2006), for example, formal institutions, such as state or legal, help in setting the procedures and rules that govern the agency relationship (Young et al., 2008). In addition, informal institutions, such as family and culture,

play a main role in setting the governance and accountability framework in an agency relationship, especially in emerging economies with weak rules. Previous researchers discuss the agency problem and its relationship to its institutional context. For example, Lubatkin et al. (2005) consider variation in the institutional context will result in a variation in governance and accountability practices, including the agency relationship, in that particular context. They assert that different understandings of national institutional contexts will affect the governance mechanisms of an organisation. Therefore, it is clear that agency theory will not explain all the dimensions of governance and accountability systems (Lubatkin et al. 2007), especially in emerging economies. This justifies considering different institutions in Jordan and how they affect NGO governance and accountability systems in this study.

This sub-section defined agency theory (owner-manager relationship). It also described the main body of literature on agency theory, which has a number of criticisms. The main one is that it narrows its focus to the contract between the owners and the managers of an organisation and neglects other interested parties and institutions. This opens the door for stakeholder theory, the literature of which will be explored in the next sub-section to give a deeper understanding of governance system theories.

4.2.2 Stakeholder theory and the governance system

Stakeholder theory came to answer the criticisms of agency theory (which limits the governance system to two parties only, managers and owners) in explaining the governance system. The basic idea of agency theory is that managers pursue the maximum value or wealth for shareholders. On the other hand, in stakeholder theory, managers give broader attention to different interested groups that affect or are affected by the organisation. Therefore, this theory concerns all parties related to an organisation (stakeholders) rather than agency theory, which limits its scope to the owners (shareholders). Freeman (1984) defines stakeholders as any party or parties that affect or are affected by the goals and operations of an organisation. Another definition of stakeholder theory concerns the relationships between stakeholders and organisations (Roberts, 1992). Some researchers define the governance system based on stakeholder theory. For example, Aoki (2001) defines the governance system as a structure of responsibilities and mechanisms of all parties who have a stake in the organisation. According to previous definitions, organisations should pay attention to decisions that affect, either directly or

indirectly, different stakeholders, including employees, the government, customers, suppliers and creditors. A number of researchers extend stakeholders to cover the environment, animals and future generations (Solomon, 2007). The literature also categorises stakeholders into different typologies. Some research uses the position of stakeholders relative to the organisation as a typology, defining insider stakeholders such as employees and managers and outsider stakeholders such as customers and creditors (Rueda, 2006; Young et al. 2008). Other studies use the terms shareholders and other stakeholders to focus on the difference between agency and stakeholder theories (Godfrey and Hatch, 2007; Allen at al. 2007). This categorisation highlights the difference between the American Anglo-Saxon model of governance, which mainly uses agency theory and focuses on shareholders, and the German-Japanese model of governance, which uses stakeholder theory and focuses on the equality of all stakeholders, without giving priority to shareholders.

The above discussion opens the door to explaining agency theory and stakeholder theory from a risk perspective. Agency theory assumes that shareholders take the risk of losing the value of their shares (wealth), so an organisation must concern itself with maximising shareholder wealth and not give priority to various stakeholders (Freeman and McVea, 2001). Though, another argument sees other stakeholders as also carrying the risk of the organisation, for example, employees carry a big financial risk in terms of salary and wage sustainability and financial survival. However, shareholders can sell their shares in the markets and cut their relationship with the organisation. This gives more attention to stakeholders as they carry some risk as a result of dealing with the organisation. Therefore, Keasey et al. (2005) argue that the basis of stakeholder theory is to provide greater help and effort to stakeholders, and satisfy different stakeholders in a realistic and fair manner.

The literature discusses a lot of different arguments regarding stakeholder theory. The first argument is highlighted by Sternberg (1997), who asserts that the main goal of a governance system is to protect shareholder values, which affect managers' decisions and daily operations. Therefore, stakeholder theory creates a conflict in the main goal of governance. Sternberg (1997) considers shareholders to be the most important stakeholders. She criticises stakeholder theory, considering that organisations find it difficult to be accountable to all parties in a society. However, many other researchers disagree with this perspective and see all stakeholders as equal

(Aoki, 2001). This creates other criticisms: how can an organisation balance the interest of all its stakeholders? Who are the most important stakeholders and who are less important? How does an organisation categorise its stakeholders? Mitchell et al. (1997) highlight another question, can organisations categorise their stakeholders based on the urgency of their power and needs? Stakeholder theory has limitations because of the difficulties in answering these questions. Another argument criticising stakeholder theory is highlighted by Kraatz and Block (2008) who claim that stakeholder theory neglects the institutional dimensions in a society, such as the political and cultural dimensions, which influence governance systems.

It is clear that stakeholder theory tries to solve the limitations of agency theory by extending the governance practises of organisations to involve various stakeholders, but it still has many limitations in balancing the interest between stakeholders, and neglecting institutional dimensions, in explaining the governance system. These limitations suggest the need for a more comprehensive theory of corporate governance.

The next sub-section explains stewardship theory and its link to governance systems.

4.2.3 Stewardship theory and governance systems

Stewardship theory came to fill the gap of self-interest (conflict of interest), one of the limitations of agency theory (Tricker, 2014), as it does not explain the alignment of owners and managers interests. Therefore, stewardship theory defines another type of behaviour in the relationship between owners and managers (Donaldson and Davis, 1991). From this point of view, sociologists highlight a theoretical limitation of agency theory (Perrow, 1986). The basic assumption of stewardship theory is that the relationship between owners (principal) and managers (steward) is motivated towards the interests of the principal (Donaldson and Davis, 1991). Some supporters of stewardship theory, like Vallejo (2009), who studied the performance of non-family managers in family organisations, used this theory. Another example is Hoskisson (2000), who asserts that the application of stewardship theory can reach the optimal governance system by solving the limitations of agency theory. In agency theory, there is a conflict of interest between managers and owners; however, in stewardship theory, there is cooperation between them to achieve the same goal. It is clear that stewardship theory depends on collective not individual conduct (Clarke, 2004), this is clear in Asian countries, including the Middle East. Tian and Lau (2001) support this idea through research conducted in China, in which they

conclude that stewardship theory is more important than agency theory in the Chinese context. However, this is not consistent with Maslow's (1943) needs, which he sees as always being prioritised as self-interest before other's interest. This demonstrates the inherent theoretical limitation of stewardship theory. Another limitation of this theory, like agency theory, is the absence of consideration of the institutional dimension in explaining governance systems.

4.2.4 Justifications of using institutional logics theory, links to the governance

The three theories discussed above are widely used in the governance and accountability literature from a sociology perspective, with each having its own criticisms. However, there is one common limitation which they all share, which is ignoring the influence of social institutional aspects, such as the Arab Spring in the Middle East, in determining governance and accountability systems. In addition, these theories do not take into consideration the logics changes, contradictions or conflicts (or different logics) in different institutions in society, how these changes happen and their impact on governance and accountability systems. Claessens (2006) argues that studying the institutional aspects in a particular context is crucial to understanding the development and changes in governance and accountability systems in that context. The governance and accountability literature uses institutional logics to focus on the beliefs and practices that generate better governance and accountability systems (Green et al., 2008; Ezzamel, 2012). These beliefs and practices result in different institutional behaviours from different levels of analysis of institutional logics, which leads to highlighting institutional changes in governance and accountability. This study will consider this point and link institutional logics and their changes as a result of the Arab Spring, examining the impact on NGO governance and accountability in the Jordanian context. Therefore, this case study considers the Jordanian context and the Arab Spring, and their institutional logics and changes, in order to get a sense of change in NGO governance and accountability though the organisational change framework.

Some of the research criticises institutional theory, considering it a huge theory, as the word institution is broad, having many definitions (Alvesson and Spicer, 2019). However, the main assumption of this study is that the political, social and cultural changes that took place due to the Arab Spring created a fresh environment for studying the institutional logics of different sectors and observing the legitimacy of the newly created organisations (Zahra, 2011). From this

view, one can study the changes in NGO governance and accountability created in Jordan after the Arab Spring and the changes in the operations of existing NGOs using institutional theory (logics), as this theory fits the current study context and is considered the best way to examine this phenomenon.

4.2.5 Theoretical gap in previous research on institutional logics

Institutional logics theory is used in research in developed countries to examine and evaluate various institutional logics in those countries (Friedland and Alford, 1991; Thornton and Ocasio, 2008). Therefore, the main theoretical gap in this body of literature is limited research examining institutional logics in developing (emerging) countries (Zhang and Luo, 2013). Studying institutional logics in developing countries opens the door to different implications and sometimes different logics. For example, social, cultural and religious logics are different in developing countries compared with developed counties. Another important example is the state logic. Government intervention in the market and in citizens' lives in developing countries is different from in developed counties (for example, Arab countries, including Jordan). Thornton and Ocasi (2008) developed these issues and called for more exploration and understanding of institutional logics in different cultures, looking at how they affect people and organisational practices.

In addition, most previous studies on institutional logics focus on organisational responses to external conflicts of institutional logics (for example, Greenwood et al., 2011; Besharov and Smith, 2014; Blomgren and Waks, 2015; Waeger and Weber, 2019). However, they neglect the study of the process of shifting to new institutional logics. Therefore, institutional logics theory has a limited number of studies to explain the contradictions in logics (reconfiguration or shifting) resulting from the Arab Spring event, which dramatically changed and is still changing life in Arab countries. This study looks to fill this gap by studying contradictory institutional logics in different institutions in Jordan due to the Arab Spring that are affecting and changing NGO actions and practices. This opens the door to using Seo and Creed (2002), who explain the process of shifting to new institutional logics which sweep away the old ones.

4.3 Concept of institutional logic and applying Seo and Creed's framework

Institutional theory has a long history in the politics, economics and sociology literatures. This study mainly concentrates on two dimensions of the theory, institutional logics and

organisational change. The discussion in Section 4.2 highlighted the importance of studying institutional aspects to explain the governance and accountability systems in a particular context. In this section, the study goes through the main body of literature to conceptualise the first term used in its theoretical framework, institutional logics. It then introduces Seo and Creed's (2002) framework as a road map to apply contradictory institutional logics. The next sub-section conceptualises institutional logic based on the literature.

4.3.1 Institutional logic concept

The concept of institutional logics is a dimension of institutional theory. Meyer and Rowan (1977) and Zucker (1977) consider institutional logics to be a meta-theoretical framework for explaining interactions between the actions of people within an institution. There are many definitions of institutional logics. Friedland and Alford introduced this concept to organisational studies and define it as "[m]aterial practices and symbolic constructions" that are "organisationally structured, politically defended, and technically and materially constrained" (Friedland and Alford, 1991, p. 248). They introduced this concept to explain the contradictory actions, practices and beliefs that are inherently created in institutions. They highlight three logics, capitalism, state control and democracy. Institutional logics is also defined by Thornton and Ocasio (1999, p. 804) as "the socially constructed, historical pattern of material practices, assumptions, values, beliefs, and rules by which individuals produce and reproduce their material subsistence, organise time and space, and provide meaning to their social reality". Another study defines institutional logics as "distinctive categories, beliefs, expectations, and motives (that) constitute the social identity of actors" (Rao el al., 2003, p. 797). All these definitions are based on the concept of legitimacy as a fundamental justification of the logics, even they are conflicting (Suchman, 1995).

The research tries to list the main kinds of institutional orders to explain logics. Friedland and Alford (1991) suggest capitalism, state control and democracy as institutional orders., Thornton (2004) extends this list, arguing that there are seven institutional orders: corporations, state, market, religion, family, profession and community, with each of them having its own central logic, principles and symbols (Thornton et al., 2012).

It is important to differentiate between institutional logics (Thornton et al., 2012) and logics of action (Powell and DiMaggio, 1991). Logics of action can be linked to institutional logics, but

they fail to demonstrate people's actions as they do not depend on institutions aspects, which are structural, normative and symbolic; however, institutional logics indeed do so (Thornton and Ocasio, 2008). Thus, this makes institutional logics into a meta-theory by itself which can be used in research analysis. In more depth, institutional logics are related to institutions, but logics of actions are related only to the action itself.

The common idea in the above definitions is that institutional logics are constraints built in or attached to institutions. Therefore, institutional logics were created in institutions. Institutional logics provide a justification or a reference for someone who believes or obeys a particular institution, by providing the meaning of its legitimacy (necessary) and its impact on society (Friedland and Alford, 1991). In doing so, the logics of institutions provide people with basic initiatives and motives for behaving rationally (Friedland and Alford, 1991). Therefore, based on institutional logic, an actor can accept or reject (be convinced or neglect) different sources of actions. Two examples of this can be seen in Table 4.1 (Friedland and Alford, 1991).

Actors	Course of action	Institutional logics
A religious man	Does not accept (do) stealing	Religion
Two lovers	Does not build up their relationship on cost-benefit basis	Love or Family

Table 4.1 Simple examples of institutional logics.

In the examples above, religion and love are institutional logics, each of which has a central logic that constructs and/or constrains an actor's behaviour (actions). Therefore, the institutional logics (behaviour, action, beliefs) explain that the action of the religious man is to reject stealing, and the two actions of the two lovers are to reject making a cost-benefit relationship. Institutional logics are differentiated from institutions themselves as institutional logics are the consequences (results) of institutions. Therefore, institutional logics allow an understanding of people's and organisation's actions, rather than an understanding of the external pressures on institutions (as in neo-institutional theory (Powell and DiMaggio, 1991)), which are different points of view. Greenwood et al. (2014) and Thornton et al. (2012) argue that this differentiation between institutions and institutional logics paves the way to two different concepts. The first concept investigates how people or organisations are affected by institutions (institutional logics), and the

second concept investigates institutions only (pressures). Therefore, this study will focus attention on institutional logics instead of discussing institutions. Thus, this helps to avoid the criticism of institutional theory by focusing on a different level of analysis through different institutional logics.

In focusing on institutional logics, Friedland and Alford (1991) argue that a particular institution may has multiple institutional logics, as they are not mutually exclusive. However, the logics may (or may not) be different between actors because of conflicts or/and contradictions between them. They described that by "individuals competing and negotiating, organisations in conflict and coordination, and institutions in contradiction and interdependency "(Friedland and Alford, 1991 p. 240). It is clear that there are multiple logics, competing or in contradiction, for a particular institution.

There are three levels of analysis in explaining the conflicts and contradictions of institutional logics. The first is the 'same-level logics conflict' (Reay and Hinings, 2009). For example, doctors' and nurses' logics in dealing with patients in the hospital institution may have conflicts between the professionalism logic of offering a high quality of medical service, and the financial logic of maintaining cost efficiency and profit maximisation. The second level is 'intra-logics contradiction' (Friedland and Alford, 1991). For example, people employ contradictory institutional logics with respect to the institution of privatisation, some support it to encourage investments and capitalism; on other hand, some fight against it to protect government control over the country's resources. Here, it is important to identify the level of analysis (Scott et al. 2000), such as the social or economic level to study the contradictory institutional logics at that level. The third level is 'historical institutional logics'. Here, time plays the key role, as it examines how the institutional logics of people and organisations are changed by time. For example, developed societies (modern) are influenced by state and financial logics, but developing societies (earlier) are influenced by religion and culture (Thornton et al. 2012). All levels of analysis (same-level logics, intra-logics and historical) may lead to social change (Seo and Creed, 2002).

This study uses Thornton and Ocasio's (1999) definition of institutional logics and Friedland and Alford's (1991) definition of intra contradictory institutional logics. Therefore, the concept of institutional logic in this study is defined as the framework of sense-making or reasoning about

the legitimacy of people's and organisation's behaviours, based on their socially constructed beliefs, assumptions, practices, expectations and values. These institutional logics are non-mutually exclusive in institutions and the resulting contradictions between actors may lead to creating social change.

The above definition helps to analyse and explain the study data and explain changes to the governance and accountability system in NGOs in Jordan due to the Arab Spring's contradictory institutional logics within (intra) different institutions that affect and work with NGOs in Jordan. The Arab Spring created a new, fresh institutional environment of contradictions and conflicts (Zahra, 2011), which created intra contradictory institutional logics, rather than just conflicts or historical explanations of inter-institutional logics. Therefore, this study focuses on multiple intra contradictory institutional logics, within different institutions, at the social level of analysis, related to NGO governance in Jordan. The types of contradictory institutional logics are explained in Sub-section 4.3.2, which discusses Seo and Creed (2002) in depth, as a crucial part of this study's theoretical framework.

This study uses institutional logics, as a theory which gives in depth insights and explains what is happening inside institutions based on contradicting logics, as well as observing the sense of change. Thus, it answers how and why questions regarding the intra contradictory institutional logics due to the Arab Spring shaping new or progressive institutions or institutional logics that affect governance and accountability systems in NGOs in Jordan. It will discuss the contradictions of institutional logics before (existing) and after (progressive) the Arab Spring, and how NGO governance and accountability (level of analysis) changed, using the organisational change framework concept which is explained in the next section (4.4). Before discussing the organisational change framework, this study uses Seo and Creed (2002) as a framework to explain contradictions of institutional logics (different logics).

4.3.2 Applying Seo and Creed's contradictory institutional logics framework

This sub-section introduces Seo and Creed (2002). This study asserts that institutional changes are forced by interactions between two or more incompatible (i.e., contradictory) institutional logics, building a theoretical framework to describe different types of institutional contradictions. Seo and Creed criticise the previous literature on institutional stability (for example, Oliver, 1991; Scott, 1995; DiMaggio and Powell, 1983) which discusses isomorphism and how organisations

are affected by institutions to adopt similar actions or practices. They ask, 'How are new institutions created and existing ones changed over time?' (Seo and Creed, 2002, p. 222). This question is also asked by different institutional theorists, as they believe that institutions are socially constructed, and so change over time. Thus, actors in society are institutionally constructed and their actions and practices will be changed too. Therefore, recent research in institutional theory has focused less attention on institutional stability and focused more on studying changes in institutional orders and their competing institutional logics.

Seo and Creed (2002) is one of the main studies which discusses institutional changes from a dialectical theoretical perspective. They root their perspective by explaining institutional changes through contradictory institutional logics. Thus, this is the justification for using this article as a part of the theoretical framework in this research, as the Arab Spring created and is creating contradictory institutional logics, which lead to institutional changes. Regarding institutional changes, Seo and Creed (2002) were affected by Oliver's (1992) theory of deinstitutionalisation, which argues that the rejection or acceptance of different institutional pressures in society (for example, political and social pressures) will lead to discontinuity or replacing existing institutions.

Seo and Creed (2002) were also affected by Benson (1977) in developing their institutional changes perspective. Benson's four basic steps which guide institutional changes are: Step (1) the actors' actions and practices and social patterns are socially constructed, produced and reproduced (social construction). Step (2) the reproduced patterns become socially accepted and are part of multiple social structured environments at different levels in different sectors (totality). Step (3) over time, some of the inconsistencies in the institutional logics within the new social arrangements generate tensions (contradictions). Step (4) these contradictions create a type of consciousness among institutional actors and this leads to making these agents push for institutional changes (praxis). These four steps are illustrated in Figure 4.1, as they provide the basis of institutional changes by reconstruction of (ongoing process) the social actors' actions and practises.

New social arrangements or interactions

Praxis

Social construction

Conflicts or contradictions create consciousness

Institutionalization

Contradictions

(Deinstitutionalisation)

Different levels of institutional incompatibility

Totality
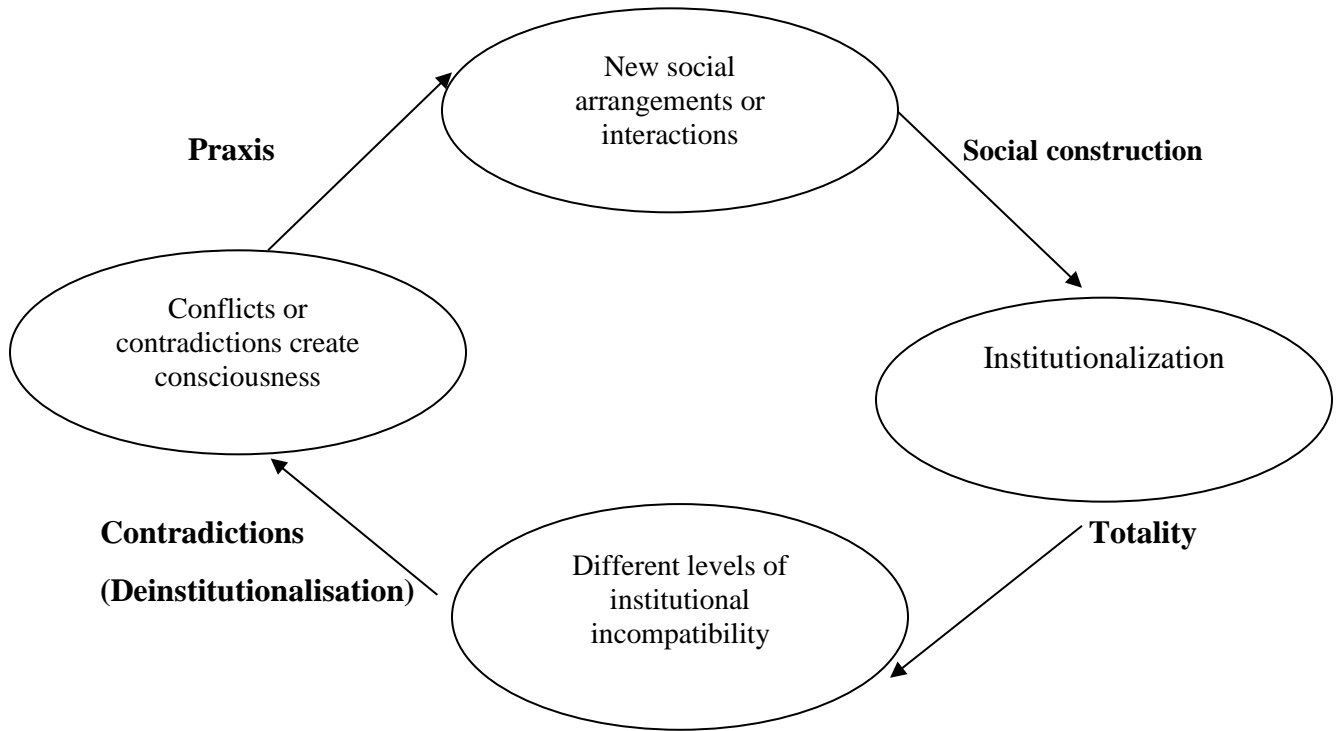
Figure 4.1 Institutional changes process (Seo and Creed, 2002 p. 225)

Seo and Creed (2002) assume that this process is continuous and that existing institutions never stop reshaping or creating new institutions. This study concentrates on the third and fourth steps in this process (contradictions and praxis) to focus on Arab Spring institutional changes and reconstructions, as it will highlight the incompatible contradictory logics and how they catalysed institutional changes. Seo and Creed argue that old or existing institutional logics can be disrupted (inconsistent) by the emergence of new, progressive or alternative ones.

In their study, Seo and Creed reflect on contradictory institutional logics. They assert that institutions can create contradictions within their environment or by adopting new social behaviours. These contradictions lead to institutional change by reproducing new logics which overtime lead to praxis. Praxis means that the actors adopt collective actions to change an institution based on the institutional contradictions (Seo and Creed, 2002).

Specifically, Seo and Creed (2002) developed four types of contradictions. The first is "legitimacy that undermines functional efficiency" (p. 226). Here, the idea is that institutional rules required legitimacy. However, over time these rules conflict with being efficient. The accumulation of this conflict puts a question mark on the institutional logics and may over time

apply pressure to change or modify them. The second type of institutional contradiction developed by Seo and Creed is "adaption that undermines adaptability" (p. 227). In this contradiction, institutionalised logics, actions and practices are not adaptable to change (resistance to change) even though some of them are not useful and do not give value added. This happens as a result of familiarity with existing logics and the resources invested in them, which makes people locked into them and not be open to adopting new logics, even with strong evidence that existing logics are not optimal. The third contradiction is "intra-institutional conformity that creates inter-institutional incompatibility" (p. 228). This means that the conformity of institutional logics in a sector may lead to conflicts or tensions in institutional logics in another sector. For example, the capitalism logic requires all family members to be involved in the labour market; this may lead to tension within the family logic which requires children to be cared for by their parents. The fourth and final type of contradictions highlighted by Seo and Creed (2002) is "isomorphism that conflicts with divergent interests" (p. 229). In this contradiction there is a misalignment between a particular institutional arrangement and the interests of other groups. Usually, these interests are those of groups of actors who are less powerful compared with the groups who support the existing institutional arrangements. This opens the door for activists seeking empowerment in any society to express different interests regarding production or reproduction and institutional arrangements.

In applying these four types of contradiction in the current research, and to draw the main road map of the analysis chapters, this research uses the Arab Spring as a backbone. The Arab Spring created and is still creating contradictions in institutions in Arab countries. This study focuses on the Kingdom of Jordan and mainly on its NGOs, looking for contradictions within the main institutional logics that affect those NGOs. This is considered the first building block in the theoretical framework. Figure 4.2 illustrates this building block in the theoretical framework based on contradictory institutional logics (Seo and Creed, 2002).

It is clear from Figure 4.2 that the core of the analysis based on this first block of the theoretical framework will be Jordanian. This means that in analysing and discussing contradictory logics, this study will discuss the contradictions regarding, dealing with or affecting NGOs in Jordan. Consequently, it discusses the existing institutional logics that affect NGOs in Jordan and how the Arab Spring created and is creating contradictions within these logics.
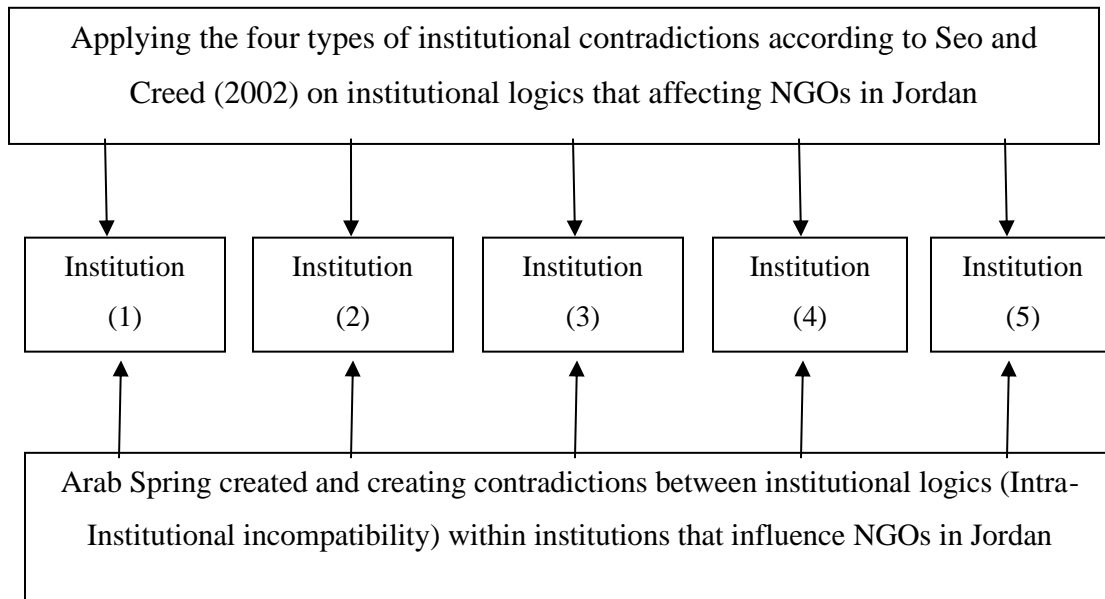
Figure 4.2 application of Seo and Creed's (2002) contradictory institutional logics (The first block in the theoretical framework)

After applying contradictory institutional logics, this study examines how they reshaped the governance and accountability systems of NGOs in Jordan, by applying the organisational change framework (Block 2 in the theoretical framework) which is explained in the next section.

4.4 Concept of organisational changes and applying Laughlin's framework

This research uses the organisational change framework as an augmentation or complement tool to catalyse the understanding of the contradictory institutional logics to pave the way for NGO changes. This section has two subsections, Sub-section 4.4.1 conceptualises the organisational changes and links it to NGO governance, and Sub-section 4.4.2 introduces Laughlin (1991) as part of the theoretical framework of this research.

4.4.1 Linking organisational changes to NGO governance

Most of the previous research explains NGO organisational changes without explaining why NGOs have to change due to external environmental changes (Kuruppu and Lodhia, 2019). The external environment of the NGOs' relationship to the NGO sector is still unclear (Idemudia, 2017). The literature looks at the relationship between NGOs and the private sector, governments, donors and beneficiaries; however, there is a little research on the impact on NGO governance systems when these relationships change (Steffek and Hahn, 2010). The relationships between NGOs and the external environment affects their governance systems. For example, if NGOs are

affected by the requirement for human rights advocacy in a society, they would adopt a public governance system, which is closer to their beneficiaries (Steffek et al., 2010). On the other hand, if NGOs were affected more by the government-delegated projects, they would apply a business model governance system (Havrda and Kutilek, 2010). Other studies focus on NGO governance systems mimicking private sector systems to have a win-win relationship between NGOs and the private sector (Herlin and Pedersen, 2013); whereas, NGOs which are affected mainly by donors, are closer to adopting the donor's ideological governance system (O'Dwyer and Unerman, 2008). Therefore, there is a direct link between an NGO's relationship with the external environment and their governance system.

The above discussion highlights the importance of this study, which examines changes in governance and accountability systems in NGOs in Jordan after the Arab Spring, which changed the logics of NGOs' relationships with different institutions. This is consistent with Ebrahim et al. (2014) who argue that new or modified external environmental arrangements around the NGO sector push it to change its governance system. This increases the possibility of reaching the ideal governance system in the NGO sector (Brennan and Solomon, 2008).

Laughlin (1991) argues that environmental changes or disturbances may change an organisations' systems through 'jolts' which put pressure on management to change the existing system. These changes occur when external environment modifications or changes lead to organisational responses or changes (Kuruppu and Lodhia, 2019).

 The next sub-section introduces Laughlin (1991) to explain the types of organisational change.

 4.4.2 Applying Laughlin's organisational change model

This study applies Laughlin's (1991) model of organisational elements to analyse the changes in NGO governance and accountability in Jordan. This model consists of three elements. The first is an interpretive scheme; the second is design archetypes; and, the third is organisational sub-systems (Laughlin, 1991 p.211). The interpretive scheme is related to intangible elements of an organisation, for example, beliefs, norms, and values (level 1), the organisation mission and purpose (level 2) and meta-rules (level 3) (p.211). Design archetypes are related to somewhat tangible elements of an organisation, for example, the organisation's structure, design, processes and communication system (p.211). The organisational sub-system is related to the tangible

elements of an organisation, for example, the organisational infrastructure, internal systems and rules (p.211). Kuruppu and Lodhia (2019) apply these three organisational elements to an NGO governance system. They consider the interpretive scheme is relevant to NGOs in their missions and visions. They also consider design archetypes to be relevant to NGOs in their program structure and decision-making hierarchy. Finally, they consider the organisational sub-system element is relevant to accounting systems, performance measurement systems, internal audit systems and disclosure.

Laughlin (1991) introduces two types of organisational changes, 'morphostatic' and 'morphogenetic'. Morphostatic change assumes that the change occurs when organisations need to maintain the existing status quo and/or internalise environmental changes. Laughlin assumes that this type of change affects design archetypes and/or organisational sub-system elements of the change, and that there is no need to change the interpretive scheme element. Morphostatic change is divided into two sub-types: 'rebuttal' and 'reorientation'. In the rebuttal type of change, organisations try to change their design archetypes to respond to environmental changes, but they may return to their original status (maintaining the existed status quo). In the reorientation type of change, organisations attempt to internalise the environmental disturbances by changing their design archetypes and/or organisational sub-systems (Laughlin, 1991).

Morphogenetic change assumes that changes happen when organisations respond to external environmental disturbances by changing all three elements of the changes, starting with the interpretive scheme element, then changing the design archetypes and organisational sub-system elements. Laughlin divided morphogenetic change into two sub-types: 'colonisation' and 'evolution'. In colonisation change, organisations try to change all three elements of change to respond to a small group of environmental changes. In evolution change, organisations change all three elements, starting with their ethos, then organisational structures and systems, responding to the increasing consensus in society on change (Laughlin, 1991).

This study uses 'evolution' change (fast moving institutions resulted from the Arab Spring) as it will reflect the Arab Spring movements and changes which were dramatic and affected all groups in Arab society. The Arab Spring created a new fresh environment to study institutions and organisations (Zahra, 2011).

The next section presents the theoretical framework of this study.

4.5 Theoretical framework

Based on the discussion above, this section presents the theoretical framework which combines Seo and Creed's (2002) contradictory institutional logics and Laughlin's (1991) organisational change frameworks to explain changes in NGO governance and accountability. Figure 4.3 explains the general framework of the role of both the contradictory institutional logics and organisational changes to achieve the aim of this research.

| Existing institutional logics (As of or before the Arab Spring). | → | Arab Spring created/creating contradictory institutional logics among institutions. | → | These contradictions created/creating progressive institutional logics. | → | These progressive logics translated into news NGO governance and accountability systems (Organisational evolution changes). |
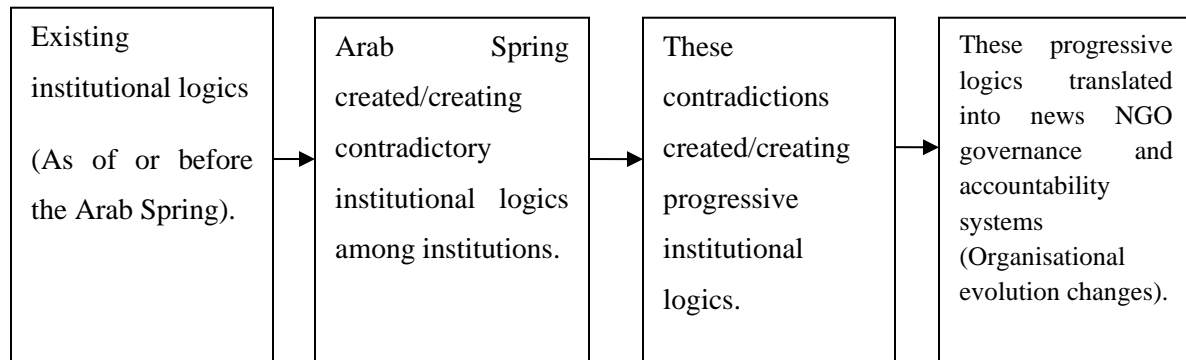
Figure 4.3 General theoretical framework of this study

Figure 4.4 below is a comprehensive theoretical framework for this study. To be more accurate, Figure 4.4 presents the detailed theoretical framework of this study by extending Figure 4.3 to more holistic. This framework will be discussed in more depth at the end of Chapter 5 (Methodology) to pave the way for the analysis chapters. Figure 4.4 presents three levels of analysis. The first level analyses the four types of contradictory institutional logics inside each institution (Seo and Creed, 2002) that affect NGOs in Jordan. The second level analyses the mechanisms of the forms of organisational changes (Laughlin, 1991) to highlight the changes and modified actions of Jordanian NGOs' governance and accountability, which is the third and core level of analysis.
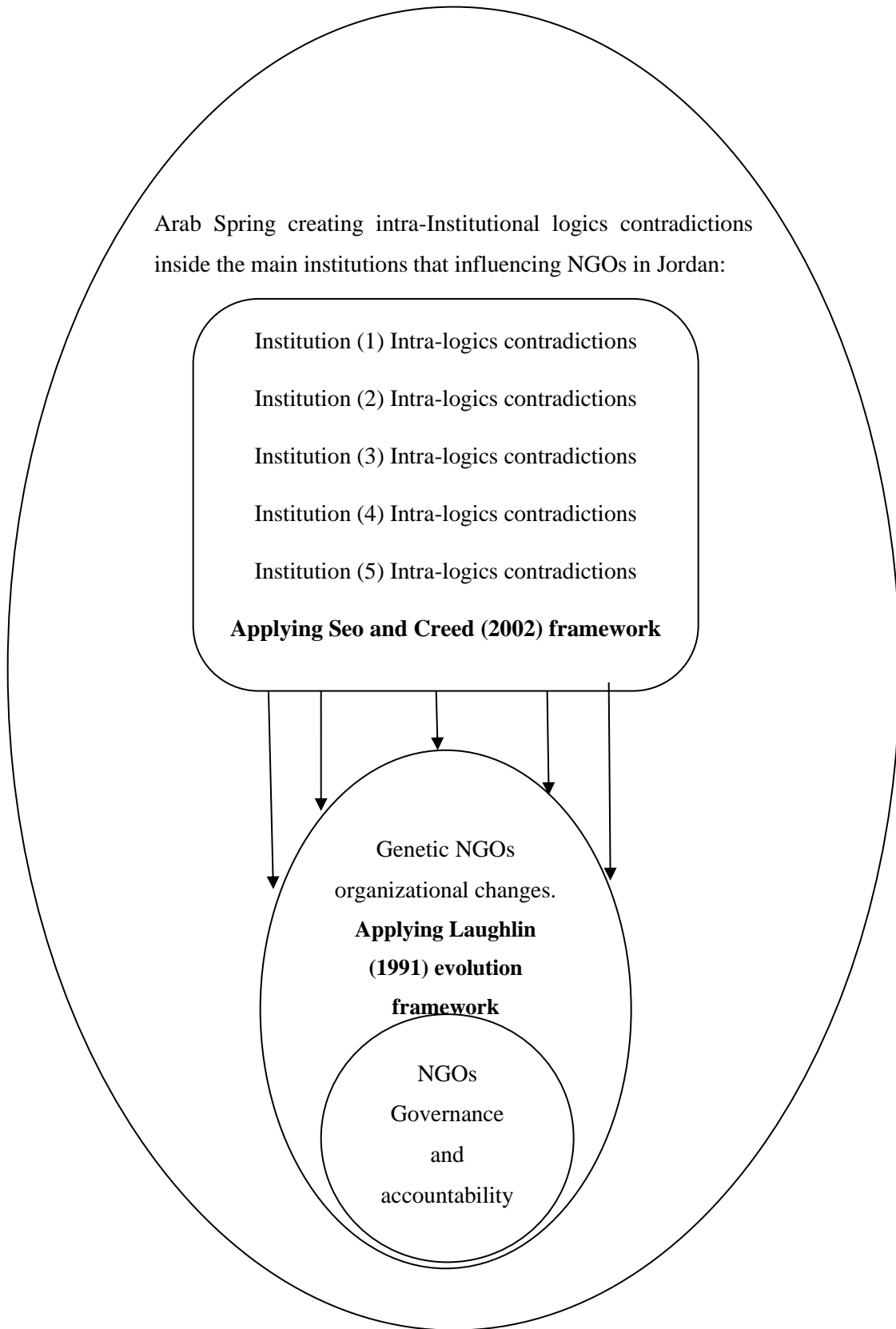
Figure 4.4 Detailed theoretical framework of this study

4.6 Chapter summary

This chapter explained the theoretical framework for this research and paves the way for the case study analysis chapters. It began with the introduction of the theories that explain governance in sociology, agency, stakeholder and stewardship theories. The chapter highlighted the common criticism of these theories, which is neglecting the impacts of social institutional changes in demonstrating changes in governance and accountability systems, as institutional complexity paves the way to heterogeneity of institutional arrangements (Seo and Creed, 2002; Thornton and Ocasio, 2008; Thornton et al., 2012). To answer this criticism, the chapter then introduced the concepts of institutional logics and organisational change. It defined them and presented their development in the literature. Moreover, it highlighted the gap in these studies and the need to focus more on the context of developing countries to explain their governance systems. Based on that, the chapter highlighted the importance of applying institutional logics and organisational change to gain a deeper insight into actors' actions and practices, contradictions and changes toward governance and accountability systems. This insight helps to understand what happening in the Arab Spring event and how its institutional contradictions combined with organisational changes modified governance and accountability in Jordanian NGOs. Applying contradictory institutional logics helps to describe and explain the institutional changes in Jordan due to the Arab Spring and their impacts on NGOs' governance and accountability in Jordan (by asking what and how). This research explores the changes in NGO governance and accountability systems as a result of the Arab Spring and its consequences of contending institutional logics (before, during and after the Arab Spring) within the main institutions that work with NGOs in Jordan. Finally, the chapter presented a detailed theoretical framework for this study, combining Seo and Creed (2002) who present four types of institutional contradictions within institutions and Laughlin's (1991) organisational changes to facilitate institutional change and explain the changing or reshaping of Jordanian NGO governance and accountability systems. Therefore, this study addresses interactions between multiple institutional logics and how they reflect into new or modified actions and practices (Thornton et al., 2012) in Jordanian NGOs. This helps to better understand this neglected but important sector in Jordan.

The next chapter presents the methodology and methods of this study.

Chapter 5: Methodology and Methods

5.1 Introduction

This chapter sets out the methodology of the study, linking the methodology to the research aims. The main aim of this research is to explore institutional changes as a result of the Arab Spring in Jordan and their impacts on NGO governance and accountability. Therefore, this chapter presents the methodology used to collect primary and secondary data to achieve the main aim of the research. This chapter justifies using a case study strategy and the interview and content analysis methods. The chapter has the following sections. Section 5.2 discusses the research design (philosophy, strategy and methods) to be applied in this study in general. Section 5.3 presents the rationality for using each element in this research design. Moreover, this section provides insight into how to develop a research design and implement it in the context of Jordan and using the theoretical framework. Section 5.4 discusses the ethical considerations of the study. Section 5.5 discusses the interview method in detail as it is considered the main method for collecting data in this study. Section 5.6 explains the analysis mechanisms used to analyse the data. Section 5.7 presents the methodological and practical contributions of this study. Section 5.8 explains the methodological challenges that faced the researcher during data collection. Section 5.9 introduces the analysis chapters which follow. Finally, Section 5.10 summarises the chapter.

5.2 Research design

There are a lot of previous studies which link the methodology to the philosophy (Mason, 2002; Ritchie et al., 2013; Creswell, 2009). These studies suggest that the research design of any study significantly affects its research processes. In order to build this study's research design, the researcher had to think in a logical manner (Creswell, 2009). The starting point for the research design is the philosophical position of the research. Based on this position, the researcher can develop the strategy and methods used in the study. Creswell (2009) argues that certain philosophical positions link to certain strategies and methods used in the research. He pinpoints three research designs to be used by social sciences researchers. These are usually:

1. Qualitative design: constructivism - ontological and interpretive epistemological position, which inductively explores people's understanding of society.

2. Quantitative design: Objectivism - ontological and positivist epistemological position, which deductively clarifies the relationships between variables.

3. Mixed design: combines the above designs.

Researchers need to explain the strategies and methods used in their research designs to justify the link between their philosophical and theoretical positions. For example, researchers can use a quantitative method but be interpretivist. Therefore, they need to justify that and link their philosophical and theoretical positions.

Creswell (2009) determines three elements that interact together to create the research design, the philosophy, the research strategy and the research method/s to be used:

1. Philosophy, which is the researcher`s 'worldview" or the 'beliefs' that influence the research (Creswell, 2009).

2. Research strategy of inquiry, which is the methods that specifically drive the research design (Creswell, 2009), for example, case study or grounded theory.

3. Research method/s, which is/are the processes of how the researcher collects, analyses, and interprets the data (Creswell, 2009). Figure 5.1 shows the current study qualitative research design.

5.3 Rationality for using qualitative research design

This section highlights the justifications for using a qualitative research design in this research. It provides the rationality for using each of the three elements in this study's research design (philosophy, strategy and methods) and links them to its research aim and questions.

5.3.1 Rationality for qualitative research design

Creswell (2009) specifies two main advantages to using qualitative research, which are focusing on the society itself, and highlighting and exploring the issues from different perspectives. In addition, Easterby-Smith et al. (2002) observe that qualitative studies can collect adequate amounts of good data within a small sample. Based on that, there are two main justifications for choosing a qualitative design in this research. The first justification is the need to explore NGO governance and
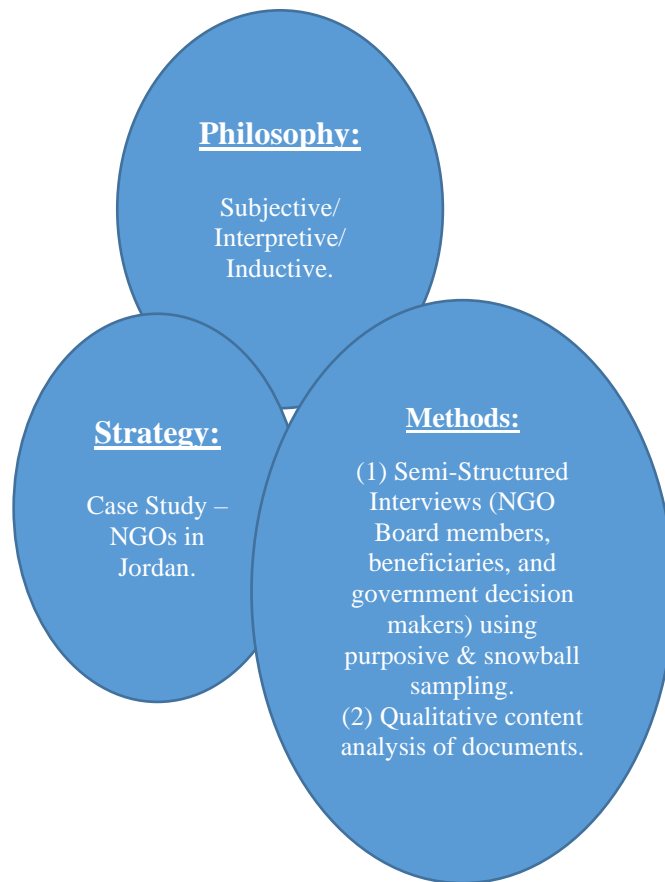
Figure 5. 1 Research design of the study

accountability in depth (Boeije, 2010; Myers, 2013). Secondly, NGOs became more engaged in society after the Arab Spring (AlNasser, 2016); therefore, using a qualitative design fits this new NGO phenomenon in Jordan and deeply explores and explains the impact of the Arab Spring on NGO governance and accountability from different point of views.

5.3.2 Rationality for the philosophy (constructivism and interpretivism)

The main two concepts for any research philosophy are ontology and epistemology. Ontology is asking about reality and epistemology is the process of obtaining knowledge. Dobson and Love (2004) define ontology as the theory of investigation of entities' existence (nature of reality). Crotty (2003) defines epistemology as the processes of knowing and understanding what exists. Therefore, epistemology is about the acceptable knowledge of something (Bryman, 2016).

There are two main schools in research philosophy which are positivism and interpretivism. Positivism believes in one reality and objectivity (Bryman, 2016) and tends to use quantitative designs. It believes that there is a casual link between the events of the reality. In positivism,

researchers should be neutral and their experiences cannot influence the results of their analysis (Cresswell, 2009; Crotty, 2003). Therefore, positivistic researchers usually apply a deductive approach and test hypotheses. They usually seek a generalisation of their results, so that other researchers can use the same hypotheses to test in other contexts. Positivism is used mainly in natural sciences. It is notable that conducting positivist research was common in the nineteenth century. At that time, the accounting and finance research was affected by positivistic economic factors more than by multiple social science factors (Jones, 2003). As a result, most governance and accountability research was quantitative and positivistic research (McNulty et al., 2013).

Positivism is subject to criticism, as it has some weaknesses in studying different human actions and behaviours, and explaining the social meanings of new social phenomena, which require a different approach (Cresswell, 2009). Positivism cannot understand social reality from different point of views. Therefore, another school of research philosophy was introduced, interpretivism. The main assumption of interpretivism is that understanding and explaining social reality is subject to multiple interpretations from different people who are at the centre of a social environment (Cresswell, 2009; Mason, 2002). Interpretivism believes in multiple realities and subjectivity and tends to use qualitative designs.

This study aims to explore the NGO sector in Jordan and examine how its governance and accountability changed after the Arab Spring. Therefore, the current study believes that the context is in an environment with multiple realities and perspectives (interpretivism). This is particularly true for NGOs, as they are socially constructed organisations, and they are affected by different social actors' point of views (Awuah, 2015). Interpretivism mainly uses the participants' meaning and their interaction within the context (Creswell, 2009). It helps understand the environment and the context of the research on NGO governance and accountability, together with the interaction with different institutional changes in Jordanian society, after the Arab Spring. Interpretivism highlights the need to acquire an in-depth picture of NGO governance and accountability changes after the Arab Spring instead of limiting understanding to few ideas (Creswell, 2009). Therefore, the philosophical position of this study is interpretive, examining people's meanings and the cultural context for the changes that affected NGO governance and accountability systems in Jordan, rather than the positivistic fixed

changes in that system. One of the most common research strategies used in interpretivism philosophy is the qualitative case study which will be discussed in the next sub-section.

5.3.3 Rationality of the research strategy (qualitative case study)

Brennan and Solomon (2008) recommend improvements to the governance and accountability literature in the context of developing countries and within different sectors like NGOs. Baxter and Jack (2008) discuss in depth the case study strategy of qualitative research, based on Yin (2003) and Stake (1995) in order to help beginner researchers determine:

1. When/why they should use a case study.

2. The type of case study to be used.

3. The boundaries of the case study.

4. How to realise the trustworthiness of the case study.

Regarding 'when/why to use a case study', Yin (2003) specifies three main factors that help researchers choose a case study method in qualitative design. These are: research questions that involve why and how; a relationship between the context and the research issue which is unclear; and the researcher's belief that the context is related to the research problem. Stake (1995) asserts that the researcher in a case study can have rich information to understand the case. Yin (2009) and Rowley (2002) point out that a case study is a good method for new research issues, where the researcher has a little control over them. Therefore, this research uses a case study as a strategy to get a real picture and describe the situation, instead of only using statistics in a survey (Adams et al., 2006). Case studies help in gaining detailed information about social activities and the meanings people give to phenomena (Yin, 2003). This will help to understand the situation of NGO governance and accountability in Jordan. The case study will help to answer the how and what research questions.

Regarding 'the type of the case study', Yin (2003) argues that a case study may involve organisations, markets, individuals, groups or societies. This study uses an exploratory case study (Yin, 2003) to examine the NGO sector in Jordan for two main reasons. The first is that this study is considered one of the first studies on corporate governance and accountability in

NGOs in Jordan. Therefore, the researcher will explore NGOs in the Jordanian context. Secondly, the researcher will explore the institutional changes and the Arab Spring impact on the case.

The case study strategy has been criticised because of a lack of generalisation. The results and findings in a particular case, according to the qualitative case study strategy, cannot provide a general conclusion for other cases or contexts (Savenye and Robinson, 2004). However, generalisation is not the purpose of a case study. It provides a road map to replicate the strategy in different contexts.

5.3.4 Rationality for research methods

This section gives the justifications for the interview and content analysis of documents methods used in collecting the data for this research.

First: Rationality for semi-structured interviews

This study uses interviews with NGO board members, government decision makers, and Syrian refugees in Jordan and considers interviews to be the main method in collecting data.

Stake (1995, p. 64) stated two main principles for any case study: "descriptions and interpretations" of people's meanings. He also observes that the interview is the main way to gather multiple realities, which is the main purpose of qualitative research and a case study. Face-to-face interaction between the interviewer and the interviewees allows the interviewer to write notes about their responses, perceptions and body language. Moreover, it helps the researcher to write down field notes, which help him/her in interpreting and analysing the data. Saunders et al. (2009) note that the semi-structured interview is suitable for qualitative research due to its flexibility (Myers, 2013). Saunders et al. (2009) believe that in a semi-structured interview the researcher can order the questions based on their ideas about the themes and theoretical framework, which are determined by the study.

This study is like many previous studies which used an in-depth interview method (Awuah, 2015; Okpara, 2011). The interviews help the researcher to have an in-depth understanding of institutional changes due to the Arab Spring in Jordan and their impact on NGO governance and accountability. Semi-structured interviews allow the researcher to be in direct contact with interviewees who have broad experience in the governance field or in shaping the governance of NGOs in Jordan. Therefore, this rich data reveals insights and understanding of institutional

practices and logics around NGO governance and accountability. Interviews can give richer data than that which is generated from NGO annual reports, which sometimes do not give relevant information about the reasoning behind people's actions in dealing with NGOs.

Data regarding NGO governance and accountability in Jordan is scarce. Therefore, face-to-face interviews with participants who are close to the NGO sector will explore their perception of the contradictory institutional logics due to the Arab Spring which led to changes in NGO governance and accountability.

Interviews can take different forms, face-to-face or using technology such as Skype or mobile phones (Zikmund et al., 2003). Interviews which use technologies are good for saving time and cost. They also allow the researcher to reach a greater geographic area (Walliman, 2017). However, this form of interview may have a lack of understanding the body language of participants and their interaction with the researcher. For this reason, this study uses face-to-face interviews, as they create a more interactive environment with participants and allow an in-person understanding of their meanings (Zikmund et al., 2003). They also help to clarify any misunderstanding through direct feedback (Walliman, 2017).

Second: Rationality for content analyses of documents method

Institutional archive reports and documents are used in qualitative research and journals papers. Documents and reports can be printed or on websites (electronic) (Bowen, 2009). Document analysis reviews and evaluates documents (Bowen, 2009). This method is used to understand the meaning and enhance the results of other empirical methods like interviews (Corbin and Strauss, 2014). Therefore, "[c]ontent analysis is used for the purpose of triangulation with the interview method" (Duriau et al. 2007, p. 7) in order to support the findings of the analysis of the interviews. This study uses data from relevant documents from NGO laws and regulations in Jordan to explore the governance and accountability of NGOs in Jordan and to demonstrate the impact of the Arab Spring. The laws and regulations pertaining to NGOs in Jordan increased in number after the Arab Spring in order to regulate this sector. As discussed in Chapter 4 (Context), there are 12 NGO laws, sub-laws, systems or instructions in Jordan (See Table 4.2). Most of them were created after the Arab Spring. This makes them a fresh and rich data source to be used in this study to explore NGO governance and accountability changes in Jordan alongside the interview data, which will improve the credibility of this study (Eisner, 2017; Bowen, 2009).

Hsieh and Shannon (2005) indicate that applying content analysis to documents increases the trustworthiness of the study, since it uses the same codes/themes created in the interview analysis. In addition, using document analysis combined with interviews decreases the bias of using only the interview method. Moreover, content analysis of documents is a cheap research method, as the cost of downloading and printing the relevant documents is low. Stake (1995) also asserts that using content analysis of documents in a qualitative case study helps to generate a deeper understanding of the case. The documents can be electronic or printed copies of documents that are relevant, to achieve the research aim and answer its questions. The researcher selected NGO laws and regulations in Jordan as they highlight the changes as a result of the Arab Spring and support the interview data.

5.4 Ethical considerations

Ethics are inherent in all qualitative research. The main aim of ethics in qualitative research is to protect the researcher and the participants without causing harm to anyone as a result of conducting the research. For example, one of the main ethical considerations for qualitative research conducted after March 2020 is to be online, using technology to save researchers and participants from the risk of Coronavirus. However, this research data was collected before that date, between May 2019 and August 2019.

One ethical issue in qualitative research is that this type of research can interact with people's emotions and feelings (Easterby-Smith et al., 2002), which make it sensitive research. In addition, qualitative research sometimes requires participants' private data. Here, it is the role and responsibility of the qualitative researcher to collect the data, analyse it and generate themes without mentioning names or other personal information from participants. The purpose of qualitative research is to generate themes from the participants and link them to the existing literature. Based on that, ethics applications must be taken into consideration before conducting qualitative research using interviews (Easterby-Smith et al., 2002). There are four core principles for research ethics: (1) no harm should come to the researcher or the participants; (2) a consent form must be signed by all participants; (3) privacy and confidentiality must be respected; and, (4) there must be no intention of cheating or deception (Bryman, 2016). Bryman discusses these principles based on Diener and Crandall (1978). Saunders et al. (2012) provide detailed principles for ethics applications to be approved for qualitative research. These are: (1) the

researcher must appreciate the dignity of and respect the participants; (2) participants must be informed about the research and the researcher must gain their consent and give them the option to stop their participation in the research at any time; (3) in the analysis and writing up the results, the researcher must keep all participants' information secure and use coding for anonymity; (4) the researcher must perform the analysis with a high level of integrity to generate reliable findings without deception.

All universities in the UK, including the University of Sheffield, have a Code of Ethics to conduct qualitative research. Therefore, any qualitative research must be approved by an ethics committee before starting data collection. The University of Sheffield Management School Ethics Committee reviewed and approved the ethical application of this research before data collection was started. The researcher provided each participant with a written Information Sheet, which explained the study aims and questions. This was also explained verbally to them. In addition, each participant signed a Consent Form to give his/her approval to take part in the study and approval for audio recording the interviews or taking notes without audio recording. The ethics application considered the anonymity of participants to respect their information and privacy. Data collected was based on participants' experiences and avoided questions on their personal life. This point is vital, particularly for refugees who are living inside camps. Therefore, the interview questions were directed toward the refugees' experiences with NGOs in Jordan in general, without any question on their personal life to avoid sensitive issues.

5.5 Interview method in details

One of the most important points in qualitative research is selecting participants for the interviews. Saunders et al. (2009) and Riley et al. (2014) argue that sampling for qualitative research aims to provide a rich picture of findings, which makes non-probability sampling, such as purposive sampling, suitable. In order to highlight the purpose of the research, Byrne (2001) recommends the use of purposive sampling. Therefore, this type of sampling was chosen based on the population features and the study aim. Fossey et al. (2002) point out that purposive sampling should be followed by snowball sampling in order to determine suitable participants and to deeply understand whether the research has enough data sources. To that end, this study employed purposive sampling followed by snowball sampling. This means that participants were selected using a non-probability sample, using a self-selective approach to achieve the purpose of

the study. The researcher also considered the experiences and competences of the actors in the NGO field in Jordan which were chosen in the study sample (Tongco, 2007).

Reviewing qualitative researchers at the PhD level, Mason (2010) notes that the range of interviews used was between 30-50 for case studies and grounded theory research. For sampling in this study, purposive sampling was used, followed by snowball sampling from the population. This study has 24 participants divided into three groups. The first group is fourteen NGO board members in Jordan. The second group is five government officials who were decision makers about NGOs. The third group is five Syrian refugees. The twenty-four interviews reflect the concept of saturation of the data. This indicates how the study sampling, collection and analysis of the data are employed meaningfully and consistently to link the research objectives or questions with the theory and analysis used (Saunders et al., 2009). Therefore, this study focuses on the saturation concepts in Table 5.1.

Saturation concepts	Meaning	Where in the study?
Data saturation	Relates to the degree to which new data repeats what was expressed in previous data.	Data collection/ sample size
Inductive thematic saturation	Relates to the emergence of new codes or themes.	Analysis

Table 5.1 Saturation concepts (adapted from Saunders et al. (2012))

The first row in Table 5.1 shows that the researcher stops doing more interviews when the data from new interviews repeats data in the interviews already done. In this research, twenty-four interviews were conducted until reaching the data saturation point. The second row of the table reflects the data analysis, generating new themes of analysis in a meaningful way to build up a holistic understandable image of the data. Therefore, this study applies inductive thematic analysis to the data, which will be discussed later in the chapter.

5.5.1 NGO population in Jordan

Regarding the NGO population in Jordan, Unerman and O'Dwyer (2006a) argue that NGOs in any country operate under several categories such as advocacy and welfare. This categorisation in Jordan is based on Table 5.2 which shows the typology of all NGOs in Jordan based on their

activities at a specific point in time. The information in Table 5.2 came from a formal request based on the Information Freedom Act (2007) of the Jordanian government and from Jordanian ministries' websites. This is the most available information for active NGOs up to 31/7/2018. NGOs are newly created and liquidated every day; therefore, the researcher had to have a cut-off point for listing the NGOs in Jordan. This was done because there is no electronic platform containing NGO data and categorisations in Jordan. This activities-typology of NGOs is based on information from the Jordanian government and is considered the first step in understanding the categorisation of NGOs in Jordan.

Some notes and characteristics on the NGOs in Jordan listed in Table 5.2, which help to determine the type and boundaries of the case study and the sample used in the case study are:

- 51% of NGOs listed in Table 5.2 were created, they opened a branch or extended their operation in Jordan after 2010, which is the starting year for the Arab Spring (Ministry of Social Development, 2015).
- The National Charities Associations Report is available up to the end of 2015 and no new reports have been updated by the government.
- This study will use the term NGO for all organisations working in Jordan which meet the definition of the NGO law No. 51 of 2008.
- Based on the schedule in Table 5.2, there are 16 types of activities of NGOs in Jordan. The geographic distribution of NGOs in Jordan is in the main cities (with the highest population density) which are Amman, Irbid and Zarqa, as these cities are the most affected by the Syrian Refugees crises. Their total population is around 75% of the total population in Jordan (DOS, 2018). These cities have 92% of all NGOs in Jordan (DOS, 2018). Moreover, the largest NGOs in Jordan operate in these three cities, in addition to Al Mafraq, which has the biggest refugee camp in Jordan (Al Zatari). The exact percentage of NGO distribution in each city or geographic area in Jordan is still not available.

	Types of NGO Activity	No.	Work with Ministry of	%
1	Charities associations	2897	Social Development	58.8
2	International NGOs	61	Social Development and Planning	1.2
3	Cultural associations	608	Cultural	12.3
4	Youth associations	12	Youth	0.2
5	Non-profit Organisations	883	Industry and Trade, and Supply	17.9
6	Health associations	38	Health	0.8
7	Agricultural associations	7	Agricultural	0.1
8	Communications and Information Technology Associations	4	Communications and Information Technology	0.1
9	Professional unions	13	Different ministries	0.3
10	Employers' unions	33	Different ministries	0.7
11	Trade unions	18	Labour	0.4
12	Political associations	168	Political and parliamentary affairs	3.4
13	Employers' associations	40	Social Development	0.8
14	Environmental associations	66	Environment	1.3
15	Women's federations	2	Social Development	0.0
16	Human Rights Associations	79	Social Development	1.6
	Total	**4929**		**100**

Table 5.2 Activity-typology of NGOs in Jordan

Most international NGOs (with headquarters outside Jordan) concentrate their full operation on Syrian refugees (Type 2 in Table 5.2). Moreover, the government has determined their specialisation based on twelve fields, which are determined by the Ministry of Planning: Education, Energy, Environment, Food Security, Health, Justice, Livelihoods, Local Governance and Municipal Services, Shelter, Social Protection, Transport and Hygiene. The majority of Syrian refugees live in camps in the northern cities, as these cities are closest to the Syrian border (Jordan Response Plan for the Syrian Crisis 2018-2020, 2018). Refugees who are permitted to work outside the camps mainly work in the capital city, Amman. All other NGOs listed in Table 5.2 are considered national NGOs (with headquarters inside Jordan) according to the NGO Law No. 51 of 2008.

- National NGOs deal with the Syrian refugee crisis as part of their operation according to the Jordan Response Plan for the Syrian Crisis 2018-2020 (2018).

- The exact number of NGOs in Jordan changes every day, as many NGOs are created over time.
- The NGO activity-typology is helpful for this study, as it used by the Jordanian government. Moreover, it helps the Jordanian community to focus on the specialised fields of NGOs (Ministry of Social Development, 2013).

Considering the aim of this study which is to gain a holistic picture of governance and accountability of NGOs in Jordan and how they changed and are changing based on contradictory institutional logics, due to the Arab Spring, the population of this case study will be all national NGOs in Amman, Irbid, Zarqa and Al Mafraq. The sixty-one international NGOs were excluded because of the difficulties of accessing their board members, who are outside Jordan.

5.5.2 Interview and participants selection criteria (sampling)

Cleary et al. (2014, p. 473) determine five selection criteria for interview participants: "(A) Small numbers are studied intensively, (B) Participants are chosen purposefully (C) Selection is conceptually driven by the theoretical or conceptual framework, (D) It is commonly sequential rather than pre-determined, (E) A rationale for selection is necessary". This study measures the governance and accountability of NGOs in Jordan based on their board members' knowledge and understanding of the institutions surrounding the NGO sector. The researcher believes that the data provided by the interviewees reflects their understanding of the Arab Spring and its regulatory, cultural, political, economic and social changes in Jordan. In addition, the NGO board members were selected to highlight their perceptions of the changes in corporate governance and accountability in the NGO sector in Jordan. Therefore, all selected board members had experience in the NGO sector before and after the Arab Spring. The same applied to the government participants. All refugees selected entered Jordan at the beginning of the Arab Spring to reflect their experiences with NGOs in Jordan and understand their needs. Other criteria used to select participants are shown in Table 5.3.

Interviews were arranged through telephone calls with participants. Snowball sampling was applied in order to fulfil the aim of having the most experienced participants related to the area of this study. The criteria applied were based on Cleary et al. (2014). Interviews were conducted in three months (May-August 2019) in Jordan with twenty-four participants. Table 5.3 shows

Interviewees	No. of interviews to reach data saturation/city where interview conducted	Criteria for selection
NGO Board members	14 interviews: 8 in Amman city 3 in Zarqa city 3 in Irbid city.	▪ National NGO board members. ▪ Working as NGO board members before and after the Arab Spring. ▪ Their NGO working partially with Syrian refugees. ▪ Broad experiences in NGO governance and accountability. ▪ Deal with foreign donations. ▪ Understand institutions which surrounding the NGO sector.
Beneficiaries: Syrian Refugees	5 interviews: 3 in Al Mafraq city 2 in Irbid city.	▪ Entered Jordan at the beginning of the Arab Spring (2011 or 2012) to reflect their experiences. ▪ Registered as refugees in the UN record (have a refugee identification card). ▪ Broad experiences with national NGOs.
Governmental decision makers for NGOs	5 interviews: All in the capital city, Amman.	▪ Working with NGOs before and after the Arab Spring.
Total	**24**	

Table 5.3 Interviewees, interview locations and selection criteria

interviewees and their selection criteria. Face-to-face, semi-structured interviews were conducted individually with each participant. The location of the interview varied based on the participant's preference (Zikmund et al., 2003). The interview locations for board members and government decision makers were in their offices, at their places of work. The refugee interviews took place in their homes inside the camps or in their houses. The duration of the interviews was between 40 and 60 minutes. All participants' identities are coded for confidentiality purposes. The field notes were taken directly during the interviews. The transcription of the interviews was written in the same week that the interviews were done, and its data linked directly to the theoretical

framework of the study, as a first step in organising the empirical data (Saunders et al., 2009). All interviewees signed a Consent Form and agreed to the interviews being audio recorded.

5.5.3 Interview guide

An interview guide helps the researcher to focus on the key issues, such as time management and observation, during the interview (Patton, 2002). It contains the list of interview questions and themes used during the interviews. In the literature, a lot of studies use an interview guide to study institutional theory and examine corporate governance in different sectors other than NGOs, for example, Bukhari (2014). For NGO accountability, with a narrow focus on upward and downward accountabilities, an example can be seen in Awuah (2015).

The interviews with refugee participants asked questions on one main theme, which concerned their perception of the NGO role and how this role had changed a few years after the Arab Spring, based on the refugees' needs. This question helps to understand the social institution and how it changed after the Arab Spring. The interviews with government official participants focused on one main theme, questions about the state and regulatory institution and how it had changed due to the Arab Spring. Board member participants were the backbone of the interviews. The interviews focused on the following question themes:

Theme (1): Question regarding board members' definitions of the term NGO, and their understanding of NGO roles, missions and visions in Jordan. Moreover, board members understanding of NGO governance and accountability, with details regarding their principles, elements and forms.

The aim of theme is to answer the first research question and provide insight and understanding of the main concepts of NGOs and their governance and accountability in Jordan.

Theme (2): Questions about the main institutions that affect NGOs in Jordan and how these institutions changed as a result of the Arab Spring.

This theme aims to answer the second and third research questions and is considered as the base for the next theme.

Theme (3): Questions linking the NGO governance and accountability data generated in theme (1) to the concepts of institutional changes affecting NGOs in Jordan as a result of the Arab Spring generated in theme (2).

The aim of this theme is to answer the fourth research question, which highlights the NGO governance and accountability changes due to the institutional changes which resulted after the Arab Spring. (See Appendix 1 for the Interview Guide).

All participants were supported to express their ideas and opinions and follow-up questions were generated based on that. This is inherent in the semi-structured interview method to avoid the positivistic philosophy, which uses a specific model or questions. The researcher managed all interviews and tried to stay within the research aims and questions to avoid any irrelevant data. The questions were created to help a constructive discussion with the participants and open the way to deeper discussion, after a significant point related to the research aim was highlighted. It was clear that this study was an exploratory study on the NGO sector in Jordan.

5.5.4 Interview recording and notes

As discussed, all participants approved the audio recording of their interviews. Patton (1990) asserts that recording interviews and writing notes makes researchers closer to their data, so that the accuracy of the data increases. The literature recommends writing general notes during the interviews and writing them up in detail immediately after the interview in order to recall all relevant data (Patton, 1990). Therefore, all interviews were recorded and notes were written in general and then written up in more detail.

Before starting and recording the interviews, the researcher built up a level of trust with the interviewees. This was done by explaining the Information Sheet and the Consent Form to them. In addition, the researcher explained that confidentiality would be respected for all the interviewee's details (Easterby-Smith et al., 2002).

In this study, all interviews were carried out in the Arabic language (Jordanian dialect). The interview recordings were then transcribed in Arabic using Microsoft Word to prepare them for analysis.

5.5.5 Transcription and coding the interviews

Each interview recording was transcribed exactly, without any editing into a Word document. The interview transcriptions are considered the primary source of data in this study. Each interview transcription document has a separate file containing the relevant details, such as date, time, location of the interview as well as the name of the interviewee and his/her position. Each transcription contains the discussion from both the participant and the researcher. After the transcription was finished, the researcher re-read the transcription and re-listened to the audio recording of the interview to ensure no mistakes had been made. The analysis was conducted using the Arabic language and quotations were only translated into English for inclusion in the analysis chapters. This helped to have an accurate analysis and avoided any misinterpretation resulting from differences in language meanings. The literature advises researchers to gain approval for the transcripts before using them in the analysis (Saunders et al., 2012; Easterby-Smith et al., 2002). After transcription of each interview, the researcher called the interviewees and verbally discussed the transcripts with them to get approval for them. This increased the validity of the data. In addition, the interview data is supported with the secondary data from the NGO laws and regulation in Jordan, which helps in verifying the interview data (Yin, 2003). The data collected in this study was analysed using institutional logics theory, then used to examine NGO organisational changes in governance and accountability.

For ethical considerations and to keep all interviewee details confidential and private, the researcher used a code for each participant. Appendix 2 shows the coding of interviewee data and the interview details, which were done manually by the researcher. Therefore, board member participants are coded BOD1 to BOD14; governmental participants are coded GOV1 to GOV5 and refugee participants are coded Ref1 to Ref5.

The next section explains how this study analysed the data from the interviews and the documents from NGO laws and regulation in Jordan.

5.6 Analysis of the qualitative data

In qualitative research analysis, the researcher uses his/her judgment though an interpretive process to analyse the data. Baehr (2004) determines the "evaluation parameters" of an analysis by asking the following questions:

1. Why the analysis?

The answer to this question is to achieve the aim of this study, which is exploring institutional changes in Jordan due to the Arab Spring and then exploring the governance and accountability changes in NGOs in Jordan.

2. Where can the findings be used (practically)?

The answer is to help the institutions surrounding NGO governance and accountability in Jordan to understand the Arab Spring consequences and changes. In addition, to help the NGO sector in setting its governance and accountability systems for better future performance as it is adapting to the institutional changes. Moreover, to help the governmental decision makers, NGO donors and the private sector in Jordan to change their policies and conditions in dealing with this sector.

3. Who is interested in this analysis?

In answer to this question, all Jordanian NGO board members, the Jordanian government, the donors, NGO beneficiaries, the Jordanian private sector, the public in Jordan and academics in international accounting in developing countries may be interested in the analysis of this study.

Regarding the analysis process, Saunders et al. (2009) state that qualitative analysis requires the sorting and coding of the research data. Coding the huge amount of data collected in qualitative research enhances the transcripts of the interviews (Richards, 1999) and the document data. Therefore, the researcher started to code the data into themes after reading the data many times and becoming familiar with it. This section will explain the interview data analysis method and then the content analysis of the NGO laws and regulations documents.

5.6.1 Interviews analysis

The researcher sorted the data collected from interviews into codes and then into nodes using thematic analysis (Braun and Clarke, 2006; Saunders et al., 2009; Wodak and Meyer, 2015; Terry et al., 2016) to reach inductive thematic saturation (Saunders et al., 2012). The purpose of this was to have meaningful findings to achieve the aim of this study. Terry et al. (2016) and Braun and Clarke (2006) provide a road map to carry out thematic analysis of qualitative data. They outline the process of thematic analysis using interview data in the following steps:

- Collecting the data: through interview recordings and writing important notes in the field.

- The researcher must be familiar with the data: writing the transcriptions, reading them and highlighting the initial important data.

- Generating initial codes: coding similar pieces and patterns of participants' experiences by writing the relevant quotes.

- Generating themes: combining similar codes, which have the same discussions, words and feelings together.

- Checking the themes: reviewing the generated themes and the relevant codes then drawing a thematic analysis map.

- Naming the themes: putting the themes in order to build a full picture, as a story for the thematic analysis.

- Writing the analysis: reporting the findings and linking them to the theoretical framework, research aims and research questions of the study.

- Participant feedback: getting feedback from the participants to verify and validate the meanings of the data analysis.

- Discussing the main findings: linking the findings to the existing body of literature to build an argument and locate the study in the literature. This will be done in Chapter 10 (Discussion).

These steps were used to conduct thematic data analysis, which will be reflected in the analysis (Chapters 6, 7, 8, and 9). As discussed, the analysis of this study was done in Arabic language to preserve the meanings of the data and important quotations. Where participants are quoted, in the analysis chapters, the Arabic has been translated into English manually by the researcher in order to have the exact meaning of the data as it is in Arabic (Jordanian dialect) which is not supported by translation software or websites.

5.6.2 Content analysis of documents pertaining to NGO laws and regulation

The current study uses 'directed' content analysis (Hsieh and Shannon, 2005) of NGO laws and regulations selected after conducting the interviews. These laws and regulations indicate some regulatory and social changes after the Arab Spring. The theory was then used to support the results of the interview analysis. The content analysis was carried out after the interviews. Hsieh and Shannon (2005, p. 1283) argue that "[t]he main strength of a directed approach to content

analysis is that the existing theory can be supported and extended." Therefore, directed content analysis was used to increase the trustworthiness and validity of the study by supporting the themes resulting from the interview analysis. Hence, directed content analysis was used to reveal any data highlighting institutional changes in Jordan and the impact of that on NGO governance and accountability. This study applied the themes generated from the interviews to the data from the documents in the content analysis.

The researcher chose NGO laws and regulation as they dramatically changed after the Arab Spring, which reflects the institutional changes mainly in state (government) institutions. In addition, these laws and regulations and their changes regulate NGOs' relationships with donors and sometimes regulate financial and managerial disclosure within the NGOs. As discussed, this study analysed twelve NGO laws and regulations in Jordan, listed in Table 3.2 (Chapter 3). Their analysis is included in related themes that were created from the interview analysis. The researcher analysed these laws and regulations in general and focused on the content of the law or regulation, as a reflection of Arab Spring institutional changes.

5.7 Methodological contributions

This study highlights the following gaps in the methodology and practice and contributes to the literature by filling them:

- Seo and Creed (2002) and Laughlin (1991) provide theoretical frameworks for institutional and organisational changes without providing empirical evidence. Therefore, this study introduces empirical understanding and contributions to their studies.
- Brennan and Solomon (2008) highlight that most studies on governance and accountability cover sectors other than the NGO sector. In addition, they recommend changing the research design to be more interpretive/qualitative in future studies to understand people's meanings.
- Guthrie et al. (2010) argue that the general picture for the public and the NGO sector from the management view is still foggy. They suggest that research should be more focused on empirical studies of this sector.
- In their review of the NGO literature, Lewis and Opoku-Mensah (2006) assert that NGO researchers focus on the organisational level of NGOs and neglect the context in which NGOs work and the methods used in the research. In addition, they criticise the use of the

normative discussion of previous studies on NGOs and the low level of empirical analysis of NGOs, even though they play a complex role in society. They recommend shifting the agenda of NGO research to be more contextual and empirical. From 2006 to date, the research on NGOs still has the same critiques. This research uses a case study as the context for Jordan and the Arab Spring. It also uses empirical qualitative methods to examine governance and accountability changes in national NGOs in Jordan. Thus, this research integrates all the above aspects as a methodological contribution to the NGO literature.

5.8 Methodological challenges

The researcher had access to information from all national NGO offices including their addresses, phone numbers and sometimes emails, which are available from each competent ministry. Sometimes this information is not updated on the government platform or some information is missing. The researcher obtained a list with the relevant information based on the Freedom of Information Act Number 47 of 2007 in Jordan, which required time to obtain the data. However, access to the interviewees needed the researcher to employ good social skills as most NGO staff are overworked, especially the staff working with Syrian refugees, as they are working on different projects at the same time. Therefore, the researcher started to arrange interviews in March 2019. Based on his experience in this research, the researcher believes that access to NGOs is easier than access to public sector organisations, which sometimes needs official approval and there is long process before doing the interviews.

Another challenge was that some of interviewee's offices are in the Al-Zatari camp for Syrian refugees. Therefore, the researcher needed government security approval to enter the camp. The researcher arranged to have this approval based on the Freedom of Information Act to visit refugees inside the camp in order to do the interviews and obtain any field notes provided by them. This was done in April 2019.

A further challenge was that the researcher wrote down the transcription immediately after each interview in order to generate the initial findings of the study and to help the researcher to modify the interview questions, as it would have been difficult to come back to Jordan to meet them again. This required more time and broke down the time between interviewing participants

and writing the transcripts. The main advantage of doing that was that the researcher gained approval and good feedback from the interviewees on the transcription.

Another methodological challenge was the difference in language between Arabic and English. Therefore, the researcher decided to do the analysis in Arabic and only translate the relevant quotations into English. Xian (2008) argues, in her article 'Lost in qualitative data translation' that the researcher is responsible for reflecting the interpretation of the contextual culture in the translation during the analysis of any organisational research.

The last methodological challenge was that most of the national NGOs in Jordan do not have a website. Therefore, access is limited to their annual reports and other relevant documents for governance and accountability. For efficiency purposes, the researcher only used the NGO laws and regulations in Jordan for document content analysis and neglected NGO documents due to time limitations.

5.9 Introduction to analysis chapters

The analysis chapters (Chapters 6, 7, 8 and 9) present the findings (themes) of the interviews done in Jordan and the content analysis of Jordanian laws and regulations on NGOs. Interviews and content analysis are used in this study to achieve the aim of the research and answer the research questions. The methods used highlight the main themes of the study, which build the analysis argument. The methods used help to classify the empirical data from the interviews and the content analysis and keep the ideas of the analysis consistent with the main aims of the research. As discussed in this chapter, content analysis was used to increase the trustworthiness of the study, as well as to help the verification of the interview data. All analytical themes resulted from the research fieldwork.

Research aim: to explore NGOs and their governance and accountability in Jordan. To explore and explain NGO governance and accountability organisational changes resulting from institutional logics changes as a consequence of the Arab Spring.	
Research question 1: What is the nature of NGOs and their governance and accountability in Jordan?	Chapter 6 - Analysis Chapter 1: Defining NGOs, NGO governance, and NGO accountability in Jordan.
Research question 2: What are the experiences of NGO beneficiaries in Jordan after the Arab Spring?	Chapter 7, Analysis Chapter 2: Exploring NGO beneficiaries' experiences and life after the Arab Spring in Jordan (women and refugees).
Research question 3: How are different institutions changing and interacting with the NGO sector in Jordan after the Arab Spring?	Chapter 8, Analysis Chapter 3: Institutional changes affecting NGOs in Jordan after the Arab Spring.
Research question 4: How has Jordanian NGO governance and accountability evolved since the Arab Spring and how are they being reshaped?	Chapter 9, Analysis Chapter 4: NGO governance and accountability evolutions as a reflection to institutional changes in Jordan.

Table 5. 4 Link each research questions to its relevant analysis chapter

The current study breaks down the analysis into four chapters. The first analysis chapter (Chapter 6) answers the first research question and presents the definitions of NGOs, NGO governance and NGO accountability based on the data analysis results, as these broad definitions still need exploration in the Jordanian context. Moreover, Chapter 6 paves the way to identifying the main concepts related to NGO governance and accountability which changed after the Arab Spring. The second analysis chapter (Chapter 7) answers the second research question, as it explores the experiences of NGO beneficiaries (in terms of women and refugees) and their requirements within and after the Arab Spring in Jordan. It provides a human perspective on NGOs in this country. The third analysis chapter (Chapter 8) answers the third research question. It lists the main institutions that affect Jordanian NGO governance and accountability and explains the contradictory institutional logics inside each of these institutions due to the Arab Spring. Therefore, Chapter 8 paves the way to studying the NGO governance and accountability organisational changes resulting from institutional changes. The fourth and last analysis chapter

(Chapter 9) answers the fourth research question and explains the Jordanian NGO governance and accountability changes through an analysis of the organisational changes. Table 5.4 links the analysis chapters to the relevant research questions.

It is clear from the Table 5.4 that each research question will be answered in a separate analysis chapter, but all together they build a comprehensive picture to achieve the aim of this study, as each of the analysis chapters can be considered as a base for the next chapter.

5.10 Chapter Summary

This chapter highlighted the main research design to be used in the current study; it then provided justifications for this design and its components in general. Furthermore, the chapter discussed in more detail the strategy and methods used in the empirical work in the study. The study used a qualitative research design and its components, a case study and interviews with direct content analysis for collecting data, which here reflect a preference for interpretive philosophy. The analysis was performed using thematic analysis, which codes data meaningfully into themes in order to open the door for the findings of this study. Applying an empirical methodology is considered a methodological contribution of this study, as there is a lack of studies which do this in the NGO governance and accountability literature. Moreover, this helps in achieving the research aim of this study. In addition, the chapter presented the main methodological challenges which were mainly in the data collection period in Jordan.

The chapter also introduced the analysis chapters in Table 5.4, which links the analysis themes to the research questions. Therefore, the next chapter, which is the first analysis chapter, defines the meanings of NGOs in Jordan, their governance and accountability systems and their main elements and principles.

Chapter 6: Analysis 1 defining NGOs, NGO governance & NGO accountability in Jordan

6.1 Introduction

This chapter focuses on definitions of the NGO sector and an understanding of its governance and accountability in Jordan. It presents the findings of the analysis of the interviews which were done in Jordan, and the content analysis of the laws and regulations regarding NGOs and their governance and accountability systems in Jordan.

This chapter has the following three themes (all are for the case of Jordan): The first theme (Section 6.2) is to understand the NGO sector in Jordan, including the following sub-themes: NGO definitions; NGOs typologies; the role in society; and, the missions and visions of NGOs. The second theme (Section 6.3) is an understanding of the governance system of NGOs in Jordan, including the following sub-themes: NGO governance terminology and its principles and elements. The third theme (Section 6.4) presents the accountability system in NGOs and its sub-themes: how is it accountable and to whom? The summary concludes in Section 6.5.

6.2. Defining and understanding the NGO sector in Jordan

The analysis in this section focuses on the following sub-themes: the definition of an NGO, NGO typologies, the role and importance of this sector in Jordanian society, and the missions and visions of this sector.

6.2.1 Definitions of the term NGO

The first time the term NGO was used explicitly, to the best of the author's knowledge, was in 1945 by the United Nations. As discussed in the Literature Review (Chapter 2) there is no universally agreed definition of an NGO. In Jordan, the issue is the same; many of the interviewees defined NGOs in different ways. Below is an overview of all NGO definitions based on the interview analysis:

BOD1 defined NGO as follows:

> The fifth authority in the country, with executive, legislature, judiciary and social media authorities, that works with the citizens to achieve social development.

BOD2 defined NGOs as:

All national organisations like charities, non-profit organisations, political parties, universities, research centres and international NGOs that seek social progress.

BOD3 defined NGOs as:

All organisations that focus in their operations on human rights and citizens' interests and you can call them Civil Society Organisations (CSO).

BOD5 defined NGOS as:

Any organisation that works in society without any intention for political, financial or personal benefit. If it has any of these benefits, then it is not an NGO.

BOD6 defined NGOs as:

Organisations which take money from donors or subscribers and do projects for their interest or for the social interest and are independent from government.

Terms used	Number of times term used	Which interviewees mentioned this term
"Fifth Authority"	4	BOD1, BOD2, GOV3, GOV1
"Charities and not-for-profit"	5	BOD2, BOD4, BOD7, BOD9, BOD13
"CSOs"	10	BOD3, BOD4, BOD5, BOD7, BOD8, BOD10, BOD12, BOD13, BOD14, GOV2.
"Without any intention of political, financial or personal benefit"	19	All board and governmental interviewees
"Receive money from donors or subscribers to do projects for society"	19	All board and governmental interviewees

Table 6. 1 The terms used in defining NGO.

All other board members and governmental interviewees are effectively represented in these five definitions (Table 6.1 highlights the main terms used in defining NGO). It is clear that the interviewees agreed that NGOs and CSOs are the same terms in the Jordanian context and can be used interchangeably.

According to the content analysis, the NGOs Law Number 51 for 2008 uses similar terms as used by the interviewees in defining an NGO. It defines an NGO as: "Any registered organisation that does social activities for voluntary intention and without any financial or political interest for its members." (NGOs Law Number 51 for 2008, p.1). Moreover, each registered NGO must be under the supervision of a competent ministry. This is based on the "Instructions for the competent ministry" for NGOs in Jordan. It helps in defining the core activity if each NGO is monitored by its related ministry alongside the Ministry of Social Development. For example, educational NGOs must be supervised by the Education Ministry and the Ministry of Social Development. The Education Ministry monitors and approves the NGO's activities, and the Ministry of Social Development is responsible for its financial and managerial reports and following up its operations.

6.2.2. Typologies of NGOs in Jordan

The interviewees mentioned many typologies (processes of categorisation) of NGOs in Jordan. The six main typologies used in the classification of NGOs in Jordan are based on: activity; geographic distribution; nationality of the NGO; refugee NGOs; collaborative or unified groups of NGOs; and, a typology based on the membership of the NGO.

6.2.2.1 Typology of NGOs based on activity

The types of NGOs listed in the Methodology (Chapter 5) (see Table 5.2) are based on typologies used by the government, as it listed NGOs in Jordan based on governmental classifications of NGOs. This is based on their activities. One governmental interviewee said:

> The most important thing is to know what the activity of an NGO is, so that we
> can classify NGOs based on their activities. For example: an environmental
> NGO, political NGOs or youth NGOs. (GOV 5)

The supporters of this typology are mainly governmental decision makers, as they need to know the activity of each NGO in order to monitor its activities.

6.2.2.2 Typology of NGOs based on geographic distribution

Jordan has four commonly referred to areas based on geographic location, the North, Middle, South and Bedouin areas. Three of the board members and two of the governmental interviewees referred to these areas in their typology. For example, one of the board members said:

> We must look outside Amman and the Middle area of Jordan and look to the North, South and Bedouin areas in our future projects. People now demand their rights not only in Amman, but also in all cities in Jordan, in all areas. Most of the NGOs in the North and South are neglected and most of them do not have the experience to be like NGOs in Amman. (BOD11)

The supporters of this typology aim to extend projects and experience to cover NGOs in all the different geographic areas in Jordan, as most projects only operate in the capital, Amman.

6.2.2.3 Nationality of NGOs

In this typology, the interviewees listed two types: national NGOs and international NGOs. National NGOs are local, Jordanian national NGOs that have their headquarters in Jordan. International NGOs have headquarters outside Jordan and have branch in Jordan. All interviewees agreed with this typology. One of them said:

> Now we must look to national NGOs and try to improve them to be competitive with international NGOs. (GOV1)

Here, it is noted that national NGOs in Jordan are starting to gain experience and participate with international NGOs due to their broad level of knowledge.

6.2.2.4 Refugees NGOs

This typology was created before the Arab Spring but became more active after. Many of the NGOs which deal solely with refugees are registered with the government and work only with them. One of governmental interviewees stated:

> After 2010, we focused on NGOs working with Syrian refugees, most of them international and receiving donations from international donors like the United Nations (UN). We recorded them in the NGO register as NGOs for the Syrian

refugee crisis, as part of government plans in response to the Syrian refugee crisis 2018-2020. (GOV2)

This typology was created in 2003. At that time, Jordan was receiving thousands of Iraqi refugees due to the Iraqi war, but it became more prominent after the Arab Spring. It is now specifically allocated to NGOs which are dealing with the Syrian refugee crisis, as most Iraqi refugees have left Jordan for Western countries like the USA, Canada and the UK.

6.2.2.5 Collaborative (Coalition) NGOs

NGOs working in the same field can decide to work under the management of one NGO in order to apply more pressure in gaining support for their cause. This coalition or union is established based on an agreement between a number of NGOs working towards the same purpose in order to have more power in Jordanian society and to achieve their rights more easily. Six of the board members highlighted this typology. As one of them stated:

> We are weak, as we are just one NGO, so we try to make like a union with other small NGOs to be stronger. We cannot get funds and donations alone. However, if we unify for one purpose, we share the experiences of writing proposals, so we can get more money for our projects. Each NGO in our coalition has its own economic entity, but we all work under the umbrella of the coalition. We can demand more when we're one body, to get what we need. (BOD 6)

There is a system to manage cooperation between NGOs. It was issued as a sub-law to the main NGOs Law of 2008 (Coalitions System Number 67 of 2010). This system has three types of cooperation between NGOs in Jordan:

- Network: does not have any legal identity and is just for experience sharing.
- Coalition: has no legal identity. NGOs can work together towards the same goals and missions, but each NGO remains a separate legal entity.
- Union: by law, at least three NGOs can merge into one union. The union is registered as a separate legal entity under this system, with each NGO also remaining a legal entity separate from the union.

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6.2.2.6 Typology based on membership of the NGO

In this typology, NGOs are classified based on their membership. The content analysis of NGO laws and the interview data revealed three types of membership of NGOs in Jordan:

- Normal NGO: minimum of seven members. Can ask for national or international donations.
- Closed NGO: at least one member. All resources (funds) must come from members only.
- Private NGO: minimum of three members. Limited to specific types of members.

As a summary, NGO typologies in Jordan are unique to the context. These typologies highlight the consequences of the Arab Spring for refugees, allow more demands for human rights through coalitions and place more focus on different NGOs in different geographic locations. In addition, the typologies pave the way for national NGOs to have more participation in and experience exchanges with international NGOs.

6.2.3 The role of NGOs in Jordanian society

Most board members explained the role of an NGO by setting out an 'ideal' for the NGO sector in four steps, working in order and in a continuous manner:

Step (1) the sector works for increasing awareness and improving society.

Step (2) the sector focuses on highlighting gaps in society by preparing proposals.

Step (3) the sector tries to fill the gaps by offering solutions through projects.

Step (4) the sector ensures that the solutions used to fill the gaps are sustainable through monitoring and feedback systems. Therefore, NGOs fill any gap not filled by other sectors in the country (government and private).

One of the board members said:

> We are working as NGOs in a never-ending cycle; we look for weaknesses in Jordan. We see citizens and refugees and [try to] improve them. Then we look for what the next gap is. We make suggestions and get funds for that from donors, as the government and private sectors cannot do what we can. After that, we implement our plans and suggestions and get responses from donors

and beneficiaries about what we did. Finally, we go back to the beginning by searching for another social problem to solve. (BOD13)

There were different perspectives on the role of NGOs in Jordan. Three board members and two governmental interviewees saw the role of NGOs as a response mechanism for problems and crises in society, rather than them working within a systematic framework using predefined strategies. One of the governmental interviewees stated:

I am sorry to say that we are working [with NGOs] in chaos in the Jordanian context, as we just respond to problems, rather than setting plans to prioritise people's needs. Indeed, part of our job is to respond to problems, but in Jordan, our job is 100% response mechanisms to crises. So, NGOs in Jordan are not in a good institutional system. (GOV1)

Another board member said:

We wait for the problem to happen. Then we scream and try to solve it as soon as possible, but up to now, we don't have enough experience in understanding the role of NGOs to highlight problem indicators before it happens. However, I believe that we are in a changing phase to have a better NGO system, especially after the Arab Spring. (BOD4)

The NGOs Law Number 51 for 2008 does not determine specific activities or roles for NGOs in Jordan. Instead, it states that NGOs must only work on social projects and tries to organise this sector.

It is clear from the analysis that the role of NGOs in Jordanian society is subject to change as a result of the Arab Spring and it is trying to become more systemised and institutionalised.

6.2.4 Missions and visions of NGOs in Jordan

In order to better understand NGOs in Jordan, the researcher asked participants about the missions and visions of NGOs. The participants had five different points of view regarding this point.

The first point of view was that the NGO sector in Jordan does not has a specific vision for the future, because as discussed in the previous section, it works as a response mechanism instead of

setting plans to pursue social needs. However, the situation is changing now, after the Arab Spring. Three of the board members and three of the governmental participants agreed on this. One of them stated:

> Ask any NGOs now what are your plans for the next three or five years? They will not have a particular answer. That's because we are working on a project by project system without setting plans to have a sustainable system for what we are looking for. All our work now is about trying to have a plan which is consistent with people needs. (BOD2)

The second point of view came from three board members, who focused on the need to transform the missions of NGOs by increasing the awareness of the Jordanian people so that they start to demand more rights. One of them said:

> We do hundreds of workshops to enhance people's understanding of their rights. However, we cannot protect and/or defend their rights. Here is our role in the future. We are still weak on human rights issues. We must change. (BOD7)

The third point of view saw the main player in determining NGOs' missions and visions in Jordan as the donors' agenda not the NGOs' plans. Therefore, many important social goals are neglected. The problem was seen as all NGOs in Jordan shifting their agenda based on their donors' agenda. All board member participants agreed with this. As one of them stated:

> We do what donors want us to do. It's easy to stop our projects or hold them and go to other projects based on the donors' plans. For example, in 2016-2018 the main projects were for women's participation and youth involvement in the decision-making process. However, now in 2019-2020 a lot of projects with an economic purpose are starting, mainly for employment and training based on the donors' plans. So, we shift our projects and focus now and in the near future to employment and training, even though our goal for projects back in 2016-2018 was not achieved. So, the expected future projects will go back to women and youth involvement in society. (BOD8)

The fourth point of view stated that refugee NGOs were established for just three or four years with the idea behind that being that the crisis would be solved within this period and the NGOs' missions would have been achieved. Therefore, the real situation is being ignored. Syrian refugees have now been in Jordan for eight years and are expected to continue, based on the interviewees. A board member of a refugee NGO said:

> We do a lot of things for refugees in Jordan. However, we were established in order to help Syrian refugees to live and we provide them with the main basic services to keep them alive, such as food, water, hygiene and shelter. Up till now, we have been unable to improve or change what we do, as we realise that refugees' lives should change. They've lived here for eight years and I expect them to stay here at least another seven years before they can go back to Syria. (BOD11)

The fifth point of view is the diversity of NGO missions in different geographic areas that NGOs cover in Jordan. In terms of diversity, alongside focusing on human rights issues, there are specific missions for the North, Middle, South and Bedouin NGOs. Seven board members agreed with this point. As one of them described:

> NGOs in Jordan focus on human rights. In addition, most Northern NGOs have agriculture and environmental protection goals. In the Middle, there is more focus on goals around human rights, women's integration in society and improving the level of freedom. In Southern NGOs, you see natural resources use and employment NGOs. This is resulted from the different contexts in these areas. For example, in the Bedouin area, there are many NGOs for folklore protection as they are still adhering to the old traditions. (BOD 9)

Based on the above discussion, it is clear that the missions and visions of NGOs in Jordan are subject to different institutional pressures, for example, from donors, refugees and culture. In addition, these pressures are subject to changes due to the Arab Spring, as there are requirements to have sophisticated projects with a good institutional umbrella. This opens the door to studying these institutions and how they changed / are changing NGOs in Jordan.

6.3. Understanding governance system in NGOs in Jordan

In this section, the interviewees were asked about three main points: firstly, their definitions of governance; secondly, their list of the main principles that an NGO should have to consider in applying a good governance system; thirdly, the elements of a governance system.

6.3.1 NGOs governance as a Terminology

The term governance has been frequently used since the financial collapses in 2001/2002 in the USA and it became one of the most researched topics worldwide to prevent such collapses. The interviews highlighted many translations of the English term 'governance' in Arabic. Below are some translations:

"Governance is *Aledarah Alrashedah*." (BOD1). (Aledarah Alrashedah translates to rational management).

"I translate it to *Alhakimaya*." (BOD7). (Alhakimaya translates to wisdom).

"…governance is closer to Aledarah belhekmah." (GOV2). (Aledarah belhekmah translates to management by wisdom).

However, most interviewees translated it as *alhowkamah alrashedah* which translates into English as *governed with wisdom*. In addition, all interviewees agreed that implementation of governance in NGOs is more important than the meaning of the term governance. One of the participants stated:

> The wording of governance and translating it is a secondary issue…The main point is to have a governance system and be at least reasonably assured that it is governing the NGOs…We must understand governance and realise its importance mainly after the Arab Spring. (BOD1)

The next two sub-sections explain the principles and elements of NGO governance systems in Jordan. For definition purposes of NGO governance, all participants defined governance based on its principles, which will be discussed in the next sub-section.

6.3.2 Principles of governance system in NGOs

The interviews presented many principles of governance. The board members and governmental interviewees used a variety of terms to define NGO governance. The terms most used by

governmental participants were *accountability to laws and regulations* and *transparency in the annual reports of NGOs submitted to government as required by la*w. However, the terms most frequently mentioned by board members were *participation*, *accountability* and *transparency*. In addition, the terms used less by board member participants were *trustworthiness*; *social responsibility*; *women and youth empowerment*; *involving minorities in society* and *the right to access information*.

One of the governmental participants stated:

> The most important elements of an NGO governance system are to apply laws and give us correct and clear annual financial and managerial reports…NGOs must be accountable to us and give us all the information related their work. (GOV5)

One of the board members participants defined NGO governance as:

> …[a] group of principles must be the base for all social organisations and NGOs, they are accountable to donors and beneficiaries, transparency, following the laws, women, youth and minorities' involvement, responsibility to the public, and freedom of access to information. Each one of these must affect our job and all our policies built based on them. (BOD12)

Moreover, most interviewees' definitions of NGO governance focused on three main principles: Participation, transparency and accountability. They discussed these three terms in depth and agreed on the following meanings for them.

(1) Participation

Participation was defined as the participatory relationship between NGOs and beneficiaries on one side, and the role of NGOs in different institutions on the other side. One board member stated:

> In participation, we need to see targeted people, and them choosing the projects and consulting them about future needs and goals. Also, making them a part of the implementation plan of all projects in their area...Also, the need to highlight the role of NGOs in other institutions in the kingdom. (BOD4)

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(2) Transparency

Transparency was defined in the analysis by the clarity of information about NGOs' project inputs and outputs to stakeholders. One of the board members defined transparency:

> An NGO must be truly clear to people, especially in the budget and time plan of its projects. In addition, in the number of jobs created from each project; in the hiring and salaries of employees; in the number of beneficiaries from each project; in any risk for people resulted from its projects so all this information must be available to the public. (BOD3)

(3) Accountability

Accountability was defined as a feedback system for NGOs projects. It is the last and most used principle of NGO governance. It was defined by a board member as follows:

> In accountability, we must have a feedback system. In Jordan we use a Facebook page or a complaints box in our branches. In addition, we hold regular general meetings with all stakeholders affected by our projects and sometimes we invite the public to attend to have strong feedback. Sometimes we do a survey for that too…NGOs must hear people and respond to their enquiries. If we did any mistakes, we should recognise them and try to do corrective actions based on people responses and share them with them for any progress. (BOD2)

All board members and governmental participants agreed that accountability is a part of a governance system, not an outcome. One of them said:

> [Accountability] is not a result of good governance system. Accountability is the one of the main basic principles of the governance system…without accountability you cannot study governance. (BOD 14)

Each group of participants defined NGO governance based on their own interests. This means that NGOs are subject to different institutional logics from different institutions. Therefore, all factors affecting NGO governance principles, such as which beneficiaries to engage with, transparency, and how NGOs should be held accountable and to whom, are determined by

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different institutions. Therefore, if these institutions changed, the NGO governance system would change. Figure 6.1 shows the NGO governance system principles.

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        ┌─────────────────────────────────────────┐
        │     NGOs governance system principles     │
        └─────────────────────────────────────────┘
           │                │                │
           ▼                ▼                ▼
  ┌─────────────┐  ┌─────────────┐  ┌─────────────┐
  │Participation│  │Transparency │  │Accountability│
  └─────────────┘  └─────────────┘  └─────────────┘
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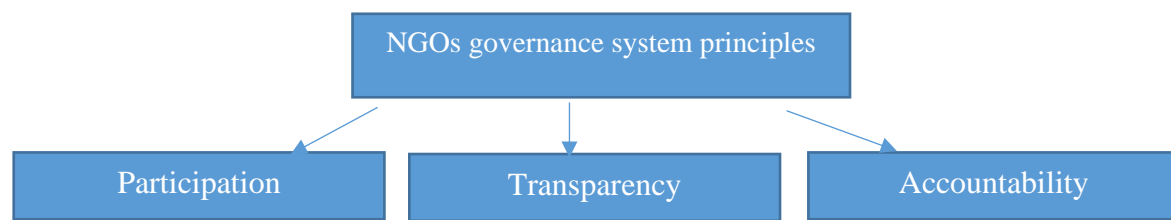
Figure 6. 1 The NGOs governance system principles

6.3.3 Elements of NGO governance system

After understanding the definitions of NGO governance and principles, the interview questions focused on the elements of NGO governance systems. All participants mentioned three main elements: Board of Directors, disclosure and stakeholders. These are discussed and explained below.

(1) Board of Directors

The first and most important element frequently used by the interviewees was the Board of Directors. The Board of Directors are responsible for the plans and strategies of the NGO. Four of the board members and three of the governmental participants said:

> …the Board is the core of any NGO governance system. If the board is working well, then the NGO is working fine. (BOD6, BOD9, BOD10, BOD13) (GOV1, GOV2, GOV5)

All participants stated that the main six characteristics of any NGO board member are:

1. Belief in the idea that he or she is working for people, not for his or her personal interests.
2. Have wisdom.
3. Understand the laws and regulations around NGOs.
4. Have good skills in writing and reviewing proposals for projects.
5. Have a good relationship with different groups in society, including minorities and the government (public) sector.
6. Must be perfect in the English language to deal with foreign donors.

(2) Disclosure

The second element of NGO governance is disclosure. It was defined as the NGO's accounting and managerial reporting system to interested outside parties. Many participants mentioned that NGO disclosure in Jordan is not sufficient to reflect all their operations and plans. Therefore, it should be improved. One of the participants stated:

> We are required by law to issue annual financial and managerial reports and submit them to the government. So, we disclose information that is important to the government. Also, we must submit regular operational reports to donors. However, other stakeholders care little about these reports, so we ignore other information that is important to different stakeholders. (BOD14)

(3) Stakeholders

The third element is stakeholders. All participants frequently used this term. One of the board members defined them as follows:

> Stakeholders are all parties in society that affect or are affected by the NGO. It can be the government, the private sector, other NGOs, beneficiaries, subscribers (members), volunteers, donors, refugees, women and young people and may be other public people. (BOD1)

Regarding subscribers (members) as part of NGO stakeholders, the NGOs Law Number 51 for 2008 gave NGOs the authority to determine the system of its membership (membership fees, methods of membership fees payment, voting system and all other membership issues) in the instructions of the Statute of NGO. In addition, the law mentions that all NGOs in Jordan by law are Limited Liability Organisations, which means that an NGO is a separate legal entity from its members.

Ten board members and all governmental participants mentioned 'registered volunteers' in the NGO record as one of the NGO stakeholders. They were divided them into full- and part-time volunteers. One of the board members said:

> We have volunteers. They work with us without any wages. We have volunteers working with us 40 hours a week and continuously. Also, there are

some volunteers working part-time...I consider them one of the main stakeholders because of their experience and interest in their work. (BOD11)

Figure 6.2 shows the three elements of the NGO governance system.
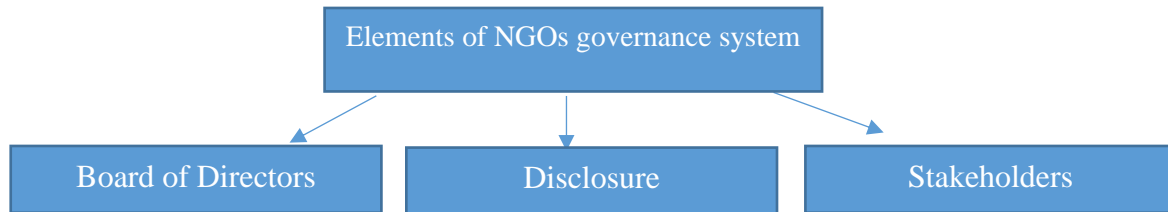
Figure 6. 2 Elements of NGOs governance system

NGO principles and elements are affected by different institutions in Jordan, which shape the NGO governance system. As well as these institutions changed or are changing due to the Arab Spring so the NGO governance system and its principles and elements will change.

The next section is an in-depth analysis of the accountability system, as the current study aims to understand both governance and accountability in NGOs in Jordan.

6.4 Understanding accountability system in NGOs in Jordan

As discussed, each group of participants defined accountability from their own point of view. The Analysis of this section highlighted two main dimensions of the accountability system in NGOs. The first is (To whom) are NGOs accountable and the second is (How) are NGOs held accountable. The participants focused on (to whom) are NGOs accountable and considered it to be one of the most important arguments in the context of Jordanian NGOs. For example, governmental participants focused on laws and donors' accountability, and considered it legal accountability; however, board members focused on beneficiaries' accountability and considered it voluntary accountability. The second dimension in accountability analysis is (How) NGOs are held accountable. Participants divided the mechanisms of accountability (how accountable) into two sub-dimensions, formal and informal accountability. Figure 6.3 explains the accountability system in Jordan.
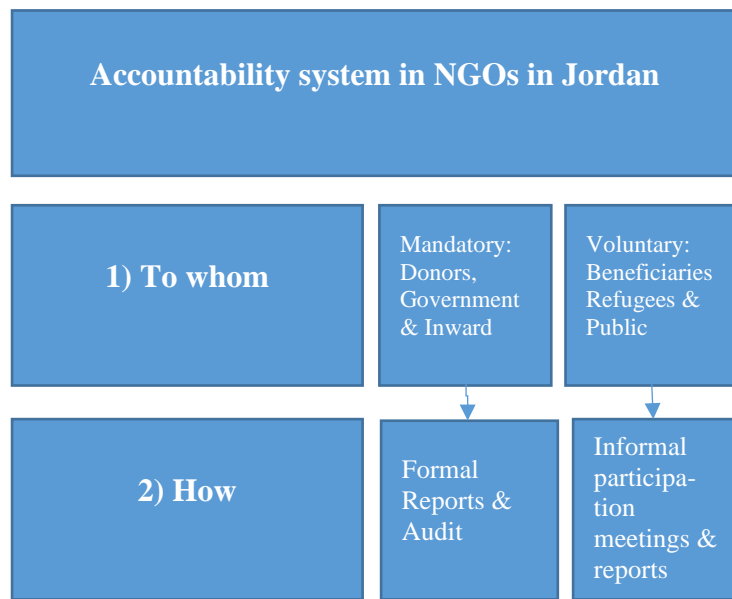
Figure 6. 3 The accountability system in NGOs in Jordan

6.4.1 (To whom) mandatory and voluntary accountability

The participants divided the (to whom) accountability into five categories: government, donors, the NGO itself (inward), beneficiaries including refugees, and the public. One of the board members said:

> We are accountable to the government through the Ministry of Social Development and other interested ministries. We are accountable to our donors, our beneficiaries, the refugees, and many times, we are accountable to all people in the same area of our projects. In addition, we are accountable to ourselves, to our internal system. (BOD7)

The board members and governmental participants described accountability to government, donors and NGO internal systems as mandatory accountability and they called accountably to beneficiaries, refugees and the public voluntary accountability, based on the power over the NGO. They considered the government and donors to have legal power over the NGOs, due to government laws, which have a mandatory regulation of NGOs and the legal contract relationship between NGOs and donors. However, refugees and beneficiaries do not have this power over the NGOs. Regarding government accountability, one participant said:

The most important elements of the NGO accountability system are applying laws and giving us accurate and clear annual financial and managerial reports…NGOs must be accountable to us and give us all the information related to their work. (GOV5)

Another board member added for donor accountability:

All our relationships with donors are contract-based. Therefore, we will be legally responsible for any violations of the contract conditions. Donors play the biggest role in our accountability for finances and applications for projects. (BOD 3)

Regarding inward accountability, another board member stated:

We have internal statutes, and we have internal systems. All of us are accountable to them. We have an internal audit department, which issues regular internal audit reports to the BoD to check if our projects and operations are consistent with our internal statutes and systems. (BOD 14)

Regarding beneficiaries, refugees and public accountability (voluntary accountability), one board member added:

I believe that there is no legal power for beneficiaries and refugees over our NGO. They do not have the power to ask us about our projects and their consequences, even if they are the people directly impacted by our projects. They changed after the Arab Spring and called for more accountability (BOD 9)

The Arab Spring is changing the institutional environment around NGOs in Jordan. The (how accountable) for each category listed is the topic of the next sub-section.

6.4.2 (How) accountable

In this section, participants list and describe the mechanisms of accountability (to whom accountable). They considered the mechanisms of mandatory accountability (to government and donors) through formal regular reports and meeting requirements. However, voluntary accountability (to beneficiaries, refugees, volunteers and public) was done through informal

participation, meetings and informal reports. The following is an in-depth analysis of each mechanism.

- Formal accountability mechanisms

Here, the participants described the formal reports submitted to government and donors. One of the governmental participants said regarding (How) NGOs accountable to them:

> We require NGOs to submit annual audited financial (numerical information) and managerial reports (narrative information) regarding their projects and plans. Usually, we require them on 31/12 of each year. (GOV2)

All board members highlighted the importance of these annual reports to maintain a good relationship with the government. One of them said:

> Submitting an accurate financial and managerial report to the government is one of the main reasons behind governmental acceptance of our applications for foreign donations for our NGO. (BOD6)

The format of NGO annual managerial and financial reports required by the government can be found in Appendix 3, in Arabic which are useful for Jordanian readers of this research.

Another aspect of NGO accountability to government is accountability to the Labour Law and Sales Tax Law. In addition, NGOs must be accountable to their statutes, which become legally active when approved by trustees of the NGO. All governmental participants mentioned this point. One of them said:

> NGOs must be accountable not only to NGO legal requirements, but they must also be accountable to the labour law if they have employees and sales tax law if they make sales. Another point here is that an NGO must be accountable to its statute, as we have a copy of it after the completion of the approval process. Once we receive the approved statute, it becomes enforceable, unless it is changed by the trustees and they notify us. (GOV 4)

When the board members were asked about donor accountability mechanisms, they answered that they provided regular reports and there were regular donor audits based on contract requirements between donors and NGOs. One of them said:

> We provide donors with regular reports required by the contract between us. It depends on the donor's requirements. Mainly in these contracts in Jordan, donors require monthly progress reports on funded projects, as this report discusses and describes the activities of the project. In addition, they require monthly financial reports to compare the spending with the original budget agreed for the project. (BOD4)

Another board member said:

> Usually, we receive monthly emails from the donor with an attachment of specific forms for progress and financial reports. We just fill them in and send them back to the donor. Each quarter, a donor representative visits us to audit these reports and measure the degree of accomplishment of the projects. Then we get feedback from the donor. (BOD1)

Board member participants mentioned the main challenge of these reports was in financing the bear rate, which is the rate of the total cost of the agreed project paid by the NGO and is one of the contract conditions. One board member said:

> Most NGOs are not-for-profit organisations, so we cannot cover the bear rate. The donors push us to have a balance or provide guarantees of the bear rate before starting the project and signing the contract. (BOD4)

Another challenge highlighted by the NGOs about the contract-based relationship with the donors is the limitations on accountability within the contract. The NGO is only accountable for the contract conditions, so sometimes they neglect feedback from the beneficiaries, as it is not required by most contracts. One board member said:

> The second problem in contract accountability with the donors, after the bear rate, is that the framework of accountability is only with the contract. Often, the contract does not ask us to get the beneficiaries' and refugees' feedback,

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for example. Therefore, I think donors must change their contract procedures to have a holistic picture of accountability from all stakeholders affected by the project, not only the donors themselves...now that everything is changing around us. (BOD2)

- Informal accountability

Based on the interview data, the participants focused on informal accountability on beneficiaries, refugees, volunteers and the public, as they do not have the power to make NGOs accountable to them. When board members were asked about accountability to these groups, their answers revealed that the level of accountability is less than the formal accountability. One board member said:

> I consider that the level of accountability to beneficiaries and refugees is less than to government and donors. We are accountable to them, but in an informal way. No one forces us to be accountable to them. However, we always try to be close to them and appreciate their feedback on projects as they receive the results of our projects. (BOD4)

Participants mentioned three pieces of evidence for accountability to beneficiaries, refugees, volunteers and the public: their participation in projects, informal meetings and informal reports on social media.

The first piece of evidence is the participation of beneficiaries, refugees, volunteers and the public in NGO projects. All board members and governmental participants discussed the level of participation in NGO projects after the Arab Spring was noticeably more than before the Arab Spring. However, this participation is informal and needs improvement. One of them said:

> Before the Arab Spring, we just shared our budget with the beneficiaries and rarely did one of them come back to us with any questions. Afterwards, the situation changed dramatically, now we share our budget with them, we take feedback from them and sometimes, we change the project plan based on that. But this accountability is still informal and on a narrow level. (BOD1)

The second piece of evidence mentioned by the participants for informal accountability is informal meetings with beneficiaries, refugees, volunteers and the public. The board member participants divided these meetings into two categories based on their timing: accountability before project meetings and accountability during project meetings.

In terms of accountability before project meetings, board members stated that these informal meetings are with experts and volunteers in order to gather feedback on the project plan to improve it. Ten board members mentioned this point. One of them said:

> Before starting with any projects, our NGO tries to search for the most experienced people in Jordan in the field of our project and meet them in order to have a better performance. For example, when we plan to do training for a youth project in employment, we call the best-known trainees in this field to a hotel in Amman and get their feedback to improve the operation of the project. We are not required to take this feedback as it is, but we just try to do better. (BOD9)

Another board member added:

> We meet the volunteers before the project, as they have experience and are interested in our work. They usually give us strong feedback before starting the projects...We consider them a part of each project we have, and we are accountable to their valuable ideas to improve the process of our projects, even though their feedback is not enforceable. (BOD12)

Regarding accountability during project meetings, all refugee participants described this as a show in front of the donors, but without real impact on their reflections in these meetings. Board members and governmental participants agreed unanimously that these meetings do not add anything to projects implemented directly to beneficiaries and refugees. One of the refugees said:

> Yes, regularly we have meetings with NGOs as we receive calls and letters from them for meetings from time to time…I believe that the meetings with them regarding the project's implementation are just to show the donors that the NGOs hear our voice. We go eat, drink juice and discuss many things in

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the projects but unfortunately, nothing seriously changed. We have called for changes to this. (Ref3)

A board member added:

> We hold regular informal meetings with our beneficiaries. We also use social media applications to meet them and gather their feedback on our projects. However, until now we have not responded to all their notes because of two reasons. First, we are stuck with a huge amount of information formally required by donors, so we make the beneficiaries' notes the last priority. The second reason is that our beneficiaries always seek better projects and push for that and we have a limited budget. Here is the point, that our responsibility is to make our beneficiaries understand what we will do in our projects before starting. I believe that our beneficiaries overestimate the results of our projects. (BOD1)

The third and last piece of evidence for informal accountability is informal reporting. Most participants, including all board members and three refugees described these reports as weak social media reports. They argued that these reports are completely different from the reports to donors or government. One of the board members said:

> Of course, our reports to donors and government are based on our contract with them or legal and regulation requirements. However, for beneficiaries the situation is different, we just disclose our progress and results on social media applications, mainly Facebook and Twitter, which are available to most of our beneficiaries. The reporting on social media does not include all information submitted to donors and government. (BOD6)

One of the refugees added:

> We see only pictures of the progress of NGO projects; sometimes we do not understand them and when we ask for an explanation or better reporting of the projects, we receive no response or just receive a summary of the project without clarification of our inquiries. Some of us do not have a mobile or

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internet to see their reports, so we are asking for better reports and reports on paper. (Ref2)

Informal accountability to beneficiaries, refugees, volunteers and public participation is still not strong enough in Jordan, even after the Arab Spring, as it is still working in an unsystematic way. Therefore, all of these groups require an enhanced level of informal accountability after the Arab Spring.

6.5 Chapter summary

This is the first chapter of the analysis; it presented the NGO concepts, NGO governance and NGO accountability in Jordan. It started with the concept of an NGO, listing the main definitions of NGOs in the Jordanian context. It then focused on their typologies and their roles and importance in Jordanian society. It highlighted NGO governance concepts, listing the main definitions of NGO governance, focusing on its elements (Board of Directors, stakeholders and disclosure) and its principles (participation, transparency and accountability). After that, it discussed the data results on NGO accountability in Jordan and its dimensions (To whom and How accountability). The chapter also highlighted the impact of the Arab Spring event on all these concepts.

NGO term	NGO governance	NGO accountability
Roles of NGOs in society. NGOs missions and visions.	Governance principles: 1. Participation. 2. Accountability. 3. Transparency. Governance elements: 1. Board of directors. 2. Stakeholders. 3. Disclosure	Accountability forms: 1. Formal accountability. 2. Informal accountability. Mechanisms of accountability: 1. Mechanisms of formal accountability. 2. Mechanisms of informal accountability.

Table 6. 2 Summary of main concepts of NGOs, NGO governance and NGO accountability

The underpinning idea for this chapter was to provide an analytical answer to research question 1 of this study and to introduce the impact of the Arab Spring. This opens the door to studying the institutional changes that affected and are affecting Jordanian NGOs and their governance and

accountability, in the next analysis chapter. Table 6.2 illustrates and summarises the main concepts from the data analysis in this chapter, to be used in Chapter 9 to highlight organisational changes in NGO governance and accountability systems in Jordan.

The next chapter presents the findings on refugees and women (beneficiaries: social institution) and their experiences and conditions within the NGO sector in Jordan, after the Arab Spring.

Chapter 7: Analysis 2 Exploring NGO beneficiary experiences after Arab Spring in Jordan

7.1 Introduction

This chapter highlights the themes from the data analysis which reflect NGO beneficiaries in Jordan and their experiences and circumstances after the Arab Spring. It reflects the human dimension of NGO beneficiaries and their feedback on NGOs and the Jordanian community, mainly after the Arab Spring. This chapter explores the perspectives of Syrian refugees and female board members of NGOs to see the beneficiaries' experiences of NGOs in Jordan based on this research sample. This chapter has a number of quotations from the participants to reflect the language of their experiences and challenges in Jordan. This chapter highlights their difficulties and demands in order to open the way for NGOs to work on them and try to solve them. It focuses on beneficiaries as social institution that influence the NGOs sector in Jordan, as they are at the core of NGO projects. The next chapter will explore and explain different institutional changes including changes in the beneficiaries' institution after the Arab Spring.

This chapter has the following themes (sections): Section 7.2 explores Syrian refugees' experiences and difficulties in Jordan. It observes their lives from the economic, education, health, social, and regulation and general perspectives. Section 7.3 then explores the experiences of Jordanian women, their circumstances and difficulties, from the perspective of their involvement in Jordanian society. Finally, Section 7.4 provides a summary of the chapter.

7.2 Syrian refugees' difficulties and experiences in Jordan

As discussed in Chapter 3 (Context), Syrian refugees comprise 15% of the Jordanian population. They have some difficulties and stressors in their life in Jordan. This section presents these difficulties and stressors and reflects the status of Syrian refugees in Jordan. The analysis in this section is based on Syrian refugee participants' perspectives in the interviews. The interview questions mainly focused on the refugee's difficulties, challenges, status, life experiences and requirements for betterment. Consequently, this section presents the experiences and difficulties of Syrian refugees in Jordan in six sub-themes: firstly, economic perspectives, including poverty, transportation and renting accommodation. The second perspective is education and their integration into schools and universities in Jordan. The third perspective is the health status of refugees and their medical insurance. The fourth sub-theme is the social perspective and refugees'

integration into Jordanian society. The fifth perspective is the regulations related to Syrian refugees in Jordan. The sixth and last sub-theme is their requirements for a better life in Jordan.

7.2.1 Economic difficulties of Syrian refugees in Jordan

The main reasons for Syrian refugees' economic difficulties are their loss of income due to escaping the civil war in Syria, Jordanian restrictions on Syrian refugees having jobs in Jordan and the cost of living in Jordan in general being more expensive than Syria. One Syrian refugee said:

> We had good a economic status in Syria; we had farms, enough water, energy and a good agricultural system. Our income was good enough to live as middle-class people. Unfortunately, we lost all of that...Here in Jordan, we cannot work unless we have permission to work, also the life in Jordan is more expressive than Syria. (Ref1).

The refugee participants highlighted different economic and financial difficulties in their life in Jordan. They focused on their economic difficulties in terms of poverty, transportation, renting accommodation and opening businesses.

Difficulties from lack of money:

Refugees highlighted their level of poverty in Jordan after they escaped from the Syrian regime and war. They thought that the war would only be for three or four months, but the real situation is different. The war is still going on and it has become a long-term issue. One of the refugees said:

> We arrived here in Jordan in 2013 and we thought that the issue would be just for few months and we would go back to our home country. This is our sixth year here and the situation has not changed in Syria...We are living with a difficult economic position. (Ref3)

Another refugee stated that they left their savings, bank accounts and investments in Syria, with no access to their money in Syria during the war. They only brought some of their savings to Jordan, as they expected that the war would be finished in a few months. This exacerbates the problem of refugee poverty in Jordan. He said:

We left our shops, farms, investments and money in Syria. I could not use them or withdrew cash from my bank account because of the war...Our money here [in Jordan] is totally consumed...Moreover, we cannot work unless we go through a long legal process in Jordan. This destroys our income resources and saving. (Ref2)

Another refugee stated that in Syria education and health are totally free. However, in Jordan most services must be paid for, as Jordan has a free market. In addition, the existence of refugees created inflation, as a result of the higher level of demand on all services, which created an expensive life. This refugee said:

In Syria, we have our own houses; all main services such as education and health are totally free. In addition, the water, electricity, and gas bills were supported by the Syrian government, so they were cheap...Here in Jordan, we must pay for everything and every service. (Ref4)

This leads to another poverty issue, the decreasing of direct financial monthly support for refugees from donors, mainly from UNHCR. This monthly support is for food and water. One refugee said:

At the beginning of the war, in 2012 and 2013, the monthly support from UNHCR was around JOD23 [around $32] per person. It was enough to have basic food and clean water for a month. However, after 2013, it declined to JOD13 [around $20] which is only enough for a maximum of 20 days in each month...Therefore, we sometimes try to work here and there to have another source of income if possible. (Ref5)

Another issue highlighted by Syrian refugees which increases their economic difficulties is that only registered refugees can access the UNHCR monthly financial support. Unregistered refugees do not have access to any support. One of them said:

There are thousands of refugees not registered in the UNHCR records. None of them are supported at all...Most of these refugees work in the market to have some income...In addition, their income is less than the Jordanian worker for the same job. (Ref2)

Another challenge listed by Syrian refugees is problems in the UNHCR and other NGOs' accounting systems. Therefore, the monthly financial support is cut for few months and then comes back. One of them said:

> Sometimes we do not receive financial support for few months and when we ask "why?", the response is always, we have problems in the system. This instability in income puts us under stress. (Ref5)

Transportation difficulties:

Most refugees in Jordan live in camps or in areas that are far from the commercial and main centres of cities; therefore, they need a transportation network to reach these areas to work (if they have permission to work). This leads to transportation and financial difficulties for Syrian refugees, as transportation is expensive in Jordan relative to their low income. All refugees mentioned this difficulty, one of them said:

> We live in camps outside the cities and in the desert area. We need a regular public transportation system to transfer us to and from the city centre in the main cities in Amman, Irbid and Mafraq cities to work or buy what we need, as we do not have a good transportation system. (Ref1)

Another refugee added regarding the cost and time of transportation:

> I work in a small shop in Irbid city and I live in a house 15 miles away from it...I cannot rent a house near the city centre, so I live far away to have cheap rent...I pay more than 40% of my monthly salary just in transportation...In addition, daily I arrive 15-20 minutes after my work usually starts because my house is far and there are no bus timetables for the buses to my house living area. (Ref4)

On the same points, the same refugee said:

> The shop where I work usually closes at 10 pm in summer and at 8pm in winter, both times are too late as public transport in Jordan usually stops before these times. This pushes me to have a taxi to get home, which is too expensive.

I left many jobs for just this reason...I cannot pay for this expensive transportation. (Ref4)

Difficulties from renting accommodation:

Some refugees receive monthly UNHCR and other NGO allowances to pay their monthly rent. However, the UNHCR payments are not regular and are often delayed for a few months, which creates a problem between Syrian refugees (tenants) and the owners of the accommodation. Regarding this problem, one Syrian refugee said:

> We receive around JOD110 [around $150] from different NGOs to pay our monthly rent...The process to apply for this support is complex and need visits from the NGOs to check our status...Moreover, this support is often delayed, so we have problems with the owner. (Ref4)

Another problem highlighted by the refugees is that many families live in the same small apartment, as the cost of rent in Jordan is expensive. Therefore, they share the same apartment. This leads to family problems of privacy. One of them said:

> My family and two of my brothers' families live in the same apartment with our children...All of us live in one apartment, with an area of less than 100 square metres...The cost of rent is awfully expensive in Jordan. (Ref2)

The governmental participants stated that the high demand on housing because of Syrian refugees created a type of scarcity of available apartment for rent and increased the cost of rent. This pushed the refugees into sharing small apartments. One of them said:

> It's a demand and supply issue, after 2012 there was a huge demand on rented housing in Jordan, which by default increased the cost of rent...All refugees who live outside the camps suffer as a result of the high cost of rent. (GOV1)

It is notable that sharing a small apartment between different Syrian refugees is a phenomenon in Jordan. This is not only to share the cost of rent, but also to share the high cost of utility bills, such as electricity, water and gas. Therefore, sometimes three or four families with ten or twelve people live in one apartment with just two or three bedrooms. In addition, refugees try to find

cheaper accommodation with at least some furniture, as the furniture is expensive as well, even if the apartment and the furniture are unclean, unsafe or far from the city centre.

Opening small businesses:

A small percentage of Syrian refugees came to Jordan in a good financial position (rich), as they brought money or gold with them. Such people try to invest their money and open small businesses, such as restaurants, sweet shops or clothes shops in the main cities in Jordan. However, they face difficulties, as they need special legal approval from the government's Jordan Investment Commission, which is a long process. In addition, they face social difficulties, as Jordanians believe that the market is for them and Syrians should not be competitors. This point was discussed by all participants (board members, governmental and refugee participants). One of the refugees claimed:

> I know some refugees brought their money with them and were cleverer than us, so they had their money with them...They cannot open small businesses until they have complex legal approval...due to the high unemployment rate, Jordanians do not accept us competing with them, even though we can offer a cheaper product of the same quality. The refugees who overcame these difficulties have successful businesses and people love them. (Ref1)

It is clear that Syrian refugees face many economic and financial difficulties, and they are always trying to get more financial support from the NGOs (as the NGOs are close to them) and the Jordanian government. In 2019 and 2020 some refugees went back to Syria, despite the poor security status there, because of the different difficulties that they faced. However, the number of refugees returning to Syria is still only a few thousand.

7.2.2 Education difficulties of Syrian refugees in Jordan

Education in schools and universities is another stress highlighted by Syrian refugee participants in Jordan, who listed four educational challenges. The first is that their children lost 3 to 4 years of education. This creates a problem for older children who are studying at a younger level to catch up on the academic years they missed. One of the refugees said:

My son is 17 years old, but now he's studying in grade 8, where the age should be 14...He missed three years of his life and now he's studying with younger kids. (Ref3)

The second challenge is that schools in Jordan are already overcrowded with Jordanian students. Therefore, to solve this issue the government decided to open afternoon classes in schools for Syrian refugee pupils, with a different teaching and management staff. The refugees consider this to be lower quality teaching, as classes are more crowded, with sometimes fewer quality teachers than the Jordanian students have. One refugee said:

We appreciate that the schools in Jordan are free of charge for [Syrian refugees] up to the age of 18...However, the classes or Syrian students are more crowded than Jordanian classes and are run in afternoon sessions...This negatively affects the quality of teaching. (Ref5)

The third challenge is that in a lot of schools, particularly in the main cities in Jordan, such as Amman and Irbid, the afternoon sessions for Syrian students are full. Therefore, sometimes they must go to private schools, which creates a financial problem. One refugee said:

No school could take my son, as they were all full in our area. Therefore, I sent him to private school and pay more than JOD70 [$100] a month...I am struggling with this payment. (Ref4)

The fourth and last challenge is the cost of studying at a Jordanian university. Syrian students in these universities are treated as international students, so the annual tuition fees are a lot higher than those of home students. Therefore, they try to find scholarships, donations, work, or loans to pay their tuition fees. One of the refugees said:

We face severe financial difficulties in sending our sons to university in Jordan...The fees are expensive alongside the high cost of personal student expensive such as transportation and books...I'm trying to find some donations for that...In Syria all these costs are free. (Ref1)

7.2.3 Health difficulties of Syrian refugees in Jordan

All the refugee interviewees were satisfied about their general health situation in Jordan. However, they listed one health challenge that they face, which is that Syrian refugees do not have medical insurance in Jordan. They are treated for basic medical conditions by national and international health NGOs. However, severe cases, such as cancer or nervous system conditions, are not treated by those NGOs. Therefore, severe cases need to be treated by public or private hospitals, but refugees have to pay for this, as they do not have medical insurance. One of them said:

> In general, the medical services for basic and simple health problems are good
> in Jordan. But cancer, for example, is not covered in these services, which are
> only provided by some NGOs. We need to pay to treat serious health problems.
> (Ref3)

7.2.4 Social integration difficulties of Syrian refugees in Jordan

All refugee participants said that they had relatives or family members who had escaped to different, safer countries around Syria, such as Jordan, Lebanon, Turkey and other countries. Therefore, they were missing them and tried to find a good Jordanian community to integrate with that would support them. This situation is consistent with any community that has strong social collectivist behaviour. One of the refugees said:

> I am here in Jordan; my brother is in Lebanon and my sister in Germany... All
> of us were living in a small village in Syria...We were close to each
> other...Jordan is like our second home after Syria, but we still have some
> problems to be a part of the [Jordanian] community. (Ref1)

This paves the way to discussing the refugees' circumstances and difficulties from a social perspective. All refugee participants highlighted the following social difficulties in their life in Jordan: a decrease in the level of good treatment compared to the beginning of the crisis, preconceptions, profiteering and racism. These difficulties are discussed below.

Decrease in the level of good treatment:

All refugee participants mentioned that their social treatment in Jordan over the last four years had became worse, in general, than the first year of the crisis. They stated that their presence in Jordan had been less welcome in the last few years. One of them said:

> When we escaped to Jordan in 2012, all the people around us were very welcoming and dealt with us perfectly...We had free houses, meals and drinks from the community. However, after a few years our status changed negatively. I think because we created hard pressure on the Jordanian economy. (Ref3)

All refugees claimed that even personal relations with Jordanian people had changed negatively over time, from support and assistance to more isolated treatment. However, the refugees called for more integration into Jordanian society, as they argued that the refugee community is like any other community that has good (or educated) and bad people. One of them said:

> We [Syrian refugees] need to be a part of Jordanian community; we are a part of it...people in Jordan should distinguish between good and bad refugees and not generalise that all of us are bad, poor people. We came from a good economic and cultural position and we can transfer our experiences in Syria to the Jordanian people and economy. (Ref1)

Preconceptions:

Some refugee participants claimed that they were treated badly in Jordan because of their status. One of them said:

> We are treated badly because some Jordanian people do not accept us as refugees. (Ref4)

Profiteering:

All refugee participants claimed that they are subject to profiteering or exploitation from some Jordanian people, once they know that the person they are dealing with is a Syrian refugee. This was claimed to be because there is a general perception in Jordan that Syrian refugees are

supported by NGOs and have multiple incomes. This viewpoint was consistent with many governmental and NGO board member interviewees. One Syrian refugee said:

> If I have a taxi and he knows that I am a Syrian refugee, most likely he will try to take more than the legal and accepted amount of money from me...The same when renting houses, landlords try to ask for more rent from us as refugees...They think that we are rich. (Ref5)

Another refugee added, regarding the wages and salaries of Syrian refugees:

> The wage [hourly labour rate] for Syrian refugees is materially less than the wage for Jordanian labour for the same job and with the same qualification requirements. Some of them use us because we need money to live. (Ref3)

Racism:

All of the refugees described feelings of discrimination from some Jordanian people, primarily in the last few years. Refugees claimed that they were treated as inferior and less than Jordanian based on their lower social position and status. There has been a general perception in Jordan in the last few years that Syrian refugees will destroy the Jordanian economy and culture. One Syrian refugee said:

> I believe that Jordanians think that we will kill their country...In taxis, restaurants, airports and even in the street, they feel that we will use them and they treat us differently...We are not like this. (Ref2)

7.2.5 Regulations and general environmental difficulties of Syrian refugees in Jordan
This category of difficulties is split into two groups. The first is government treatment of Syrian refugees and the second is general conditions due to changes in the environment. The refugee participants highlighted a lot of issues under these types of difficulties.

Regulatory difficulties:

The first issue highlighted by refugee participants was the difficulty for them in leaving their allocated camps. Refugees cannot leave their camp officially unless they find work outside the camp and have a Jordanian financial guarantor (sponsor). All the refugee participants described

their experiences from escaping Syria to leaving the camps in Jordan to work. One of them described the following:

> I escaped from Syria in 2013; I could not use my passport to leave normally across the border, as the Syrian army controlled the Syrian borders from the Syria side. Therefore, I escaped through the fence, as I had information that the Syrian army provided us some facilities to leave using the fence. After I passed through the fence and was in Jordan, I saw buses controlled by Jordanian security and they took me to Al-Zatari camp. After a few months, I realised that some people could arranged jobs outsides the camp for JOD70 [around $100] to find a guarantor, so I was able to leave the camp. I did that to work and have some income. (Ref2)

It is regulatory requirement to leave the camps after finding a Jordanian guarantor, which creates difficulties for Syrian refugees to get jobs and be able to leave the camps.

The second difficulty highlighted here is the process for registration as a refugee with the Jordanian government or UNHCR. This process is particularly important to Syrian refugees, as they cannot work or receive any donations or support unless they are registered and have an ID card. The refugee participants described this issue as costly and requiring a lot of time. One of them described it thus:

> Obtaining a refugee ID card is a long process and we have to pay money. This ID card needs an annual interview with the Jordanian government and UNHCR team, and it sometimes takes months to arrange the interview appointment, as I must renew my ID card each year. In addition, I have to pay JOD50 [Around $70] each year to renew it, which is too much for me as a refugee. (Ref4)

Another refugee added:

> I have five members in my family, including me and my wife, so I need JOD300 [around $425] each year to renew our IDs. It is too much. (Ref5)

All services (health, education and subsidies) and support for refugees are based on the refugee ID card. Without this card the refugee is illegal and cannot obtain anything. Therefore, in 2016

and 2017 the Jordanian government tried to build an online system to organise the chaos of registration for refugees in Jordan. However, the refugee participants claimed that the process still takes a long time and is still expensive. One of the refugees said:

> In 2017 I tried to register online and renew my ID, but I faced the same problem of time. Therefore, I waited one month to obtain my new ID to have my health care. (Ref3)

The Jordanian government also requires another refugee ID card called 'Security ID' and requires all refugees to have this ID for security purposes and at security checkpoints or to show the police. In 2017 it was updated to be linked to a refugee retinal eye scanner. Therefore, the UNHCR ID is to get support and refugee services, but the security ID is for security and police purposes. Both IDs are important for refugees. One of them said:

> The Jordanian government requires security ID cards. If the police stop me or anyone in my family then we must show it...This card is not subject to renewal, but in 2017 this card changed to being magnetic, so we renewed it just one time...In the process of having this card, the Jordanian government required us to do a blood test to know our blood type and if we have any health problems. The cost of each blood test was JOD32 [around $45], then I took the blood test to a police station to get the new magnetic card...This security card is different from the UNHCR card. (Ref5)

The refugee participants mentioned that because of the high cost of blood test and time issues in getting their ID cards, they had to stay in one of the camps until they had these cards. One of them said:

> If I do not have the security ID card and the police stop me, the police will send me directly to one of the refugee camps...I cannot move without it. (Ref1)

Another difficulty listed here is that any refugee who needs to work must have an 'Official Work Permit' issued by the Jordanian government. They claim that it is an 'impossible mission' to get this permit, especially with the high unemployment rate in Jordan in the last few years. One of them said:

The official work permit is another story, I cannot work without it. If I work without a permit and the police catch me, I will be punished and may be sent back to the camps. I do not want that...The process to obtain a work permit is difficult and 90% of our applications are rejected without reason. (Ref1)

The refugees also highlighted another problem regarding the official work permit; it restricts them to working in a particular job and prevents them from working freely at any job. Moreover, it is costly, as it must be renewed each year. Therefore, they try and push to change the regulations and push towards the government issuing them with more work permits. All of them mentioned this point. One of them said:

I tried to work without an official work permit. I know it's illegal, but it's expensive, and I have to renew it every year for one specific job, for example a job in a shop or a clothes store...I cannot live if I only work one job. I have to work multiple jobs to meet this expensive life, especially since our wages are so low. (Ref3).

As a result of this, the refugees preferred working at night to avoid inspections from the Labour Ministry, which controls their jobs in Jordan.

The refugees discussed their anxiety because of these regulatory and official pressures in Jordan. They were also constantly trying to express their opinion and feedback to the NGOs and to governmental bodies to instigate changes or relaxation of these regulations. One of them said:

We try and give negative feedback on these complex rules and regulations to different parties. However, because we are refugees and weak, our voice most likely will not be heard...We want to be more involved in Jordanian society and the economy. (Ref4)

New lifestyle (new general environment):

Most Syrian refugees in Jordan escaped from the southern area of Syria, which is at the northern Jordanian border. Most of them have a background and culture of villages or rural areas, but are now living in or near major cities in Jordan such as Amman, Irbid and Mafraq, which is considered a new lifestyle for them. One of them argued:

When I arrived at Jordan, there were no guidelines for [refugees'] on living, health, education...I arrived in a new context, similar in some ways to our culture, but there are many differences in regulations and lifestyle. (Ref3)

The refugees discussed their life in Jordan having three general lifestyle difficulties, which are unfamiliarity, instability, and an unknown future.

Unfamiliarity:

Syrian refugee interviewees claimed that they are strangers in Jordan, and they do not have enough power to change their life in Jordan because they are refugees. One of them said:

We still do not know a lot of things related to our life and our rights...We need it to change, but we do not have any power to do that...even if I get a taxi or a cup of coffee, I don't know if their prices are right or not. (Ref1)

Unstable environment and unknown future:

All of the refugees expressed their feelings about the instability of their lives. The main reason they expressed was due to thinking at the beginning of the crisis that the Syrian regime would be defeated, and they would be able to go back to their home country and have a new life of freedom. One of them said:

In my opinion, the biggest challenge is that I don't know where my life is going. When can I go back to my country [Syria]?...Where will I live?...Will I stay in Jordan my whole life?...What can I do for work?...How can the government and NGOs help us if this is a long-term issue? (Ref5)

Most refugees asked a lot of questions about their life in Jordan, their instability and different aspects of their life in the future.

7.2.6 Syrian refugee requirements for a better life in Jordan

All the difficulties discussed above are reflected in Syrian refugee requirements for a better life in Jordan, as all participants believe that Syrian refugees are a long-term issue which will not be solved within the next few years. All the requirements listed in the refugee interviews were almost the same. For example, one of them spoke of the following requirements:

> We need better health care and medical insurance; a better education system; we need libraries and clubs in the camps; a relaxation of the complex refugee regulations; better transparency related to NGO projects focused around us; better training programmes; and a better image in Jordanian society...We are part of this society. (Ref5)

Another refugee added:

> We need one platform or system for our requirements and we would appreciate it being electronic so we can enquire about our issues, problems, and donations…I know how much hard work is done by the NGOs, but I think they need to work harder for us. (Ref2)

The above discussion on Syrian refugees' difficulties and requirements communicates the role of the NGOs and their projects in dealing with Syrian refugees. The discussion highlights the importance of this institution (Syrian refugees as beneficiaries) in shaping NGO governance and accountability after the Arab Spring, and how NGOs have adapted to changes in refugee needs and life circumstances in Jordan. Their requirements can be summarised as: changing their lives so they are more integrated into Jordanian society and treated fairly, as their issues are long-term issues.

It is clear from the refugee interviews analysis that the NGO sector needs to make more effort to try and integrate them more into Jordanian society.

7.3 Jordanian women's difficulties in integrating into economic and political life

As discussed in Chapter 3 (Context), women in Jordan have difficulties becoming involved in economics and politics. This section presents these difficulties and stressors and reflects the situation of Jordanian women. The analysis of this section is based on the perspectives of female NGO board member participants in the interviews. The interview questions focused mainly on their difficulties, challenges, status, life experiences and requirements for improvements in becoming more involved in the Jordanian economic and political systems. Consequently, this section presents the experiences and difficulties of women in Jordan and the next chapter explores and explains how this institution (women as NGO beneficiaries) changed after the Arab Spring.

This section has the following sub-sections (sub-themes): Section 7.3.1 examines the experiences of female NGO board members to explore the difficulties Jordanian women face from the perspective of religious interpretation. Section 7.3.2 looks at Jordanian women's difficulties from the perspective of laws and regulations. Finally, Section 7.3.3 explores women's requirement for a better life and more involvement.

7.3.1 Jordanian women's difficulties from a religious and cultural perspective

Female NGO board member interviewees highlighted that the interpretation of religion and culture before the Arab Spring was seen as women having to stay at home, with their only role being to look after children, which limited their involvement in society. After the Arab Spring, women called for changes to their environment and to have more freedom, through having different acceptable interpretations of religion and culture, which were consistent with the requirement of the Arab Spring. All female participants argued that the welaya system, which means men having full power and authority over women, regardless of their decisions or opinions, is a concept which had been subject to misinterpretation for long time before the Arab Spring. Women must be under the welaya of a man like their father or their brother. They expressed their dissatisfaction at the existing interpretation of welaya. They argued that this concept implicitly means that women are dependant and incapable of going about their lives on their own. One of the female board members said regarding this point:

> We respect our families and our traditions. However, before the Arab Spring, and even up to now in some areas, the concept of welaya unfortunately is not understood well...I can work, live, do exactly what men do, I am not less than a man...This concept must have different interpretations. (BOD8)

Another female board member added:

> In the Holy Quran, the word welaya does not exist...It was created over time, based on Muslim experiences over time. Therefore, we have to change this old concept [welaya] and its interpretations. (BOD10)

Another perspective highlighted here by female board members is the cultural one. The culture in Jordan is a tribal society culture. Therefore, women must follow the tribal system and roles. Before the Arab Spring, the tribal system mainly demanded that women stayed at home and took

care of the family children. All female board members discussed how the tribal system limited their involvement in the political and economic life of Jordan. One of them stated:

> I am a daughter of big tribe in Jordan, but the tribal system has old traditions and restricts women from working. I faced many difficulties in establishing an NGO to fight for women rights. (BOD8)

The same board member added:

> Once I opened this NGO and its programs are successful, all men and women in my tribe respect me more and I have invited for many tribe conferences to speech in front of them... We as women can do anything besides our families' responsibilities like men exactly. (BOD8)

7.3.2 Jordanian women's difficulties from a legal perspective

Female NGO board members described existing laws and regulations as 'unfair' and still needing 'long development' regarding their rights. They listed many important laws and regulations and called for changes to them and to be treated equal to men in Jordan. They also listed laws regarding their political and economic involvement in Jordan.

Difficulties for women becoming politically involved:

Female NGO board member interviewees argued that the quota law for them to be a part of the Jordanian parliament is unfair and violates the soul of Jordanian constitution. One of them said:

> We fight to be part of the political system in Jordan...There are a specific number of seats in parliament [Majles Umma] for us as females [quota system]. This violates the Jordanian constitution, as it states that females and males are equal in rights and responsibilities. (BOD10)

Some of them argued that Jordanian society was still immature or not deeply recognising the role of women in political life. Therefore, even with huge amounts of funding to female activist NGOs, women's political involvement in Jordan remains still weak and restricted to the quota system. One of them said:

It is notable that the quota seats for women in parliament have improved in the last 10 years, as we can note that the seats allocated for women increased from 6% in 2011 to 10% in 2014 and then to 12% in 2018 due to our pressure...However, we are under the quota system...The society and decision makers have still not realised the importance of us in setting laws. (BOD8)

Women economic involvement difficulties:

All female NGO board members expressed their opinion on the difficulties in their economic involvement in Jordan. They provided some statistics and are working to improve them in the near future. They stated that females in Jordan are highly educated and qualified to be employees or managers in all sectors in Jordan. Therefore, difficulties in involving them in the economy will create a big loss to the Jordanian economy. One of them provided statistics from a study done by her NGO:

I did a statistical study in 2017 to measure the percentage of women involved in projects and employment in both private and governmental jobs. I was shocked...Men occupied 75% of these jobs and women only occupied 25%, even though both males and females are almost the same percentage in the population [50%, 50%] as well as in their education and qualifications in Jordan. (BOD9)

Some female NGO board members argued that the culture of it being women's responsibility to stay at home, have children and look after them is the main reason for the difficulties females face in economic involvement in Jordan. One of them said:

The social rule of women being at home does not prevent them from working and being productive persons in the economy. We can manage that with male cooperation. (BOD9)

7.3.3 Women's requirements for better life conditions in Jordan

All female board members asked and pressed for better political and economic conditions and for them to be more involved in those aspects in Jordan. Their requirements can be summarised as better political and economic conditions. One of them called for better female political conditions and justified it with an example:

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> This quota system must be deleted from the law...all of us, men and women, have programs and can compete to be a part of parliament...Most of the success stories in parliament are from women and you can see their strong impact on the formulation of laws. (BOD9)

Another one added her requirements for a better economic life for women in Jordan:

> Look at our efficiency in projects and jobs. We are like men in that and many times we are better...We should have more part in the economy...We push towards that, mainly after the Arab Spring. (BOD8)

The above discussion about Jordanian women's difficulties and requirements expresses the role of NGOs and their projects in dealing with them and shows the importance of this institution (Jordanian women as beneficiaries) in shaping NGO governance and accountability after the Arab Spring and how NGOs adapted to the changes in women's requirements and their life in Jordan. Their requirements can be summarised as wanting to change their lives to be treated more fairly and be more integrated into Jordanian society, as their issues are long-term issues.

7.4 Chapter summary

NGO beneficiaries are the core of NGO operations. Therefore, this chapter focused mainly on NGOs beneficiaries who are Syrian refugees and women, based on female NGO board members' experiences and life conditions, and Syrian refugees needs and their difficulties in Jordanian society. Their difficulties are summarised in their lack of integration and involvement in Jordanian society, so they demand to make it better and justify this by providing evidence of successful stories resulting from their integration. This study considers beneficiaries as 'social institution'. These institutions changed after the Arab Spring, as there was a call for more beneficiaries' involvement and integration into Jordanian society, economy and political life.

This chapter does not present any failure in NGO governance and accountability in Jordan. It highlights that NGO governance and accountability for beneficiaries still needs more improvement and further progress to eliminate the serious problems facing refugees and women. Therefore, this chapter opens the door to more understanding of the relationship between the NGO sector and its beneficiaries in Jordan, and how they are affecting it as an institution in Jordanian society.

The next analysis chapter presents the results and findings of the main institutions (including the social institution) which affected NGOs and their projects, governance and accountability in Jordan. It then explains the contradictory institutional logics and the shifts inside each of these institutions which happened as a result of the Arab Spring.

Chapter 8: Analysis 3 institutional changes affecting NGOs in Jordan after the Arab Spring

8.1 Introduction

Governance and accountability systems are built in and interconnected in the context where they interact (Galhover and Haslam, 2007). Given this, enforcing the Arab Spring changes in Arab countries has led to a change in existing (traditional) governance and accountability systems to new modified ones. Understanding the Arab Spring and its changes as a new social context and applying those changes to existing contexts requires more exploration. Therefore, contradictory institutional logics (Seo and Creed, 2002) are employed to explain these changes in the institutions of Jordan that influence NGOs, and their governance and accountability systems.

This chapter is the first and the foundation block in explaining institutional changes inside the main institutions affecting NGOs in Jordan. This chapter presents the following analysis themes as its sections. Section 8.2 lists the five main institutions affecting NGOs in Jordan (state, market, beneficiaries, donors and culture institutions). Section 8.3 explains the contradictory institutional logics inside each institution in the previous section. Sub-section 8.3.1 explains the contradictory institutional logics in the state institution. Sub-section 8.3.2 analyses the contradictory institutional logics in the market institution. Sub-section 8.3.3 highlights the contradictory institutional logics in the beneficiaries (social) institution. Sub-section 8.3.4 explains the contradictory institutional logics in the donors (political) institution. Sub-section 8.3.5 explains the contradictory institutional logics in the culture institution. The analysis of these institutional contradictions is explained based on the first block of the theoretical framework (see Figure 4.2). Section 8.4 summarises the chapter.

The analysis in this chapter uses interview data from all participants (board members, governmental and refugee participants).

8.2 Institutions which affect NGOs in Jordan

Both board members and governmental participants mentioned five institutions in Jordan that affect NGOs and their operations. They listed five institutions, all of them playing an important role in shaping NGO operations and their governance and accountability. These institutions are the state (government), market (private and NGO sector), social (beneficiaries) political (donors)

and cultural (including religious) institutions. All of these are subject to the definition of an 'institution', as the analysis in this chapter uses them as actions, practices and beliefs in society affecting NGOs.

Governmental participants focused on the state institution and its role, as one of them said:

> We set the rules and regulations for NGOs and other sectors and monitor the operation of NGOs in society. (GOV3)

Syrian refugee participants discussed themselves as an important institution that ought to affect NGOs, as one of them said:

> The total operation of many NGOs is focused on Syrian refugees; NGOs should listen to our requirements. (Ref2)

Board member participants listed the five institutions in their answers to interview questions. One of them stated:

> We are affected mainly by Jordanian government rules and laws; refugees' requirements; women and youth activists; the private sector and other NGOs in the market, as we participate in many projects; donors and their contracts with us; and, cultural and religious interpretations. (BOD1)

All these institutions changed or are changing due to the Arab Spring and its consequences, as their actions and practices changed or are changing toward more progressive favourable practices. All participants agreed that there were institutional changes inside these five institutions during and after the Arab Spring. One of the governmental participants said:

> The Arab Spring changed everything... We don't have choices; we must change and cope with this event. (GOV4)

One of the board members added:

> The Arab Spring created a type of social awareness...This [awareness] changed all institutions that affect NGOs. (BOD 1)

The next section explains the changes inside each institution from a contradictory institutional logics perspective.

8.3 Contradictory institutional logics in institutions which influence NGOs in Jordan

The starting point for contradictory institutional logics inside the five institutions which affected NGOs in Jordan is the Arab Spring, as this event delegitimised or is delegitimising existing practices (logic) inside these institutions, and legitimised or is legitimising progressive new practices (logic).

This section will apply Seo and Creed's (2002) theoretical framework of institutional contradiction to the analysis and explain the contradictory institutional logics in each of the five institutions in the previous section. This analysis is the first step in explaining the institutional changes which influence NGOs in Jordan. It is divided into five sub-sections as it presents the analysis of each institution and focuses on its contradictory institutional logics.

Figure 8.1 shows the analysis process, applying Seo and Creed's (2002) institutional contradictions inside the listed five institutions. The following sub-section starts with the analysis of the state institution and its contradictory institutional logics.

1- State institution		2-Market institution		3-Social institution		4-Political institution		5-Culture institution	
Existing logic	Progressive logic	Existing logic	Progressive logic	Existing logic	Progressive logic	Existing logic	Progressive logic	Existing logic	Progressive logic

Seo and Creed (2002) four types of contradiction:

1. Legitimacy vs. functional efficiency
2. Adaption vs. adaptability
3. Intra-institutional conformity vs. inter-institutional incompatibility
4. Isomorphism vs. divergent interests

Figure 8.1 The analysis process in Chapter 8

8.3.1 Contradictory institutional logics inside the state (government) institution

The data revealed two institutional logics contending inside the state institution (relationship between NGOs and government) in dealing with NGOs in Jordan. The first is the control logic and the second is (a higher level of) freedom and participation logic. The two logics are competing (fighting) in the institutionalisation process of the state logic to affect NGOs. The control logic represents the existing institutional logic of the state institution, before or at the beginning of the Arab Spring. On the other hand, the freedom logic represents the progressive

logic that resulted from the Arab Spring. These logics are competing and are shaping NGO governance and accountability systems in Jordan. To explain this competition, as a result of the Arab Spring, below is the application of Seo and Creed's (2002) four institutional contradictions within the state institution. This helps to highlight the main contending arguments for each logic supporter.

Contradiction (1): Legitimacy vs. functional efficiency

The supporters of the control logic stated that the role of the Jordanian government in controlling NGOs and other sectors is legitimised because of wars and instability in the countries around Jordan, such as the Iraq war (2003). They believe that control leads to stabilisation. This legitimacy is derived from the risk of the agenda of foreign donations, which may not match the Jordanian government's agenda. Therefore, the government applies practices to limit the number of NGOs and to reduce their power, as this keeps them under government control. It is clear that these practices undermine the freedom logic, as there are clear pieces of evidence for the successful social contributions of the huge number of new NGOs established in Jordan after the Arab Spring. Thus, the legitimacy of the state institutional logic that controls and limits NGO numbers and operations in Jordan is contending with the efficiency of social progress resulting from hundreds of new social projects operated by NGOs in Jordan.

In the interviews, the supporters of the control logic, who were all governmental participants, highlighted the different restrictions that the Jordanian government applies to mitigate NGOs' power or limit the creation of new NGOs. One supporter said:

> We do not want to lose control of NGOs; we put various requirements and restrictions on NGOs as we are afraid of the risk of foreign donations and their agendas. Some of these agendas are trying to change our culture and some of them support terrorists, which negatively impacts our society. (GOV4)

In the state institution, the legitimacy of the control logic undermines the functionality of better social progress of the freedom logic. Social progress towards the Arab Spring requirements demands huge social projects which cannot all be implemented by the government. This needs large amounts of funds and a high number of specialised NGOs. Thus, the freedom logic resulted after the Arab Spring. Interviewees highlighted two points that support the freedom logic in the

state institution. The first point supporting the freedom logic, mentioned by two governmental participants and most board members, is the large number of implemented projects in Jordan with a high quality level of performance, regardless of their impact on culture (freedom of projects). One of the participants said:

> It is notable that there has been a functional success in NGO projects after the Arab Spring, which reflects the broad level of knowledge of NGO employees and managers, such as projects that support women participating in the political life. (BOD 7)

The second point that supports the freedom logic is the increasing level of participation in projects shared between NGOs and the government. Moreover, the leaders in these projects are the NGOs rather than the government. All board members and governmental participants discussed this point. One of them said:

> NGOs play the main role in implementing and sustaining refugee projects...The Arab Spring changed people's requirements, and therefore the types of projects in the community society changed. New projects need new skills and experiences. So, the government cannot do all of this without our participation. (BOD4)

As a reflection of the above analysis of state contradictory institutional logics, the control logic is criticised and there is clear support for the freedom logic. Before the Arab Spring, the government controlled the NGO sector. However, afterwards the government started to cooperate with NGOs on big social projects and there are a number of success stories as evidence to support this. This created an appreciation of NGOs' functionality in Jordan. Table 8.1 explains the state contradictory institutional logics (1) in dealing with NGOs.

The institution	State institution	
Institutional logics	**Control logic**	**Freedom logic**
Time frame	Before and during the Arab Spring	After the Arab Spring
Type of contradiction	Legitimacy	Functional efficiency
Justifications	1. Prevent foreign funds that threatening society.	1. Successful NGO projects funded by foreign organisations. 2. Government participation with NGOs in big projects.

Table 8.1 State institution and its contradictory institutional logics (1)

Contradiction (2): Adaptation vs. adaptability

In this contradiction, some people are locked into a specific logic (adaption) regardless of the benefits or usefulness of the other logic (Seo and Creed, 2002). This happens because there are more benefits associated with the existing, familiar logic than there are benefits of changing to the new logic. However, other people start using the new logic because of its advantages over the old logic (adaptability). This type of contradiction is clearly highlighted in the study.

The supporters of the control logic resist the changes and give three justifications for locking it in. The first is that the NGO sector has much less impact on Jordanian society than the government. The second is that the number of active NGOs is still limited. The third is that Jordan has a mature legal system to control the NGO sector and there is no need to change it, as it is enough to regulate this inactive sector. Most governmental participants follow this logic. One of them said:

> Do not think that the NGO sector is an active one, the active NGOs can be counted on your hands' fingers only, as all other NGOs just operate in a prestigious environment [inactive]...The government is still more powerful in society than the NGOs. (GOV3)

Another governmental interviewee added:

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> The NGO laws existing before the Arab Spring are strong and can control this
> sector...I think the new laws are more relaxed, so they may lead to our losing
> control over the NGO sector. (GOV4)

On the other hand, as a result of the Arab Spring, the freedom logic has adopted new beliefs that add value to the NGO sector, according to its supporters. They provided four pieces of evidence for accepting adaptability. The first is that government control weakened after the Arab Spring as a result of protests, which increased the power and influence of NGOs. The second is that the government itself recognised the importance of NGOs by employing many of them to do different projects. Therefore, the government no longer excludes NGOs from its strategic projects. The third is the increase in the number of active NGOs in Jordan. The fourth is governmental adoption of new laws and regulations to systemise the relationship between the government and NGOs, in 2010. Board member interviewees supported this argument, one of them stated:

> After the Arab Spring, you can note that our power as an NGO sector was
> stronger than before this event...People believe in us more than the government
> itself due to the Arab Spring...We now influence people more than in any
> previous period. (BOD9)

Another board member added:

> It is healthy to see hundreds or thousands of NGOs, all of them will be active
> over time or will exit the sector...We are at a time [the Arab Spring] when
> there is no place for weak organisations...The government itself is starting to
> work with our staff to help it in doing many projects. (BOD8)

Table 8.2 explains the state contradictory institutional logics (2) in dealing with NGOs.

Institution	State institution	
Institutional logics	**Control logic**	**Freedom logic**
Time frame	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Adaption	Adaptability
Justifications	1. Government is more powerful than NGOs. 2. Limited number of active NGOs. 3. The existing laws and regulations are strong enough to regulate the sector.	1. NGOs are more powerful as government weakened. 2. Government recognition of NGOs' importance. 3. Increase in the number of active NGOs. 4. Adoption of a new law which relaxes the old law for NGOs.

Table 8.2 State institution and its contradictory institutional logics (2)

Contradiction (3): Intra-institutional conformity vs. inter-institutional incompatibility

In this type of contradiction, the conformity of institutional logic arrangements inside a particular institution may lead to conflicts or tensions in the institutional logic of different institutions. Focusing on the state institution, the existing (traditional) logics, such as the control logic, are inconsistent with the freedom logic in other institutions, such as capitalism, UNSDGs (United Nations Sustainable Development Goals) and competition.

The supporters of the control logic argue that the central logic of the state institution is controlling NGOs and other sectors in the country. In addition, the NGO sector is undertaking a good number of projects but must be under governmental supervision in their performance. Moreover, the majority of NGOs are still unknown and their agenda fairly unclear in society, so the government needs to control them. All these arguments conflict with the freedom logic. The supporters of the freedom logic argue that the control logic is contending with the following institutional logics of freedom which are demanding more freedom for NGOs:

- The central logic of capitalism, as it supports the freedom of organisations.

- The logic of UN SDGs, as they push for more participation of NGOs in achieving them, which supports the freedom logic.
- Competition logic, as NGOs are now competing with the government on social projects.
- Experience and education logic, as NGOs now have experts and highly educated staff who push towards working independently, without government intervention.

The analysis of the interview data revealed these arguments, grouping them under the contradiction (3) theme. The governmental participants supported the control logic again, as one of them said:

> The government should control the NGO sector, as it is unsystemised...There are a number of NGO projects, but I believe the government's eyes should be close to them. (GOV3)

On the other hand, all board members supported the freedom logic by reflecting that the control logic conflicts with other logics in other institutions. One of them stated:

> The Arab Spring changed people's awareness and helped them to look from different perspectives, not just locked into governmental control...People push for more freedom by comparing themselves with developed countries and their free markets. (BOD8)

Another board member added:

> SDGs push the governments to relax their control over NGOs as SDGs consider NGOs a crucial part of achieving them. (BOD6)

Another board member who supported the freedom logic, said:

> If we compare the amount of experience between NGOs and the government, we can note that after the Arab Spring, NGOs were hiring experienced staff, more than the government itself. So, after 2010, the government used our experience in its projects. (BOD5)

The application of contradiction type (3) in the state institution can be also be explained through contradiction type (2). Contradiction type (3) opens the door to explaining the adaption vs.

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adaptability contradiction, as it illustrates how the state in Jordan is adaptable to multiple pressures that lead to social changes.

Table 8.3 explains the state contradictory institutional logics (3) in dealing with NGOs.

Institution	State institution	
Institutional logics	**Control logic**	**Freedom logic**
Time frame	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Intra-institutional conformity	Inter-Institutional incompatibility
Justifications	1. The central logic of government is to control all sectors including NGOs. 2. All NGO projects need government supervision. 3. The agendas of NGOs are still unclear, so they must still be under control.	1. The conflict with capitalism freedom logic. 2. The conflict with UN SDGs logic of NGO participation. 3. NGOs compete with government in social projects and funding. 4. Experience level in NGOs broader than government in implementing social progress projects.

Table 8.3 State institution and its contradictory institutional logics (3)

Contradiction (4): Isomorphism vs. divergent interests

In this type of contradiction, there is a misalignment between specific institutional practices and the interests of different actors in society. Concerning the state institution in Jordan, there are unhidden criticisms for the control logic as it conflicts with different actors' interests. These divert interests to fighting the existing (control) logic by introducing the progressive (freedom) logic to deal with NGOs in Jordan.

The supporters of the state control logic and their attempts to push people into accepting it by replicating the state role and its responsibility in Jordan are in conflict with multiple interests of the supporters of the freedom logic, who are trying to change the image or destabilise the state control logic, which governed the existing state-NGO relationship. This relationship governance is changing through the accumulation of different actors' interests against the state control logic.

Interview participants gave many examples to reflect these different interests. The main one is the interests of society and human rights activists who push the state for more freedom in the NGO sector. This pressure was mentioned by all board members in the interviews. One of them described this conflict as follows:

> Our interest is to relax governmental interventions in our sector [NGOs] as this will help us to achieve our goals in social progress. (BOD13)

Another board member added:

> People and human rights activists in Jordan accept the role of the NGOs and work with us...People protest with us to be a freer sector, as they believe that NGOs will meet their interests and needs. (BOD14)

Table 8.4 explains the state contradictory institutional logics (4) in dealing with NGOs.

Institution	State institution	
Institutional logics	Control logic	Freedom logic
Time frame	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Isomorphism	Divergent interests
Justifications	1. The Jordanian government attempts to replicate its role and responsibility in society.	1. People's interests are for the freedom of the NGO sector as they start to work with them. 2. NGOs protest to gain their freedom (without government intervention).

Table 8.4 State institution and its contradictory institutional logics (4)

The data analysis revealed that there was a shift from the current status quo of the state control logic and its power to the different interest power of NGOs and activists in Jordan. This shift happened because of the Arab Spring, which raised the consciousness of the Arab people to participate in political life.

According to the content analysis, a lot of regulations were created or changed in and after 2010 (the Arab Spring) in order to better organise the NGO sector and create a more participatory environment between this sector and Jordanian government. These laws and regulations were the NGOs support fund instructions of 2011, the instructions of the statute of NGOs Number 57 of 2010, the unions' system Number 67 of 2010, the process of Approval for foreign donations to NGOs of 2015. These regulations are considered updates or modifications of the NGOs Law Number 51 of 2008 to adopt the Arab Spring consequences, mainly the dramatic increase in the number of NGOs in Jordan. In addition, there are three more regulations for NGOs which give them more freedom. The first is called 'Instructions to harmonize the positions of NGOs of 2010', which put in place a new system after the Arab Spring to put all NGOs in Jordan under one system and ensure that they were all fully registered and organised. The second is the System for collecting Donations for NGOs Number 270 of 1957, which makes amendments to allow NGOs to collect donations online and via bank transfer, not only using old collecting methods such as boxes. All governmental participants mentioned this system and how they are changing it. The third regulation is the Amended Instructions for Trust Funds Management for NGOs of 2012. This regulation allows the opening of new NGOs for different purposes in marginalised areas in Jordan. Table 3.2 in Chapter 3 describes these regulations. Seo and Creed (2002) support the creation of these new laws and regulations for the NGO sector in Jordan, as they give this important sector more freedom, by providing more financial facilities to NGOs, more flexibility in their internal statutes and a legal relaxation in shaping new NGO unions.

In summary, the application of the four types of contradictory institutional logic of Seo and Creed (2002) in the state institution in Jordan and its relationship with the NGO sector highlighted the contradictions between the control and freedom logics. The contradictions of these logics created a fresh environment for institutional change inside the state institution itself and moved the power to relax control over the NGO sector to a more favourable freedom logic. This freedom logic was created by combining the consequences of the Arab Spring and pressure from international bodies, such as the United Nations, which increased the awareness of Jordanian society. This led to changes in the governance and accountability levels of NGOs in Jordan, which will be discussed by applying NGO governance and accountability changes in the next chapter.

The next sub-section presents an analysis of the second institution and its contradictory logics which affect NGOs in Jordan (the market institution) by applying Seo and Creed's (2002) framework.

8.3.2 Contradictory institutional logics inside the market institution

The market institution in this chapter means the institutional relationship between NGOs on one side and the private sector, and within the NGO sector on the other side. The data covered two institutional logics contending inside the market institution which dealt with NGOs in Jordan. The first is 'the NGOs' weak governance system' logic and the second is 'the NGOs' good governance system' logic. For the analysis, the first logic will be called weak governance and the second will be called good governance. These logics are competing in the institutionalisation process of the market logic that affects NGO governance and accountability. The weak governance logic represents the existing institutional logic of the market institution, before and at the beginning of the Arab Spring. On the other hand, the good governance logic represents the progressive logic that resulted from the Arab Spring. These logics are competing and shaping the NGO governance and accountability system in Jordan.

Here the idea is not to define weak or good governance systems, but to explain why NGOs shifted from the logic of not needing to have a good governance system to a progressive logic which recognises the need to have strong or good governance. To explain this competition, which resulted because of the Arab Spring, below Seo and Creed's (2002) four institutional contradictions within the market institution are applied. This helps to highlight the main contending arguments for each logic argument.

Contradiction (1): Legitimacy vs. functional efficiency

The argument for the legitimacy of the weak governance logic is derived from a failure of NGOs to manage projects that were funded by private sector corporate social responsibility funds and the failure of projects that used cooperation between NGOs, before the Arab Spring. However, the argument for good governance logic is derived from the functional success of NGO management in a lot of projects after the Arab Spring, and an increasing number of projects funded by the private sector that have been operated by NGOs.

Board members provided the road map for the analysis in this sub-section. They described the NGO governance system before the Arab Spring as weak, and some of them described it as "non-existent". One of them described it as:

> The word governance before 2010 did not exist at all in the majority of NGOs in Jordan; it was just a waste of resources to build up a governance system. (BOD1)

Another board member described the governance system of NGOs before the Arab Spring as:

> Before 2010, NGOs did not have internal audit system, the level of participation with the beneficiaries was very weak, and the level of corruption was therefore high. There was a limited number of successful projects. (BOD6)

On the other hand, board members described NGOs after the Arab Spring as starting to have a good governance system, as they needed to avoid exiting from the market. One of them said:

> After 2010, the word governance was a key part of the success of any NGO....No option to still have weak governance...The private sector pushed NGOs to submit all the evidence to them having a good governance system before accepting an NGO project proposal. (BOD5)

Another board member added:

> There were new projects after the Arab Spring to transfer the governance experiences from the private sector, which had a sophisticated governance system compared with other sectors in Jordan, to the NGO sector...I believe that this is successfully reflected in NGO governance. (BOD1)

The table below explains the market contradictory institutional logics (1) in dealing with NGOs.

Institution	Market institution	
Institutional logics	Weak governance logic	Good governance logic
Time frame of comparison	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Legitimacy	Functional efficiency
Justifications	1. Failure of many projects funded by the private sector because of weak governance as the NGO sector did not believe in governance.	1. Successful projects due to successful governance. 2. Successful transfer of governance practices from private sector to the NGO sector.

Table 8.5 Market institution and its contradictory institutional logics (1)

Contradiction (2): Adaptation vs. adaptability

In this type of contradiction, before the Arab Spring, NGOs had locked in the logic that there was no need to have a good governance system for a number of reasons. The first is that NGOs believed that the private sector influenced society in Jordan more than the NGO sector, so the NGO sector in Jordan was weak. The second justification is that Jordanian society still had not realised the importance of the NGO sector. Therefore, there was no need to have a good governance and accountability system. However, a contending logic was created after the Arab Spring, which strongly required a good governance and accountability system for many reasons. The first is an increase in funding from the private sector to NGOs to carry out projects in response to the Arab Spring consequences, which required auditing and disclosure systems. The second reason was cooperation between NGOs to carry out projects, which needed a governance system to oversee the relationship between NGOs. The third reason was an increase in the power of NGOs in Jordan, which required NGOs to have a good governance system to reassure people about their performance. The last reason was that NGOs are closer to society than the private sector, which requires a better NGO governance system to change the agenda of the private sector towards more corporate social responsibility, funding better social progress.

As evidence from the data analysis, all board members described the NGO sector as not needing a governance system before the Arab Spring. One of them said:

> The NGO sector was small, marginal and an unknown sector; it cannot be compared with the strong private sector. Therefore, there was no need to have a good governance system, as society in Jordan did not recognise its importance and the need to have a governance system that includes participation, accountability and disclosure principles. (BOD3)

On the other side, all of the board members highlighted the need for better governance after the Arab spring. One of them said:

> After the Arab Spring, the market pushed NGOs to have a better governance system and to establish a governance system in NGOs which did not already have such a system. (BOD1)

One of the board members justified the need for a better governance system after the Arab Spring by saying:

> After 2010, we [NGOs] had more funds for more projects from the private sector, which pushed us to have a better governance system...People recognised our role in society. So, with a better governance system we could be accountable to our beneficiaries and participate with them in our projects. (BOD1)

Another board member justified that:

> I remember that some of the NGO board members visited Egypt in 2003 to experiences their NGO governance system. Unfortunately, we did not take the benefit from this experience, but after 2010, and because of the participation of a lot of NGOs doing the same projects and the increase in of the power of NGOs in Jordan, the need to have a good governance system became an urgent need. (BOD1)

Table 8.6 explains the market contradictory institutional logics (2) in dealing with NGOs.

Institution	Market institution	
Institutional logics	Weak governance logic	Good governance logic
Time frame of comparison	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Adaption	Adaptability
Justifications	1. NGO sector is a weak sector compared with other sectors in Jordan. 2. The society in Jordan does not recognise the role of NGOs.	1. More funds from private sector to NGO projects. 2. The society recognises the role of NGOs in Jordan. 3. More NGO participation in different projects. 4. NGOs power increased after 2010.

Table 8.6 Market institution and its contradictory institutional logics (2)

Contradiction (3): Intra-institutional conformity vs. inter-institutional incompatibility

In this contradiction, the central logic of not needing a good governance system before the Arab Spring contends with the need for a good governance system logic because of competition, participation and global pressures logics resulting after the Arab Spring. A limited number of projects were carried out using cooperation between the private sector and NGOs before the Arab Spring. This led to a weak governance logic, as there was no need to have a good governance system. However, after the Arab Spring, the central logic of competition between NGOs to get funds from the private sector, participation with the private sector to do projects, and global pressures, such as UNSDGs, pushed NGOs in Jordan to improve their governance system.

Board members justified the logic of weak governance before the Arab Spring. One of them said:

> There were no projects, no funds and no respective image of NGOs' role in Jordan, so why have a good governance system? (BOD9)

On the other side, board members described logics shifting to encourage having a good governance system. One of them argued:

> After the Arab Spring, no project was approved for funding by the private sector unless it was supported by an NGO governance system. Sometimes we modified policies and procedures to match the funder's governance system. This created a type of competition between NGOs to get funds and participation between them in carrying out different big projects. (BOD11)

Another board member added:

> After 2015, the United Nations SDGs and the Jordanian government Syrian refugees' response plans created a type of pressure on NGOs to become involved in huge national projects in Jordan. This required NGOs to have a good governance and accountability system. (BOD12)

Another governmental participant added:

> NGO projects in Syrian refugee camps take billions of dollars; they have to have a good governance system. (GOV1)

Table 8.7 explains the market contradictory institutional logics (3) in dealing with NGOs.

Institution	Market institution	
Institutional logics	**Weak governance logic**	**Good governance logic**
Time frame of comparison	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Intra-Institutional conformity	Inter-Institutional incompatibility
Justifications	1. Central logic of no need to have a governance system because few projects carried out by NGOs.	1. Funds not accepted unless the NGO has good / better governance. 2. More competition between NGOs in governance to get funds. 3. Performing big projects with many NGOs required better governance system.

		4. More pressure from global bodies and Jordanian government to have better governance.

Table 8. 7 Market institution and its contradictory institutional logics (3)

Contradiction (4): Isomorphism vs. divergent interests

In this contradiction, the replications of institutional practices inside the market institution before the Arab Spring were misaligned with institutional arrangements for different interested actors. Therefore, accepting and replicating the logic of 'no need for good governance' in NGOs before the Arab Spring, because of their weak role in society, conflicted with requirements to have a better governance system after the Arab Spring. This was pushed by activists in NGO roles arguing that NGO governance and accountability was better after the Arab Spring. In addition, NGOs themselves pushed to be an important part of the market by introducing a good governance system like the private sector.

Board members described the situation before the Arab Spring as:

> Before 2010, the market was convinced that there was no need for NGOs to have a good governance system, as the number of projects performed was still limited. (BOD5)

Board members described the interests of different actors after the Arab Spring, which pushed NGOs to have a good governance system. One of them said:

> NGOs tried to create a better image of their role in society by implementing a good governance system...NGO activists were protesting in the street to become involved in different projects, as they are claimed that NGOs had a better governance system after the Arab Spring. (BOD9)

Table 8.8 explains the market contradictory institutional logics (4) in dealing with NGOs.

Institution	Market institution	
Institutional logics	Weak governance logic	Good governance logic
Time frame of comparison	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Isomorphism	Divergent interests
Justifications	1. The replication of no need for NGOs to have a governance system because of the limited number of projects done with the private sector.	1. NGOs protest to involve themselves in different types of social projects as they had a better governance system. 2. NGO activists argued that NGOs after the Arab Spring had a more sophisticated governance system, like the private sector.

Table 8. 8 Market institution and its contradictory institutional logics (4)

According to the content analysis of NGO laws and regulations, two main laws affected the NGO sector from the governance logic perspective. These are: The Companies Law Number 22 of 1997 and its amendments, and one of its systems called The System for Non-profit Organisations Number 73 of 2010. They were created by the Ministry of Trade and Industry and have many similarities to the NGOs Law Number 51 of 2008 and its sub-laws. Article 7-D creates the system for Non-profit Organisations Number 73 of 2010, which is for non-profit organisations working under the Ministry of Trade and Industry. This shapes the internal governance system of NGOs. It is a part of the Companies Law Number 22 of 1997 and its amendments, which shapes the governance system of private sector organisations in Jordan. This is considered to be clear evidence that regulatory bodies in Jordan were working toward better governance systems for the NGO sector after the Arab Spring. This is supported by Seo and Creed's (2002) framework, which explains the idea of institutional changes in this sector.

The next sub-section presents an analysis of the third institution affecting NGOs in Jordan (the social institution) and its contradictory logics by applying Seo and Creed's (2002) framework.

8.3.3 Contradictory institutional logics inside the social institution

A social institution in this study means the relationship of NGOs with two main actors in Jordanian society, women and refugees. In this institution, there are two competing logics resulting from the Arab Spring. The first is the 'non-integration' logic of Jordanian women into the economy and political life and the 'non-integration' logic of Syrian refugees into Jordanian society. This logic was reflected in the social institution before the Arab Spring. However, after the Arab Spring, the second logic is the 'integration' logic - for women into the economy and political life and for refugees into Jordanian society. This contended with the first logic. These logics are in conflict in Jordanian society and affect NGO governance and accountability. There was a clear shift in the social institution from the existing logic of 'non-integration' to the progressive logic of 'integration'. To explain this shift, the following is an analysis of the contradictions between these two competing logics following Seo and Creed's (2002) framework.

Contradiction (1): Legitimacy vs. functional efficiency

The assumption of the legitimacy of the non-integration logic before the Arab Spring is derived from the conformity of the role of Jordanian women and refugees in Jordanian society. The women's role was to work in the family institution, but not be involved in political and economic life and just follow the existing politicians. Therefore, women's social role before the Arab Spring was mainly to stay at home and look after children. The refugees' role in society was to stay in the camps and not share in the economic resources of the Jordanian people and to avoid spreading any bad consequences from their 'war culture' into Jordanian people's lives. However, the argument for integration logic is derived from the functional success of women and refugees after the Arab Spring, resulting from the increased level of their involvement in Jordanian society. NGO board members, female and refugee participants provided the road map for the analysis in this sub-section. They described the shift from the legitimacy of non-integration to the functional efficiency of integration logics in the social institution in Jordan.

In describing the legitimacy of the non-integration logic, one of the board members legitimised women's role in Jordanian society before the Arab Spring as:

> Before the Arab Spring, the social responsibility for women was to stay at home and take care of children. (BOD12)

One of the refugee participants described their status at the beginning of the Arab Spring as:

> We came to Jordan at the beginning of the war in Syria, we were living in a camp and we needed permission to go outside for work or for anything else. (Ref3)

One of the board members legitimised the refugee camps, saying:

> The refugees came from a war environment...We did not know how this war had changed their culture and beliefs...They would change our culture and social practices if we integrated them into our life. (BOD8)

Another governmental participant added:

> The refugees must stay in the camps and the international community must pay for their services. Our economy in Jordan cannot integrate millions of new people in just a few years. (GOV3)

On the opposite side, after the Arab Spring, the interview participants explained the functional success of refugees and women in Jordanian society. One of the board members described women's integration into society as:

> The role of women after the Arab Spring changed. Now they can participate in political and economic life. The biggest businesses in Jordan are managed by women...You can see also that the most influential NGOs in Jordan have women board members. (BOD6)

One of the refugee participants discussed the functional success of their businesses in Jordan:

> We [refugees] can work anything...look at refugees who gain permission and start a small business in Amman or Irbid, they are successful, and people accept them in the community. (Ref1)

Table 8.9 explains the social contradictory institutional logics (1) in dealing with NGOs.

Institution	Social institution - women and refugees	
Institutional logics	Non-integration logic	Integration logic
Time frame of comparison	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Legitimacy	Functional efficiency
Justifications	1. Women's social responsibility to stay at home. 2. Refugees may negatively affect Jordanian culture and economic life.	1. Success of women's participation in business and NGOs. 2. Successful small business stories of refugees in Jordan.

Table 8.9 The social institution and its contradictory institutional logics (1)

Contradiction (2): Adaptation vs. adaptability

In this contradiction, the social institution locked in the traditional (existing) role of women and refugees before or during the Arab Spring. There were social barriers to involving women in the political and economic life and social barriers to integrating refugees into society. This was because the social institution was locked-in and adapted to women's labour rate being much less than men's labour rate. It also considered that women could not play an important role in political life. For refugees, the social institution was locked into the scarcity principle of economics if refugees became involved in society. However, after the Arab Spring, it was clear that women were highly skilled and qualified and could not be excluded from the economy. For refugees, it was clear that there was a shift towards the labour fallacy principle, which means that if more people are involved in society the number of jobs will increase and the economy will expand.

Board members described women's involvement before the Arab Spring, saying:

> Before the Arab Spring women had little involvement in the economy and political life. Employers usually preferred men, as they could move easily and

were not restricted to staying at home like women...In political life, women had only a limited quota in parliament and city council representatives. (BOD3)

After the Arab Spring, board members described a contending point view. One of them said regarding the women involvement logic:

After the Arab Spring, society needed women's skills, as women's employment rate increased dramatically, after women shifted to having highly skilled qualifications. (BOD3)

Regarding refugee integration, board members described the status at the beginning of the Arab Spring. One of them said:

Involving refugees in our economy will create scarcity in our resources. (BOD1)

Another board member described the opposite perspective and said:

If we look to the history of economic growth in Jordan, we will find that the best years of growth were between 1948-1965, which were the years of integrating Palestinian refugees into Jordanian society by giving them citizenship. Why not do the same thing with Syrian refugees?...If we integrate them the economy will expand and the number of jobs will increase. (BOD1)

Table 8.10 explains the social contradictory institutional logics (2) in dealing with NGOs.

Institution	Social institution - women and refugees	
Institutional logics	Non-integration logic	Integration logic
Time frame of comparison	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Adaptation	Adaptability
Justifications	1. Women's difficulty in movement and low employment rate. 2. Refugees will create scarcity in the economy.	1. Women were highly skilled and qualified, and increased their employment rate. 2. Refugees integration will expand the Jordanian economy and create more jobs.

Table 8.10 The social institution and its contradictory institutional logics (2)

Contradiction (3): Intra-institutional conformity vs. inter-institutional incompatibility

In this contradiction, before the Arab Spring, the existing logic of non-integration of women and refugees inside the social institution was consistent with the family logic for women and the economic and cultural logic for refugees. After the Arab Spring it was contending with the integration logic, which was consistent with competition and the international bodies logic. The non-integration logic assumed that even highly educated and qualified women should stay at home and look after their family. For refugees, it assumed that even highly professional refugees must stay in their camp in order to protect the Jordanian economy and culture. On other side, the integration logic assumes that women should compete with men in the labour market, based on their qualifications, and that refugees should be able to compete in their professions. In addition, the integration of both women and refugees is required by UN SDGs.

Board members described the non-integration logic conformity before the Arab Spring for women, as one of them said:

> Before 2010, women had to follow the family system in Jordan, as in it was notable that highly qualified women were staying at home. (BOD8)

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After the Arab Spring, the same board member described the integration logic for women as:

> After 2010, women competed in the labour market with men. The more qualified person got the job...In addition, Jordan adopted the UN SDGs which pushed to involve women in society. (BOD8)

For refugees, the board members described the non-integrated logic as:

> At the beginning of the refugee crisis, they stayed in the camps to match with [Jordanian] cultural and economic expectations. (BOD7)

After the Arab Spring, the same board member described the integration logic for refugees as:

> We lost thousands of Syrian scientists, and before that Iraqi scientists, in different fields, as most of them were not accepted to stay in a camp, because most of them had citizenship of a Western country like Canada or the UK. They are successful in their integration in these countries. Why in Jordan do we still put them in camps? (BOD7)

Another board member added in support of the need for the refugee integration logic:

> UN SDGs play an important role in changing the life of refugees...It is now required to change their life, from providing them with water, food, and hygiene services inside camps, they are now more involved in society and the economy. (BOD1)

Table 8.11 explains the social contradictory institutional logics (3) in dealing with NGOs.

Institution	Social institution - women and refugees	
Institutional logics	**Non-integration logic**	**Integration logic**
Time frame of comparison	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Intra-institutional conformity	Inter-institutional incompatibility
Justifications	1. The central family logic pushes women to stay at home. 2. Highly qualified women stay at home. 3. The central logic to save culture and economy pushes refugees to stay in their camps. 4. Highly professional refugees stay in a camp.	1. The central logic of competition and UN SDGs pushed to integrate women and refugees into Jordanian society.

Table 8.11 The social institution and its contradictory institutional logics (3)

Contradiction (4): Isomorphism vs. divergent interests

In this contradiction, the institutional replication and acceptance of the non-integration logic inside the social institution is contending with the interests of different actors who are affected by this institution. Therefore, before or during the Arab Spring, the traditional social institution replicated the non-integration logic by enforcing the family, culture and economy logics. However, after the Arab Spring, a new and progressive logic appeared consistent with the interests of refugees and social activists for women rights. One of the board members described the role of women's rights activists:

> After the Arab Spring, we could see women in the streets fighting to have employment rights and be more involved in political life. (BOD11)

For refugees, the interview analysis listed many requirements to reflect their interests and arguments against the contradiction with the existing non-integrated logic. All of them agreed with these interests. One of them said:

> Now we are asking for a better education system, health insurance as the current one does not cover chronic diseases, and cultural clubs and libraries.

We call for changes in our life from camp-life to being residents in Jordan.
(Ref4)

Table 8.12 explains the social contradictory institutional logics (4) in dealing with NGOs.

Institution	Social institution - women and refugees	
Institutional logics	Non-integration logic	Integration logic
Time frame of comparison	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Isomorphism	Divergent interests
Justifications	1. The replication and pressure to maintain the existing status quo for women to stay at home and refugees to stay in camps (non-integration).	1. Refugees demand their interests to be integrated into society. 2. Women rights activists fight to integrate women into the economy and political life.

Table 8.12 The social institution and its contradictory institutional logics (4)

8.3.4 Contradictory institutional logics inside the political (donor) institution

Political institution in this study means the relationships between NGOs, and donors and their agendas in Jordan. There are two types of donors in Jordan, determined based on their nationality. The first is national donors, and the second is foreign donors. One of the board members described the types of donors:

Donors are classified as Jordanian or international donors. This classification is based on the government, as each dollar of funding from outside Jordan needs pre-approval, but no approval is required for funds from local resources. (BOD1)

Another board member added about foreign donors:

Most of our funds come from outside [foreign] Jordan and mainly from USAID [United States Agency for International Development], US

government, EU [European Union], UK government and Arab gulf countries' governments. (BOD2)

The donors are the main institution which affects NGOs, based on the analysis. Board members mentioned that there are hundreds of projects funded by foreign donors, with the projects' detailed requirements made entirely by them, with little or sometimes no input from the NGOs in Jordan. One of the board members said:

> When we see a call for a project proposal from those [foreign] donors and they ask about an NGO to do something in Jordan, for example, youth employment or training programs, we see the project requirements and then apply for it if we able to do it. We have no input in more than 99% of these project plans, we take it as is from the donors. (BOD3)

When asking the board member participants about the main driving force behind donors' aims in the projects (project agendas), they all discussed the factor of the donor's politics. One of them said:

> For example, our relationship with the US government is strong. Therefore, it will continue to support us in the NGO sector through donations for a lot of projects that balance US government interests in the Middle East and the progress of Jordanian society. (BOD1)

In terms of the Arab Spring contradictions, in this institution, there are two competing logics resulting from the Arab Spring regarding the types of projects funded by national and foreign donors. The first, traditional one is the 'restricted or local projects' logic, which focuses on supporting poor people in Jordan in small areas. This logic is reflected in the political institutions before the Arab Spring. However, after the Arab Spring, the progressive logic became the 'national or sophisticated projects' logic, which opened up projects to meet Jordanian peoples' requirements and donors' agendas. These logics conflict in the donors' institution and affect NGO governance and accountability.

There was a clear shift in the donors' institution from the existing traditional logic of 'restricted and local projects' logic to the progressive 'national and sophisticated projects'. To explain this

shift, the following is an analysis of the contradictions between these two competing logics based on Seo and Creed's (2002) framework.

Contradiction (1): Legitimacy vs. functional efficiency

In this type of contradiction, the legitimacy of the 'restricted projects' logic is derived from the role of NGOs at that time, which was the need to support poor people in Jordan, which matched the donors' agenda at that time. Moreover, there was no call for national projects in Jordan, as NGO management and financial systems were limited to specific areas. However, after the Arab Spring, big national projects, funded mainly by foreign donors became successful; these were run by NGOs focused mainly on refugee and human rights agendas, as a national consequence resulting from the Arab Spring. Moreover, the NGOs started to build better management and financial systems to deal with this shift in projects.

Board members in the interviews clearly discussed this contradiction which created the shift in the nature of NGO projects in Jordan. One of them described the projects before the Arab Spring:

> Donors before 2010 funded small projects in limited areas in Jordan. Most of these projects were to support poor people, as the role of NGOs at that time was charity organisation...Donors had limited agendas at that time. (BOD8)

On the legitimacy of the 'restricted projects' logic, another board member added:

> NGOs had weak management and financial systems; they could not cover all areas in all segments in Jordan. (BOD1)

On the other side, all board members supported the shift to the 'sophisticated projects' logic after the Arab Spring. One of them described the donors' agenda as:

> Our projects started to change to be national and big projects to match donors' agendas in the Arab region, following the Arab Spring...For example, our projects after 2010 were for human rights, women's involvement and youth training, to be a part of economic and political life...This required more sophisticated management and financial systems in NGOs to cover all segments in Jordan. (BOD1)

Table 8.13 explains the political contradictory institutional logics (1) in dealing with NGOs.

Institution	Political institution – donors	
Institutional logics	Restricted or local projects logic	Sophisticated or national projects logic
Time frame of comparison	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Legitimacy	Functional efficiency
Justifications	1. Donors' agendas were restricted to supporting poor people. 2. NGOs systems could not manage national projects. 3. The social role of NGOs was a charity role.	1. Donors' agendas changed to meet the Arab Spring requirements. 2. NGO systems can manage big national projects. 3. Successful national projects mainly on human rights.

Table 8.13 The political institution and its contradictory institutional logics (1)

Contradiction (2): Adaptation vs. adaptability

In this contradiction, donors before the Arab Spring were locked into the logic supporting small, limited projects in Jordan, as they did not recognise the role of NGOs in society and did not believe that NGOs were capable of running big national projects. Therefore, there were limited numbers of national projects. However, after the Arab Spring, donors recognised the role of NGOs in Jordan, as the NGOs understood the Jordanian context better than the donors. Moreover, the need for experienced NGO staff increased after the Arab Spring, as the numbers of national projects increased dramatically.

Board members described the relationship between NGOs and their donors in Jordan. One of them said:

> Donors and Jordanian society before 2010 did not recognise the role of NGOs in society, so the projects were limited and small. (BOD5)

Another board member described the NGO-donor relationship after the Arab Spring:

Donors believed that without NGOs and their understanding of society in Jordan, they could not achieve their agenda…So, we saw increased numbers of NGO experienced staff, which opened the way to national projects. (BOD13)

Table 8.14 shows the political contradictory institutional logics (2) in dealing with NGOs.

Institution	Political institution – donors	
Institutional logics	Restricted or local projects logic	Sophisticated or national projects logic
Time frame of comparison	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Adaptation	Adaptability
Justifications	1. Low number of national projects that need large funds. 2. NGOs not capable of doing national projects. 3. Donors and society did not recognise the role of NGOs.	1. Increased number of national projects. 2. NGOs had experienced staff and understood the context in Jordan. 3. The donors and society recognised the role of NGOs in Jordan.

Table 8.14 The political institution and its contradictory institutional logics (2)

Contradiction (3): Intra-institutional conformity vs. inter-institutional incompatibility

In this contradiction, the donors' agenda was to support poor people, as their political agendas were limited for this logic before the Arab Spring. In addition, donors funded highly qualified NGOs in Jordan just for this purpose and for some local projects. However, after the Arab Spring, this logic conflicted with other institutions' logic, as the central logic changed to new types of projects for women's rights and refugees (social institution). In addition, UN SDGs changed the logics from small projects to national projects to achieve SDGs on a national level in Jordan. These created pressure on donors to involve NGOs in sophisticated projects. Moreover, these sophisticated projects created competition between NGOs.

Board members described the donors' institution before the Arab Spring. One of them said:

The central idea of all donor projects before the Arab Spring was to support poor people and do some local projects...even the biggest NGOs were working on these small projects. (BOD14)

After the Arab Spring, board members described the inter-institutional incompatibility with other different institutions. One of them said:

Women, human rights and refugees required new types of projects to be national projects not exclusive to a small area...Also, NGOs were now competing in their systems as the proposals of stronger NGOs would be able to take the donors' funds. (BOD1)

Another board member added:

To achieve the UN global SDGs, even they are a new concept in Jordan, needs sophisticated national projects. (BOD3)

Institution	Political institution - donors	
Institutional logics	Restricted or local projects logic	Sophisticated or national projects logic
Time frame of comparison	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Intra-institutional conformity	Inter-institutional incompatibility
Justifications	1. The central donors' logic was to support poor people and do local projects. 2. Even the highly qualified NGOs were not capable of doing national projects.	1. The central logic of the Arab Spring requirements changed the need for national projects. 2. Human rights and refugee projects are national. 3. The global UN SDGs required national projects. 4. The competition between NGOs in their management and financial systems increased to pursue funds.

Table 8.15 The political institution and its contradictory institutional logics (3)

Contradiction (4): Isomorphism vs. divergent interests

In this contradiction, the existing logic, the 'restricted and local projects logic' reflects the role of donors before the Arab Spring, which was only to support poor people in Jordan, which conflicted with the divergent interests after the Arab Spring. The first interest was the availability of specialised NGOs in different fields, such as training, environmental and political NGOs, which pushed to achieve their aims. The second interest was the creation of NGOs as research centres, with the aim of determining the social gap in Jordan. These divergent interests pushed to create the progressive logic, which was the 'sophisticated and national projects logic'. The third interest was related to human rights activists, who pushed donors and NGOs to run national projects in Jordan to improve the human rights status quo.

Board members described the donors institution before the Arab Spring. One of them said:

> Before the Arab Spring, all projects funded by national and foreign donors were limited and small to help poor people. Nothing changed until the Arab Spring started. (BOD8)

Board members described the different interests of different actors who pushed the donors institution into shifting towards the progressive logic, the 'sophisticated and national logic'. One of them said:

> After the Arab Spring, we saw highly qualified NGOs, each with a specialised interest. They changed the nature of projects in Jordan...There were also new research centres working as NGOs in Jordan. They all do research to determine what people need in Jordan at the national level and reflect that to donors for future projects. (BOD1)

Another board member said:

> After the Arab Spring human rights activists pressed to change the nature of projects to be complex projects and cover all segments in Jordan. (BOD9)

Table 8.16 explains the political contradictory institutional logics (4) in dealing with NGOs.

Institution	Political institution - donors	
Institutional logics	Restricted or local projects logic	Sophisticated or national projects logic
Time frame of comparison	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Isomorphism	Divergent interest
Justifications	1. The replication of small, local projects with no call for national sophisticated projects limited donors' funds to the 'restricted or local projects logic'.	1. The interest of newly specialised NGOs with a national aim. 2. The interest of research centre NGOs to study national needs in Jordan. 3. Human activists in Jordan pushed to change project fund agendas to be more national.

Table 8.16 The political institution and its contradictory institutional logics (4)

8.3.5 Contradictory institutional logics inside the culture institution

This institution reflects how Jordanian cultural social practices and behaviours affected NGOs in Jordan and their governance and accountability. The data revealed two institutional logics which are competing in this institution. The first reflects the period before or during the Arab Spring logic, which is the 'existing or traditional culture logic'. This logic reflects Jordanian traditions and norms before the Arab Spring. The second reflects the period after the Arab Spring, which is the 'emancipated culture logic'. This logic reflects the Jordanian people's emancipation from historical traditions and norms and pushes to change interpretations of culture and religion in Jordan. The data revealed a clear shift in the culture institution from the existing logic of 'traditional culture' to the progressive logic of 'emancipated culture'. To explain this shift, the following is an analysis of the contradictions between these two competing logics according to Seo and Creed's (2002) framework.

Contradiction (1): legitimacy vs. functional efficiency

This type of contradiction is not applicable to the culture institution in Jordan based on the data analysis. The legitimacy of the existing culture logic before the Arab Spring derived from the

conformity to historical traditions, religious understanding, norms and habits in Jordan. After the Arab Spring, there was a push to change interpretations of cultural social practices to meet the consequences of the Arab Spring, but there was no evidence of success stories to reflect emancipated interpretations in Jordan. Therefore, Jordanian cultural practices are still in the emancipating phase.

Board members in the interviews described the legitimacy of existing cultural practices. One of them said:

> The culture in Jordan before 2010 was based on an understanding of the Islamic religion and social practices inherited from our parents over hundreds of years...I think they are difficult to change in just 8 or 10 years after the Arab Spring. (BOD1)

Another board member said:

> We are pushing to change them [Jordanian people's social practices] as the Arab Spring is changing our thinking regarding our culture. However, I consider this role of NGOs is the most difficult role as we are dealing with an inherited mentality...There are some success stories of women's involvement in society, but in general the culture needs more efforts to change. (BOD4)

Table 8.17 explains the cultural contradictory institutional logics (1) in dealing with NGOs.

Institution	Cultural institution - social behaviour	
Institutional logics	Existing traditional logic	Emancipated logic
Time frame of comparison	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Legitimacy	Functional efficiency
Justifications	1. Jordanian culture is derived from the Islamic religion and inherited practices.	1. Not applicable: NGOs try to push for emancipated logic and change the culture and religious interpretations.

Table 8.17 The culture institution and its contradictory institutional logics (1)

Contradiction (2): Adaptation vs. adaptability

In this contradiction, Jordanian culture locked in social behaviours and practices, using the justification of traditions and habits before the Arab Spring. However, after the Arab Spring, there were criticisms of the existing cultural and religious interpretations, because people recognised the need to change the existing culture to meet the consequences of the Arab Spring.

In this contradiction, the interview participants listed ten religious and cultural behaviours existing before the Arab Spring which they are now fighting to change. The participants described them as 'cultural problems' that directly influence NGO governance and accountability systems in Jordan. These behaviours are:

1. NGO culture.
2. Debt culture.
3. Social dialogue culture.
4. Freedom culture.
5. Competition culture.
6. Jobs stigma culture.
7. Education culture.
8. Conspiracy theory culture.
9. Fazz'aa (non-systemised) culture.
10. Religious misinterpretations.

The first is NGO culture. Participants asserted that Jordanian society has still not realised the importance of the NGO sector in society, even with the Arab Spring event. All board members agreed with that. One of them said:

> In all my school and university life, I did not hear anything about NGOs and
> their role in society. I believe that this changed after the Arab Spring, as people
> are now more familiar with NGOs, but they need to be involved more in NGOs
> to know more about their role. (BOD5)

The second culture mentioned by participants was debt culture. They explained its impact on changing the governance system of NGOs in Jordan and of changing some NGO programmes to

increase awareness of debt in Jordan. Five board members and all governmental participants discussed this. One of them said:

> We have a big debt problem. Before and at the beginning of the Arab Spring, as a result of the high level of unemployment; people went to small and medium finance companies and took a lot of loans and debt to make investments, without understanding the consequences of that. Now NGOs are dealing with this problem by engaging in a large number of projects to increase awareness of this, by explaining to people the meaning of feasibility studies and the legal consequences of not paying back debt on time. (BOD7)

One of the governmental participants added:

> The problem is that the finance companies gave loans to people without studying their financial status. This led, after some time, to the inability of people to pay their obligations and increased the interest rate over time. I believe we must work with NGOs to help people and finance companies to understand the debt culture. (GOV3)

The third culture mentioned by participants is the social dialogue culture. This culture highlighted the weaknesses of social dialogue in Jordan. This led to the creation of hundreds of NGO projects to enhance that. All board participants mentioned this. One of them said:

> I think that martial law in the 1960s to 1980s created a weakness for any social development and social projects. We still have a culture of not accepting others. I believe that during the Arab Spring, this idea is now changing and I hope that NGOs will have a strong role in that…Now we are working on a lot of projects to improve this and create a new phenomenon of better social dialogue in Jordan. (BOD 10)

The fourth listed culture is the freedom culture. Jordanian people now call for a higher level of freedom and this became clear mainly after the Arab spring. All board member participants discussed this point. One of them said:

> After 2010, freedom became like a culture, like a human action in Jordan. We saw that people in Jordan, mainly young people, were still not involved in the decision-making process. Now they use the NGOs as a platform for their projects in advocacy and lobbying…We get some experts from the most democratic societies to help us in that, like the UK…This is new in Jordan, but it is healthy. (BOD3)

The fifth culture mentioned by participants is the competition culture. Seven out of fourteen board members and all governmental participants discussed this. They agreed that there is a weakness in accepting competitors in society, which led to hiding important information and not sharing it with others; therefore, creating an inefficient market. One of the governmental participants said:

> We are an exclusionary society. This behaviour must change now after the Arab Spring. The availability of information is important to all, especially to young people. We always fight with them over any new, creative, competitive idea, instead of giving them our hands and help. Really, we are still afraid of competition. This leads to a frustrated culture in the youth. This creates a fresh environment for NGOs to improve this concept in Jordanian society. (GOV2)

The sixth social behaviour that affects the governance system of NGOs is the stigma culture around certain types of work. Nine board members and three governmental participants discussed this. They argued that Jordanian people will not accept work in certain jobs, whilst valuing others. NGOs are trying to work on this and fight the phenomenon. One of them said:

> The level of unemployment is high. However, we have around one million international workers, mainly from Egypt and Syria. Jordanians will not work in any job that Egyptian workers do, such as postmen/women or street cleaners. NGOs are working on that and trying to fix this issue in our society. It is not logical to have one million international workers in Jordan when the unemployment rate is around 19%. This is unacceptable. (BOD1).

The seventh culture that was mentioned is the education culture, especially in Jordanian universities and schools. Nine board members and three governmental participants discussed this.

They argued that the spoon-feeding education system is an old system, but that it is still available in universities in Jordan. This creates a weakness in the analysis and communication skills of graduate students in Jordan. In addition, this is pushing NGOs to work toward improving the educational culture. One of the governmental participants said:

> Universities around the world teach students three main skills: analysis, communication and teamwork. This is missing in our universities in Jordan. However, many NGOs have raised this red flag and try to carry out national projects to change the education system in Jordan to be like other universities in the world. (GOV3)

One board member added:

> Look at our university students, they are perfect in memorising books and doing their homework. However, put them in a team or ask them to do research as a group, here you can see the clear weaknesses. This pushes us to try to change this culture in our universities. I consider it a student right, and we must work to achieve it. (BOD6)

Another perspective on education culture is that the government only cares about schools in the capital city. Thus, the best trained staff and tools needed for teaching are available in Amman's schools, but the school in other cities in Jordan are neglected. The government solved this issue by considering neglected schools as less fortunate schools and giving them an extra 10% on their 100% GPA. The participants considered that this created more problems in the education system in Jordan, instead of solving its abnormalities. Therefore, people call for NGOs to work with the government to solve these issues. This perspective was explained by seven board members and two governmental participants. One of them said:

> We created two problems when we decided to consider the schools out of the main cities as less fortunate schools. The first problem is that we are giving them extra GPA without effort, so we fake their performance. The second problem is not solving the main problem, which is that we are still neglecting these schools. I believe this is the role of NGOs now, to work with the government to fix this, as soon as possible. (BOD 11)

The eighth culture mentioned by participants was the conspiracy theory culture. This culture was discussed by five board member participants. They claimed that there are fake rumours that NGOs in Jordan are working for a foreign agenda, not for national social progress. This leads to a lack of trust between NGOs and Jordanian citizens. One board member said:

> There is much news here and there about foreign agendas or terrorism support agendas in Jordan funded by international donors. This is not true at all. All NGOs in Jordan work for social progress and these cases are rare, as I believe that no foreign agenda projects are done at all in Jordan. I believe this is fake news, because of the increasing power of the NGO sector in Jordan, but some people who want to weaken its image in the public's eyes. (BOD 4)

The ninth culture that influences NGO governance systems listed by participants is Fazza'a (non-systemised) culture. All board members and governmental participants discussed it. All participants claimed that Fazza'a is the old (classical) name for NGOs in Jordan. They argued that before we had NGOs in Jordan, the concept used for any community work was Fazza'a, which means unsystematic help for people who need help. They agreed that now we have NGOs in Jordan, but it is still working unsystematically. This creates pressure on NGOs to work within clear programmes and agendas with the different stakeholders. One board member said:

> We still think that NGOs mean Fazza'a. As I said, we live in chaos. Our work in the NGO sector must be in a system that has clear plans with other sectors in the country, working towards our social progress. After the Arab Spring this need became more important. We should start enhancing the spirit of participation with the governmental and private sectors, with clear plans. We must work as institutions, not in fazza'a. (BOD14)

The tenth and last cultural behaviour in Jordan is religious (Islam) misinterpretations, which strongly affect the governance system of NGOs in Jordan. All board members and governmental participants mentioned this. One of them said:

> The formal religion of Jordan is Islam, so any activities or visions of any NGO must be consistent with Islamic principles. (GOV1)

The participants criticised the misconceptions in using Islam. Most of them agreed with the point that the society demand the application of Islamic principles with misconceptions. One of them said:

> For example, if an NGOs campaigns for women's freedom in clothing, it is considered directly against Islam and there are demands to shut down the NGO. Another example, if an NGO works for the abolition of the death penalty, again it is subject to closure, because society believes in Islam in a wrong way. (BOD11)

Regarding the Arab Spring impact on that, board member participants mentioned that this misconception is in a change phase and Jordanian people are now calling for a better understanding of Islamic principles. One board member said:

> After the Arab Spring, we had new perspectives on analysing Islam and methods for that. We can call this the modern Islamic analysis. Now we hear voices asking for emancipation from the old understanding of Islam and changing the direction towards a better understanding and applying the new Islamic principles and roles. (BOD5)

Table 8.18 explains the cultural contradictory institutional logics (2) in dealing with NGOs.

Institution	Cultural institution - social behaviour	
Institutional logics	Existing traditional logic	Emancipated logic
Time frame of comparison	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Adaptation	Adaptability
Justifications	1. Jordan society locked-in to traditional culture and religious behaviours.	1. Critical thinking and emancipating the culture and religious behaviours to meet Arab Spring consequences.

Table 8.18 The culture institution and its contradictory institutional logics (2)

Contradiction (3): Intra-institutional conformity vs. inter-institutional incompatibility

In this contradiction, the conformity of the existing traditional logic of culture in Jordan, which required people to stick with old habits and interpretations is contending with the Arab Spring's central logic of emancipation. This emancipation pushed NGOs and governments in Jordan to positively respond to the Arab Spring consequences.

All board members described this contradiction. One of them said:

> Before the Arab Spring, people stuck to the traditional habits and norms...After the Arab Spring, NGOs and governments responded to the new perspective of the Arab Spring...This pushed NGOs to have higher skills and systems to cope with these changes. (BOD1)

Table 8.19 explains the cultural contradictory institutional logics (3) in dealing with NGOs.

Institution	Cultural institution - social behaviour	
Institutional logics	**Existing traditional logic**	**Emancipated logic**
Time frame of comparison	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Intra-institutional conformity	Inter-institutional incompatibility
Justifications	1. Central idea of traditional logic of culture requires people to use old cultural behaviours.	1. Central logic of the Arab Spring is to be emancipated. 2. NGOs and governments positively respond to the Arab Spring consequences.

Table 8.19 The culture institution and its contradictory institutional logics (3)

Contradiction (4): Isomorphism vs. divergent interests

In this contradiction, the replication of people's practices based on traditional culture and religion in Jordan are competing with the interests of a lot of activists in Jordan who are pushing to change the emancipation logic. Board members described this contradiction. One of them said:

Jordanian people before the Arab Spring accepted the traditional culture and did not accept any new interpretations...After the Arab Spring, the public searched for alternative opinions and interpretation...Many activists in NGOs and other sectors provided a new perspective on culture based on their academic studies in Jordan. (BOD1)

Table 8.20 explains the cultural contradictory institutional logics (4) in dealing with NGOs.

Institution	Cultural institution - social behaviour	
Institutional logics	Existing traditional logic	Emancipated logic
Time frame of comparison	Before or during the Arab Spring	After the Arab Spring
Type of contradiction	Isomorphism	Divergent interests
Justifications	1. Replication of the existing status quo of traditional culture and religion.	1. Activists pushed to emancipated culture and religion interpretations. 2. Public in Jordan pushed for new points of views.

Table 8.20 The culture institution and its contradictory institutional logics (4)

8.4 Chapter summary

This chapter listed the main five institutions affecting NGOs and their governance and accountability systems. It then applied the Seo and Creed (2002) institutional contradictions framework to these five institutions to describe the changes resulting due to the Arab Spring. This analysis revealed two contending logics inside each institution. One described the traditional logic, before the Arab Spring, and the second described the progressive logic after the Arab Spring. All the logics reshaped NGOs and their governance and accountability. Figure 8.2 summaries the analysis process by applying Seo and Creed's (2002) institutional contradictions inside the five institutions and updating Figure 8.1.

1 State institution		2 Market institution		3 Social institution		4 Political institution		5 Culture institution	
Control logic	Freedom logic	No or weak governance logic	Better governance logic	non-Integration logic	Integration logic	Local and restricted projects logic	National and open projects logic	Traditional logic	Emancipated logic

Seo and Creed (2002) four types of contradiction:

1.   Legitimacy vs. functional efficiency
2.   Adaption vs. adaptability
3.   Intra-institutional conformity vs. inter-institutional incompatibility
4.   Isomorphism vs. divergent interests

Figure 8. 2 Seo and Creed's (2002) institutional contradiction summary in Jordan

The next analysis chapter explains how NGO governance and accountability evolved.

Chapter 9: Analysis 4 NGO governance & accountability evolutions reflecting institutional changes in Jordan

9.1 Introduction

This chapter analyses NGO organisational changes with respect to their governance and accountability. It links the three previous analysis chapters using Laughlin (1991) to describe and explain the evolving changes in NGOs and their governance and accountability systems in Jordan resulting from the institutional logic changes after the Arab Spring. This chapter links Chapters 6, 7, 8 and 9 (analysis Chapters 1, 2, 3 and 4) as it describes and explains how each concept discussed in Chapter 6 organisationally changed based on its link to institutional changes shown in Chapters 7 and 8. Thus, this chapter links Table 6.2 in Chapter 6 to NGO beneficiaries' experiences in Chapter 7 and Figure 8.2 in Chapter 8. It discusses organisational changes in NGO governance and accountability using Laughlin's (1991) evolution changes.

As discussed in the Chapter 4 (Theory), Laughlin's (1991) morphogenetic evolution changes start with changes in the interpretive scheme element, then changes in the design archetypes and organisational sub-systems elements of change follow. These organisational changes happened in Jordan as a result of institutional changes due to the Arab Spring event.

Figure 9.1 shows the road map linking the main concepts of NGO governance and accountability in Jordan (Chapter 6) to beneficiaries' experiences (Chapter 7) and institutional changes (Chapter 8) in order to see the change and evolution detailed in this chapter.

By default, if the organisational interpretive scheme changes the organisational design archetypes and sub-systems will change too. Therefore, this chapter is divided into the following sections. Section 9.2 analyses the interpretive scheme element of evolutionary changes in NGO governance and accountability. Section 9.3 describes and explains the design archetypes element of evolutionary changes in NGO governance and accountability. Section 9.4 describes and explains the organisational sub-systems element of evolutionary changes in NGO governance and accountability. Section 9.5 summarises the chapter.

Chapter 6: concepts of NGOs and their governance and accountability.	Chapter 9: NGOs governance and accountability evolution changes. **(Links Chapter 6 to Chapter 7 and 8)**	Chapter 7: NGOs beneficiaries experiences in Jordan, and Chapter 8: Institutional changes in the five main institutions that affected NGOs in Jordan due to the Arab Spring.
NGOs mission and role in society.	Interpretive scheme changes.	State, market, social, political, and cultural institutional changes.
NGOs governance principles and accountability forms.	Design archetypes.	State, market, social, political, and cultural institutional changes.
NGOs governance elements and accountability mechanisms.	Organisational sub-systems.	State, market, social, political, and cultural institutional changes.

Figure 9. 1 The road map of Chapter 9 analysis.

9.2 Interpretive scheme element of evolutionary change in NGO governance & accountability

Laughlin's (1991) morphogenetic evolution changes supposed that the first intangible changes in an organisation are in its core role, mission and purpose. Therefore, this section focuses on NGO roles, missions and visions in Jordan, as these are considered the interpretive scheme of the NGOs. This section links changes in the NGO terms role, missions and visions to institutional changes and disturbances.

It is clear that beneficiaries' requirements, which are discussed in Chapter 7, and institutional changes in the state, market, social, political and culture institutions, which are discussed in Chapter 8 have affected the NGO governance and accountability interpretive scheme (NGOs' role, mission and vision). This section will describe and explain how each of the institutional changes in these institutions significantly changed NGOs' core role, mission and vision after the Arab Spring. This section combines the impact of Chapter 7 with the institutional changes as a part of Chapter 8. This is because the beneficiaries are considered social institution.

State institutional change leads to NGOs' interpretive scheme changes:

In terms of their relationship with the government, the data revealed that NGO missions and projects changed to being freer after the Arab Spring compared to before the Arab Spring (which

was an NGO control logic). All board member participants mentioned this point. One of them said:

> Our mission now, after 2010, is flexible. So, many NGOs were created in Jordan. With a clear shift away from government control our missions and visions have a better level of freedom...This helps NGOs to play a more realistic role in Jordan...After 2010, you can touch NGOs' activities, agendas and successes, in the street in different projects. (BOD 4)

This leads to a relaxed and flexible NGO mission, which means the transformation of NGOs from a regulated sector to self-governing sector.

Market institutional change leads to NGOs' interpretive scheme changes:

The data analysis uncovered market institutional logic changes in Jordan, which created more pressure on NGOs to have a better governance system after the Arab Spring, modified the NGOs' mission and projects' agendas to have a stronger governance system. Again, all board members mentioned this point. One of them said:

> After 2010, the word governance was a key part of any success of any NGO....No option to still have weak governance...The private sector pushed NGOs to submit evidence that they had a good governance system before accepting NGO project proposals...This improved the competition level between NGOs. (BOD5)

It is clear that after the Arab Spring, a lot of new NGOs were created with one mission and fully dedicated projects to improve the NGO sector governance system. This increased partnerships between NGOs and the private sector and within the NGO sector itself.

Social institutional change leads to NGOs' interpretive scheme changes:

Social institutional logic changes pushed NGOs to involve and integrate women and refugees more into Jordanian society. This created a shift in NGOs' role and mission in Jordan to create different projects aimed at integrating women and refugees into society rather than just supporting them. Particularly for the refugee crisis, there was a clear shift from a disaster

response mission to an integration into society mission. Board members mentioned these points. One of them said:

> The change in women's projects in NGOs, from increasing their awareness of their rights to involving them in political and economic life in Jordan, is clear after the Arab Spring. (BOD6)

Regarding refugee integration, another board member said:

> The level of refugees' participation in Jordan is still limited. However, there are a lot of new projects aimed at convincing people of their importance in the economy and pushing for them to become integrated, mainly in the economy, in small businesses like restaurants and cafes. (BOD1)

This changes NGOs' mission to being more participative and advocatory and highlights the human rights of women and refugees in Jordan.

Political institutional change leads to NGOs' interpretive scheme changes:

The change in the political institution pressed to have sophisticated national projects in Jordan after the Arab Spring to meet the national requirements. These projects were mainly for human rights and national advocacy services and expanded the NGOs' mission to cover all geographic areas in Jordan. This is consistent with the donors' agenda in Jordan. There was a clear shift in projects and strategic plans after the Arab Spring compared to the period before it. All interview participants agreed with this point. One of them said:

> After the Arab Spring, there were national projects, not just local projects...All these projects sought for better human rights in Jordan. (BOD1)

Another aspect that changed NGO missions and projects was the implementation of global UN SDGs, as they shaped a new track for projects in Jordan.

Cultural institutional change leads to NGOs' interpretive scheme changes:

The cultural changes in Jordan demanded an emancipated logic after the Arab Spring compared to the traditional logic beforehand. This shifted the mission and project plans of NGOs in Jordan to more developmental projects. This enhanced the level of awareness of Jordanian society to

adapt to the consequences of the Arab Spring, which required different cultural and religious interpretations. Seven board members listed this point. One of them said:

> The Arab Spring changed our mission to change public thinking regarding religion and culture...We have new projects to improve people's awareness of that. The results of these projects is still unclear in society, but they are in the changing phase. (BOD4)

In summary, NGOs mission and role as part of their governance system (interpretive scheme) in Jordan changed after the Arab Spring in response to the Arab Spring. The main changes are changes to NGOs' mission from supporting and helping the community to more developmental, advocacy and integration services. Therefore, hundreds of projects nationally and internationally were funded and implemented to achieve these new (changed) missions and new plans.

9.3 Design archetypes element evolution changes of NGO governance and accountability

Laughlin's (1991) morphogenetic evolution changes assumes that somewhat tangible changes in an organisation are related to its design and structure. Therefore, this section focuses on NGO governance principles (participation, transparency and accountability) and accountability forms (to whom accountable: mandatory and voluntary, see Chapter 6) in Jordan, as these are considered the design archetypes of the NGOs. Therefore, this section will link changes in NGO somewhat tangible governance and accountability terms to institutional changes and disturbances.

It is clear that institutional changes in the state, market, social, political and culture institutions which were discussed in Chapter 8 affected NGO governance and accountability design archetypes. This section describes and explains how the combined institutional changes affected and changed NGO governance and accountability. It presents an analysis of the changes in NGO governance principles and then NGO accountability forms.

Combining the impact of institutional changes on NGO governance principles

NGO governance principles in Jordan were dramatically affected by changes in the interpretive scheme element of NGOs, as a result of institutional changes due to the Arab Spring. The NGO governance principles are listed in Chapter 6: participation, transparency and accountability. The data revealed that these principles changed after the Arab Spring.

The participant principle changed the system so that more NGOs were participating with government, the private sector and donors. Moreover, it changed so that more NGOs are participating with beneficiaries. One of the board members described this change as:

> After the Arab Spring, society in Jordan recognised the important role of NGOs and their experience in achieving social progress. NGOs are a core part of implementing the social progress role after the Arab Spring...Also, NGOs recognise the role of the beneficiaries and their participation in project agendas and implementation. (BOD4)

The data analysis also uncovered changes in the transparency principle of NGO governance. The main shift in NGO transparency was providing beneficiaries with clear information about NGOs and their projects, not just governments and donors. This is still in the changing phase, but all board member participants mentioned it. One of them said:

> Before the Arab Spring, transparency was for the government and donors only, but afterwards transparency became important to the beneficiaries. We [NGOs] moved their information to focus more on beneficiaries. (BOD3)

Regarding the accountability principle, the analysis revealed the same shift in transparency, which shifted towards beneficiaries' accountability. One of the board members said:

> Accountability to beneficiaries and their feedback on NGO projects after the Arab Spring came up to the same level of accountability as donors and government. (BOD14)

It is clear that NGO governance principles in Jordan changed to be more beneficiaries oriented after the Arab Spring. In addition, NGOs participated more in different institution's projects after the Arab Spring. The beneficiaries, mainly women and refugees, described this as a favourable progressive change, and called for more.

Combining the impact of institutional changes on NGO accountability forms

NGOs' forms of accountability in Jordan were affected dramatically after changes in NGOs' core role in society as a result of institutional changes due to the Arab Spring. NGO accountability (to whom) forms are listed in Chapter 6: mandatory and voluntary accountability.

The data uncovered these forms changing after the Arab Spring. Formal accountability changed from originating from government to being donor-oriented, as donors exerted a more powerful influence on NGOs than the government. All board members mentioned this point. They discussed a change in donor contract types and conditions after the Arab spring. They argued that donor accountability became stronger than government accountability because of huge projects (contracts) for Syrian refugees in Jordan. One of them said:

> After 2011, there were hundreds of projects funded by foreign governments and by the UN for refugees. All of them were contracts between them and us [NGOs]. I think that we spent the majority of our time on meeting the contract requirements. The contracts sometimes had complex conditions, so we were not only accountable to the Jordanian government we were accountable to foreign governments and donors too. I believe that our accountability to donors now is more important than our accountability to the Jordanian government itself. (BOD12)

This changed the NGOs' governance and accountability systems to apply donors' ideological agendas.

The analysis revealed a clear shift in voluntary accountability becoming like mandatory accountability. This is mainly because the beneficiaries' accountability became stronger after the Arab Spring, as their level of awareness increased. All board members and refugee participants mentioned this point. One of the board members said:

> Protesting and pressing by beneficiaries to become more involved in projects and sometimes in our missions could not be ignored after the Arab Spring. Our projects aimed at this, as our responsibility is to enhance the beneficiaries and their role in society. (BOD1)

It is clear that NGO accountability was formed mainly by donors and their political agenda and by the beneficiaries' needs and requirements. This shifted accountability from government-based to being donor-based and beneficiary-based.

9.4 Organisational sub-system elements of evolution changes in NGO governance and accountability

Laughlin's (1991) morphogenetic evolution changes assume that tangible changes in an organisation are created in its organisational sub-systems. Therefore, this section discusses the tangible elements of NGO governance (BoDs, disclosure and stakeholders) and the tangible mechanisms of accountability (reporting, meetings and auditing, see Chapter 6) in Jordan, as these are considered to be NGO organisational sub-systems. Therefore, this section links changes in the NGO tangible governance and accountability terms to institutional changes and disturbances.

It is clear from the analysis that institutional changes in the state, market, social, political and culture institutions, discussed in Chapter 8, affected NGO governance and accountability organisational sub-systems. This analysis describes and explains how the combined institutional changes in the institutions affected and changed NGO governance and accountability. It presents an analysis of changes in NGO governance elements and in NGOs accountability mechanisms.

Combined the impact of institutional changes on NGOs governance elements

NGO governance elements in Jordan were affected dramatically after the Arab Spring, as many NGOs saw changes in their organisational sub-systems as a result of institutional changes due to the Arab Spring. The NGO governance elements are listed in Chapter 6: BoDs, disclosure and stakeholders. The data revealed that these elements changed after the Arab Spring.

The characteristics of BoDs, as part of NGO systems, changed to adapt to changes in the institutions. The new characteristics required good writing skills and a good relationship with stakeholders. Four of the board members mentioned this point. One of them described this change as:

> After the Arab Spring, as board members we had to have three main features.
> The first is to be proficient in English to write convincing project proposals,
> mainly for foreign donors. The second feature is to have and maintain good
> relationship with the state and donors. The third is to be patient for
> beneficiaries' requirements. (BOD9)

The data revealed that the disclosure and accounting systems of NGOs in Jordan changed after the Arab Spring. They became more electronic and decentralised, as most projects were national and covered almost all cities in Jordan. Moreover, most NGOs in Jordan after the Arab Spring established internal control systems to monitor their huge numbers of transactions. In addition, the features of the human resource evaluation systems changed as they linked the evaluation of staff to the achievement of advocacy and the development of new goals. All board members mentioned this point. One of them said:

> We had huge projects, with thousands of accounting transactions after the Arab Spring. This required a sophisticated system including an internal audit department...We also modified the human resource systems to cope with the new projects. (BOD14)

Regarding stakeholders, who are part of NGO governance, the analysis uncovered a focus on beneficiaries and volunteers to be a crucial part of NGO governance systems alongside the focus on government and donors. The power of beneficiaries and volunteers, which influenced NGO governance systems, increased after the Arab Spring compared with the government and donors' power. All board members mentioned this point. One of them said:

> After the Arab Spring, beneficiaries demanded to be an important part of our system...We coped with this by involving them more in the NGO system...Volunteers could also not be ignored as they had a broad level of experiences in the NGO field. (BOD8)

It is clear that NGO governance elements underwent some changes after the Arab Spring. There were changes in the characteristics of BoDs, and the disclosure and evaluation systems, as well as an increase in the power of beneficiaries and volunteers as NGO stakeholders.

Combining the impact of institutional changes on NGO accountability mechanisms

NGO accountability mechanisms in Jordan were radically affected after the Arab Spring. The organisational sub-systems of accountability in NGOs changed as a result of the institutional changes due to the Arab Spring. NGO accountability mechanisms are listed in Chapter 6 (how accountable) as reports, meetings and auditing. The data revealed that these mechanisms changed after the Arab Spring.

Regarding the reporting mechanisms, the analysis revealed that there was a shift toward beneficiaries' satisfaction in formal reporting to donors. Moreover, it uncovered a shift to online informal reporting and to disclosing more information to reflect feedback from beneficiaries on different projects. This feedback is still not seriously reflected in the accountability systems of NGOs, but the board members recognised its importance after the Arab Spring. One of them said:

> It is time to involve the beneficiaries in every aspect of the accountability
> system in the NGO sector. They and the donors called for that after the Arab
> Spring...Using online reporting for beneficiaries, and getting their feedback on
> how to improve it, is a good starting point for that. (BOD6)

The board members tried to mainly use meeting mechanisms with beneficiaries in order to explain the scope and limitations of their projects, as well as getting feedback from beneficiaries. They put this on the priority agenda of the NGOs. All board members supported this point. One of them said:

> After 2010, with implementing hundreds of NGO projects in Jordan, it was
> very important to sit down face-to-face or online with beneficiaries to evaluate
> a project's performance and how satisfied they were with it. We arranged for
> regular meeting with them before, during and after projects. (BOD5)

Regarding auditing mechanisms, it was clear that NGOs are not only subject to regular government and donor auditing, but also subject to social auditing from different stakeholders. This highlighted the role of NGOs in Jordan, focusing on social needs that were neglected before the Arab Spring. One of the board members said:

> After the Arab Spring, all parts of Jordanian society were affected by the NGO
> sector and it responded to them for better social progress. (BOD11)

It is clear that after the Arab Spring, the NGO sector was more accountable to beneficiaries, who tried to use accountability mechanisms to allow them to provide NGOs feedback on their performance.

9.5 Chapter summary

This chapter links the NGO governance and accountability concepts extracted from the data in Chapter 6 to institutional changes due to the Arab Spring analysed in Chapter 8. These combine the experiences and requirements of NGO beneficiaries in Chapter 7. The result of these links is to show changes in NGO roles and missions (interpretive scheme) in Jordan, changes in NGO governance principles and accountability forms (design archetypes) and changes in NGO governance elements and accountability mechanisms (organisational sub-systems). These resulted because of the contradictory institutional logics coming from the Arab Spring. The chapter applied Laughlin's (1991) model of organisational changes, which resulted from external environment disturbances and jolts.

The main finding is the shift in NGO roles and missions towards more developmental and advocatory services after the Arab Spring, participating in more projects with the government and private sectors. Moreover, governance principles and forms of accountability became more oriented towards beneficiaries and globally (SDGs) after the Arab Spring. In addition, the governance elements and accountability mechanisms became focused on social audits and feedback from beneficiaries and other parts of the community to meet social needs in Jordan.

The next discussion (interpretation) chapter presents the main findings in the three analysis Chapters (6, 7, 8 and 9) and connects them to the existing body of literature.

Chapter 10: Discussion (Interpretation)

10.1 Introduction

This chapter presents the main findings of the research based on institutional logic theory (Seo and Creed, 2002) and NGO governance and accountability organisational changes (Laughlin, 1991) and links them to the previous literature. This chapter is essential as it creates the meaning of the data analysis. It answers the research questions through linking the previous three empirical chapters to present an empirical discussion. This chapter attempts to achieve the aim of this study, which is: *Exploring NGOs and their governance and accountability in Jordan and exploring and explaining NGO governance and accountability organisational changes resulting from institutional logic changes, as a consequence of the Arab Spring*.

The chapter is divided into the following sections. Section 10.2 discusses the understanding of NGOs in Jordan and the nature of their corporate governance and accountability. It also discusses the general impact of the Arab Spring on NGOs in Jordan. Section 10.3 discusses the theoretical explanation of institutional logics changes after the Arab Spring. Section 10.4 interprets NGO governance and accountability organisational changes in response to the institutional changes discussed in Section 10.3. Finally, Section 10.5 provides a summary of the main arguments in the chapter.

10.2 Understanding NGOs - typologies, roles, governance & accountability

This section provides an understanding and discussion of the term NGO and NGO governance and accountability in Jordan and relates the findings in the first analysis chapter (Chapter 6) to the literature. This helps in answering the first research question of this study. The idea of this discussion theme is to explore NGO governance and accountability which will change as a response to contradictory institutional logic.

10.2.1 Defining NGOs and understanding NGO typologies in Jordan

Chapter 6 revealed a lot of definitions of NGOs that are the same as the literature. The Literature Review (Chapter 2) asserts that there is no specific definition of an NGO and it is defined based on the specific research and context (Unerman and O'Dwyer, 2006a; Shamima and Potter, 2006; Martens, 2002; Yaziji and Doh, 2009). It is clear from the analysis that NGOs and CSOs are used

interchangeably in Jordan and the literature considers NGOs as a subset of CSOs (Edwards, 2000). Therefore, the definition of the term NGO concluded in this study is:

It is an important sector in any state. It is a type of CSO working for social progress without any personal, political or financial interest. Its main operation is to receive money/donations from donors and subscribers to do projects in the interest of society. It is governed by a board of directors and trustees and the governance system is influenced by different institutions in the NGO's society.

In addition, to support this definition, the literature discusses that it is important to understand the typologies of NGOs to help NGO stakeholders to identify and promote their relationships with a particular NGO (Coston, 1998; Yaziji and Doh, 2009; LaTowsky, 1997). Therefore, for clarification, the data analysis uncovered six typologies of NGOs in Jordan (activities, geographic locations, nationality of the NGO, refugee NGO, collaborative NGO and membership-based NGO typologies). These typologies help the reader to understand the meaning of NGOs based on their typology, rather than discussing and criticising each single definition of an NGO. In addition, stakeholders can choose which typology they need to deal with based on their interests.

In the literature, a lot of studies highlight the typologies of NGOs (Desai and Preston, 2000), mentioning NGO typologies by size, funding, ownership, approach and activities. However, Fowler and James (1994) argue that NGO typologies are always dynamic, overlap and change based on the context.

The researcher tried to find more statistics and data on each NGO typology in Jordan. He asked for the number of NGOs and the geographic distribution of each typology in Jordan. However, because the government NGO database and platform do not support that in Jordan, the process was difficult, and the researcher could not do that. The recommendations for future research will highlight this. The following is the discussion of each NGO typology in Jordan revealed in the analysis.

NGO typology based on activities:

In the activities' typology, NGOs are divided into different categorises based on their function in society (Dicklitch, 1998; Makara, 2003; Fowler and James, 1994). The Jordanian NGOs Law

Number 51 (2008) determined specific types of activities for NGOs operating in Jordan. This study lists the NGO activities in Jordan in Chapter 5 (Methodology - see Table 5.2), as it helped in the sampling process for data collection. All NGOs in Jordan must work under at least one activity, based on NGO law. This typology helps stakeholders to determine the type of activities they want to deal with.

NGO typology based on geographic location:

The literature highlights that geographic location of NGOs in any country helps in determining the strategic NGO projects in each area or region (Zchout and Tal, 2017). The results revealed that NGOs are distributed in the Northern, Middle, Southern and Bedouin regions of Jordan. In the North, it was clear that NGOs looked at increasing agriculture as this region, as it is the greenest in Jordan and most of the country's fruit and vegetables are produced there. In the Middle region, it was notable that NGOs worked on human rights, advocacy and political projects, as this segment has Amman the capital city and most of the political power is there. In addition, the data revealed that most NGOs in Jordan operate in this region. The Southern region has the most environmental NGOs in Jordan, as this segment contains hundreds of factories and the level of pollution there is high. The last area, the Bedouin region, has a lot of folklore and NGOs are trying to save old Jordanian customs, as the people in this region are the original people who lived in Jordan and they want to preserve longstanding Jordanian traditions.

The data analysis uncovered that before the Arab Spring most projects were funded in Amman and the Middle region, but after the Arab Spring there was a dramatic change of donor funding to support strategic projects outside the Middle, as NGOs in the other segments were neglected.

NGO typology based on nationality:

Brass et al. (2018) and Kumar (2016) mention that NGOs can operate in international, regional, national and local environments. The study analysis showed that NGOs in Jordan are national or international only. Based on the data, all Jordanian NGOs are prohibited from operating outside Jordan, so they are all national NGOs. International NGOs are foreign NGOs that have a branch in Jordan, but their headquarters are outside Jordan.

Refugee NGO typology:

Refugee NGOs are a new concept in Jordan (after 2011). This typology covers NGOs that deal with refugees as the whole of their operation. They may be national or international, but most of them are international NGOs. The literature has hundreds of articles highlighting the aim of this type of NGO to protect and help refugees across the world (Skleparis and Armakolas, 2016; Yang and Saffer, 2018). These studies highlight the importance of refugee involvement in society. In Jordan, Syrian refugees comprise about 15% of the total population and many NGOs focus only on refugee projects.

Collaborative NGO typology:

There are two arguments here. One is to justify this typology and the second is against its existence. The data uncovered that governmental participants and some board member participants want NGOs to be unified or to collaborate. There is a law covering this, which has three types of collaboration between NGOs (networks, coalitions and unions). On the other hand, many of the board members argued that the increase in NGO number in Jordan is a healthy phenomenon and it reflects Jordanian people having better awareness of NGOs and there is no need for collaboration.

The literature has many studies on collaborations between the NGO sector and other sectors such as the government, private and university sectors (Banks et al, 2015; Doh and Guay, 2006). However, the literature on collaborations between NGOs is still limited to religious NGOs (Benedetti, 2006), environmental, women-focused and human rights NGOs (Yanacopulos, 2005). Collaboration also happens in cases of catastrophes, like earthquakes, as NGOs cannot deliver all their services and have to collaborate (Lu and Xu, 2015). The literature highlights the main benefits of collaboration between NGOs is to have higher capacity and experience exchanges (Howes, 1997).

In addition, the literature argues that studies on collaborations between NGOs is still limited to the short-term perspective and does not cover the strategic perspective (Benedetti, 2006; Yanacopulos, 2005). Moreover, the literature argues that collaboration between NGOs is possible, but it criticises this collaboration due to the different management types and

philosophies of different NGOs; Therefore, this may negatively affect beneficiaries, as it is subject to failing to achieve its objectives (Bennett, 2014).

Collaboration between NGOs in Jordan is still in the infant phase, even with the Syrian refugee crisis due to the Arab Spring. Governmental participants called for collaboration to control the NGO sector in Jordan, after huge numbers of new NGOs were created after the Arab Spring. However, most board members rejected this collaboration, preferring to work individually. This is consistent with the literature discussed above. Therefore, at this stage it is not possible to conclude whether collaborations between NGOs will succeed or not and cannot measure the strengths and weaknesses of each type of collaboration between NGOs in Jordan.

NGO typology based on the membership:

The data covered three types of NGOs based on membership and all NGOs in Jordan must operate under one of them (normal, closed or private NGOs). Previous studies mention that understanding an NGO's membership helps in understanding the NGO itself and its current and future institutional environment (geographic distribution of its resources, staff employment, flexibility to collaborate with other NGOs and the strategies of the NGO) (Howes, 1997).

Listing the NGO typologies in Jordan is the first step in exploring them more and examining how each typology affects NGO governance and accountability. The next sub-section explores the NGO role in Jordan.

10.2.2 Role of the NGO sector in Jordan

Each NGO has its own influence on society based on its mission. This section presents an overall discussion of the main roles of the NGO sector. The analysis of the data found that the role of NGOs is implemented in a continuous process, starting by filling a gap in society by solving a problem in a sustainable manner through to increasing the level of awareness of it. Generally, this is considered the core role of the NGO sector. Gourevitch et al. (2012) and Banks et al. (2015) argue that the main role of an NGO is to improve and transform society by understanding the context of the current situation and making it better by linking all institutions in it towards the same social improvement goal.

Specifically, the Jordanian context is different, the interviewees agreed with the main role of an NGO, as discussed above. However, they argued that NGOs in Jordan are still working in a

chaotic environment, as they are still working as a response mechanism rather than an organised system. The NGO sector will be working in chaos if its context has a refugee crisis and/or economic change (Skleparis and Armakolas, 2016). In such a context (Jordan), the institutional infrastructure of the NGO sector is weak and the role of NGOs still unsystemised (Kalir and Rozakou, 2016) and its projects will be unsustainable (Arhin and Kumi, 2018). This directly affects the missions and visions of NGOs in Jordan, as they are working in chaos too.

The next sub-section explores the NGO governance system in the Jordanian context.

10.2.3 Understanding NGO governance system in Jordan

This section discusses the meaning of a governance system in NGOs in Jordan and its principles and elements. It also links all of that to the existing literature.

Defining NGO Governance

NGOs are defined based on the theory used for their definition, and this study used institutional logic theory to define NGO governance. "Theories in the new institutional model are preoccupied with normative accounts of NGO legitimacy that can explain their participation as legitimate actors in a complex institutional system not designed for NGOs" (Thrandardottir, 2015, p.113). From this point of view, The Arab Spring created a multiple and complex institutional environment (Zahra, 2011).

Governance in NGO needs a high level of wisdom. This means that NGO board members should have good judgment or experiences in the relationship between their NGO and its external environment (based on institutional theory) (Mason, 2007; Tricker, 2014; Palod, 2014). The data from the study revealed that the external environment factors (institutions) that influence NGO governance systems are the government, private sector, other NGOs, beneficiaries, donors, UN SDGs, religion and culture.

In Jordan, there is no guidance for corporate governance systems in NGOs. Therefore, there is a need to create this as soon as possible, because the NGO sector is increasingly affecting Jordanian society. Consequently, understanding the institutional environment of NGOs in Jordan paves the way to a deeper understanding of the governance of this sector in future studies.

Principles of governance system in NGOs

Principles are the minimum standards without which governance is not considered governance. The data uncovered three principles of a governance system for NGOs in Jordan, (1) participation, (2) transparency and (3) accountability. This is consistent with AlAgha (2008) and Omar and Ismail (2019).

1. Participation: the data showed that participation is now a very important principle for governance systems in NGOs, as board member interviewees argued that public participation in NGOs happens in all decisions and projects for NGOs in Jordan. This is consistent with the literature which argues that public participation is now part of an 'inclusion agenda' for organisations, rather than just notifying the public of organisational progress and its role in society (Dean, 2018). Public participation in NGOs in Jordan needs further research on how far it goes and its effect on NGO governance systems.

2. Transparency: The data revealed that transparency is about disclosing clear information to stakeholders including information about projects, the hiring process and the risks that the NGO is willing to take to achieve its strategic goals. Previous research defined transparency in NGOs as providing public with complete information regarding NGOs' projects, as they operate with a high level of public trust (Cabedo et al., 2018). They argue that NGOs should disclose all operational and financial information to the public. Valencia et al. (2015) found that there is a positive relationship between the level of transparency and the efficiency of an NGO. In Jordan, studies to evaluate transparency in NGOs are still weak and need more research to link it with other qualities like efficiency.

3. Accountability: The data uncovered accountability as the feedback system from the public to NGOs about their actions and the level of NGO response to this feedback. Accountability nowadays is one of the main aspects of an NGO's governance system (Unerman and O'Dwyer, 2012). The literature defines it as the trust and confidence level the public has in an NGO regarding their actions and promises (Kearns, 1996). An NGO is considered accountable if it explains its actions to the public and contributes to social progress (Vidal & Grabulosa, 2008).

Previous studies linked transparency to accountability, as transparency is the level of information that is disclosed to the public and in which the accountability process is applied (Valencia, et al,

2015). The level of transparency should match the accountability process, which is affected by social environment factors (Valencia et al., 2015). Research on accountability in NGOs and its link to transparency in Jordan is still in the infant phase and needs further research. The next section discusses the elements of an NGO governance system.

Elements of governance systems in NGOs

The data covered three main elements for corporate governance systems in Jordan, (1) a board of directors (2) disclosure (3) stakeholders. They can be called the main building blocks in any NGO governance system in Jordan.

1. Board of directors: the data showed that the core of an NGO governance system is in its board members. Previous studies argued that a board of directors in any NGO is a good indicator to evaluate an NGO's governance system (Hasmath and Hsu, 2008). They assert that the existence of a board in an NGO makes it reasonably free from unethical and unprofessional work. In Jordan, a board of directors is present in most NGOs. However, they are not available for NGOs which are run by only one person, as most of these are small, local NGOs. Studying NGO board members and their performance in Jordan needs further research as it still unexplored in the literature. Moreover, the data revealed six desirable characteristics for board members in the NGO sector: believing in the NGO's mission, wisdom, having a good understanding of NGO laws, good skills in writing and checking proposals, good relationship with the community and good proficiency in English.

2. Disclosure: Ahmed et al. (2016) state that there is a positive relationship between organisational quality and its reporting quality. Ahmed et al. argue that NGO disclosure should be "legible, reliable, comparable, consistent, complete, timely, decision-useful, accessible, and cost effective" to consider it 'good disclosure' (Ahmed et al., 2016 p. 168). The data analysis found that NGOs in Jordan disclose annual managerial and financial reports and focus on reporting to government and donors' requirements only, ignoring other stakeholders. Therefore, the disclosure of NGOs in Jordan is still weak, as they should should disclose information to different stakeholders. However, after the Arab Spring, Dang et al. (2019) found that NGOs with a higher rating from their beneficiaries disclose more information to them.

3. Stakeholders: the data in the analysis chapters revealed the main stakeholders in NGOs in Jordan. It focuses on the beneficiaries, donors, government and volunteers as a part of NGO stakeholders. Regarding the volunteers, the main motivations for NGOs volunteers are to gain experience and believing in civil society work and education in the specific fields of the NGO's core work (Liarakou et al., 2011). Liarakou et al. also argue that NGOs should do further research on volunteers' motivation to have qualified, low-cost staff for their operation.

The next sub-section explores NGO accountability in the Jordanian context.

10.2.4 Understanding NGO accountability in Jordan

The literature has hundreds of articles that explain accountability system in NGOs and reflect NGOs' relationships with different sectors from an accountability perspective. It is notable that there are many more previous studies covering NGO accountability than those covering NGO governance (Kuruppu and Lodhia, 2019). This section discusses the main results of this study on the accountability system in Jordan in terms of the literature.

The data revealed two main issues to explain accountability in NGOs in Jordan. The first is 'to whom' the NGO is accountable and the second is 'how' is the NGO accountable. Figure 6.3 in Chapter 6 shows the accountability dimensions of NGOs in Jordan. This figure shows that there are two types of NGO accountability in Jordan resulting from the relationships between NGOs and their stakeholders. The first is mandatory accountability to donors, government and the NGO's internal system. The second type is voluntary accountability to beneficiaries including refugees and the public. Moreover, Figure 6.3 explains the mechanisms of accountability for each type of accountability, as mandatory accountability has formal mechanisms and voluntary accountability has informal mechanisms.

In order to discuss those two types of accountability in more depth, this section is broken down into two main sub-titles. The first explains mandatory accountability and its mechanism. The second discusses voluntary accountability and its mechanisms.

Mandatory (legal) accountability and its formal mechanisms

The data revealed a legal relationship between NGOs in Jordan and the Jordanian government and NGOs and donors. Therefore, NGOs are legally required to be accountable to them based on

the law and regulations for the government and based on contract agreements signed with donors. In addition, NGOs are accountable to their internal systems, because all NGOs in Jordan file a copy of this with the government concerned who consider it to be an internal law of the NGO after its approval by the board of trustees.

Figure 10.1 introduces NGO mandatory (legal) accountability and its mechanisms:
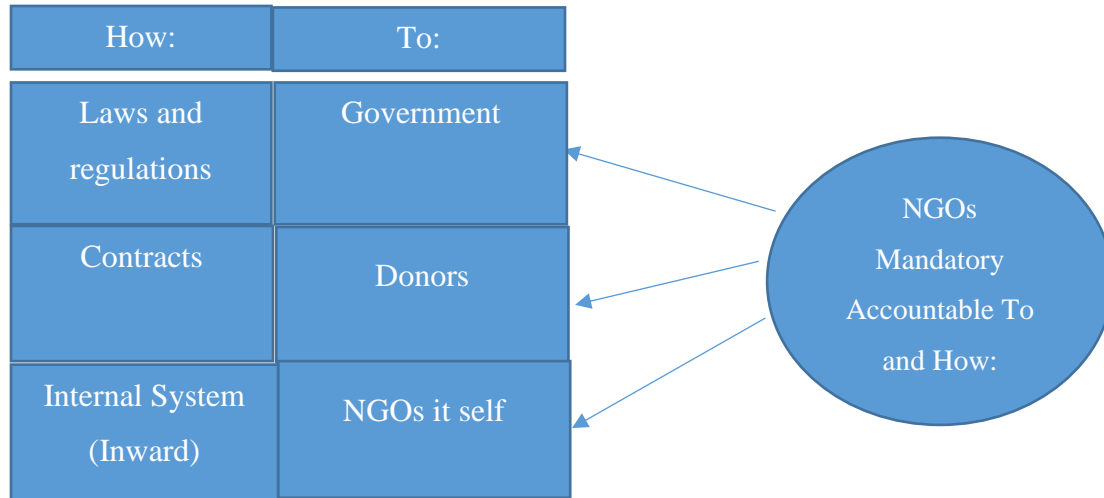
Figure 10. 1 Mandatory (legal) accountability: To Whom and How accountable.

The literature review described mandatory accountability to government and donors as upward accountability and described accountability to the NGO's internal system as inward accountability (Ebrahim, 2010; O'Dwyer and Unerman, 2008). Previous studies considered upward and inward accountability important to any NGO (Ebrahim, 2003; Baur and Schmitz, 2012; Agyemang et al, 2009; Agyemang et al. 2019; Lloyd, 2005; Dang et al., 2019).

The reason behind NGO-government accountability is to maintain a good relationship with the government to obtain legal approval from it when needed (Lee, 2004; Ebrahim, 2003; Zhong and Fisher, 2017). NGOs in Jordan are strictly accountable to the Jordanian government, as it controls all legal processes for all NGOs in Jordan, including foreign donations. It also requires all NGOs in Jordan to submit annual managerial and financial reports and they are subject to audit by the Jordanian government. The data revealed that there is a positive relationship between the accuracy of managerial and financial reports of any NGO and the ease of the process for the different governmental approvals needed mainly for foreign donation approval.

Previous studies explore NGO-donor accountability in depth. The main reason behind this is to maintain the financial survival of NGOs by obtaining sustainable resources and donations from donors. This argument opens the door to the need for strong accountability from NGOs towards their donors (O'Dwyer and Unerman, 2010). In Jordan, NGO-donor accountability is governed by a contract. Contracts are covered by Jordanian law, making it more difficult to violate the conditions. This contractual relationship creates a history of projects which have operated in Jordan. Furthermore, it opens the way to studying the progress of completed projects and prepares plans for new project agendas. A similar observation is reported by Zhao et al. (2016) for Chinese NGO-donor contract. From this view, the data uncovered that NGO-donor accountability is more important than NGO-government accountability in Jordan, as donors play the more important role in shaping NGO governance and accountability.

The data uncovered that NGOs in Jordan periodically report to their donors, based on the terms of the contract. They are also subject to periodic audits by donors to check the progress of the contract deal and its budget commitments. The data also revealed two main problems in NGO reports to donors, which highlight a problem in the contractual system between Jordanian NGOs and their donors. The first problem is forcing NGOs to bear a percentage of the project budget in the contract, called the bear rate. The data revealed criticisms about this from Jordanian NGO board members as finding the bear rate is a difficult process, because NGOs are not-for-profit organisations. Thus, donors hold NGOs strictly accountable for having a guarantee of this rate before sending donations to an NGO. The second problem is limiting accountability only to donors in the contract terms and neglecting beneficiaries and public accountability, as most NGO-donor contracts do not cover accountability to other stakeholders. This supports previous studies that considered accountability between NGOs and donors as enforceable accountability and accountability between NGOs and beneficiaries as unenforceable accountability (Ebrahim, 2003). However, after the Arab Spring there was a shift in accountability to beneficiaries, which will be discussed later in the chapter.

For NGO-inward accountability, Ebrahim (2003) asserts that an NGO must be accountable to its own system and periodically evaluate its social and economic performance. All NGOs in Jordan have to prepare their internal system rules then submit them to the government, so they become legally enforceable. The NGO's internal system shows the process of commitment to its vision

and mission (Kavčič et al. 2016). Most NGOs in Jordan have an internal audit department and an internal system, as they are responsible for inward accountability. There are limited studies evaluating NGOs' internal and control system, for example Bongani (2013). The internal system and controls of all NGOs in Jordan must be submitted to the government.

Voluntary accountability and its informal mechanisms

The data uncovered that the voluntary relationships between NGOs and their beneficiaries, who are refugees, volunteers and the public in Jordan, are still immature and considered as unimportant because they are not covered by the law. Figure 10.2 illustrates voluntary accountability and its mechanisms.

It can be concluded that the main factor influencing NGO accountability in Jordan is the legal relationship with their stakeholders. Therefore, if there is no legal pressure on NGOs to be accountable to one or more of their stakeholders (see Figure 10.2), they consider them as unimportant and accountability to them to be voluntary. NGOs in Jordan deal with voluntary accountability at a lower level of formality compared to mandatory accountability (Christensen and Ebrahim, 2006). This type of accountability is called downward accountability, based on a number of studies (for example, Ebrahim, 2003; O'Dwyer and Unerman, 2010). As discussed, after the Arab Spring there was a shift in accountability to beneficiaries which will be discussed later in the chapter.
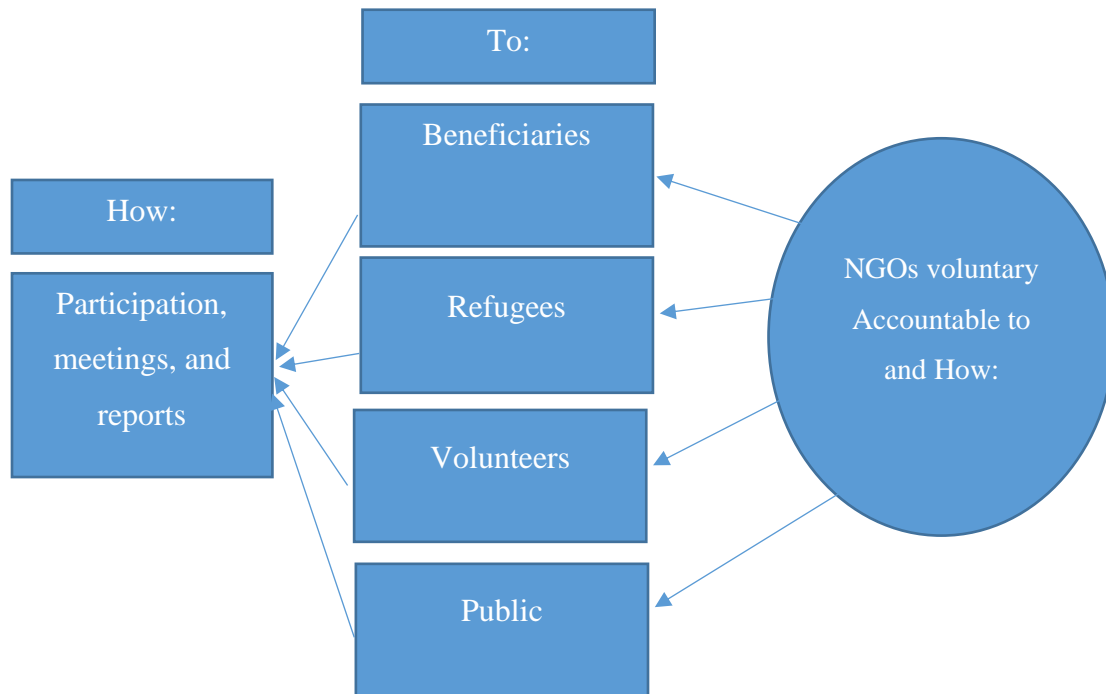
Figure 10. 2 Voluntary accountability: To Whom and How Accountable.

The data uncovered three mechanisms used by NGOs to deal with voluntary accountability in Jordan to beneficiaries, refugees, volunteers and the public. The first involves getting them to participate in NGO project plans and policies. Alexander (2017) argues that participating with NGOs helps beneficiaries to express their needs to the NGOs in order to improve the quality of their projects.

The second voluntary accountability mechanism based on the study findings is that NGOs hold regular meetings with beneficiaries to evaluate the progress of projects. This is consistent with Edwards and Hulme (2013) and O'Dwyer and Unerman (2010), as they argue that meetings with stakeholders helps NGOs to evaluate variation in the progress of projects based on beneficiaries' feedback. NGOs in Jordan usually use social media applications to meet stakeholders, as they use them as a communication platform with beneficiaries and the public. Zhou and Pan (2016) also assert that NGOs use social media to exchange information with stakeholders and build legitimacy.

The third NGO voluntary accountability mechanism is informal reports to beneficiaries, refugees, volunteers and the public. These reports mainly use social media, posting the plans and progress

of projects to beneficiaries online. The disclosure uses images and simple figures from NGO projects. There is a need for more in-depth studies to evaluate NGOs reporting to their beneficiaries as part of their accountability (Cordery et al., 2019; Dang et al., 2019).

However, the data also revealed different problems and arguments in voluntary accountability and its mechanisms between NGO board members and stakeholders. These are discussed below.

Problems in NGO voluntary accountability - NGO board members' perspective

The data collected from board members revealed a lot of problems in NGO voluntary accountability to beneficiaries. Table 10.1 illustrates these problems:

Problem No.	Problems in voluntary accountability (board members' views)	Justification (board members' views)
1	Not legally required.	Donors and government do not ask us to be accountable to our beneficiaries.
2	Unable to be accountable to beneficiaries.	Donors and government (legal) accountability takes huge amount of information and effort. NGO resources (time) not available to be accountable to beneficiaries.
3	Complex beneficiaries' requirements.	Beneficiaries always ask for better performance.

Table 10. 1 Problems in NGO voluntary accountability (board members' perspective)

Table 10.1 shows three problems in voluntary accountability to NGO beneficiaries from the board members' perspective. The first problem is lack of attention to voluntary accountability, as donors and the government do not require it. The second challenge is (legal) upward accountability requirements, which requires NGOs to focus on preparing these reports and forms. Therefore, NGOs do not focus on voluntary accountability. The first two problems are consistent with O'Dwyer and Unerman (2010), as they discuss the challenges in NGOs' downward accountability. The third problem is the amount of beneficiaries' requirements on NGOs make NGOs always behind with beneficiaries' needs. Thus, this opens the door to NGOs in Jordan needing skilled staff and professionals in order to prioritise beneficiaries' needs. Rahmani (2012) states that NGOs should specify beneficiaries' needs and reflect them by having professionals design their projects in order to apply downward accountability.

Problems in NGO voluntary accountability from beneficiaries' perspective

The data collected from NGO beneficiaries (refugees) in Jordan covered many problems in voluntary accountability. Table 10.2 shows these problems.

Problem No.	Problem in voluntary accountability (beneficiaries' view)	Justification (beneficiaries' view)
1	Fake involvement in projects plans.	Their ideas are not taken seriously in NGO project plans.
2	Fake NGO responses to beneficiaries' feedback on project performance.	Meetings with beneficiaries to discuss the progress of projects are just symbolic.
3	Weaknesses in reporting to beneficiaries.	Beneficiaries only see images and short reports of projects.
4	Beneficiaries' lack of knowledge to understand the progress of the projects.	They sometimes do not understand the NGO reports.

Table 10. 2 Problems in NGO voluntary accountability from beneficiaries' perspective

Table 10.2 shows four problems in voluntary accountability to NGO beneficiaries from their perspective. The data revealed the first and second problems in Table 10.2, considering the level of participation and involvement of beneficiaries in NGO plans and policies to be low, as NGOs did not take them seriously. In addition, NGO responses to beneficiaries' feedback on the progress of projects was considered to be fake. The previous research determined three problems in beneficiaries' participation with NGOs: beneficiaries are (1) unable, (2) unwilling or (3) limited in participating (Sadiqi et al., 2017). However, the problem of NGO participation in Jordan is different, as stakeholders, including refugees, are able, willing and have no barriers to participating, but NGOs do not take their involvement seriously. This is consistent with Mulgan (2003), which considers participation and meetings with beneficiaries to be only symbolic. The third problem is weaknesses in reporting to beneficiaries, who claim that they do not receive enough information regarding NGO projects and that sometimes the information is difficult to understand. This is consistent with Burger and Owens' (2010) research in Uganda, highlighting the reasons behind this. They argue that confidentiality requirements by the government, as well as NGOs' preoccupation with donors' and government requirements and reports are the main

obstacles for transparent reporting to NGOs' beneficiaries. The fourth challenge in voluntary accountability is beneficiaries' inability to understand all the information reported by NGOs. Therefore, NGOs are under continual pressure to explain their operation to beneficiaries step-by-step, to allow them to understand the knowledge.

Previous research argues that the mechanisms of voluntary (downward) accountability enhance both upward and downward accountability (O'Dwyer and Unerman, 2010). The idea is that if an NGO is downwardly accountable to its beneficiaries, the reflection of that will positively affect upward accountability to both donors and government, as beneficiaries are the core of the NGO sector's operation.

A lot of the research argues that downward accountability cannot be measured in order to gain an effective form of accountability (O'Dwyer and Unerman, 2010; Messner, 2009). It is argued that downward accountability is social, cultural and ethical accountability between NGOs and beneficiaries; thus, there can be no effective form of downward accountability. This is consistent with Jordanian NGOs from a voluntary (downward) accountability perspective. However, laws and contracts in Jordan govern upward accountability; therefore, that can be measured as effective or not, as long as the contracts and laws are effective.

Section 10.3 explores the role and mission of NGOs in Jordan. It also helps in exploring NGO governance and accountability in Jordan. It highlighted the lens of institutional theory in defining governance and accountability, especially in the Arab Spring environment. The impact of the Arab Spring on these issues is discussed later in this chapter. The next section explores and explains the institutional logics changes in Jordan that influenced NGO governance and accountability.

10.3 Arab Spring and contradictory institutional logics shifting to new logics

This section discusses the external institutional environment of the NGO sector in Jordan and its shifts after the Arab Spring. Seo and Creed (2002) provides a theoretical framework for the interaction between human behaviours and institutional contradictions. In particular, they focus on human behaviours, which sometimes combine (totality) and become incompatible with existing behaviours, which leads to contradictory institutional logics and then institutional changes (Seo and Creed, 2002).

A lot of the research focuses on institutional theory from an isomorphism perspective. This concerns the institutional pressures that force organisations to behave in a similar way with similar practices ad (Scott, 1995; Oliver, 1991; DMaggio and Powell, 1983). However, these studies do not explain how and why institutions change, only the external pressures on institutions (Powell and DMaggio, 1991; Seo and Creed, 2002). Therefore, there has been a shift in the institutional theory literature, from studying pressures to studying the logics behind these pressures, which is considered a meta-theory (Seo and Creed, 2002). There is an assumption that in the process of institutionalisation, when the institutional context changes (such as the Arab Spring), there is a reconstruction of incompatible institutional logics, which compete as a result of changes in human awareness. This results in one logic sweeping away other logics inside each institution (reconfiguration) (Seo and Creed, 2002). Seo and Creed (2002) provide four types of contradictory institutional logic (legitimacy vs. functional efficiency; adaptation vs. adaptability; intra-institutional conformity vs. inter-institutional incompatibility; and isomorphism vs. divergent interests), which lead to institutional change. Figure 10.3 explains the contradictory institutional logics:

Existing institutional logic (Old institutionalisation)	→	Institutional contradictions due to changes in the institutional context	→	Creation of new logic that sweeps away the existing one.	→	New institutionalisation process
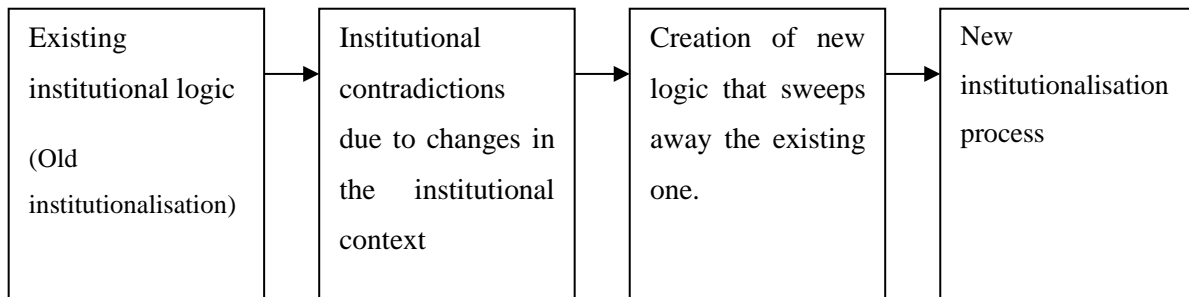
Figure 10. 3 New institutionalisation process resulting from changes to the institutional context. Source: Adopted from Seo and Creed (2002)

The following discussion explores and explains the shift toward new institutional logics surrounding the NGO sector in Jordan, which resulted because of the Arab Spring jolts and disturbances. The focus of the discussion is on new logics and their consequences after the Arab Spring which are affecting the NGO sector in Jordan, rather than exploring and explaining changes in the process itself. Therefore, the discussion focuses on the results (the shift) of contradictory institutional logics.

10.3.1 State institutional logic shift toward freedom and participative logic

This sub-section links the literature to the data findings on changing institutional logics in state institutions in Jordan, from a 'control logic' to a 'higher level of freedom and participation logic' in dealing with NGOs. State institutions in Jordan were more accepting of the NGO sector after the Arab Spring, realising its importance. Kienle (2012) argues that the relationship between the public and the government was redefined after the Arab Spring; therefore, there is a new state institutional logic of freedom. The new freedom logic weakens state power and control over people, so power shifted to local civil society after the Arab Spring (Kienle, 2012). In Jordan, the state balances between the freedom logic for different actors in society and the stability of the unelected government. Civil society became more representative and participative, without losing the government's role in society (Kienle, 2012). Therefore, collective actions in Jordan after the Arab Spring led to reform and integration of the role of civil society into state projects. This was also supported by international pressures (such as UN SDGs) which called for more involvement of civil society organisations in Arab countries including Jordan (Kienle, 2012). Karshenas et al. (2014); Al-Maaitah et al. (2013) and Cavatorta (2012) argue that NGO numbers dramatically increased after the Arab Spring, as the state paid more attention to social beneficiaries and positively responded to the protests. Therefore, there was a clear shift from the state controlling logic in social groups to a more democratic logic. Karshenas et al. (2014) assert that NGO-government projects increased after the Arab Spring, in a form called "political giveaways" (Waterbury, 1983). This means that NGO-government participation in different projects was directed to specific social goals and when these goals were achieved, the projects were re-directed to another goal, and so on. After the Arab Spring, most Arab countries, including Jordan, started on poverty limiting projects through charities and religious NGOs (Karshenas et al., 2014). However, Karshenas et al. criticise "political giveaways" as project plans and recommend a shift to more rights-based projects for different beneficiaries in society. Consequently, hundreds of new human rights NGOs were created after the Arab Spring (Bayat, 2013). Therefore, this considers another type of NGO-government project participation focusing on the human rights of different groups.

The data analysis revealed that NGOs were successfully involved in big, national governmental projects in Jordan. This resulted in changes to NGO laws and regulations in Jordan to adapt to this perspective of the participation of government funds going to the NGO sector. Therefore,

NGO laws and regulations were relaxed after the Arab Spring. This is consistent with Gilbert and Mohseni (2020, p. 187) who argue that in Jordan, NGO laws after the Arab Spring "opened up greater spaces for civil society". However, they claim that the Jordanian government is still intervening in NGO operations, mainly in the area of foreign fund approvals and their involvement in NGO board members and management. They also argue that NGO laws in Jordan need further research to understand their transformation after the Arab Spring.

The data also revealed that NGO-government participation increased the level of staff experience in the NGO sector, becoming more professional after the Arab Spring and sometimes more than the government staff experience. This is supported by Seo and Creed's (2002) institutional contradiction, which is that NGO participation with government cannot be neglected, as NGOs have broad experience.

10.3.2 Market institutional logic shift toward better governance logic in NGOs

The institutional logic theory perspective (Seo and Creed, 2002) revealed from the data that the market institutional logic shifted from 'weak NGO governance' before the Arab Spring to 'better NGO governance' after the Arab Spring. After the Arab Spring, NGOs had to have a better governance system, as the market (mainly the private sector) would not accept weak NGO governance in the projects they were funding. Therefore, after the Arab Spring, NGOs realised the need for a better governance system, because they were not able to generate funds from the market unless they had evidence of a good governance system, required by big projects with different parties' involvement. In addition, global pressure on big NGO projects funded by the private sector to implement UN SDGs required a strong governance system. Moreover, after the Arab Spring, NGOs demanded to be more involved in the community, which required evidence of good governance. Al-Daaya (2017) argues that NGOs play an important role in the concept of corporate social responsibility in the Jordanian private sector and there is a clear shift (although this is still immature) to different strategic projects of corporate social responsibility, rather than just philanthropic projects. Therefore, to obtain more funds and donations from the private sector, the data revealed that after the Arab Spring NGOs were competing to implement and present their governance systems.

Asongu and Nwachukwu (2016) mention that all sectors in Arab countries, including the NGO sector, had severe governance weaknesses before the Arab Spring, which was one of the main

causes which lead to the Arab Spring. They recommended improving the governance system in the NGO sector after the Arab Spring. Therefore, after the Arab Spring, NGOs in Jordan recognised the importance of having a strong governance system. After the Arab Spring, the NGO sector in Jordan started governance projects helped by sharing the broad experiences of governance of the private sector (Hendawi, 2013). This is consistent with Dart (2004a), who argues that the NGO sector can have similar governance principles and elements to the private sector. Therefore, both can participate in projects to enhance NGO governance (O'Dwyer, 2002). The literature has a limited number of studies that explore and explain the shift to a better governance system in the NGO sector. One example is Kuruppu and Lodhia (2019), which examines the impact of changes in the global market on the governance structure of NGOs in Sri Lanka. The literature focuses mainly on the impact of the NGO sector in shaping different institutions, such as religion or the state, after the Arab Spring (for example, Halaseh, 2012; Holdo, 2017; Elsayed, 2018). However, it neglects market pressures shaping NGO governance systems. Moreover, the literature neglects the impact of the global market on the NGO sector in Jordan and other Arab countries, even though Rapoport (2016) recommended giving access to the global market to people in developing countries. This study highlights this issue and opens the door to studying market institutional changes and how they caused NGOs to build stronger governance systems in Jordan after the Arab Spring.

10.3.3 Social institutional logic shift toward integration of beneficiaries' logic

According to Seo and Creed (2002), the institutional logic lens reveals from the data that the social institutional logic, which deals with NGO beneficiaries, shifted from a 'no integration logic' before the Arab Spring to an 'integration logic' after the Arab Spring. The data uncovered that the main beneficiaries affected in the social institution in Jordan are women and Syrian refugees. After the Arab Spring, Jordanian women have been successfully involved and highly skilled in political and economic life in Jordan. The same is true for refugees, who have success stories in small business and jobs which need the special skills of those refugees who have formal permission to work in Jordan. This integration of women and refugees helps to expand the economy as new jobs are created. In addition, the UN SDGs force governments around the world to involve women and refugees in their economy. This sub-section also highlights the findings of Chapter 7.

Women integration logic links to the literature:

The shift toward women's involvement in society is called "NGOisation" in the literature (Alvarez, 1989). Based on this, Esfandiari and Heideman (2015) evaluate women's involvement in Arab countries, including Jordan. They found that after four years of the Arab Spring, women had still not achieved their desires. In addition, Ferguson (2017) argues that women's organisations in Jordan have failed in involving women in political life. She recommends women's NGOs should call for more changes to the election laws in Jordan to involve women more, as they only have a small a quota in the parliament. The findings of Esfandiari and Heideman (2015) and Ferguson (2017) are not at all consistent with this study's findings. However, the field work of Ferguson (2017) was in 2012, which was only one year after the Arab Spring. The reflection of women and other human rights NGOs' efforts and the protests after the Arab Spring need time to be reflected in Jordanian society (Helfont and Helfont, 2012). Therefore, the involvement of women in Jordanian political life became better according to the data from this study. Karam and Jamali (2013) and Jamali et al. (2017) argue that women's integration in Arab countries is better after the Arab Spring, due to adapting to a new contextual logic. Consequently, this paves the way for further research to explain the differences in the literature on women's NGOs' failure to involve women, and the findings of this study and other studies which highlight better women's involvement after the Arab Spring. Women's involvement in Jordanian society as a demand or consequence of the Arab Spring needs more exploration, especially as, after Egypt, Jordan is considered the best Arab country for women's qualifications and education (Dhillon and Yousef, 2011).

Merrill (2017) claims that NGO projects should be for both genders to change the logic toward integrating women into Arab societies. This is because if women's NGO projects neglect men, the traditional non-integration logic may be recreated in Arab masculine societies (Merrill, 2017). Therefore, both genders should participate in changing the logic. Ferguson (2017) argues that international donors, such as the UN, play an important role in their projects in shifting the social perspective in Jordan to involve women in political and economic life. The idea is that the logic of the involvement of women changed after the Arab Spring in the Jordanian social institution to be more integrative.

Syrian Refugee integration logic links to the literature:

The Arab Spring created the Syrian refugee crisis on several levels, at the local level inside Syria and at the regional level in the Middle East, mainly in Jordan, Lebanon and Turkey. The local crisis level is still unexplored, as the situation inside Syria remains unstable. However, there are a lot of studies on refugees in Jordan, Lebanon, and Turkey, which have more than four million Syrian refugees, as of 2015 (Culbertson and Constant, 2015). Around 1.5 million of them are in Jordan, living in camps, according to the Jordanian government (see Chapter 3 - Context). Therefore, the social logic at the beginning of the Arab Spring was to restrict refugees to the camps according to the data findings. This is consistent with Hesse et al. (2019) who argue that there is a contradiction between the 'non integration' (community) logic and the 'integration' (economy) logic in dealing with the refugee crisis.

Consequently, after the Arab Spring, there was a shift to involving Syrian refugees in Jordanian society. There has been a shift to involving skilled young refugees and women in the economy (Errighi and Griesse, 2016). Errighi and Griesse assert that Syrian refugees create a type of demographic boost, which is an opportunity to expand the economy in Jordan. However, the findings reveal that the risk of the labour fallacy limits refugee access to the labour market. This is consistent with Errighi and Griesse (2016), who argue that the Jordanian social logic at the beginning of the Arab Spring limited Syrian refugees from entering the labour market. However, there has been a change in this logic towards relaxing refugee access to the labour market, which has led to improvements in the economy (Errighi and Griesse, 2016). NGOs play an important role in this shift by carrying out projects funded by the EU, the Jordanian government and other international bodies. The new projects attempt to explain the mutual benefits for both Syrian refugees and Jordanian society. The benefits for refugees are that they have work and an income, whereas the advantages for Jordanian society are improving the economy and enhancing the level of GDP (Errighi and Griesse, 2016). For example, Syrian production of olive oil decreased dramatically after the Arab Spring because of refugees escaping the Syrian civil war (Mohammad et al., 2019), as Syrians have great experience in olive agriculture. Therefore, Syrian refugees can enhance the Jordanian economy by working in the huge production of olive oil in Jordan, which has an annual season from September to December and requires a high number of employees.

The idea is that society in Jordan shifts to integrate Syrian refugees into its economy in a similar way to the Palestinian refugee economic integration in 1948 (Reiter, 2004). Despite the high unemployment rate in Jordan, NGOs have been successful in shifting the social institutional logics to be more refugee integrative, which will improve the economy.

10.3.4 Political institutional logic shift toward huge, national NGO projects

The contradictory institutional logics perspective (Seo and Creed, 2002) on the data revealed that the political institutional logics that deal with NGO projects shifted from a 'local and small projects logic' before the Arab Spring to a 'big and national projects' logic after the Arab Spring. The main reason for this shift was doing social projects to meet the Arab Spring national consequences, mainly concerning human rights projects. Another reason for this shift is that NGO donors and society in Jordan recognised the role of NGOs in implementing these projects, considering that NGOs understand the context and its challenges as they are close to society. The data revealed the number of national projects increased after the Arab Spring. This called for more experience and better governance in the NGO sector, which enhanced competition between NGOs. The donors' focus before the Arab Spring was to help poor people; therefore, projects were local and directed at limiting poverty thorough charities. However, after the Arab Spring, national, regional, and global pressures (such as UN SDGs) to cope with the Arab Spring requirements changed the political (donors') logic to support national, big, developmental and advocatory projects.

From the literature perspective, Banks et al. (2015) assert that the NGO sector still has a poor influence on changes in societies around the world. However, they argue that through an understanding of the local context, NGOs can link donors' funds to social transformation and empowerment. They also argue that the NGO sector is still focuse on short-term projects and they recommend shifting NGO plans to achieve long-term social developmental goals. Elsewhere, Clarke (1998) and Africa (2013) argue that in the last 20 years the NGO sector has received more donations and funds for developmental, liberalisation and public empowering projects than ever before, which creates bigger and more sophisticated NGOs, which requires organisational re-structuring in the NGO sector (Choudry and Kapoor, 2013). The findings of this study are consistent with Clarke (1998), Africa (2013) and Chourdry and Kapoor (2013), as NGOs in Jordan received billions of dollars in the last decade for big, national projects on social

development and refugees. This is also consistent with the OECD (2018) report on NGOs, which shows billions of dollars of funding for NGOs worldwide.

Particularly in the Jordanian and Arab Spring contexts, NGOs play an intermediary role as a key actor between donor funds and Syrian refugee projects (Farley, 2017; Kraft and Smith, 2019) which creates big NGO projects with million-dollar budgets. The main donors in these projects are the US, European governments and the UN. On other side, Hanafi (2012) argues that the NGOs' classical role before the Arab Spring should be changed to focus on a new ideological transformation toward human rights in Arab countries, including Jordan. This pushes donors to fund big, national human rights projects in Jordan. Therefore, the NGOs' agenda meets the donors' political perspective towards better human rights in Arab countries. This is consistent with Ebrahim (2003) who argues that NGOs' agendas should align with donors' agendas. The literature also argues that the NGOs' role in human rights after the Arab Spring focused on statistical data, highlighting the weaknesses of the status of human rights and urging the unofficial power of the people in Arab countries (Hanafi, 2012). Donor projects focus on these issues, highlighting problems in human rights in the first step and pushing to solve them in the second step (Hanafi, 2012).

The shift toward national, big and sophisticated projects is the general idea of the political institutional change after the Arab Spring.

10.3.5 Cultural institutional logic shift toward emancipated logic

Using institutional logic theory (Seo and Creed, 2002), the contradictions in the data revealed that the cultural institutional logics that affected NGO projects shifted from 'traditional and historic habits' before the Arab Spring to 'emancipated and seeking for new interpretations' of culture and religion after the Arab Spring. The main reason for this shift was Jordanian people's criticisms of the existing status quo of the culture and religious interpretations. The data revealed a number of existing cultural behaviours from before the Arab Spring which were currently still influencing Jordanian society, but NGOs are trying to emancipate from them, as the central cultural logic of the Arab Spring is to emancipate and change the existing culture. In addition, the data uncovered that the Jordanian government had funded many NGO projects to change the mentality of people in Jordan to be more critical. This is considered one the main consequences of the Arab Spring. The data did not have evidence of any successful cultural emancipation

projects, but it highlighted the shift inside the cultural institutions toward a critical and emancipated perspective.

The data revealed that NGOs in Jordan carry out projects to emancipate from ten cultural behaviours: (1) NGO culture; (2) Debt culture; (3) Social dialogue culture; (4) Freedom culture; (5) Competition culture; (6) Jobs stigma culture; (7) Education culture; (8) Conspiracy theory culture; (9) Fazz'aa (non-institutionalised) culture. Chapter 7 criticised these behaviours and highlighted new perspectives to change them according to the data. Bennett (2014) argues that one of the NGOs roles is 'culture coordination' in societies, through identifying cultural problems, providing cultural replication models and coordinating with society to accept them. Roy (2012, p. 17) discusses cultural and religious emancipation after the Arab Spring and states, "The modern neofundamentalists are trying to recast Islam [and culture] into a Western-compatible kind of religious [and cultural] conservatism". Those neofundamentalists are trying to create new religious and cultural practices that are "disconnected from tradition and culture" (Roy, 2012, p. 10).

Dahdal (2012) argues that social media has played an important role in cultural awakening in Arab countries since the Arab Spring. This resulted mainly from the Aljazeera television channel, which highlighted cultural problems in the Arab historical context. In addition, Dahdal (2012) highlights the importance of 'online activism' in changing the culture.

The literature has limited research studying the Jordanian context in terms of cultural changes and explaining the mechanisms of this change after the Arab Spring, as it mostly examines the link between changes in culture and the economy (Zibin, 2018) or politics (Lundberg, 2018; Tayem et al., 2018). This study explains the process of change in the culture institution and highlights the cultural emancipated logic after the Arab Spring.

The idea is that the Jordanian people recognised the existing cultural issues and problems. Therefore, after the Arab Spring, NGOs worked to emancipate or solve these problems.

The institutional shift or change discussed above in the five institutional logics dramatically affected and changed Jordanian NGOs' governance and accountability systems, from the organisational level perspective. According to Laughlin (1991) this is called organisational

transformation in response to institutional disturbances. This will be discussed in the next last section of this chapter (section 10.4).

10.4 Genetic evolutions in NGO governance and accountability in Jordan after the Arab Spring

It is clear that after the Arab spring, NGOs became more influencial in Arabian societies (Bayat, 2013). Thus, the institutional relationship between NGOs and other institutions in Jordan changed after the Arab spring. Therefore, after discussing the institutional logic changes and contradictions at the institutional level that affected NGOs, this section discusses the reflection of these external environmental changes on NGO governance and accountability in Jordan. Laughlin (1991), Gillan (2006) and Abdel-Hadi (2016) describe such contradictions, when the institutional context changes (such as the Arab Spring) as 'jolts' or 'disturbances', as they lead to dramatic organisational changes.

Laughlin (1991) broke down organisational changes in responding to institutional jolts into three levels from intangible to tangible:

1. Interpretive scheme: changes in NGO role, mission and projects in society
2. Design archetypes: changes in NGO governance principles (participation, accountability and transparency) and accountability forms (mandatory and voluntary).
3. Organisational sub-systems: changes in NGO governance elements (board members, stakeholders and disclosure) and accountability mechanisms (formal and informal).

Interpretive scheme changes (in NGO roles, missions and projects)

Table 10.3 below summarises the main findings of the reflections of external institutional changes on the roles, missions and projects of NGOs in Jordan, which explains the core genetic changes in NGO governance and accountability (interpretive scheme changes) according to Laughlin (1991). Because this is considered genetic change, inherently the design and systems of NGO governance and accountability are subject to change. Interpretive scheme changes in NGO governance have already been discussed in previous sections; however, Table 10.3 specifically re-highlights the findings on changes in NGOs' roles, missions and projects in Jordan and links that to the literature. This study explores the shift of NGOs' role, mission and projects in NGOs in Jordan. However, there are limited studies in the literature to explain and evaluate these shifts in more detail.

New institutional logic	NGOs governance interpretive scheme changes
1. State Freedom logic.	- Shift from NGOs 'monitored and regulated' by government to being 'more self and flexible governance' NGOs. - NGOs' projects and mission become directed to different social needs and gaps (Lambrou, 1997; Li, 2003). - NGO-government project participation (Bano, 2019).
2. Market better governance logic.	- The Jordanian market, mainly private sector, pushed for better NGO governance and required evidence of that to fund NGO projects. - New NGO-corporation projects after the Arab Spring re-defined corporate social responsibility (Alshorbagy, 2016; Arafa, 2017). - Transfer of governance experiences from private sector to NGO sector which required new projects and mission for NGOs to have better governance (Hendawi, 2013).
3. Social integration logic.	- Creation of new typology of NGOs in Jordan called refugee NGOs dealing with refugees as their full operation (Tobin and Campbell, 2016). New projects of refugee NGOs should not be for basic aid services but should try to involve them in society in Jordan. - Hundreds of projects created after the Arab Spring to involve women in political and economic life in Jordan.
4. Political national/big projects logic.	- The role and mission of NGOs shifted from charities before the Arab Spring to more developmental and advocacy with billions of dollar projects covering all geographic areas in Jordan (Africa, 2013; Chourdry and Kapoor, 2013).
5. Culture emancipation logic.	- The mission of NGOs in Jordan changed to "neofundamentalisim" projects to redefine culture and religious interpretations (Roy, 2012).

Table 10. 3 Interpretive scheme changes in NGOs roles, missions, and projects.

Design archetype changes (in NGO governance principles and accountability forms)

This study assumes that design archetypes and organisational sub-systems changes occurred as a result of the changes in the interpretive scheme (Laughlin, 1991). Table 10.4 explains the main changes in NGO design archetypes using Laughlin's theoretical framework and the findings of this study and links them to the literature.

NGO governance and accountability design archetypes changes
1. NGOs' three governance principles and two accountability forms tend to be more 'beneficiaries oriented' than before the Arab Spring. NGOs beneficiaries were neglected in shaping NGO governance and accountability.
2. Increases in the importance of voluntary accountability (downward) mainly to women and refugees, so sometimes similar to mandatory (upward) accountability in its importance. Cordery et al. (2019) argue that NGOs should create accountability balance between donors and beneficiaries, as stakeholders call for that. They criticise the previous research which focuses on upward accountability more and recommend a critical perspective to shift accountability towards beneficiaries.
3. There is a clear shift in mandatory accountability to be more donor-oriented than the government in Jordan. Therefore, NGO-donor accountability is more important that NGO-government accountability, as the relationship between NGOs and their donors is a survival relationship to NGOs (O'Dwyer and Unerman, 2010). This highlights that donors fund NGOs much more than government.

Table 10. 4 NGOs governance and accountability design archetypes changes.

Again, there is limited research to explore and explain NGOs' governance and accountability changes, specifically in the Arab Spring context. To fill this gap, this study paves the way for future researchers, after highlighting NGO governance changes.

Organisational sub-system changes in NGO governance elements and accountability mechanisms

Table 10.5 explains the main changes in NGO organisational sub-systems after the Arab Spring using Laughlin's theoretical framework and the findings of this study, linking it to the literature.

NGOs governance and accountability organisational sub-systems changes
1. All NGO organisational sub-systems changed to be more beneficiaries oriented.
2. Hiring board members who have a good relationship with both donors (for funds) and beneficiaries (because the accountability changed to being more beneficiaries-oriented) (Ferguson, 2017). Therefore, NGO board roles changed to adapt to the Arab Spring consequences.
3. Disclosure for beneficiaries became more informative and understandable. This was mainly to meet refugee requirements after the Arab Spring.
4. Donors and government audits on NGO operations increased as the budget for projects increased after the Arab Spring. However, this (mainly government audit) increased the challenges in the NGO sector (Cordery et al., 2019).
5. Beneficiaries' feedback in reports and meetings was taken seriously and NGOs responded to their feedback. This is highlighted in Uddin and Belal (2019) and Denedo et al. (2019) who argue that accountability for different NGO stakeholders (for example, beneficiaries) is subject to greater engagement, and is a continuing process. David (2015) noted that NGOs in Jordan are responding positively to beneficiaries.
6. NGOs accounting information systems and internal audit departments became more sophisticated, with new and complex organisational systems and decision making. This is consistent with Li (2003) and Coule (2015) who argue that when NGOs are self-regulated, accounting and auditing systems are more complex.

Table 10. 5 NGOs governance and accountability organisational sub-systems changes.

The Arab Spring and Jordanian context need further research to understand NGO organisational sub-system changes after the Arab Spring. This study opens the door for that after highlighting the main NGO organisational sub-system changes

10.5 Chapter summary

The general findings discussed in this study are that NGO governance and accountability genetically changed due to the institutional logics (environment) around NGOs in Jordan changed after the Arab Spring. This chapter presented the main findings of the analysis chapters regarding the institutional changes that influenced NGO governance and accountability changes in Jordan. It then discussed the main findings, comparing them with the literature and theoretical perspectives. The chapter discussed the four research questions which were analysed in the four analysis chapters. It first discussed the main concepts of NGO governance and accountability in the Jordanian context. Secondly, it discussed the five institutional logic changes that influenced

NGOs in Jordan. Thirdly, it discussed a reflection on the institutional logic changes in NGO governance and accountability evolution in Jordan. The next chapter presents the implications, limitations, recommendations and conclusions of this study.

Chapter 11: Conclusions, contributions, and limitations

11.1 Introduction

The previous chapter linked the main findings of this study and discussed them in terms of the literature on NGO governance and accountability, and contradictory institutional logics lens supported by the organisational changes' perspective. This final chapter has the following sections, Section 11.2 presents the main findings of this study and answeres its research questions. Section 11.3 highlights the main contributions of this study. Section 11.4 presents the limitations of this study. Section 11.5 provides some recommendations, directions and avenues for future research. Section 11.5 presents the conclusions of this thesis.

11.2 The main findings of the study and the answeres of its research questions

This section helps the reader to focus on the main findings discussed in the four analysis chapters (Chapters 6, 7, 8 and 9). The analysis chapters are structured so that each chapter answers a particular research question. Therefore, each analysis chapter's findings are relevant to a specific research question. The following is a presentation of the main findings linked to the relevant research question:

The first research question which is *What is the nature of NGOs and their governance and accountability in Jordan?* is answered in the first analysis chapter (Chapter 6). The analysis in this chapter reveals definitions and relevant information on the term NGO, and NGO governance and accountability. It then finds the main principles and elements of NGO governance and accountability mechanisms in Jordan. This analysis chapter has the following main findings:

1. It defines NGOs as a type of civil society organisation, which receives money from donors to do projects for beneficiaries, without any political and financial interests. They play an important role in Jordan, mainly since the Arab Spring.
2. It reveals the typologies of NGOs in Jordan which are categorised based on the following six typologies (activities, geographic distribution, NGO nationality, refugee NGOs, collaborative NGOs and NGO classification based on membership).
3. It reveals the role of NGOs in Jordan. Their role is a response mechanism to social problems and not a system with prior plans to look at social needs. This role was subject to change, becoming more systemised and institutionalised after the Arab Spring.

4. It reveals that the missions of NGOs in Jordan are changing to involve people more in political life and the economic system. It also highlights that donors are the main players in setting NGO missions in Jordan. In addition, it reveals that there are problems in NGO refugee missions, as they underestimated the refugee crisis in Jordan. Moreover, it reveals that NGOs in each geographic area in Jordan are specialised in specific fields, but all regions have human rights and advocacy NGOs created after the Arab Spring.

5. It defines NGO governance through determining governance principles (participation, transparency and accountability) and governance elements (board of directors, disclosure and stakeholders), examining how they changed after the Arab Spring.

6. It defines NGO accountability by determining 'to whom' and 'how' NGOs are accountable. It highlights mandatory accountability (to donors and government) and voluntary accountability (to beneficiaries and the public). In addition, it lists the mechanisms of formal (mandatory) accountability through auditing and formal reporting and informal (voluntary) accountability through informal meetings and reporting using social media.

The second research question which is *What are the experiences of NGO beneficiaries in Jordan after the Arab Spring?* is answered in the second analysis chapter (Chapter 7). This chapter uncovered the human dimension of this study and focused mainly on NGO beneficiaries (Syrian refugees and Jordanian women), termed the 'social institution' in this study. This chapter focused on NGO beneficiaries' circumstances, difficulties and lives. It highlighted their requirements for a better life. It presented the difficulties in integrating them into Jordanian society, even though there has been some progress in that.

The third research question which is *How are different institutions changing and interacting with the NGO sector in Jordan since the Arab Spring?* is answered in the third analysis chapter (Chapter 8). This chapter lists the main five institutions in Jordan that influence the NGO sector and how these institutions changed due to the Arab Spring. It applies Seo and Creed (2002), which provides a theoretical framework of institutional changes through contradictory institutional logic. This analysis chapter lists five institutions that affected NGO governance and accountability in Jordan which are state (government), market (private and within NGO sectors), social (beneficiaries mainly women and refugees), political (donors' agendas) and cultural (including religious) institutions. It also reveals the changes in institutional logic inside each one

due to the Arab Spring. Table 11.1 shows the main findings of institutional logics changes in Jordan in the five institutions examined in Chapter 8.

Institution	Institutional logic **before** the Arab Spring related to NGOs	Institutional logic **after** the Arab Spring related to NGOs
State institution (government)	Control logic.	Freedom and participative logic.
Market institution (private and within NGOs sectors)	Weak governance logic.	Need better governance logic.
Social institution (beneficiaries mainly women and refugees)	No or weak integration logic.	Integration logic.
Political (donors' agendas)	Small and local projects logic.	Huge and national projects logic.
Cultural (including religion)	Existed habits and traditions logic	Emancipated and different interpretations logic.

Table 11. 1 The main findings of institutional changes in the second analysis chapter

The consequences of the institutional changes shown in Table 11.1 are reflected in the results on NGO governance and accountability concepts in the first analysis chapter. Chapter 9 (the fourth analysis chapter) presents this reflection.

The fourth research question which is *What are the evolutions of Jordanian NGOs' governance and accountability after the Arab Spring and how are they being reshaped?* is answered in the fourth analysis chapter (Chapter 9). It applies Laughlin (1991), which explains organisational changes due to external institutional disturbances. The chapter reveals the following changes in NGO governance and accountability after the Arab Spring:

1. Interpretive scheme changes (changes in NGO core roles, projects, and missions) in NGOs in Jordan. The following table links the institutional changes to NGO governance and accountability interpretive scheme:

Institutional logic changes due to the Arab Spring	NGO governance and accountability interpretive scheme changes
State institutional changes towards the freedom logic	Changes NGO roles and missions from 'controlled missions' to 'relaxed and flexible missions' and more participation with government in many national projects. This changed NGOs from a monitored/regulated sector to a self-governing sector.
Market institutional changes toward the better governance logic	Creates new NGO projects and missions to have better governance systems through participation with the private sector sharing their experiences of governance systems.
Social institutional changes toward the integrative logic	Changes NGO missions to advocacy and integrative, mainly to involve women and refugees more in Jordanian society.
Political institutional changes toward huge and national logics	Changes NGO projects and missions to focus on national issues and involve UN SDGs, rather than focusing on local issues which led to changes in the structure of NGO governance and accountability.
Cultural institutional changes toward the emancipated logic	Changes the NGO mission to developmental services through raising public awareness of different interpretations of culture and religion.

Table 11. 2 The interpretive scheme changes in Jordanian NGO governance and accountability.

2. Design archetypes changes (in the design and structure) in NGO governance and accountability. The chapter reveals that NGO principles and NGO accountability forms changed to be more 'beneficiaries oriented'. This means that accountability, transparency, and participation principles of NGO governance become more 'beneficiaries oriented'. Moreover, there is shift of voluntary accountability (to beneficiaries) to be similar as mandatory accountability. In addition, the chapter highlights that the donors become more important than government in shaping the structure of NGO governance and accountability.

3. Organisational sub-systems changes (in the tangible system) in NGO governance and accountability. The chapter reveals that the elements of NGO governance and accountability changes to be more 'beneficiaries oriented'. This means that hiring board of directors is highly affected by their good relationship with beneficiaries. The

disclosure and reporting become more 'beneficiaries oriented' as the NGOs consider beneficiaries as one of the most important stakeholders. From accountability perspective, NGOs deal with beneficiaries'' feedback and audit seriously after the Arab Spring. In addition, the chapter reveals that NGO accounting and internal control systems become more sophisticated to deal with thousands of transactions in big national projects.

Figure 11.1 reflects the key findings of this study on the theoretical framework from Chapter 4 (Figure 4.4).

Arab Spring creating intra-Institutional logics contradictions inside the main institutions that influencing NGOs in Jordan:

(1) State institution shifts to freedom logic

(2) Market institution shifts to governance logic

(3) Social institution shifts to integrative logic

(4) Political institution shifts to national projects logic

(5) Culture institution shifts to emancipated logic

Interpretive scheme

Design archetypes

Organizational subsystems

**Applying Laughlin
(1991) evolution
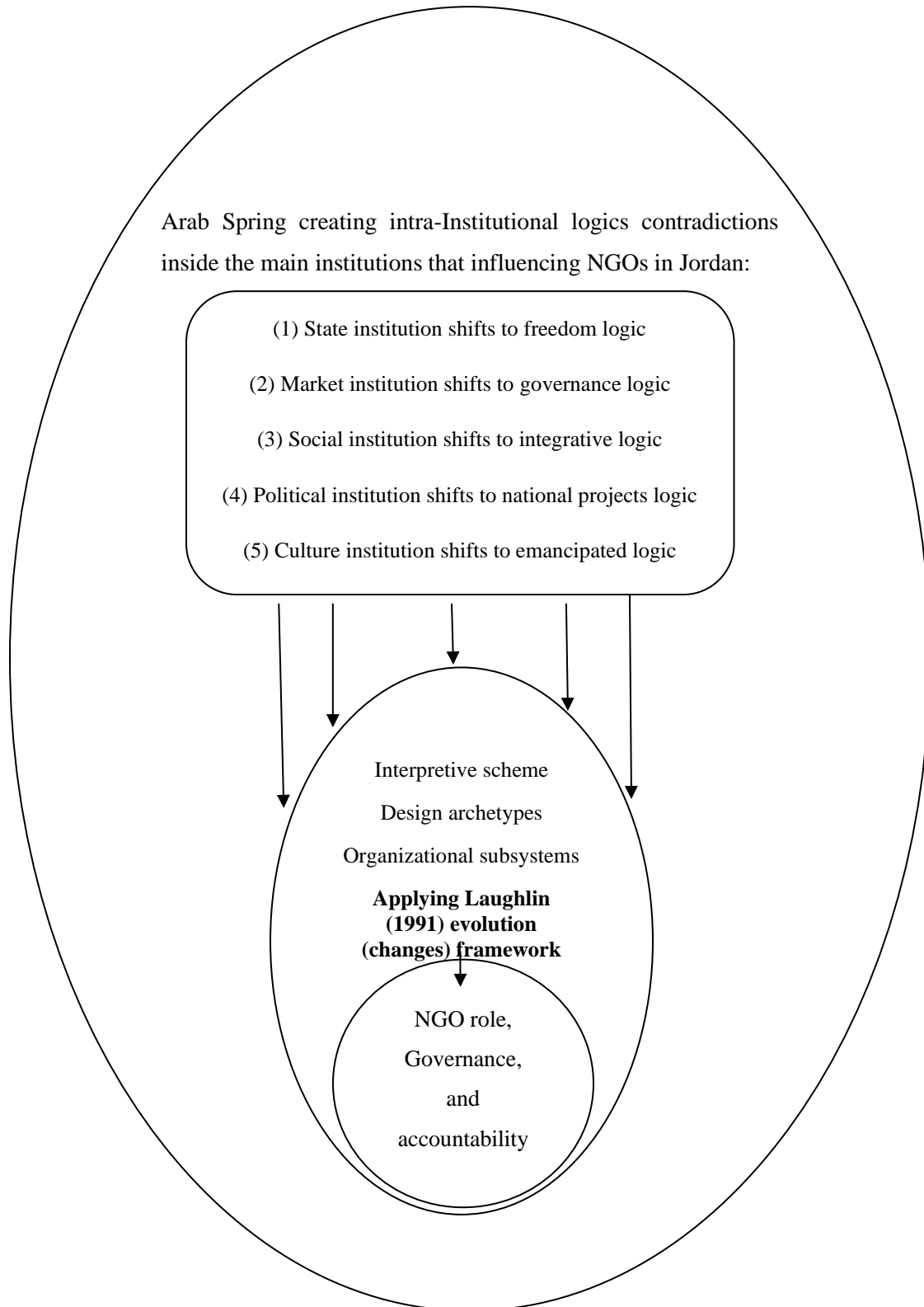(changes) framework**

NGO role,

Governance,

and

accountability

Figure 11. 1 Key findings reflection on the theoretical framework of this study

11.3 Main contributions

Academic research should highlight its theoretical, methodological and practical contributions. This section presents these contributions.

Theoretical contribution:

This study helps to understand NGOs and their governance and accountability in Jordan. It presents one of the first studies to examine NGOs in Jordan and link that to the Arab Spring consequences. It introduces the main concepts of NGOs and their governance and accountability in Jordan; it then highlights the external environment of NGOs in Jordan with the disturbances and changes after the Arab Spring, and finally it explores and explains how NGO governance and accountability changed in response to external environmental changes.

This study introduces NGO concepts, roles, typologies, governance principles and elements and accountability forms and mechanisms, and highlights different arguments around them. It introduces the need for studying NGO governance as a holistic picture rather than only focusing on NGO accountability, which is the focus in the literature (Ebrahim, 2003; Unerman and O'Dwyer, 2006a; Unerman and O'Dwyer, 2010; Uddin and Belal, 2019). Therefore, this study considers accountability as a part of governance. It also highlights the importance of studying the consequences of the Arab Spring using institutional logic theory, as the Arab Spring created a fresh institutional environment.

Therefore, this study contributes to Seo and Creed's (2002) theoretical model explaining institutional changes through contradictory institutional logics. This means the new logic sweeps away the old logic in the same institution due to contradictions and actors' awareness. Therefore, this study introduces a new pathway using Seo and Creed's (2002) framework to understand the institutional logic changes after the Arab Spring. It provides a unique case study context with exploration and explanation of institutional shifts/changes after the Arab Spring. It introduces five institutions with five new institutional logics after the Arab Spring, as a result of contradictions between institutional logics before and after the Arab Spring inside these institutions. Therefore, this study adds a better understanding of institutional logic theory mainly Seo and Creed (2002) institutional contradictions.

In addition, this study connects institutional logics changes to NGO governance and accountability in Jordan. It uses Laughlin's (1991) theoretical framework which describes organisational changes in response to institutional changes. Therefore, this study provides a model of NGO governance and accountability organisational genetic transition in response to genetic institutional changes after the Arab Spring. Consequently, this study introduces a new organisational change pathway in the NGO sector. It introduces organisational changes in NGO governance and accountability on three levels: interpretive scheme, design archetypes and organisational sub-system changes (Laughlin, 1991). Therefore, this study adds a better understanding of Laughlin's (1991) framework of organisational transformation.

Methodological contribution:

In addition to the methodological contribution highlighted in Chapter 5 (see section 5.7), this thesis has empirical implications for understanding NGO governance and accountability in the Jordanian and Arab Spring contexts. It also provides an empirical understanding of Seo and Creed's and Laughlin's theoretical frameworks. The data was collected primarily from national NGO board members, women and refugee as beneficiaries, governmental decision makers on NGOs, and secondly from NGO laws and regulation in Jordan. The study adds a better understanding to the qualitative methodological design to gain an in depth understanding of NGO governance and accountability.

Practical (policy) contribution:

In term of practical contributions, this study introduces five institutions and their logics and pressures in the NGO sector (the state, market, social, political and culture institutions). Therefore, this study can be used by different interested parties in Jordanian society to build a model of the NGO sector in Jordan, based on institutional environment changes. This study can be used as a roadmap for NGO board members to change their governance and accountability systems, based on an understanding of the institutional changes after the Arab Spring. It can also be used by NGO governmental decision makers in understanding NGOs' and their beneficiaries' needs in updating laws and regulations in Jordan. In addition, it can be used by NGO donors and the private sector (national and international donors) to update their agenda and project goals for NGOs, based on beneficiaries' requirements and NGOs' determination of gaps in Jordanian society. Moreover, it can be used by academics and research centres who are interested in

studying NGOs in Arab countries for future research. Finally, it can be used by the Jordanian public, focusing on cultural institutional contradictions/changes (see Section 8.3.5) to highlight the problems in cultural and religious interpretations in Jordan, which were subject to emancipation after the Arab Spring.

11.4 Limitations of the research

In addition to the methodological challenges explained in Chapter 5 (see Section 5.8), this section highlights other limitations of the study, which paves the way for future research. The first limitation is that any qualitative research has its own limitations, as the analysis is subject to the researcher's judgment. This study uses qualitative research, which introduces an in depth understanding of the institutional environment and the NGO sector in Jordan; however, both need furtherer research to understand each of these aspects in more detail in the findings. In addition, many of the findings in this study will be more understandable if supported with quantitative findings from NGO annual reports and the institutional environment. For example, the findings of this study argue that women's and refugees' participation and involvement in Jordanian society was better after the Arab Spring, but there is no quantitative data to support this finding; therefore, employing a mixed methods study is recommended. Mixed methods could include quantitative content analysis, a massive survey or statistical data analysis of the NGO governance and the institutional environment in Jordan, to provide quantitative data which support the qualitative data and findings in this research.

Another limitation of this study is generalisation. This study focuses on the context of the Arab Spring and Jordanian NGOs, using institutional logic theory. It is clear that the logics will differ in different contexts, because they differ in the same context over time, based on the ongoing contradictions between logics (Seo and Creed, 2002). This creates a generalisation issue for this study; however, Breman (2015) argues that generalisation may be used as general guidance, which opens the door to similar concerns and behaviours. Therefore, a recommendation to study different contexts is very important, mainly in other Arab countries. There are more similarities than differences in the Arab context. However, multiple case studies (using the same theoretical framework as this study) in different Arab countries could explore and explain the institutional and NGO contexts in more depth and would clearly investigate the differences between Arab countries. In addition, the researcher assumes that the theoretical framework used in this study

could be used in any context that faces significant institutional changes (jolts) to study organisational changes in response to the institutional changes.

Another research limitation is access to international NGO board members. In the data collection period, the researcher attempted to conduct interviews with international NGO board members to explore governance in Jordan with a focus on Syrian refugees and Jordanian human rights issues. Access to them was difficult, as most of them considered their data to be confidential; therefore, international NGOs were excluded from the study sample. This opens the door for future research to explore international NGOs in Jordan from the institutional, governance, and accountability perspectives. The researcher assumes that the context of international NGOs in Jordan is very complex and confidential, which requires a big research project supported by the Jordanian government and international bodies such as the UN to study the governance of international NGOs in Jordan.

11.5 Recommendations for future research

Studying NGO governance and accountability is a topical issue in accounting research, particularly an international accounting perspective on different international contexts. According to the findings of this study, the researcher notes many topical issues which could be studied in the future. Some of these recommendations came from NGO board members during the interviews. The following is a list of recommendations for future research:

- Examine the perspective of the companies auditing NGOs in Jordan regarding NGO governance and accountability.
- A study on political parties in Jordan, as their number increased around 50% after the Arab Spring. The recommendations are to study governance, accountability, accounting and internal systems in political parties in Jordan, particularly as the Jordanian government financially supports NGOs in Jordan, which put a question mark in their independence.
- A study of the relationship between the NGO sector and academics in the social sciences in Jordanian universities. This recommendation was highlighted by one of the participants who argued that there is a huge gap between NGO projects and academic research in the social sciences in Jordan. They recommended an NGO-university project to determine the social gaps, in the future (BOD4).

- Research on the donors' political agenda in Jordan from the donors' perspectives and how those agendas affect NGO governance and accountability.

- In depth studies on all NGO types in Jordan, with a focus on differences in governance and accountability in different NGO typologies (see Banks et al., 2015).

- A comparative study on NGO governance and accountability between developed and developing countries to gain lessons from NGOs in developed counties. For example, doing a comparative study of governance and accountability in NGOs in the UK and Jordan.

- Establish a uniform platform (online) for NGO annual reports and financial statements and giving the public in Jordan access to this. This will help in analysing NGO financial statements and understanding their operations and strategies.

- An in depth study on the Syrian refugee context, as it is considered to be a long-term issue which needs further research, mainly into governance and accountability in refugee NGOs in Jordan. The recommendations mainly highlight refugee women, children, small businesses and refugees' participation in society. In addition, the mechanisms to help them in returning to Syria when the civil war ends.

- Research exploring the financial relationship between the banking and financial sectors with the NGO sector. This is a fresh research topic in Jordan.

- A study on environmental NGOs and their roles in extinction accounting as their roles have been highlighted in the last few years in many sophisticated academic journals mainly in UK (See: Atkins and Maroun, 2018).

- A study on the international accounting standards that are applied in the NGO sector in Jordan and how these standards affect the NGOs' financial performance.

- A study on NGO research centres and how their governance and accountability are affected by different institutions in Jordan, to highlight future NGO projects and society needs.

- Research on the shift of experienced staff from the government sector to the NGO sector, the reasons behind that and the consequences. This is notable in Jordan. The researcher noted this in the data collection period, and it was agreed on by different interviewees.

- A study on NGO board members' characteristics and their effectiveness, conducting qualitative or/and quantitative research as discussed in the Literature Review (see Table

2.1). This paves the way for future research to deeply study each governance principle and the elements and accountability forms and mechanisms which are explored in this study.

- An exploration of mandatory (upward) and voluntary (downward) accountability. This recommendation highlights the need to study the relationship between NGOs, their beneficiaries and donors more. The findings in this study are general and need more exploration and explanation in respect to upward and downward accountability in Jordan and other Arab countries.

- Research on NGO governance and accountability from the perspectives of different stakeholders. This study would focus on NGO board members, women and refugees as beneficiaries, and governmental decision makers. Future research might study donors, volunteers, global bodies such as the UN, other beneficiaries such as young people and other interested stakeholders. The recommendation is to study the balance between them in shaping the governance and accountability in the NGO sector.

- A study on the impact of online reporting to beneficiaries and online feedback accountability from them. This opens the door to studying the impact of social media and other information communication technologies on NGO governance and accountability in Jordan.

- A study on the impact of Coronavirus (Covid 19) on NGO governance and accountability, focusing on refugee NGOs inside the camps. Also examining, how these NGOs responded to international and national instructions on health and well-being for refugees.

- A study on the perspective of male NGO board members regarding female involvement in Jordanian society to have a holistic picture from both male and female board members regarding their involvement in politics and the economy.

- An examination of the financial statements analysis of NGOs worldwide and in Jordan to try and build a general analysis framework (benchmark) of that.

11.6 Conclusion

The Literature Review highlighted the importance of improving NGO governance and accountability worldwide, particularly after the increases in the power of NGOs. Mitton (2002) highlights the importance of studying governance in developing countries, especially after reporting a lot of financial and social crises such as the Arab Spring which created a fresh institutional environment in Arab countries (Zahra, 2011). In addition, the literature focuses on studying accountability more than focusing on a holistic view of NGOs' governance systems (Unerman and O'Dwyer, 2006a&b, 2010). Therefore, this study focuses on both NGO governance and accountability changes, taking accountability as part of governance from an institutional logics' contradictions/changes and organisational transformation lens, after the Arab Spring. This study focused on changes in different institutional logics due to the Arab Spring which influenced the NGO sector in Jordan. It then explored how NGO governance and accountability responded to these changes.

In conclusion, based on an interpretive case study, with different social actors' perspectives around the NGO sector in Jordan, this study argues that there are five institutions affecting NGOs in Jordan, with each having two contending institutional logics before and after the Arab Spring. The result of this contradiction is that the new logics after the Arab Spring swept away the existing/old/traditional logics before the Arab Spring. After applying Seo and Creed's (2002) framework of institutional changes, the results found: a new state 'freedom' logic; a new market 'better governance' logic; a new social 'beneficiaries' integration' logic; a new political 'big and national' projects logic; and a new cultural 'emancipated' logic. These new institutional logics dramatically affected and changed NGO governance and accountability in Jordan. Therefore, after applying Laughlin's (1991) framework of organisational changes, the study findings show genetically interpretive scheme changes in NGOs' role, missions and projects, becoming more participative, advocatory and developmental after the Arab Spring, rather than only being charities services, as before the Arab Spring. Moreover, the findings show design archetypes and organisational sub-system changes in NGO governance principles and elements, and accountability forms and mechanisms to be beneficiaries oriented after the Arab Spring, compared with donor- and regulator-oriented before the Arab Spring. This requires NGOs to have sophisticated governance, accountability, accounting and internal control systems.

This study introduces a significant theoretical contribution in studying governance and accountability using institutional theory. It generates a better understanding of governance and accountability changes in the NGO sector using an institutional logic changes lens. This study provides an empirical study and better understanding of Seo and Creed's (2002) and Laughlin's (1991) theoretical frameworks in the NGO sector. It also provides different policy implications for government decision makers, donors, and NGO board members in dealing with NGO governance and accountability.

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Appendixes

Appendix 1 Interview guide

Semi-Structure interview questions for institutional (NGO Stakeholders perspectives):

Government (Policy makers)	Question No.	The Question	Follow up questions
	1-	Describe NGOs in Jordan context?	Describe NGOs typology in Jordan?
	2-	Do NGOs in Jordan (both national and international) comply with NGO laws and regulations in Jordan?	Is there any governmental audit to check the compliance?
	3-	Did NGO Laws in Jordan change after the Arab Spring?	Why? And How?
	4-	Describe how NGOs respond to NGOs laws and their changes in Jordan?	
	5-	Do you think that Jordanian government influences NGOs BOD in their decision?	How?
	6-	Do you send any letters to NGOs to highlight the important laws and changes of them?	Describe these letters?
	7-	Describe the main role of BOD for NGOs based on the NGOs laws in Jordan?	
	8-	How are Jordanian laws for NGOs affected by UN SDGs'	

		agenda 2030?	
	9-	How do the NGOs laws in Jordan protect the members of NGOs?	

(Social) A- Refugees. B- Female BODs	Question No.	The Question	Follow up questions
	1-A	Describe how NGOs help you?	Give details?
	2-A	How do you influence NGOs? And what are your requirements?	How do you think their operation can be improved for you?
	3-A	Did the Arab Spring change your view on NGOs?	How?
	4-A	How did religion and its changes due to the Arab Spring affect your view of NGOs?	
	1-B	As a woman, do you think you are integrated in NGO sector in Jordan? Do NGOs try to integrate Jordanian woman into the society?	Why? How can you affect NGOs? And How have NGOs affected society for you? Do you think you take your rights in society by cooperation with NGOs? Do you think that NGOs do what you deserve? Explain?

	Ques for both A & B	How have the culture's changes influenced you to be integrated into Jordanian society?	
	Ques for both A & B	How do you think NGOs respond to your integration?	

Question No.	Semi-Structure interview questions for national NGOs' BOD	Follow up questions
1-	What is the mission of your organisation?	- How you follow up it?
2-	What are the main operations of your organisation?	- How you prioritise it?
3-	Define and describe the corporate governance system and accountability in your organisation?	- How it works? - Is it affected by society?
4-	What is your role in corporate governance in your organisation?	
5-	Explain the channels of your organisation's disclosure?	
6-	Do you have internal Audit department?	Explain its role
7-	Is there any Social Audit check your organisation performance?	Explain more
8-	Is your organisation committed to Jordanian laws for NGOs?	What does the main law affect your organisation? Why?
9-	Have you noticed any changes in Jordanian laws for NGOs after the Arab Spring?	Why? And How?

10-	How your organisation responds to these laws?	
11-	Do you think that Jordanian government affect your operation?	Why, How? And How you deal with that?
12-	Is the Jordanian government send you any letters about any changes in the laws for NGOs?	Describe these letters?
13-	Is your organisation deal with any other organisation in the private sector?	Describe that?
14-	How your organisation affected by private sector?	Which organisations?
15-	Is your organisation corporate governance affected by private sector?	How?
16	How your organisation responds to any pressure from private sector?	
17-	Have you taken any other NGOs or any other organisation as a benchmark for your governance and accountability systems?	Why?
18-	Does your organisation work with other NGOs in Jordan	Describe that?
19-	Do you think that competition between NGOs help them for better social progress?	Why? And How?
20-	How did your organisation deal with those competition?	
21-	How did the global economic environment affect your organisation?	
22-	How do you think that the Arab Spring affected your organisation from accountability point view?	

23-	Is the culture and norms in Jordanian society affect your organisation?	How?
24-	Does your organisation believe that the Arab Spring changed the culture and norms in Jordanian society?	How this affect your governance system?
25-.	Do you think that the religion affects your organisation corporate governance system?	Why? And How?
26-	Do you believe in women's participation in shaping your organisation corporate governance system?	Why?
27-	Are there any other cultural factors influencing your organisation's corporate governance?	Explain more?
28-	How does your organisation respond to the cultural pressures in Jordan in shaping your organisation's corporate governance?	
29-	What is the main source of funds for your organisation?	
30-	Do you receive any funds from outside Jordan?	
31-	How these funds influence your organisation's corporate governance?	
32-	Do you think that international funds for NGOs influence the mission and agenda of your organisation?	How?
33-	How you respond to the external pressures as a result of funds?	
34-	How the United Nations SDGs agenda affect your	

	organisations?	
35-	Did the Arab Spring change the aims of funds to your organisation?	Why? And How?
36-	What are the most institutional issues affecting your governance and accountability system?	Explain more.
37-	Do you have any other social pressure you like to discuss?	Why?

The last question for any interview will be: Do you have any comments or observations you think that they are important for this current research?

Appendix (2) Interviewees coding and the interviews information

Interviewee' position	Interviewee' code	Interview location	Interview duration/minutes
National NGO Board member	BOD1	Amman	55 minuets
National NGO Board member	BOD2	Amman	45 minuets
National NGO Board member	BOD3	Amman	57 minuets
National NGO Board member	BOD4	Amman	50 minuets
National NGO Board member	BOD5	Amman	38 minuets
National NGO Board member	BOD6	Amman	42 minuets
National NGO Board member	BOD7	Amman	47 minuets
National NGO Board member	BOD8	Amman	57 minuets
National NGO Board member	BOD9	Zarqa	55 minuets
National NGO Board member	BOD10	Zarqa	43 minuets
National NGO Board member	BOD11	Zarqa	33 minuets
National NGO Board member	BOD12	Irbid	60 minuets
National NGO Board member	BOD13	Irbid	40 minuets
National NGO Board member	BOD14	Irbid	42 minuets
Governmental decision maker	GOV1	Amman	45 minutes
Governmental decision maker	GOV2	Amman	40 minutes
Governmental decision maker	GOV3	Amman	30 minutes
Governmental decision maker	GOV4	Amman	47 minutes
Governmental decision maker	GOV5	Amman	25 minutes
Refugee	Ref1	Al Mafraq	42 minutes
Refugee	Ref2	Al Mafraq	55 minutes
Refugee	Ref3	Al Mafraq	35 minutes
Refugee	Ref4	Ibrid	45 minutes
Refugee	Ref5	Irdid	47 minutes
Total	**24 Interviews**		

Appendix (3) The Format of financial and managerial reports for NGOs in Jordan

معلومات عامة

المسجلة لدى دائرة سجل الجمعيات في نهاية كل سنة مالية أن تقدم تقريراً سنوياً مطابقاً لمتطلبات دائرة على جميع الجمعيات من قانون الجمعيات رقم (51) لعام 2008 وتعديلاته[1] سجل الجمعيات وحسب ما ورد في نص المادة (16) ونص المادة (17) والمادة (10) من النظام المحدد لأحكام الأنظمة الأساسية للجمعيات رقم (57) لعام 2010 وتعليمات تصنيف الجمعيات لعام 2013. ويهدف هذا الدليل إلى بيان كيفية إعداد وتقديم تقرير الجمعية السنوي الفني والإداري والمالي.

على الهيئة الإدارية للجمعية تقديم تقرير سنوي عن أعمال الجمعية ووضعها الفني والإداري والمالي للسنة المالية التي تنتهي في 31 كانون أول من كل عام، ويتم إقراره في اجتماع الهيئة العامة السنوي.

متى يقدم التقرير السنوي[2]:

عن السنة المالية السابقة والتي انتهت في 31 2019 آذار من العام الحالي 31يجب أن يتم تقديم هذا التقرير السنوي قبل كانون الأول من العام الماضي .

أين يقدم التقرير:

يقدم التقرير الخاص بالجمعية لعام 2018 إلى دائرة سجل الجمعيات من خلال مديرية التنمية الاجتماعية المعنية بمتابعة شؤون الجمعية إذا كانت الجمعية تقع ضمن اختصاص وزارة التنمية الاجتماعية، أما إذا كانت الجمعية تقع ضمن اختصاص وزارة أخرى فيقدم التقرير من خلال الوحدة المختصة في تلك الوزارة. وتحتفظ كل من الوزارة المختصة ومديرية التنمية الاجتماعية المعنيّة والجمعية بنسخة من التقرير في سجلاتها.

توقيع التقرير:

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[1] المادة 16-أ- على هيئة ادارة الجمعية أن تقدم الى الوزارة المختصة ما يلي :-
1-خطة العمل السنوية .
2-تقرير سنوي يتضمن انجازات الجمعية وانشطتها في السنة السابقة ومصادر ايراداتها وأوجه الانفاق بالاضافة الى أي بيانات تتطلبها الانظمة والتعليمات الصادرة بمقتضى احكام هذا القانون تستثنى من هذا التاريخ الجمعيات الاجنبية التي تعتمد تواريخ أخرى للسنة المالية علما بأن مثل هذه الجمعيات عليها أن تقدم تقاريرها السنوية خلال ثلاثة أشهر من إنتهاء السنة المالية المعتمدة لديها كحد أقصى
3- ميزانية سنوية مدققة من محاسب قانوني منتخب من قبل الهيئة العامة للجمعية ، ويحق للوزير المختص اعفاء أي جمعية تقل ميزانيتها عن الفي دينار من التدقيق وفي هذه الحالة يتم مراجعة حساباتها المالية من قبل الوزارة المختصة
ب- على هيئة ادارة الجمعية فتح وتنظيم السجلات الخاصة بالعضوية والاشتراكات على ان تدون فيها كافة اسماء الاعضاء وبياناتهم الشخصية وتاريخ الانتساب واشتراكاتهم وفقا للاصول

يجب أن يوقع التقرير أعضاء الهيئة الإدارية للجمعية أو رئيسها المفوض بالتوقيع عنها وحسب النظام الأساسي للجمعية. وعلى من يقدم التقرير أن يتأكد من أن كافة المعلومات الواردة في التقرير دقيقة وصحيحة علماً بأنه سيكون مسؤولاً عنها ومحاسباً على دقتها وصحتها.

إذا لم تتمكن الجمعية لأي سبب من الأسباب أن تقدم التقرير السنوي وملاحقه أو قدمت تقريراً ناقصاً أو بعيداً عن الصحة، فعليها أن تصوب أوضاعها في فترة زمنية تحددها الوزارة المختصة، علماً بأن الجمعية تضع نفسها عرضة للمخالفة في حال عدم تقديمها للتقرير السنوي في الوقت المحدد.

هل من الممكن للجمعية تأجيل تقديم تقريرها السنوي:

من الممكن تأجيل تاريخ تقديم التقرير السنوي إذا حصلت الجمعية على موافقة مسبقة من الوزارة المختصة وعلى أن تكون أسباب التأجيل مقنعة وأن لا تتجاوز مدة التأجيل ستين يوماً يجوز تمديدها لمرة واحدة فقط. (مثال: تعيين هيئة إدارية مؤقتة). نعم، يجب على الجمعية أيضا أن تقدم معلومات حل الهيئة الإدارية السابقة بما في ذلك تاريخ الحل وتحديث كافة المعلومات العامة عن الجمعية كأسماء أعضاء الهيئة الإدارية الجدد وطرق الاتصال بهم وتوثيق أي تغيير قد طرأ على الجمعية وبرامجها وميزانيتها.

اين ممكن ان تحصل الجمعية على المساعدة أو على أي معلومات إضافية لتحديد تصنيفها:

الاتصال المباشر بالوزارة المختصة بالإشراف على جمعيتكم أو بمديرية التنمية الاجتماعية في محافظتكم أو بوحدة القيد والإشهار في دائرة سجل الجمعيات في وزارة التنمية الاجتماعية على هاتف 5679327 (06) فرعي (521).

القسم الأول: معلومات الجمعية

البيانات التعريفية بالجمعية (يعبّأ عن الفرع باستخدام نموذج منفصل)

الرقم الوطني:		اســم الجمعيـة:
تاريخ التأسيس:		الوزارة المختصة:
الهاتف النقال:		رقــم الهاتف الأرضي:
صندوق البريد: الرمز البريدي:		البريد الالكتروني:

المحافظة:		اللواء :
القضاء:		المنطقة:
الحيّ:		نوع التجمع السكاني (حضر، ريف، بادية)

اسم رئيس الجمعية:		الرقم الوطني:
رقم الهاتف الخلوي:		البريد الالكتروني:
الموقع الألكتروني للجمعية:		

ملخص عن مشاريع وبرامج الجمعية وأنشطتها وإنجازاتها والتي تساهم في تحقيق أهداف الجمعية.

عدد المستفيدين	حالة المشروع / النشاط (لم يبدأ , قائم , منتهي)	مكان تنفيذ المشروع /النشاط	اسم المشروع / النشاط	الرقم
				1.
				2.
				3.
				4.
				5.
				6.
				7.
				8.
				9.

ما هي المخاطر (التحديات) التي واجهتها الجمعية؟

(تعريف المخاطر هو أي شيء يهدد قدرة الجمعية على تحقيق أهدافها وأداء رسالتها.ومن الممكن أن تشير الجمعية هنا والمخاطر المتوقعة في المستقبل)

لدى الجمعية. نقص التمويل

نقص الخبرات.

العمل في مناطق الاشد فقراً.

العمل في مناطق ذات كثافة سكانية عالية.

قلة المتطوعين.

العلاقة مع الوزارة المختصة.

اذكر مخاطر أخرى ....

....

....

....

القسم الثاني: إدارة الجمعية

اسم الرئيس الفخري للجمعية، إن وجد

الاسم		الرقم الوطني	

الهيئة الإدارية الحالية

عدد أعضاء الهيئة الإدارية الحالي		عدد أعضاء الهيئة الإدارية الوارد في النظام الأساسي:	
عدد أعضاء الهيئة الإدارية الذكور		عدد أعضاء الهيئة الإدارية الاناث	

	مدة الهيئة الإدارية بالسنوات		النصاب القانوني
			تاريخ الانتخاب

عدد أعضاء الهيئة العامة لسنة إعداد التقرير

	عدد أعضاء الهيئة العامة الحالي (المسددين لاشتراكاتهم)
	عدد أعضاء الهيئة العامة الذكور
	عدد أعضاء الهيئة العامة الإناث

عدد الموظفين العاملين بأجر في إدارة الجمعية

المجموع	إناث	ذكور	
			المجموع

عدد المتطوعين في الجمعية، إن وجد

المجموع	إناث	ذكور	
			المجموع

3

ملخص بأسماء أعضاء الهيئة الإدارية [4]

تاريخ الانتخاب في الهيئة	الهاتف	الدرجة العلمية والتخصص	العمل / المهنة	تاريخ الميلاد	الرقم الوطني	الاسم من أربعة مقاطع	الرقم

						الادارية
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						

ملخص بأسماء الموظفين العاملين بأجر في الجمعية

(الرجاء تعبئة الجدول أو إرفاق ملخص بأسماء الموظفين العاملين في الجمعية اذا دعت الحاجة)

الرقم	أسماء الموظفين العاملين بالجمعية	المؤهل العلمي او المهني	المسمى الوظيفي	الجنس ذكر/ أنثى
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				

				.10

نبذة عن اجتماعات الهيئة العامة (خلال العام الخاص بالتقرير

(عدد اجتماعات الهيئة العامة كما ورد في نظام الجمعية الأساسي)

أهم القرارات	عدد الانابه	عدد الحضور	نوع الاجتماع عادي / غير عادي	تاريخ انعقاد اجتماع الهيئة العامة	الرقم

فروع الجمعية، إن وجدت

التجمع السكاني	القضاء	اللواء	المحافظة	اسم الفرع	تاريخ التسجيل	رقم الفرع

من هي جهات التمويل والجهات المانحة الرئيسية للجمعية

(ينبغي أن تكون البيانات متطابقة مع بيانات التقرير المالي المرفق وتشمل الأفراد الذين تبرعوا للجمعية ومن الممكن تكرار الجهة الممولة اذا قامت بتمويل اكثر من مشروع)

قيمة التمويل بالدينار	تاريخ الموافقة على التمويل	صفة التمويل (مشروع, دعم نقدي , دعم عيني)	حكومي/ غير حكومي	جنسية الجهة	الجهة الممولة (الجهة المانحة)	الرقم
						.5
						.6

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القسم الثالث: التقرير المالي السنوي

(يجب أن تحتوي التقارير السنوية على البيانات المالية كاملة بما في ذلك الملاحظات إن وجدت).

ملخص عن الموازنة السنوية للجمعية

(ينبغي أن تكون البيانات متطابقة مع بيانات التقرير المالي المرفق)

البند		المبلغ (بالدينار)
الرصيد في بداية العام		....
	إيرادات الجمعية الكلي	....
	مصروفات الجمعية الكلية	....
الرصيد في نهاية العام		....

التقرير المالي السنوي (ميزانية الجمعية)					
السنة المالية (2013)					
المجموع	الربع الرابع (تشرين أول، تشرين ثاني كانون أول)	الربع الثالث (تموز، أيلول، آب)		الربع الثاني (نيسان، أيار، حزيران)	الربع الأول (كانون ثاني، شباط ،اذار)	
						الإيرادات
						تمويل محلي (حدد)
						تمويل أجنبي (حدد)
						أرباح مشاريع الجمعية
						إشتراكات أعضاء الجمعية
						فائدة بنكية
						اموال غير منقولة (عقار، سيارات،....)
						<غيرها- حدد>
						مجموع إيرادات الجمعية
						مصروفات تشغيلية
						رواتب وعلاوات
						إهتلاكات
						مصاريف مكتبية
						إيجار
						صيانة
						<غيرها- حدد>
						<غيرها- حدد>
						<غيرها- حدد>

				‹غيرها- حدد›
				‹غيرها- حدد›
				مجموع المصاريف التشغيلية
				الرصيد

تقرير المحاسب القانوني/ مدقق الحسابات

يجب أرفق تقرير مدقق الحسابات كملحق للتقرير السنوي

	اسم المحاسب القانوني (مدقق الحسابات)/ شركة تدقيق الحسابات

ملخص عن مشاريع وبرامج الجمعية المتوقعة للعام القادم.

ميزانية المشروع / النشاط المتوقعة	عدد المستفيدين المتوقع	مكان تنفيذ المشروع /النشاط	اسم المشروع / النشاط	الرقم
				1.
				2.
				3.
				4.
				5.
				6.
				7.
				8.
				9.

التواقيع