

WEB-BASED ACCOUNTABILITY IN THE NONPROFIT SECTOR: A LITERATURE REVIEW

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ABSTRACT

The purpose of this paper is to examine the current and emerging literature on web-based accountability in the nonprofit sector. Web-based accountability is where information placed on web sites and other locations on the Internet is used as an accountability tool (Saxton and Guo, 2011).

Given the increasing presence and popularity of Web 2.0 technologies and the transparency and accountability required of voluntary accreditation organizations (e.g. Standards for Excellence Institute) in the nonprofit sector, nonprofit organizations are being forced to embrace the use of Internet technologies. The creation of websites and especially the use of social media platforms allow for open two-way communication with stakeholders. It is a way in which nonprofit organizations can account to, and communicate with, stakeholders and core constituents.

Although some nonprofits have embraced technology, many have a long-standing history of being resistant to its use (Corder, 2001), thereby failing to maximize the potential for engaging stakeholders (Saxton and Guo, 2011). Researchers have posited that this is primarily due to resource availability (Heckler and Saxton, 2007) and a general hesitance to adopt and use

technologies (Corder, 2001). Through a comprehensive review of literature, future research and directions can be set forth. Furthermore, theories such as the Technology Acceptance Model and the Diffusion of Innovations Theory are used to provide other possible explanations for this lag and the current substantial variations in web based accountability.

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