Web-Based Accountability for Nonprofits: Youth Development Organizations

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Accountability to stakeholders is an important factor for the survival of nonprofit organizations (NPOs). This study extends previous research on other nonprofit categories by examining web-based accountability (WBA) for youth development organizations. The size of the effect of independent variables used in previous studies is determined to be even more significant for youth development organizations than those of other previously studied categories of nonprofits. Organizational density and state generosity index have large effects on WBA, while prosecution and detection indices have medium effects. State ethics score has a small effect on youth organization WBA. Practical implications for both organizations and researchers are discussed, and the effects are also comparable across studies.

Keywords: accountability, web-based accountability, youth development, nonprofit

INTRODUCTION

In the current environment where there is a focus on diversity, transparency, and technological advancements more than ever before, organizations are faced with ever-increasing pressures to improve their accountability practices. Although transparency is considered important for governmental agencies and for-profit organizations, it is particularly vital for nonprofit organizations (NPOs) to disseminate information on their allocation of resources. Remaining credible in the eyes of stakeholders is key to survival (Ortega-Rodríguez, Licerán-Gutiérrez, & Moreno-Albarracín, 2020; Sanzo-Pérez, Rey-Garcia, & Álvarez-González, 2017). The transparency of nonprofit organizations promotes sustainability and builds trust amongst various stakeholder groups. Furthermore, NPOs rely highly on the public's trust for legitimacy and support (Dainelli, Manetti, & Sibilio, 2013). This allows them to work towards the achievement of their various missions (Becker, 2018).

In response to general accountability issues, the desire for NPOs to be more credible in the eyes of their various stakeholders, the scandals of the past involving nonprofit organizations (e.g., American Red Cross, United Way of America, Wounded Warrior Project, Foundation for New Era Philanthropy), and the misappropriation of funds, accountability standards, and accreditation/certification programs were developed (Bottiglieri, Kroleski, & Conway, 2011; Slatten, Guidry Hollier, & Austin, 2015). Although

insights into whether or not such programs are favorable in the eyes of stakeholders are limited in the scholarly literature, one such study on this topic found that achieving certification (specifically, the Standards for Excellence certification) is associated with increases in public support (Feng, Neely, & Slatten, 2016). Similarly, Peng, Kim, and Deat (2019) also found that accreditation status impacts donors' giving behavior. In looking at this from a different perspective, Becker (2018) found that no accountability by nonprofits is linked to unfavorable associations related to public trust, reputation, perceived quality, and donation behavior (as compared with the legal accountability requirements). Adherence to the legal and/or voluntary guiding principles set forth by the various accrediting bodies in the nonprofit sector is often accomplished with websites. Many NPOs are now using websites as a medium for such things as building trust, engaging stakeholders, and improving responsiveness. According to Stevens, Guidry Hollier, and Slatten (2018), web accountability is a measure of the amount of information that is publicly available to stakeholders and potential donors from an organization's website.

This study focuses specifically on the youth development sector. With adolescence being a critical time for developing and cultivating social skills extending outside of the family unit, youth development organizations offer the opportunity to promote growth in these areas. The development of such skills can further aid in a range of health and well-being benefits and can even help in preventing potential negative outcomes associated with an inability to thrive in social contexts (e.g., Jones, Greenberg, & Crowley, 2015; Taylor, Oberle, Durlak, & Weissberg, 2017). Furthermore, according to research conducted by Catalano, Berglund, Ryan, Lonczak, and Hawkins (2004), positive youth development programs offer the following objectives: promotes bonding, social competence, cognitive competence, behavioral competence, moral competence, and emotional competence; fosters self-determination, spirituality, self-efficacy, clear and positive identity, belief in the future, and prosocial norms; provides recognitions for positive behavior and opportunities for prosocial involvement.

Further, given the recent onset of the coronavirus disease 2019 (COVID-19) pandemic, web-based accountability practices for youth development organizations may be slightly different than before. The pandemic has brought about social and emotional challenges. Thus, these organizations may lean towards the inclusion of website content related to issues of confinement-related psychological distress, for example. There is also raised awareness regarding adequate preparation for risk events in all types and sizes of organizations, including NPOs. As a result of the ongoing economic and physical toll of the pandemic, decisions regarding interactions with nonprofit organizations in the future may differ from that of past years. Ettekal and Agans (2020) pointed out that the guidelines and restrictions set forth by health and governmental authorities due to the health crisis present challenges regarding how to successfully continue youth development programs. Youth development organizations have instituted changes, adaptations, and expansions to their service offerings, with some being offered virtually. For example, in an effort to assist the youth in the Washington State area during this challenging time, youth development organizations provide "responsive supports for youth and families, including emergency childcare, social-emotional supports, academic mentoring, virtual programming and even basic needs supports for the youth and families to whom they are deeply connected" (Washington State Department of Commerce, 2021).

This research answers the question of whether the independent variables shown to have a relationship with web-based accountability in previous studies also demonstrate similar relationships with youth development nonprofits. This paper aims to provide an understanding of web-based accountability practices across NPOs in the youth development sector. The present study continues the investigation using a set of common variables and hypotheses that have been evaluated in various nonprofit sectors. Specifically, the model employed by Slatten, Guidry Hollier, Stevens, Austin, and Carson (2016) in the study of the arts, culture and humanities sector and Stevens et al. (2018) in studying the environmental quality protection and beautification category was adopted for use in this study. WBA and the independent variables are discussed in the methodology section and more detailed descriptions of each are provided in Appendix B. This research reinforces the understanding of factors that affect web-based accountability practices and provides specific ways that youth nonprofits can improve their accountability to stakeholders. A subset of these same factors was found to be significant in previous studies of NPOs. Poisson regression, linear

correlations, and a measure of effect size are used to provide results that make a meaningful contribution to the extant literature in this area.

This paper continues by providing a review of the literature and stating hypotheses. The methodology is explained, and the results of the analysis follow. Conclusions and recommendations for future research are then presented.

REVIEW OF LITERATURE

Accountability

The conceptualization of accountability is not abundantly clear in the literature and is often thought of by scholars as a multifaceted term (Kearns, 1994). After studying the concept of accountability through the lens of various disciplines, Ebrahim (2003) offers the following comprehensive definition of accountability as "the means through which individuals and organizations are held externally to account for their actions and as the means by which they take internal responsibility for continuously shaping and scrutinizing organizational mission, goals, and performance" (p. 208). The present study adopts the first part of this definition as it relates to the disclosure and reporting of information to external stakeholders. Transparency is a key element in accountability in NPOs, with a focus on the quality of the information and how the information is disclosed (Ortega-Rodríguez et al., 2020).

Numerous scholars have studied the accountability of NPOs over the years (Brown & Moore, 2001; Feng et al., 2016; Frumkin & Kim, 2001; Romzek & Dubnick, 1987). The scholarly literature specific to disclosures and supportive behavior towards NPOs has become more plentiful in the most recent past. For example, in studying donors' perceptions of financial disclosures and links to donation intentions, an analysis of 400 surveys revealed a strong association between financial disclosures and donors' perception of the NPOs' reputation (Ghoorah, Talukder, & Khan, 2021). Furthermore, Ghoorah et al. (2021) also found close links between a donor's perceptions of an NPO's reputation and their trust in the organization. A close relationship was also found between donors' trust in an NPO and their attitude with regard to giving intentions towards that organization (Ghoorah et al., 2021). Further, Wymer, Becker, and Boenigk (2020) evaluated various antecedents of charity trust and their impact on volunteering and donating. Analyzing data from over one thousand surveys, Wymer et al. (2020) revealed that organizational transparency is a "very strong antecedent" of charity trust and its effect on donating and volunteering.

Web-Based Accountability

The literature particularly pertaining to web-based accountability practices is less abundant. Saxton and Guo (2011) were amongst the first to offer an analysis of web-based accountability in the nonprofit sector. Two fundamental dimensions of web-based accountability practices are proposed in this study: disclosure (financial and performance) and dialogue (stakeholder interactions). The two types of disclosure can be conceptualized in the following ways: financial disclosure as the degree of financial-related information an NPO discloses on its website (e.g., budgeting materials or funding details); performance disclosure as the degree of information an NPO discloses on its website as it pertains to their strategic imperatives and the outcomes related thereto (Saxton and Guo, 2011). Further dialogue can be conceptualized as the degree to which stakeholder interactions are solicited and then responded to on web-based platforms (adapted from Saxton and Guo, 2011). This conceptual framework is adapted for the purposes of the present research.

The results of Saxton and Guo's (2011) study on web-based accountability in the nonprofit sector revealed that the websites of the 100 community foundations under investigation were more effectively used to report financial and performance information than to interact with stakeholders. Additionally, asset size and board performance were found to be the most significant variables linked to the adoption of web-based accountability initiatives.

In a study of 68 United Way of Texas chapters with an online presence, Sillah, Nukpezah, and Kamau (2020) used indicators of web-based accountability related to disclosure of performance and financial information and responsiveness to stakeholders. This study stemmed from Saxton and Guo (2011) and is, therefore, consistent with the dimensions used in the present study. One of the key findings of the empirical

investigation conducted by Sillah et al. (2020) was that these three indicators are related. This infers that with the adoption of one type of web-based accountability indicator on United Way chapter websites, the adoption of the other indicators follow (Sillah et al., 2020). Further, this study revealed that board size affects the disclosure of performance information, while fiscal transparency is influenced by paid staff (Sillah et al., 2020).

Through an empirical analysis of the websites of Spanish nongovernmental organizations for development, Gandía (2011) found that these websites were mostly ornamental in nature. That is, their web presence is mainly used for promotional reasons and the dissemination of more general information. Furthermore, consistent with Dainelli et al. (2013), Gandía (2011) found that disclosure levels are positively associated with the future gift-giving behavior of donors. Thus, this evidence supports the development of more informational websites that offer stakeholders access to more details about the work being performed and the impact of this work on the community.

There is also a body of literature related to accounting for volunteers within nonprofit organizations. For example, Tooley and Hooks (2020) investigated 166 nonprofit organizations in Australia regarding volunteerism. It was found that even though the contributions of volunteers are highly valued, the impact and benefits of volunteerism are not often reported. The findings of this study (Tooley & Hooks, 2020) and others (e.g., Ebrahim, 2003; O'Dwyer & Unerman, 2008) call for NPOs to develop a reporting mechanism for communicating the impact of this valuable resource to their stakeholders. Also, technology can be used to recruit and engage volunteers in program delivery, fundraising, and support of social movements (e.g., Occupy Wall Street, #MeToo, Mothers Against Drunk Driving, Black Lives Matter, Time's Up). Saura, Palos-Sanchez, and Velicia-Martin (2020) studied the use of digital platforms to attract volunteers and others to support non-government organization (NGO) projects and concluded that the use of "likes" allows volunteers to show they are proud of their work with the NGO. Such actions promote the NGO's image, influence others to volunteer and/or donate, and offer volunteers a sense of belonging and affiliation (Saura et al., 2020). While the impact of volunteers was not a part of this study, it is an emerging body of literature in this area.

Youth Development

Given the importance of accountability for nonprofit organizations in general and for specific categories of nonprofits in particular, there is a need to examine the factors affecting accountability for youth development organizations. Cadet (2020) suggests that youth development programs are opportunities for children to engage in positive social activities. Extending that thought leads to the conclusion that participation in these programs decreases the possibility that children will engage in lifestyles that could have a negative impact on their education and financial success later in life (Cadet, 2020). Parents and those entrusted with the care of young people are seeking high-quality, safe, and affordable extracurricular activities for children. Extracurricular activities offered by youth development NPOs, hobby clubs, sports teams, and schools are often the obvious choices. These out-of-school-hours meetings, chess matches, drama productions, games, field trips, and music lessons play an essential role in a child's development (Cadet, 2020). Writing in *The Atlantic*, Wong (2015) examines access to after school programs and notes "the skills, habits, connections, and knowledge that kids develop in these activities help them gain self-esteem and resilience and reduce the likelihood that they'll engage in risky behavior such as drug use, delinquency, and sexual activity. They could even lead to higher wages and more opportunities for career advancement, as well as increase the likelihood of voting and engaging in politics." Parents turn to websites seeking information on the activities and programs. Websites offer program information and pricing as well as recommendations, customer reviews, discussion boards, and service ratings that assist in making more informed and accurate buying decisions (Chen, Lu, & Wang, 2017).

Lastly, in light of the COVID-19 pandemic, there is an emerging body of literature pertaining to nonprofit organizations and their response to this occurrence (e.g., Kuenzi, Stewart, & Walk, 2021; Shi, Jang, Keyes, & Dicke, 2020). Evidence indicates the ability of NPOs to provide enhanced services has been challenged, while some services and programs have been shut down due to stay-at-home orders and social distancing. As the pandemic environment extends further into time, questions such as this arise for youth

organizations: What encompasses web-based accountability for youth organizations in the midst of this pandemic? The actual meaning of web-based accountability for these organizations has transformed into more of a focus on stakeholder interactions during these times. Of course, there remains a need to interact with stakeholders in an effort to receive donations, solicit volunteers, and communicate through websites and other web-based platforms. However, stakeholder interactions have been extended to include virtual interactions with youth to deliver their service offerings. For example, Ettekal and Agans (2020) mentioned e-mentoring being offered virtually. Further, programs such as 4-H at Home are designed to allow youth to continue learning and building skills while social distancing (Ettakal & Agans, 2020). Both a challenge and an opportunity lie in the ability to innovate and embrace adaptations of existing practices to promote youth engagement and development during this time. It is evident that the literature specific to this area is still emerging and will likely continue to do so as the world continues to respond to this crisis.

HYPOTHESES DEVELOPMENT

The present research seeks to extend previous studies (Saxton & Guo, 2011; Slatten et al., 2016; Stevens et al., 2018) by applying the same methodology to a new sample of NPOs in a different sector (youth development). As in these previous studies, the direction (either positive or negative) of each relationship between independent and dependent variable can be stated as in hypotheses that are presented below. Stevens et al. (2018), Slatten et al. (2016), and Saxton and Guo (2011) can be referenced for specific details on the derivation of the hypotheses and for more discussion on the rationale for these hypotheses. The following hypotheses are offered.

Hypothesis 1: *WBA is negatively associated with organizational age (i.e. older organizations have less WBA)*

Hypothesis 2: *WBA is negatively associated with organizational size (as measured by personnel size and asset size).*

Hypothesis 3: *WBA is positively associated with organizational density.*

Hypothesis 4: *WBA is positively associated with prosecution index and detection index.*

Hypothesis 5: *WBA is positively associated with state ethics score.*

Hypothesis 6: *WBA is positively associated with state generosity index.*

Hypothesis 7: *WBA is positively associated with organization net assets.*

Hypothesis 8: *WBA is positively associated with community poverty.*

These hypotheses are tested using linear (correlations) and non-linear (effect size index) measures described in the methodology section.

METHODOLOGY

The methodology employed by Slatten et al. (2016) in the study of the arts, culture, and humanities sector and Stevens et al. (2018) in studying the environmental quality protection and beautification category was adopted for use in this study. This study therefore utilizes exactly the same methodology (with the same independent and dependent variables, and the same analysis techniques) employed by these previous studies. This makes it possible to make comparisons and draw conclusions that are relevant to multiple nonprofit segments.

GuideStar provides a comprehensive listing of all IRS-registered nonprofit organizations and detailed information regarding each. The GuideStar map was used to identify states having 25,000–50,000 IRS-registered NPOs. From this, a purposive technique was used to select a sample of sixteen geographically disbursed states representing every region in the U.S. The following states were included in the study: Washington, Oregon, Arizona, Colorado, Kansas, Oklahoma, Minnesota, Iowa, Louisiana, Wisconsin, Tennessee, Kentucky, Alabama, Connecticut, Maryland, and South Carolina.

Continuing with the same methodology employed by Slatten et al. (2016) and Stevens et al. (2018) and using GuideStar, five NPOs from the Youth Development (National Taxonomy of Exempt Entities) NTEE category were randomly selected from each state. The Youth Development NTEE category is part of the larger Human Services category and includes organizations such as Boys and Girls Clubs, Young Men's Christian Association (YMCA), Big Brothers Big Sisters, Youth Centers, and more. The advanced search feature on the GuideStar website was used to search by state and by the NTEE code that corresponded with the youth development category. The following search guidelines were employed: only independent organizations; only donor-dependent organizations; organizations must be classified as a 501(c)(3) Public Charity; organizations must have a minimum income of $5,000; organizations must have a web presence; revoked and defunct or merged organizations were excluded. Lastly, those NPOs that filed an IRS Form 990-EZ were not included. The shortened 990-EZ forms do not include comprehensive financial and organizational data that was needed in this study. These were the only specifications that prevented a completely random selection of organizations for inclusion in this study.

To study web-based accountability practices of the eighty NPOs, website content for each was analyzed. As cited in , Krippendorff (1980) defines content analysis as "a research technique for making replicable and valid inferences from data to their context" (Prasad, 2008, p. 174). Further, according to Bryman and Bell (2018), content analysis is used in the study of communication artifacts. This can include content published on websites. The items included in this analysis are those originally used by Saxton and Guo (2011) and those further explored by Slatten et al. (2016), Stevens et al. (2018), and Sillah et al. (2020). This analysis focuses on website content related to the following dimensions: financial disclosure, performance disclosure, and dialogue (stakeholder interactions).

The websites for each of the NPOs were analyzed independently by two trained advanced students using the rubric presented in Appendix A. An initial inter-rater reliability score of .98 was calculated using a Pearson correlation. After a review of the slight discrepancies, a final inter-rater reliability score of 1.00 was achieved. Point values were assigned to each of the items in the defined content areas. In performing the analysis, point values were determined based on the disclosure of each of the listed items (see Appendix A). The content analysis score was referred to as web-based accountability ("WBA") and was calculated by adding the indicator variables for each of the following four indices: (1) Financial Disclosure Index (FDI); (2) Performance Disclosure Index (PDI); (3) Interactive Engagement Scale (Interactivity); and (4) Contact Information. The FDI consists of the annual report, a current audited financial statement, a donor privacy policy, IRS Form 990, and an annual operating budget. The indicator variable for FDI is therefore an integer in the range from 0 to 5 (corresponding to the number of items on the FDI list found on the web site). The PDI consists of a mission statement, a list of recent grants and/or awards, dollar amounts of grants awarded, grantee/client stories, and an indicator of program, grant, or community impact. The indicator variable for PDI is therefore an integer in the range from 0 to 5. Interactivity consists of a strategic plan, a link to contact the organization, an online survey, evidence of engagement of needs assessment, a "donate now" button, information regarding how to donate, links to social media, and a sign-up for email or a newsletter. The indicator variable for Interactivity is therefore an integer in the range of 0 to 8. Finally, the fourth component, Contact information consists of names and contact information for the management team, names and contact information for all staff, and the names of board members. The indicator variable for Contact is therefore an integer in the range of 0 to 3.

The independent variables used in the present study are those used by Stevens et al. (2018) and Slatten et al. (2016). A brief description of each of these variables is presented below. The independent variables are fully defined in Appendix B.

- Asset size: This information was obtained from IRS Form 990 and is calculated in the Balance Sheet section called Total Assets.
- Organizational Age: Calculated using information from IRS Form 990 in the section where the year of formation is noted.
- Organizational Density: Adapted from Saxton and Guo (2011), this is the ratio of active NPOs in a given state per the total population of citizens in that state. The number of organizations per state was obtained from information provided by GuideStar.
- Personnel size: This information was obtained from IRS Form 990, indicating the total number of individuals employed in calendar year 2019.
- Net assets: Net assets or fund balances information from IRS Form 990 was used. This number is calculated by subtracting Total Liabilities from Total Assets.
- Community Poverty: Adapted from Saxton and Guo (2011), this is the percentage of residents in the community living on an income below the federal poverty line as determined by the 2019 U.S. census.
- Prosecution Index: A governance index or score assigned to each organization based on the state of location. A high score indicates the existence of more laws directed at prosecuting asset theft and misuse of funds.
- Detection Index: A governance index or score assigned to each organization based on the state of location. A high score indicates the existence of more laws directed at prosecuting theft and misuse of funds in that state.
- State Generosity Index: This information was obtained from the Fraser Institute's 2019 Generosity Index (based on 2017 tax year personal income tax returns in the U.S. and Canada). Generosity Index measures the percent of tax filers who donate to charity and the percentage of aggregate personal income donated to charity (Fuss & Palacios, 2019).
- State Ethics Score: This information was obtained from The Center for Public Integrity's state grades after assessing transparency, accountability, and anti-corruption mechanism in all U.S. states in 2015.

The previously referenced studies (Saxton & Guo, 2011; Slatten et al., 2016; Stevens et al., 2018) included Poisson regression to predict WBA using the independent variables listed above. The latter two studies also included linear correlations between the variables and a measure of the size of the effect of each independent variable on WBA, and so are also included in this study. This size of the effect is known as the **effect size index**, denoted f (Cohen, 1988), and is defined by:

$$f = \text{sqrt}(\eta^2/(1 - \eta^2))$$

where η^2 ("eta -squared") is the proportion of the variation in the dependent variable explained by variation in the independent variable (Burns & Burns, 2008). The term $(1 - \eta^2)$ in the equation above is, therefore, the proportion of variation that is *not explained* by the independent variable. Consequently, η^2 ranges in value between 0 and 1, and f is positive and increases when η^2 increases. The cross-tabulation function in SPSS Statistics version 24 is used to calculate the value of η, which is squared to obtain η^2. Analogous to the way Pearson's correlation coefficient, *r*, is a measure of the strength of the linear relationship between two variables, η^2 measures the strength of the curvilinear relationship between a pair of variables (Cohen, 1988).

The value of f is also easily interpreted. When the value of f = .1, the effect size is labeled "small" and represents an effect that is present but might not be noticeable to the naked eye. When the value of f = .25, the effect is labeled "medium" and is twice the size of a small effect and is noticeable to the naked eye. When the value of f = .4, the effect is labeled "large," which is twice the size of a medium effect and is very noticeable to the naked eye. Cohen (1988) provides several different practical examples of the differences between these effect sizes, including differences in IQ and differences in height. The height illustration states that a small effect corresponds to the difference in mean heights between 15 and 16-year-

old girls (statistically present, but not necessarily visible to the naked eye). A medium effect corresponds to the difference in mean heights between 14 and 18-year-old girls (visible to the naked eye). A large effect corresponds to the difference in mean heights between 13 and 18-year-old girls (obvious to the naked eye).

RESULTS

Poisson regression did not reveal any statistically significant results between the independent variables and WBA. This result is the same obtained by Stevens et al. (2018) and Slatten et al. (2016) for environmental quality and arts/culture/humanities nonprofits, respectively. There are four weak linear correlations (magnitudes less than .3) between the independent variables and the four components of WBA, and one weak correlation ($r = .226$ and sig. = .044) between prosecution index and WBA. This result is very similar to that obtained by Stevens et al. (2018), which found no significant linear correlations for environmental nonprofits.

The independent variables asset size, community poverty, net assets, organizational age, and personnel size have mostly unique values and therefore do behave like categorical variables. These, therefore, have inflated values of η^2 and do not have meaningful interpretations. This happens because a value of community poverty, for example, uniquely identifies an organization and, therefore, its value of WBA. Thus, all variation in the dependent variable is explained, so these trivial interpretations are excluded from further effect size index analyses. Table 1 summarizes the results and effect sizes on WBA for the remaining independent variables.

TABLE 1
SUMMARY OF EFFECT SIZES OF INDEPENDENT VARIABLES ON WBA

Independent Variable	η	η^2	f	size
Prosecution Index	0.285	0.081	0.297	medium
Detection Index	0.359	0.129	0.385	medium
State Generosity Index	0.51	0.260	0.593	large
State Ethics Score	0.201	0.040	0.205	small
Organizational Density	0.585	0.342	0.721	large

A cross-tabulation of WBA values versus independent variable values can be examined to understand how the given effect was produced. Table 2 shows such a table for WBA versus Detection Index.

TABLE 2
CROSS-TABULATION OF DETECTION INDEX VERSUS WBA

	Total WBA																	**Total**
	0	1	4	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
Detection Index	0	0	1	1	0	0	0	2	1	0	0	0	0	0	0	0	0	5
	0	0	0	0	1	0	1	0	2	0	0	0	1	0	0	0	0	5
	0	0	0	0	0	0	2	1	0	1	2	0	0	3	1	0	0	10
	0	0	0	0	1	0	0	1	1	1	0	1	0	0	0	0	0	5
	1	1	0	0	0	1	1	2	2	0	0	2	3	1	0	1	0	15
	0	0	1	0	1	0	1	0	1	0	0	0	1	0	0	0	0	5
	1	0	0	0	1	1	1	0	0	1	2	1	0	1	1	0	0	10
	0	0	0	0	0	0	2	2	4	2	4	1	0	2	1	0	2	20
1	0	0	0	0	0	2	0	0	0	1	0	0	1	1	0	0	0	5
Total	2	1	2	1	4	4	8	8	11	6	8	5	6	8	3	1	2	80

From Table 2, there are nine different values of detection index for the 80 organizations included in the sample. Their WBA values range from 0 (two organizations) to 19 (also two organizations), with the highest frequency of organizations (11 altogether), each having a WBA value of 11. Defining a large value of WBA as 12 or more, Table 2 shows that organizations with detection index = 8 have by far the highest proportion (12 of 39 such organizations, or 30.8%) of large WBA values and also achieve the highest WBA value of 13. For each Detection Index value, a weighted average of WBA is obtained by multiplying the Total WBA value by the number of organizations obtaining that value. For space considerations, those values are not shown in the table. However, they indicate that the lowest detection index value = 1 has the lowest WBA = 8. Similarly, the highest detection index value = 11 has a WBA = 12. This is a clear indication that a higher detection index is associated with higher WBA and hence the medium effect size. Continuing similar analyses with the other cross-tabulations (not shown here for space considerations) for each of the other independent variables with WBA, the following observations can be made:

- Detection index = 8 (20 of 80 or 25% of organizations) has highest WBA = 13
    - Lowest detection index has lowest WBA, 8
    - Of the 60 organizations with detection index ≠ 8, no more than seven organizations have high WBA, compared to 12 organizations with high WBA when detection index = 8
- Highest prosecution index = 6 has highest WBA = 13
    - Lowest prosecution index has lowest WBA = 9
    - The next two highest values of prosecution have the next two highest values of WBA = 12
- State generosity index = 5.1 has max WBA = 15
    - Lower state generosity index generally has lower WBA
    - Organizations with the lowest 6 state generosity values include 3 of the 4 lowest WBA values (two with WBA = 8 and one with WBA = 9)
- State ethics score = 10 has max WBA at 13
    - This ethics score also has the highest proportion of large WBA values (12 or more)
    - All other state ethics score values have a weighted average WBA = 11
- Organizational density = 145 has highest WBA = 15
    - The number of distinct values (28) of organizational density inflates effect size
    - Higher organizational density not associated with higher WBA

In addition to the statistics above, frequency distributions of the four components that comprise WBA (financial disclosure, performance disclosure, stakeholder interaction, and other) indicate that many organizations are making very little effort at web accountability. Fifty-two of the 80 organizations (65%) have a financial disclosure value of zero. This means they have no tax return, no budget information, and no financial statement on their website. This is in stark contrast to the five organizations (6.25%) with no performance indicators, two organizations with no stakeholder interaction, and two organizations with no other category items. On the other end of the spectrum, 72 of the 80 organizations (90%) have three or more separate stakeholder interactions, and 63 out of 80 (78%) have contact information for management, staff, and board members.

Based on these findings, the following conclusions can be drawn regarding the effects of the independent variables on the dependent variable WBA. Keep in mind that the meanings of the terms small, medium, and large for describing the size of an effect have a specific meaning which is comparable across studies.

(1) There is insufficient evidence to suggest that:
    (a) Organizational age has a negative effect (on WBA)
    (b) Organizational size has a negative effect
    (c) Net assets has a negative effect
    (d) Community poverty has a positive effect
(2) There is *sufficient* evidence to suggest that:

(a) Prosecution index has a medium positive effect (on WBA)
(b) Detection index has a medium positive effect,
(c) State generosity index has a large positive effect,
(d) State ethics score has a small positive effect,
(e) Organizational density has a large positive effect

CONCLUSIONS

The nonprofit sector is confronted with scandals, lack of board oversight leading to staff misbehavior, heightened legislative scrutiny, explosive growth in the number of nonprofit organizations, and growing demands from supporters and those to whom the organization is accountable (Bekkers, 2003; Greenlee, Fischer, Gordon, & Keating, 2007; Powell & Bromley, 2020; Sargeant & Day, 2018; Slatten, Guidry, & Austin, 2011). Online web-based accountability practices support meaningful interactions with stakeholders and can allow NPOs to reach a broad audience. This paper explored WBA as a distinct phenomenon by extending the work of previous studies. As a result, three main contributions can be made to the literature. Firstly, it provides an analysis of the important role youth development organizations play in the development of children and why credible information is so important to their stakeholders. Secondly, it is argued that accountability and the disclosure of information continue to be important and can often mean the survival of an organization. Thirdly, it demonstrates that content analysis of websites tells an important story about the NPO and why most nonprofits should invest more in their websites.

Slattery, Vidgen, and Finnegan (2020) examined specific website factors that impact website visitors' behaviors, noting that websites promoting volunteering, donations, or activism, are ineffective, often low quality, informational rather than motivational or unpersuasive. This study complements the work of Slattery et al. (2020) as it revealed that many NPOs are making very little effort to clearly and effectively communicate important information about the organization, particularly in areas such as financial disclosure, performance disclosure, and stakeholder interaction. A poorly designed or unattractive website that is outdated or hard to use can undercut the real accomplishments of the organization. This study adds to this body of knowledge in two important areas: the ineffective use of websites in communicating important information to stakeholders and the increased importance of accountability to stakeholders in nonprofit organizations. As noted by Ortega-Rodriguez et al. (2020) and confirmed in this study, nonprofit organizations should be using the Internet as a tool to create transparency. Effective messaging to donors, funders, the public, staff, volunteers, clients, and government entities can yield benefits to the NPO by increasing awareness and promoting the organization's mission. This study also contributes to the body of research on nonprofit accountability. An engaging website with creative and informative content can communicate important information about an organization and also enhances overall accountability efforts. Website design that increases effectiveness and demonstrates accountability can boost financial sustainability and increase public trust. In addition, this study notes the importance of websites as a vehicle to honor the social pact NPOs have with the public: accepting responsibility for effective use of financial resources, engaging in activities that support good governance practices, adherence to mission alignment and recognizing the trust agreement with external stakeholders.

Web-based accountability has been demonstrated to have a variety of positive effects on how nonprofit organizations function today and may function in the future. Further work should focus on the long-term investment needed to develop NPO websites with an impact that supports meaningful communication with consumers, clients, funders, donors, and volunteers. Also, preliminary research has shown that the COVID-19 pandemic has upended the traditional NPO business model. Nonprofit organizations should be examining and evaluating the methods of interacting with stakeholders recognizing an opportunity to redesign their websites, social media posts, and other forms of information disclosure. The results of this study will help to inform leaders of NPOs working in every community, as well as, funders, public policy decision makers and future researchers.

ACKNOWLEDGMENT

The authors would like to thank Annie Foreman for her assistance with the data collection efforts involved in preparing this manuscript.

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APPENDIX A: CONTENT ANALYSIS

Financial Information	No	Yes	Comments
Annual report			
Current audited financial statement			
Donor privacy policy			
IRS Form 990			
Annual operating budget			

Performance indicators	No	Yes	Comments
Mission statement			
List of recent grants awards			
Dollar amounts of grants awarded			
Grantee/client stories			

Performance Indicator	Nothing	Something	Everything	Comments
Program, grant, or community impact				

Stakeholder Interaction	No	Yes	Comments
Strategic plan			
Contact us link			
Online survey			
Evidence of engagement of needs assessment			
Donate now button			
Provides information on how to donate			
Links to social media			How many?
Sign-up--email, newsletter, etc.			

Other	Nothing	Something	Everything	Comments
Names and contact information for management team members				
Names and contact information of all staff members				
Names of board members				

APPENDIX B: INDEPENDENT VARIABLES

Variable	Definition
Asset Size	It generally includes the following: cash (non-interest-bearing); savings; net pledges and grants receivable; net accounts receivable; loans and other receivables; land, buildings and equipment (less accumulated depreciation); and investments (IRS Form 990, Part 1, Line 20).
Organizational Age	Calculated based on year of formation (IRS Form 990: Page 1, Item L).
Organizational Density	Calculated ratio of nonprofit organizations in a given state per the total population of citizens in that state (Saxton & Guo, 2011).
Personnel size	Total number of individuals employed in calendar year 2012. It includes the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements (IRS Form 990, Part I, Line 5).
Net Assets	Calculated by subtracting Total Liabilities from Total Assets (IRS Form 990, Part I, Line 22).
Community Poverty	Percentage of residents in the community living on an income below the federal poverty line as determined by the 2019 American Community Survey conducted by the U.S. census (Saxton & Guo, 2011; U.S. Census Data, 2019).
Prosecution Index	Governance index/score assigned to each organization based on the state of location. A high score indicates the existence of more laws directed at prosecuting asset theft and misuse of funds. Six various state laws are included in the index calculations such as: the Attorney General (AG) is the primary oversight authority; parties other than the AG have standing to bring legal actions against the charity; separate state statutes for for-profit and not-for-profit organizations; liquidating distributions restricted to other not-for-profit organizations; *Cy Pres* authority (allows the AG to enforce the stated terms of any trust documents such as by-laws and articles of incorporation); and stated limitations on conversion or re-incorporating as a for-profit corporation thus changing the tax status of the charity. These laws are directed at prosecuting asset theft and misuse (Desai & Yetman, 2005).
Detection Index	Governance index/score assigned to each organization based on the state of location. A high score indicates the existence of more laws directed at prosecuting theft and misuse of funds in that state. Eleven various state laws are included in the index calculations such as: AG must be notified of any suits involving charities; AG must be notified of asset sales; state registration required; the use of fundraising firms; financial statement audit required; financial statements included in filings in addition to the IRS Form 990; and By-Laws, Articles of Incorporation and Tax Exempt Determination letter also required as a part of state reporting. These laws are expected to enhance detection by either requiring the reporting of specific actions or by demanding that more information be disclosed on a regular basis (Desai & Yetman, 2005).
State Generosity Index	Data is from 2017 tax year personal income tax returns in the U.S. and Canada. The Generosity Index measures, by state, private monetary generosity at two levels: the percent of tax filers who donate to charity and the percentage of aggregate personal income donated to charity (Fuss & Palacios, 2019).
State Ethics Score	Data was obtained from The Center for Public Integrity's state grades after assessing transparency, accountability, and anti-corruption mechanism in all U.S. states. The 2015 grades are based on 245 questions that ask about key indicators of transparency and accountability, looking not only at what the laws say but also how well they are enforced or implemented (Qiu, Zubak-Skees, & Lincoln, 2015).