Melco Foundation
Management Accounting Research
Discussion Paper Series

The Melco Foundation

Melco Management Accounting Research Discussion Paper Series

No.MDP2020-003

Community capacity and accountability: A case of transportation service development for the elderly

March 2020

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Abstract

Current studies suggest that participative accountability practices may have positive or negative effects on communities. However, there is a knowledge gap in the process of using mechanisms of accountability for community-based activities. This study explores how non-governmental organizations (NGOs) and non-profit organizations (NPOs) implement downward accountability initiatives to communities through participative practices. It builds upon a qualitative case study on the accountability practices in the transportation project for the elderly in Yamagata, Japan. It shows how enhancing community capacity was essential for the NGO/NPO to implement downward accountability to communities. In line with the development of accountability mechanisms, enhancing the four characteristics of community capacity – the sense of community, level of commitment, ability to solve problems, and access to resources – enabled NGOs/NPOs to implement community accountability effectively. It also shows how community capacity enhances the effectiveness of downward accountability practices. It provides new insights into the roles and challenges of accountability in participative welfare service development, which few accounting and accountability studies on NGOs/NPOs have clarified.

Keywords: Community capacity; Community involvement; Accountability; Non-profit organizations

1. Introduction

This study discusses the role of accountability in welfare service development for communities. Welfare services for communities are developed and delivered based on community-based activities among public sector, private sector, and community organizations. In particular, non-governmental organizations (NGOs) and non-profit organizations (NPOs) play a significant role (Hall & O'Dwyer 2017) in delivering welfare services efficiently and effectively. One key task of an NGO/NPO is to obtain the support of communities in implementing a mutual aid project. NGOs/NPOs seek to increase the opportunities available for communities to select welfare services for themselves by encouraging community members to be involved in welfare service delivery and mobilizing available community resources (Bovaird 2007; Pestoff 2014). However, community initiatives are hindered because community members are often reluctant to support NGO/NPO activities. Facilitating community involvement is essential in conducting community initiatives. Although recent research has argued for the effectiveness of participative practices for communities (Agyemang et al. 2019; O'Dwyer & Unerman 2010; O'Leary 2017), it has not clarified how challenges are resolved when encouraging community members to engage in the public services delivery process. We analyzed how NGOs/NPOs implemented downward accountability to communities through participative practices by conducting a case study on transportation service development for the elderly.

In the NGO/NPO accountability literature, the term "social accountability" is often used to describe the accountability relationships between NGOs/NPOs and their communities (O'Dwyer & Unerman 2007). These studies highlighted this form of accountability, particularly downward accountability, as an endeavor through which community members are afforded opportunities to participate in welfare service development for themselves. Current research discusses the importance of accountability in grassroots activities, including human rights advocacy or community-led HIV/AIDS initiatives (Awio et al. 2011; O'Dwyer & Unerman 2008, 2010; O'Leary 2017); micro-financing for low-income, poor, and excluded individuals (Dixon et al. 2006; Marini et al. 2017); and natural disaster recovery efforts (Taylor et al. 2014). However, the participatory accountability mechanisms that aid these objectives were challenged, particularly because of the inability of community members to articulate their genuine interests in a meaningful and coherent manner (O'Dwyer & Unerman 2010; O'Leary 2017). Additionally, how community involvement impacts the way accountability is encouraged at the community level

remains under-researched (Agostino & Arnaboldi 2018; O'Dwyer & Unerman 2008, 2010; O'Leary 2017; Yang & Northcott 2019). When literature has discussed NGO/NPO accountability practices, it has focused on how funders of NGOs/NPOs (donors, foundations, grantors, and patrons) have shaped accountability priorities and practices within the NGO/NPO (Dixon et al. 2006; O'Dwyer & Unerman 2008). This focus has prevailed, even in studies in which NGOs/NPOs have instigated community initiatives (O'Dwyer & Unerman 2010). Although recent research argues the importance of participative practices (O'Dwyer & Unerman 2010; O'Leary 2017), little is known on how such practices can encourage accountability to communities.

This paper clarifies how community accountability is encouraged by enhancing the ability of the community to resolve issues. Promoting community involvement in projects helps the members conceive projects for themselves, which enhances the ability of the community to provide welfare services effectively (Ebrahim 2003, 2016). However, in urban area community initiatives, encouraging community involvement is challenging due to the extent of the agenda, ambiguity of roles, and expectations of various actors (Chaskin 2001, p.316). We draw on the concept of community capacity (Chaskin 2001; Saegert 2006) when elaborating on community accountability practices. Community capacity can be leveraged to solve collective challenges and improve the well-being of a given community (Chaskin 2001, p.295). Community capacity has four characteristics: the sense of community, level of commitment, ability to solve problems, and access to resources. Therefore, we argue that enhancing the four characteristics of community capacity enables NGOs/NPOs to implement community accountability initiatives effectively.

This research focuses on accountability issues in encouraging community members to be involved in a transportation service development project for the elderly in Yamagata, Japan. We acquired significant knowledge through our interviews with the professionals and the community members who participated in the projects. The findings support the results of earlier research. However, our approach differs from those studies in four ways.

First, we showed the need to examine how the limitations of downward accountability are overcome during participative processes. Prior studies have argued that downward accountability is enhanced through participative processes (Awio et al. 2011; Dixon et al. 2006; Marini et al. 2017; O'Dwyer & Unerman 2008, 2010; O'Leary 2017; Taylor et al. 2014). However, the problem of creating and encouraging community consensus is often difficult due to the breadth of the agenda, ambiguity of roles, and different expectations of various actors (Chaskin 2001, p.316). In our case study, we also saw the challenges of participative process, such as objections from some community supporters who did not clearly understand the transportation issue for the elderly. This shows the limitations of downward accountability. We argue that the enhancement of

community capacity overcomes the limitations of accountability. Furthermore, during the process of enhancing community capacity, we showed that the range of accountability is extended from a few community leaders to a large number of community members. This extension suggests the possibility of community accountability.

Second, by drawing on the concept of community capacity (Chaskin 2001; Saegert 2006), we clarified how the development and use of different tools enhanced accountability. O'Leary (2017) discussed how different tools, including surveys and social mappings, were developed and used to implement accountability to community. In our case study, we also saw how different tools, including two surveys for the elderly, activity plans for the surveys, and a collective statement (i.e., the Prospectus) were used to enhance accountability to community leaders and members. This supports the argument of prior research. Furthermore, we explained how the development and use of individual tools enhanced accountability in relation to the four elements of community capacity (i.e., sense of community, level of commitment, ability to solve problems, and access to resources).

Third, we clarified the extension of accountability. Prior research has paid little attention to how community involvement impacts the way accountability is implemented at the community level (Agostino & Arnaboldi 2018; O'Dwyer & Unerman 2008, 2010; O'Leary 2017; Yang & Northcott 2019). From the "to whom" and "how" perspectives (Ebrahim 2016), we further analyzed how accountability differs across two surveys for the elderly. During the survey episodes, we saw that the range of community involvement was extended from professionals and a few community leaders to a large number of community members, other public organizations (e.g., the police agency), and private organizations (e.g., a supermarket). In relation to the "to whom" and "how" perspectives (Ebrahim 2016), this finding suggests the possibility of community accountability beyond the range of downward accountability discussed in prior research (O'Dwyer & Unerman 2008, 2010; O'Leary 2017).

Finally, we clarified the accountability process through community involvement in an urban area, which few NPO/NGO accountability studies have discussed. In an urban area, community initiatives, encouraging community involvement is challenging due to the extent of the agenda, ambiguity of roles, and expectations of various actors (Chaskin 2001, p.316). However, most studies pay more attention to the case of international NGOs that support community issues (e.g., health and education) in developing countries (O'Dwyer & Unerman 2008, 2010; O'Leary 2017); there is a lack of knowledge on the mechanisms that encourage accountability for community-based activities in an urban area (Hall & O'Dwyer 2017). To fill this research gap, we have demonstrated that the four elements of community capacity are vital for the analysis on how to develop and use tools to enhance accountability in an urban area.

This paper is organized as follows. Section 2 details the existing literature, and introduces

the theoretical framework. It is followed by a discussion of the empirical site and the research methods in Section 3. Thereafter, in Section 4, we discuss the development processes of transportation projects through community involvement. The roles and challenges of community accountability are analyzed in Section 5. Finally, the conclusions are provided in Section 6.

2. Literature review

2.1. Downward accountability to communities

Accountability to multiple stakeholders can be a significant issue for NGOs/NPOs when providing welfare services for communities (Hall & O'Dwyer 2017). Existing studies have identified two types of NGO/NPO accountability (O'Dwyer & Unerman 2008). The first type of accountability is called upward accountability. Upward accountability requires NGOs/NPOs to be accountable to the funders of the NGO/NPO, namely, the donors, foundations, grantors, and patrons. The second is called downward accountability. Downward accountability requires NGOs/NPOs to be accountable to the recipients of services, namely, the beneficiaries and the community users of services. Prior research focused on the upward accountability of NGOs/NPOs. In contrast, some research focused more on downward accountability to the community users than upward accountability to the funders by addressing the diversified needs of welfare services (Agyemang et al. 2009; Ebrahim 2003, 2016; Hall & O'Dwyer 2017; O'Dwyer & Unerman 2010; O'Leary 2017). These studies highlight this form of accountability as an endeavor where community members are allowed to be involved in welfare service development for themselves.

Only a few studies examine the role of community involvement in the development and operation of accounting practices (O'Dwyer & Unerman 2010; O'Leary 2017). O'Dwyer & Unerman (2010) and O'Leary (2017) clarify the extent to which downward accountability to community users contribute to the effectiveness of rights-based approaches on their development. The rights-based approach focuses on helping developing communities assert their rights on self-determination and on the fulfillment of political, civil, economic, and social rights. O'Leary (2017) highlighted the importance of community involvement in the process of accountability practices. O'Leary showed that communities are key to the accountability mechanisms as this allows for the expression of values and beliefs that underpin the NGO work within the mechanisms. This is based on two case studies of NGOs seeking to transform their target communities into active, engaged, and self-determined citizens. O'Leary argues that the involvement of communities in accountability practices is fundamental to generating transformative learning opportunities.

However, the participatory accountability mechanisms that aid these objectives were found

to be problematic, particularly in terms of the inability of communities to articulate their genuine interests in a meaningful and coherent manner (O'Dwyer & Unerman 2010; O'Leary 2017). For instance, O'Dwyer & Unerman (2010) found variations, in practice, in the substantive implementation of community accountability mechanisms and identified several challenges to implementation, including insufficient local NGO attention to downward accountability to communities due to the control of locally-based NGOs by local elites who may be distant from, and unrepresentative of, local communities. Their findings questioned the rhetorical commitments to downward accountability to communities embedded in the rights-based approach.

These existing studies suggest that participative accountability practices may have positive and negative effects. Little is known of how such practices encourage accountability to community. We focus on how NGOs/NPOs implement community accountability through addressing challenges in the community.

2.2. Community accountability and capacity

Promoting participative projects helps community members conceive projects for themselves, which enhances the ability of the community to provide welfare services effectively (Ebrahim 2003, 2016). However, in urban area community initiatives, the problem of creating and implementing community consensus is often more difficult due to the breadth of the agenda, the ambiguity of roles, and the different expectations of various actors (Chaskin 2001, p.316), which cause challenges when implementing community accountability initiatives. We draw on the concept of community capacity (Chaskin 2001; Saegert 2006) when elaborating on community accountability practices. Community capacity can be leveraged to handle collective challenges and improve the well-being of a given community (Chaskin 2001, p.295). Community capacity has four characteristics, which are the sense of community, level of commitment, ability to solve problems, and access to resources.

The sense of community reflects the degree of connectedness between professionals and community members, and the recognition of the mutuality of the circumstances, including a threshold level of collectively held values, norms, and visions (Chaskin 2001, p.296). Although it is often described in affective terms, the existence of a sense of community may also be based largely on instrumental values that allow people to cooperate in support of a common good. Prior research argues that socialization processes based on shared beliefs and values within groups or organizations encourage community involvement, which enhances the sense of community.

The level of commitment between professionals and community members describes the responsibility that individuals, groups, or organizations take for what happens in the community

(Chaskin 2001, p.296). The level of commitment has two main aspects, which are the existence of community members who see themselves as stakeholders in the collective well-being of the neighborhood, and the willingness of these members to be involved in community initiatives. Community members may play a key role in designing and operating welfare service programs, and NPOs/NGOs need to enhance their levels of commitment through their involvement in community initiatives (O'Leary 2017).

The ability to solve problems—that is, to translate commitment into action—is an essential component of definitions of community capacity (Chaskin 2001, p.297). Prior research discussed the roles of planning and controlling in achieving collective objectives (Agostino & Arnaboldi 2018; Carlsson-Wall et al. 2011). These accounting and accountability practices include administrative types such as performance measures and social types based on shared values or beliefs. The ability to handle the challenges of the community members can be enhanced by administrative and social accountability practices.

Access to resources refers to the ability to garner the economic, human, physical, and political resources that support community initiatives (Chaskin 2001, p.297). Accountability practices help develop social connectedness between members within or beyond a community (Chenhall et al. 2010; Nyamori et al. 2012). Developed social connectedness can drive community initiatives.

Two theoretical problems arise in building these four characteristics of community capacity (Chaskin 2001). The first challenge is how to develop community consensus. In community initiatives, there are costs that need to be negotiated between the community members regarding their specified roles and responsibilities, multiple mechanisms of accountability, and resource allocation (Chaskin 2001, p.315). The second challenge is how to operate community initiatives based on a developed community consensus. The sense of community and the level of commitment depend on the levels of consensus among the community members. The ability to solve challenges depends on the effectiveness of the operation of community initiatives. These two challenges are mutually connected and are related to the development process of community initiatives. For instance, the operation of community initiatives may foster consensus or alleviate tensions in negotiation, which enhances community capacity.

Moreover, prior NPO/NGO accountability literature has argued the importance of analyzing "to whom" and "how" accountability is implemented (Ebrahim 2016). Through the case study on the transportation service development project for the elderly in Yamagata, Japan, we examine the accountability practices in community-based activities from these two perspectives.

3. Research site and methods

3.1. The context of the community transportation project

The project was conducted in a community called Minami. This community is located southwest of Yamagata City, Japan, and is a 10–15-minute drive from the city center. Several bus lines run through Minami, which has a population of about 18,000. Its population aging rate is about 23%, which is a few percentage points lower than the national average. Elderly residents in Minami face challenges in commuting to the city center and large hospitals. However, Minami is not perceived as a problematic or rapidly aging district, so the community residents do not perceive the transportation challenge as a very pressing issue.

Two types of professionals play a key role in this project. One is a Chief Care Manager who is the head of the Minami Elderly Support Office (ESO). An ESO serves as a one-stop consultation desk for the elderly (and their families) to find and plan proper elderly care[1]. The ESO also holds seminars and workshops on care prevention. The Chief Care Manager is one of the initiators of this community transportation project. At the Minami ESO, three other elderly care professionals work under the Chief Care Manager. In the project, they help the Chief Care Manager organize and conduct project meetings and community events while providing regular consultation services.

The Minami ESO was established in April 2016. Yamagata City commissioned an NPO to operate the Minami ESO. In addition to running the operations of the Minami ESO, the NPO provides a variety of elderly care services, such as daycare, short stay, home care, and nursing care homes. The Minami ESO attracts new customers for these services through the consultation services. The operating expenses of the Minami ESO are financed by the commission fees paid by Yamagata City. The Chief Care Manager of the Minami ESO has to prepare annual plans and submit them to the city government.

The other category of key professionals in this project comprises the community social workers who work at the City Council of Social Welfare (CSW). The City CSW is an NPO/NGO that provides community support services for the disabled, families with children, the elderly, and the needy. Government subsidies and commission fees account for about half of the revenues of the City CSW. The plans of the City CSW are developed in conjunction with the city's social welfare plans.

One of the community social workers at the City CSW was appointed in April 2016 to lead

[1] Yamagata City is divided into 13 districts. Each district has an ESO.

the lifestyle support and care prevention services for the elderly in Minami. This position was called the Lifestyle Support Coordinator (LSC) in the city plan. Yamagata City contracts this role to the City CSW. The salary of the LSC is funded by the commission fees paid by Yamagata City. The LSC, as well as the Chief Care Manager at the Minami ESO, are the initiators of this community transportation project.

In addition to these professionals, the section managers of the Yamagata city government are involved in the project. They continuously participate in project meetings and community events. They explain existing city services, regulations, and finances. Additionally, they often argue that residents should address community issues on their own. This argument implies that residents should not expect additional government spending on new transportation services.

The city government plans and manages the programs for elderly care, community support, and community transportation. The relationships between ESOs and the City CSW are outlined in the city plans. For example, the city plans state that LSCs should collaborate with ESOs to facilitate the social involvement of the elderly, information sharing, and networking among stakeholders. In the plans, ESOs are expected to address community issues related to aging. However, the issues to be addressed are left to the discretion of the ESOs. None of the plans specify the issue of community transportation for the elderly.

There are various community groups in Minami. The community groups include 20 block associations (called "chonai-kai") and a coordinator of the associations (called the District CSW[2]). The operating costs of these groups are financed by city subsidies and membership fees. Most of the groups have a president and board members who rotate every few years. They do not receive a salary, but are given a small allowance. Some of the group presidents and board members participate in the project meetings during the later stages of the project.

The professionals and the community groups have several regular forums. ESOs hold network meetings, report the annual activities, and explain the business plan.

[2] The City CSW and the District CSW are different organizations. The District CSW receives subsidies from the City CSW. We describe the cooperation between both organizations later.

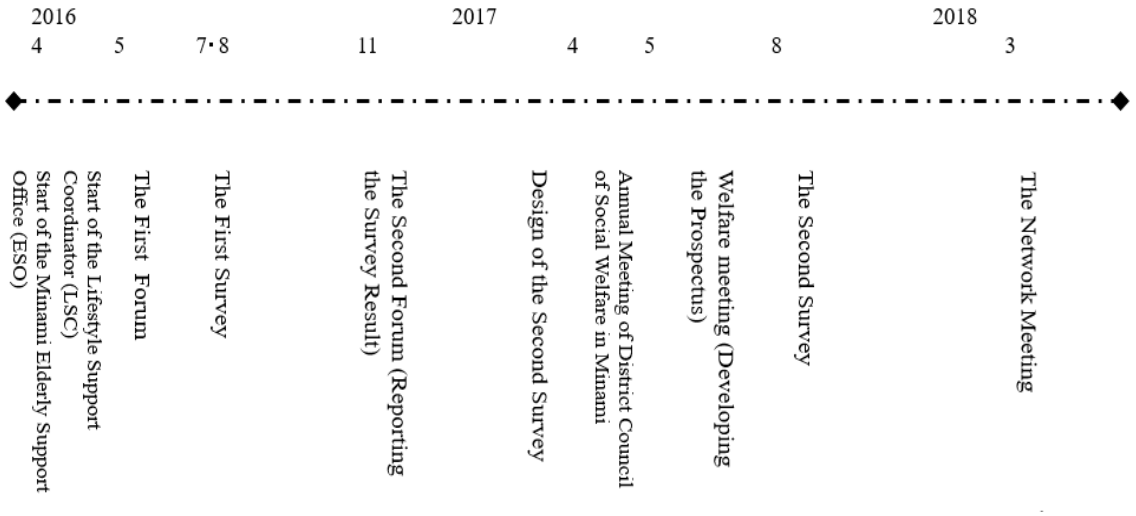

Figure 1: Timeline of the project.

3.2. Data collection and data analysis

This research took the form of an exploratory case study on a community transportation project for the elderly. As Figure 1 shows, the project started in April 2016. A few months later, the researchers started participating in the project. The project was dissolved in the summer of 2018 because different community groups used different approaches to the community transportation issue. Multiple stakeholders, such as NPOs, the city government, private companies, and community groups were involved in the project. We expected that this inter-organizational setting could provide the opportunity to analyze the accountability mechanisms in the network of public and private organizations. However, as the project continued, the involvement of the community groups became key to its development. As a result, the community-centered features of the project made it possible to observe micro-interactions among multiple stakeholders, including the community groups, and the actual practices of accountability at the community level.

Data were collected through interviews, participant observations, and a study of documentation. One researcher conducted a statistical analysis of data collected from surveys, and presented the findings of the analysis at community events. At least one researcher participated in 11 project meetings with the professionals and the community group leaders. These meetings were not regular. Participants discussed how to design survey questionnaires, how to analyze survey results, how to show the results to residents, and so forth. The researchers also participated in three community events. At the events, we participated in group work with the community members and discussed community transportation topics, including how to use a bus to go to the city center

and the transportation services that are useful to the elderly. The details of these events and meetings are listed in Table A4.

A total of 21 formal interviews were conducted with the stakeholders of this project (see Appendix). Typically, these lasted between 30 and 60 minutes, with an average of 45 minutes. All interviews, except one, were recorded and transcribed. The interviews were in three categories. First, we interviewed project members who regularly attended project meetings and events. They consisted of the professionals in the NPOs and the managers in the city government. Two professionals who were identified as the core leaders of this project were interviewed several times. The interviews were relatively unstructured, but revolved around a few main themes, which included the current state of the project, relationships with other members, motivation for the project, and the expected outcomes of the project.

Second, at the later stages of the project, we interviewed the community group leaders, the professionals, and the city managers, who participated in project meetings and events. There were two rounds of interviews. In the first round, a recorder was not used since the participants were not accustomed to having interviews. The interview notes were transcribed after the interview. However, in the second round, they accepted being recorded.

Finally, we interviewed the superiors of the two core professionals. Through these interviews, we collected data on the accountability practices of the NPOs where the professionals worked, their superiors' impression of this project, and their subordinates' participation.

4. Case study of community transportation project for the elderly

4.1. Community survey as an accountability mechanism

The Minami ESO has received complaints from some elderly residents in the city who state that it is a challenge for them to travel to hospitals and nursing homes and go shopping. The care managers' main role is to create care plans for the elderly to address their challenges. However, the Chief Care Manager at the Minami ESO thought that the ESO works not only toward providing such specialized services but also contributes to the community.

> Really, the Minami district has its charms, like the motivation of its community leaders. It's written there that we're going to make this Minami District "a district of peaceful living". Under the governmental policy of promoting a Community-Based Integrated Care System, it is said that ESO should be the central agency for implementing that. But we truly want to make this district comfortable to live in. So, since the goal is clear, if we put our minds to it

and work unwaveringly, we should really be able to do a lot of different things, you know. (16/08/24, Professional 1)

As this quotation shows, this professional considers contributing to the community a goal toward which they can work; her statement was in response to the concerns of the community leaders of the Minami District. The community leaders held a meeting almost every month. Only a few of Yamagata City's 13 districts have a monthly meeting. Such meetings strengthen ties among Minami's community leaders and indicate a sense of community, which is one of the characteristics of community capacity (Chaskin, 2001).

The professionals had been regularly attending these monthly meetings. Their participation has reinforced the ties between them and the community leaders. Community cooperation is essential for the ESO to contribute to the community. Their participation in monthly meetings is meant to guarantee access to community resources (Chaskin, 2001), which they think is necessary for the ESO to run community activities.

This suggests that Minami was already equipped with a certain degree of community capacity. However, the professionals recognize that the community's capacity was not adequate for grappling with the challenge of arranging transportation services for the elderly. In the interview, the professionals explained the limitations of the community's capacity to mobilize on this front, as follows:

As a professional of social welfare, I have a belief that 'this would be an ideal world', but area residents haven't learnt social welfare; they are really just living there, and there is a different degree of enthusiasm of the people who just think that they want to generally improve their own area. Even if we give advice based on only our own thoughts, like 'Since we're expecting this kind of future, we should be doing this', there are, of course, residents who say things like 'No, not right now, we ourselves can't do that, and can't think that far.'" (16/8/23, Professional 2)

An ESO starts various things, so residents get pretty tired, as they get dragged into those. So, we see their tiredness and get them involved or, sometimes, do the tasks by ourselves. We also help out with the difficult parts. We work together in that way. (16/08/24, Professional 1)

Although the professionals had heard that some elderly residents had trouble accessing transportation services, they initially did not regard it as an issue to address as a whole community. After the professionals visited and interviewed the people who seemed to have a challenge with

transportation, they finally realized that the transportation issue required community involvement.

As mentioned above, the community leaders have a general shared understanding of wanting to improve the community. In order to work on the transportation issue as a community, the professionals recognize that it would be necessary to turn this general sense of community towards a shared understanding of the specific issue of transportation. The professionals held a forum to explain the cases of the elderly they had interviewed (in relation to the transportation challenges) to the community leaders.

The forum was open to all residents. However, getting people to attend community events like this forum is always a challenge. Some community leaders attended the forum in response to appeals made by the professionals. Their participation depended on the relationship with the professionals. Others who had a relatively weak relationship did not attend the forum. Very few ordinary community members were present at the forum.

The discussions at the forum fostered shared understanding among the community leaders that the transportation issue was critical. However, they still doubted the necessity of their being involved in the issue, and tackling the issue at a community level. Some community leaders wanted to know more about the number of elderly residents who had challenges with their transportation and where they lived. The qualitative evidence gathered by the professionals' interviews did not function as a strong accountability mechanism for the community leaders. To mobilize a stronger accountability mechanism, the professionals implemented the community leaders' idea of conducting a residential survey on the transportation issue.

4.2. Limited access to community resources

The professionals designed the questionnaire of the survey, and planned how to conduct the survey. It was important to ensure that the surveys covered the whole of Minami in order to gather information about the number of elderly residents who faced challenges with their transportation, and where they lived. The professionals expected that over 1,000 elderly residents would be contacted.

Due to a lack of funds to meet the expenses of the survey (for example, the expense of printing questionnaires), the professionals requested funds from their own organizations. However, the organizations were reluctant to donate the large amount of money that would be required to cover the postage cost for over 1,000 people. In order to save costs, the professionals concluded that there was no other choice but to ask community supporters to administer the questionnaires.

A community supporter is a volunteer selected from amongst the residents[3]. No expertise is needed to become a community supporter. The City CSW states that the purpose of its activity is to promote support systems for the elderly and the disabled in the neighborhood. In Minami, about 100 supporters were registered at the City CSW. Their activities include attending once-every-two-month workshops, distributing a booklet on city welfare services, and making door-to-door visits to the elderly and the disabled.

The community supporters are to be rotated every two years. However, many serve several terms in succession because the community members are usually reluctant to take on this role. The community leaders usually struggle to find enough candidates to fill the positions. This challenge indicates that the community supporters basically have a weak sense of community (Chaskin, 2001).

The professionals do not have regular contact with community supporters. The professionals decided to participate in a workshop to approach the community supporters for their cooperation in the survey. At the workshop, which almost all the community supporters attended, the professionals explained the importance of the survey as part of a community-wide effort to address the transportation issue. As mentioned above, the community supporters are required to distribute booklets once a year. The professionals wanted the community supporters to administer survey questionnaires along with the booklets. However, at the workshop, they faced objections from a number of the community supporters, who said that it was not their responsibility to distribute the questionnaires.

It is difficult for community supporters that have a weak sense of community to have a shared understanding of the transportation issue. Some community supporters who lived in areas with poor transportation access (hereafter, "inconvenient blocks") were more cooperative than those who lived in areas through which several bus lines passed (hereafter, "convenient blocks"), as the latter group did not recognize the transportation issue requiring a community-wide effort.

This lack of community capacity of supporters limits the downward accountability of the professionals with regard to the transportation issue. Only a few supporters accepted the request from the professionals to administer the questionnaires. As a result, the professionals had a response rate of only 16% for the survey. In the convenient blocks, the response rate was close to zero. In spite of the explanations given at the workshop, the professionals had limited access to community resources, i.e., cooperation from community supporters (Chaskin, 2001).

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[3] The city government gives the community supporters a small allowance (6,000 yen, which is about 50 euros). This is inadequate compensation for their tasks.

4.3. How to focus a sense of community on a specific issue

As mentioned earlier, for the survey, the professionals intended to enhance the downward accountability to the community leaders and thereby elicit their cooperation in tackling the transportation issue as a community. The professionals realized that the low response rate would force them to compromise on the accuracy of the survey results, but, in order to ensure the legitimacy of the method of analysis, the professionals asked an academic researcher, one of the authors of this paper, to analyze the survey results.

The professionals held a meeting after the researcher prepared the tentative results of the analysis. They invited the community leaders to the meeting, and presented their findings to them. The community leaders were very interested in the results. Their interest was evident from their request that the results be presented in a way that would help them understand the characteristics of each block.

> Professional 1: This survey result shows the characteristics of each block, you know.
> Community leader 1: I think that if you bring it to the fore in your presentation, the audience can easily understand, and then they can figure out more specific measures against it.
> Researcher: For this discussion, I wonder if you have some specific blocks to be highlighted because the blocks particularly have trouble with transportation. How about [Block A]?
> Professional 1: [Block A] and [Block B], I think.
> Community leader 1: [Block A] and [Block B].
> (2016/11/16, at the project meeting)

In addition to this quotation, the community leaders made further requests to show detailed analyses, such as an analysis on specific purposes of transportation and an analysis broken down by age. In response to these requests, professionals and researchers revised the presentation form of the survey results. This revision helped the community leaders understand that the transportation challenge should be addressed as a community issue. The detailed analyses showed, for example, that the elderly residents are the ones for whom it is most challenging to visit the community center. At the community center, the community leaders often hold block events, such as workshops on physical exercise or hobbies. Their concern is that there are only a few newcomers to the events. When the professionals present the result, the community leaders appreciate that one of the causes for their concerns could be related to the transportation issue.

Professional 1: According to the figures we see here, the elderly residents have difficulty accessing the community centers.
Professional 2: I think the results may indicate that, at a certain age, people don't go to the community center and stop engaging in a hobby.
Community leader 1: I see it as a problem.
Professional 2: If you can provide more data on this topic, I think each block will be driven to consider some preventative measures for the elderly.
Community leader 2: It seems that we have to think of some preventative measures.
Researcher: Okay, as for hobbies, you mean it's better to show the results by age?
Community leader 1: For example, we have a health workshop called "iki-iki salon," but with almost the same people join the workshop. No newcomers. This workshop is essential for almost all blocks to hold it.
Community leader 3: We have various events such as "iki-iki salons" and physical exercises. As you know, some people cannot come. How can we help them? We always talk about this, but we have no good idea. It may be related to this [transportation] issue.
(2016/11/16, at the project meeting)

Through these interactions between professionals and community leaders, the presentation of the survey results analyzed from multiple perspectives (e.g., by each block, by age, and the specific purposes of transportation) had been developed. It fostered community leaders' understanding of the importance of taking on the transportation issue as a community. The community leaders' general sense of community is related to a specific sense of the community regarding the transportation issue.

4.4. Community leaders' commitment to the survey

At the project meeting, the community leaders also realized that some parts of the survey analysis could not present a real picture of each block. The professionals explained that this was likely caused by the low response rate. The community leaders understood that the low response rate was because of the lack of cooperation of the community supporters. As mentioned above, the professionals directly asked the community supporters to administer the questionnaires. The community leaders saw this as a challenge.

Community leader 1: I think there were probably only a small number of respondents in the survey.

Professional 2: Yes. The response rate was only a little over 10%.

Community leader 1: OK. The result was the result. I accept them. The survey did show this result. You should say that you wish to expand the survey to collect about 50% to 80% of responses next time you ask for cooperation. […] As for this survey, there were initially some challenges with how to administer the questionnaires.

Community leader 2: I think that if you talked to us [before the survey], we might have been more involved, and we would have different results.

Community leader 3: Many questioned the validity of the survey method. So, as [Community leader 1] said, I think we should conduct not only this survey but also the second and third ones.

(2016/11/16, at the meeting)

As this quotation shows, the community leaders came to a shared understanding on the need to tackle the transportation issues through community-wide efforts, and proposed a second survey. They also mentioned that they, as community leaders, would be involved in the second survey, eliminating the need for professionals directly requesting community supporters to administer it.

The community leaders' *commitment* to the second survey became apparent at the second community forum held a few weeks after the project meeting with the professionals. This forum was held as an occasion to inform community leaders and members of the survey analysis. Since the survey was requested by the community leaders in the first forum, it was only natural to use the second forum to report the survey results.

In response to requests from the leaders in the project meeting, the analysis of each block represented by each leader as well as the analysis of specific purposes of transportation were reported in this forum. After the report, participants were divided into groups of seven to eight people, and group work was implemented wherein the group members discussed the transportation issues in the community.

As with the first forum, participation in the second forum was voluntary. Though professionals and community leaders widely called for participation, only a few community supporters joined this forum, which brought the total number of participants to about 15; this was not a great increase from the first forum.

Participants in the forum included the president of the District CSW, an assembly of the community leaders. This president had been an acquaintance of the professionals and had been interested in transportation issues. He could not attend the project meeting with the professionals in which they discussed the survey results for business reasons. At the end of the forum, this

president declared that the District CSW would administer the second survey in collaboration with the professionals. This was the first occasion during which community leaders expressed their commitment to transportation issues.

Furthermore, commitment to the second survey was incorporated into the formal accountability mechanism of the relevant professional organizations and community organizations. The Minami ESO stipulated that they would seek to provide transportation support for the elderly as the only priority policy in their annual plan to be submitted to the City. The City CSW included the survey in the action report of a social worker in charge of the Minami district. In addition, the survey was listed as the top item in the priority initiatives for social workers to be submitted to the Minami ESO. As well as these professional organizations, the community organizations, for example, the District CSW, state survey administration as one of two new projects listed in the annual action plan.

In all of these documents, there were no descriptions of the first survey. The first survey was designed voluntarily by the professionals in their pursuit for identifying community challenges, while the second survey was stipulated in the formal action plans and reports. As we will see later, this promoted further access to communal resources.

The purpose of the community leaders' commitment to the second survey was not merely to enhance the accuracy of analysis. As stated above, the community leaders usually struggled to call for participation in block events. The community leaders hoped that this survey would provide an opportunity for more residents to be interested in communal issues. In a project meeting with the professionals, one community leader made the following statement:

> Community leader 3: All people involved in social welfare have this sort of issue more or less in mind. But, honestly speaking, we know the current social trend that everyone is busy. That's why it is difficult to discuss or express this issue, I think. In that case, it might be worth doing a survey several times as a way to overcome this difficulty. (11/16/2016, at the project meeting)

Through interactions with the community leaders, the professionals' awareness regarding the survey changed. In the first survey, the professionals were trying to identify concrete transportation services and obtain data for introducing them. However, they realized that facilitating active participation of the community should be prioritized over service introduction. In an interview conducted before the implementation of the second survey, one professional stated the following:

> I think it is necessary to conduct a survey and focus on things that are desired in each block. But,

after all, that is not something that is easy to work out, so I would like to support the voices of the residents, such as, "we want to do this or that" and "this is what must be done," without rushing too quickly to build a system. That is what I think. (4/21/2017, Professional 1)

Both the community leaders and the professionals hoped that the second survey would enhance the awareness of more community members on transportation issues for the elderly. In the first survey, the accountability targets did not extend beyond the community leaders, while, in the second survey, the accountability targets were expanded to encompass wider community members.

4.5. To translate commitment into action

According to Chaskin (2001), the ability to solve problems has to do with how to translate commitment into action. To implement the second survey, actions such as designing, distributing and collecting the questionnaire forms are required.

4.5.1 Design the questionnaire

Though the questionnaire form of the first survey was completely designed by the professionals, the community leaders joined them to design that of the second survey. The professionals and the community leaders held several project meetings to discuss how to design the questionnaire form.

Bovaird (2007) suggests that, in the process of co-production between professionals and the community, the responsibility for action tends to be obscure. In designing the questionnaire of the second survey, there was a time when tensions were heightened among participants over which party was responsible for the design. This happened in a board meeting of the District CSW where participants discussed the draft questionnaire.

The professionals developed a draft questionnaire that reflected discussions with the community leaders, and brought it to the board meeting of the District CSW. Although the professionals were not board members of the District CSW, they had been permitted to participate in the board meeting for some time. The design of the questionnaire was added to the agenda in the board because, as mentioned above, the survey administration was incorporated into the action plan of the District CSW. The board meeting was attended by community leaders, who had less contact with the professionals, and the discussion on the questionnaire from that meeting extended

access to communal resources (Chaskin, 2001).

However, in this board meeting, the community leaders made endless requests regarding the details of the questionnaire, including removing questions that could infringe one's privacy, adding multiple choice questions, and reducing the number of questions. These requests were received by the professionals not as constructive opinions but instead as irresponsible critiques. One professional in the board meeting refused to collaborate further by saying that she would not design a questionnaire if these critiques persisted.

> As we were bombarded by an influx of these complaints (requests on the questionnaire), I told them that this was not at all meant as a request for a survey on behalf of the Minami ESO and the City CSW. We developed this draft, consulted with the professionals, then brought it here, as we thought it would be difficult for the District CSW to design and devise this kind of questionnaire from scratch. We were happy without it. (4/27/2017, Professional 1)

The community leaders appeased the professionals by saying that it would get them in trouble. The community leaders mentioned that the survey administration was incorporated into the annual plan of the District CSW and explained that, for this reason, they were aware that they must conduct the survey. It was decided that the professionals would remain responsible for designing the questionnaire, and the community leaders promised to cooperate in order to conduct the survey.

The community leaders' commitment to the survey administration was incorporated into the formal accountability tool, and this can be seen as perpetuating their action to cooperate in designing the questionnaire form. This community leaders' action represents the ability to solve problems (Chaskin, 2001). This ability derived from their commitment sustained the process of participatory accountability for the transportation issues.

4.5.2 Develop Prospectus

The professionals and the community leaders agreed to once again commission community supporters to distribute and collect the questionnaire form. However, some community leaders hesitated to commission this responsibility to community supporters. At first glance, it seems the community leaders who appointed community supporters would have easy access to them. However, as noted above, many residents were reluctant to undertake the role of a community supporter, and the community leaders often struggled to find candidates. For this reason, the community leaders were apprehensive about asking those who agreed to undertake a community

supporter's role to also undertake the task of distributing and collecting the questionnaire.

In the project meeting, the professionals and the community leaders discussed postponing the survey administration for a year. The second survey was scheduled right after the selection of the community supporters, which happens once every 2 years. If they postponed the survey until the next year, they could avoid the imposition of this additional responsibility on the community supporters who had just been selected.

However, complaints were heard from the community leaders regarding this passive access to community supporters. According to the annual plan of the District CSW, the community leaders and the community supporters were supposed to hold a "gathering" at least once a year to discuss how to address communal challenges. However, in actuality, some community leaders did not hold such a gathering. The board member of the District CSW thought that transportation issues for the elderly were precisely the communal challenge that needed to be discussed in the gathering and, as an effort to tackle this challenge, they thought they should ask community supporters to help with taking the survey.

The problem was how to associate the transportation issue for the elderly with the holding of the gathering. The professionals and the president of the District CSW jointly created a "Prospectus" that explained that the transportation issue for the elderly was an important challenge for the community, and that a survey would be conducted to identify the problem. Moreover, the Prospectus requested that the community leaders hold a gathering with the community supporters in order to talk about these community challenges.

The professionals did not personally sign the Prospectus; rather, the Prospectus was formally approved by the professional organizations and community organizations to which the professionals belonged. It was distributed in the annual welfare meeting that was sponsored by the District CSW, to which all the community leaders were invited. It explained the need for holding a gathering with community supporters.

In conformance with the Prospectus, most community leaders held a gathering with the community supporters they appointed. In these gatherings, the community leaders asked community supporters to distribute and collect the questionnaire on transportation issues for the elderly. However, similar to the first survey, it was difficult for community supporters living in convenient blocks to understand the meaning of the survey. One community leader from one of these blocks explained the passive response of community supporters when asked to cooperate in the survey as follows:

> Their response was not quite enthusiastic. It seemed they thought, "why do I have to do it? It just sounds like extra work." (4/2/2019, Community leader 4)

The Prospectus was effective in getting community supporters to understand the reason why their cooperation was needed. The same community leader explained the importance of the transportation issues for the elderly in accordance with the Prospectus, as well as the need for the survey, to skeptical community supporters.

> Well, you have this kind of document in place, based on which you can fully explain the matter to community supporters. Only then do you get what you want. [Otherwise] they would say, "why do we have to do this?" (4/2/2019, Community leader 4)

There are times when the professionals attended the gathering and explained the survey to community supporters. Since the Prospectus was signed by professionals, their direct explanation at the gathering made it easy to gain an understanding from community supporters.

> I invited [Professional 3], a person in charge. If I would explain it, well… I would only have to talk about what I heard. I believe that would do to some extent, but I serve only as an intermediator, so if, for example, I receive a lot of questions like these, there are many things I do not directly know. It was certainly better to invite [Professional 3], who was in charge of actually surveying the questionnaires from community supporters, and to hear directly from her. Otherwise, it would not work this well. (4/2/2019, Community leader 4)

Thus, thanks to participation in the second survey of community supporters living in a block where the collection rate was zero in the first survey, the questionnaire collection rate increased to more than 50%. In some blocks that had demonstrated an understanding of the transportation issues, the collection rate improved by 100%. The overall questionnaire collection rate was 82%, which is a large increase from 16% from the first survey.

In conclusion, although the community leaders expressed their commitment to the second survey administration, they were faced with issues characteristic of this participatory process, such as unclear responsibility and extended time because of the increase in the number of participants. These issues could lower the ability to solve problems when it comes to putting the commitment to the survey into action. However, since the professionals and the community leaders jointly designed the survey questionnaire, as well as a formal document stating the need of the survey, the Prospectus, they were able to avoid such a decrease in the problem-solving ability. The questionnaire was thus developed, and, thanks to the cooperation of the community supporters, the questionnaire collection rate was high.

4.6. Extension of accountability

In the second survey, one researcher, who is a coauthor of this paper, performed an analysis, as in the first survey. After obtaining the tentative results of the analysis, the professionals invited the community leaders to hold a meeting. Four leaders who had all been collaborating with the professionals since the launch of the project participated in the meeting. In the meeting, first and foremost, the collection rate, which exceeded 80%, was reported, and the efforts of the community leaders were praised. Unlike the first survey, the community leaders did not raise doubts about the analysis, and many of them responded that the analysis enabled them to fully understand local states of affairs. For example, the survey showed that the proportion of people walking to the nearby clinic was lower for those living on inconvenient blocks than for those living on convenient blocks. With regard to this difference, one community leader made the following statement:

> I think that urban integration is, to some extent, more advanced in [Block C] and other districts as compared to [Block A]. I think that this would be reflected in the survey results, and, as expected, the rates were 10% to 30%. This is a huge difference. It means it was three times higher. (11/27/2017, at the project meeting)

This quantitative analysis on the local state of affairs revealed that the accountability for the community leaders largely increased in the second survey compared to the first survey. It allowed the community leaders to properly understand circumstances surrounding the transportation issues. Their further aim was to attract interest from wider community members based on these analysis results and to get them to be actively involved in the transportation issues. In a meeting with professionals, the community leaders were concerned about how the survey results could be used to draw interest from community members.

> Community leader 1: How can these be… There are many opinions, such as, you cannot just collect statistics and finish the project. How can we respond to these claims? That is what we are seeking, and I feel we've almost reached this point. (11/27/2017, at the project meeting)
>
> Community leader 5: You are talking about the next step. Given this questionnaire survey, what should we do next? We took the trouble to administer a survey, and what comes next? Is there anything? (2/7/2017, at the project meeting)

To inform wider community members of the second survey results, the professionals

decided to report the results in the annual debriefing session of the Minami ESO, entitled "the Network Meeting." The city welfare plan required the Network Meeting to be held once a year, and it was composed of various sorts of professional organizations (medical institutions, police agency and financial institutions, etc.) and community organizations. The Minami ESO invited a large number of community members, including community supporters, to this Network Meeting. In the Network Meeting held prior to this year, more than 100 people participated. While forums in which first survey results were reported were held on an ad hoc basis, the Network Meeting was required to be held at a fixed date around the end of the year.

The professionals and the community leaders arranged the contents of the Network Meeting in order to get participants interested in the efforts toward the transportation issues. As well as a session of reporting the survey results, they added a group work session, which involved dividing participants by block, showing each block their survey results, and then having them discuss efforts for the transportation issues in each block. The community leaders demanded the presentation of the survey results that would facilitate discussion by block.

Community leader 5: I hope these survey results would bring some ideas, "what can be gleaned from these?" Then, it would be good if we could find one that could best lead to the next step.

Professional 1: Maybe we should create a sheet that makes it easy to find that.

Community leader 5: For that matter, I think the intents of various parties are quite important, like if we are willing to cooperate or if we don't have any intention at all to do it.

Community leader 6: I think it depends on their attitude.

Community leader 5: Yes, but things are more complicated, I think. For example, they might be motivated to cooperate, but it would be difficult to secure profitability so they would only do it if there is public support. I think it would be quite interesting if the survey results could serve as a trigger for generating ideas of a next step.

(2/7/2017, at the project meeting)

The analysis by block attracted attention from the community leaders in the first survey as well. It was meant for the community leaders to understand characteristics of their own work. The analysis by block in the second survey was deemed necessary to get a wider range of community members involved.

The Network Meeting was held a few months after the project meeting. Approximately 160 people participated, which was beyond the expectations of the professionals. After the report on the survey, people were divided into groups by block, as planned, and discussed the results of the analysis. While some blocks confirmed that they had no issues with regard to transportation, other

blocks discussed a concrete action, for example, asking a volunteer driver to go shopping together on a regular basis. Blocks with bus stops that were found to not to be used much were determined to have a workshop on how to use buses. Thus, the survey results led people in each block to come up with different actions on different transportation issues.

Additionally, discussions based on the survey results revealed a general trend of block features, such as the family composition, income, and block culture, which underlie the transportation issues. Blocks with a higher percentage of the elderly using their relatives for transportation indicated that the older population in these blocks tend to live with their families. A higher rate of taxi use indicated a higher income. In a discussion of one block, it was found that people did not use buses due to their own pride.

The survey results were also expected to reinforce the accountability of people outside the community. In a meeting with the professionals, the community leaders voiced the following expectation:

> Community leader 5: After all, we cooperated in the questionnaire survey keeping the next step in mind. Then, we hope we are naturally inspired by something based on the survey results.
>
> Community leader 3: For some people, shopping is difficult. They cannot go shopping even if they are willing to. I think one way to deal with this difficulty is to talk to people in nearby convenience stores, department stores, and supermarkets, and ask them whether delivery services can be implemented. As [Community leader 5] just said about the inspiration, it seems to me that one way is to extend our relationship with them. (2/7/2017, at the project meeting)

The professionals brought the survey results to public agencies and private companies in an effort to extend the scope of accountability with respect to the transportation issues. For example, during campaigns run by the police agency on surrendering driver's licenses, the police agency and the city government approached the professionals for reference against the survey results in order to understand the effects of surrendering a license on the lives of the elderly. Similarly, a supermarket in the Minami district was keen to know the survey results regarding the means of transportation for shopping to discuss whether they should provide a courtesy bus service. The police agency and the supermarket participated at the Network Meeting.

	First survey	Second survey
Accountability: Understanding that the transportation issue for the elderly should be taken on as a community.		
To whom?	Downward accountability: Professionals→ Community leaders.	Community accountability: Professionals and community leaders→A large number of community members, other public organizations, and private organizations.
How?	Survey results were discussed with a few community leaders at the ad hoc meetings and forums.	Survey results were discussed through group works among a large number of community members at the ad hoc meetings and the annual Network Meeting.
Community capacity: Being able to take on the transportation issue for the elderly as a community.		
Sense of community	A general sense of community toward community improvements. Rough analysis of overall community situations.	A specific sense of community of the transportation issue for the elderly. The survey results were analyzed from multiple perspectives (e.g., by each block, by age, and the specific purposes of transportation).
Level of commitment	The survey was designed solely by professionals in an exploratory way, and there was an extremely limited extent of community leaders' commitment.	The survey was designed through cooperation between professionals and community leaders. The survey was clearly stated in formal activity plans.

Ability to solve problems	The survey was designed solely by professionals.	The survey was designed through cooperation between professionals and community leaders. A collective document (i.e., the Prospectus) was developed.
Access to resources	Getting cooperation from a few community leaders.	Getting cooperation from a large number of community members and community supporters.

Table 1: Summary of case analysis.

5. Discussion and conclusion

Table 1 summarizes different characteristics of accountability and community capacity in the first and second surveys. As the table illustrates, community capacity and downward accountability were enhanced across the two survey periods studied. Our findings suggest the importance of the participative process for downward accountability to the community, normally discussed in prior research (Agostino & Arnaboldi 2018; O'Dwyer & Unerman 2008, 2010; O'Leary 2017; Yang & Northcott 2019). Furthermore, we have demonstrated that the four elements of community capacity are vital for the analysis on how to develop and use tools to enhance downward accountability. Prior accountability literature has not emphasized the importance of building community capacity for extension of accountability (O'Dwyer & Unerman 2008, 2010; O'Leary 2017). We elaborate on the findings in the following sections.

5.1. Limitations of downward accountability

Where welfare services are developed and provided through cooperation between professional NPOs/NGOs and community organizations, community-based activities require cooperation from more community members. This paper has provided empirical evidence of both the importance and limitations of the participative process in downward accountability. Prior research has considered the implementation of accountability initiatives to the recipients of services, namely, the beneficiaries and the community users of services as downward

accountability (O'Dwyer & Unerman 2007). In our case study, accountability to community leaders can be seen as downward accountability. Prior studies have argued that downward accountability is enhanced through participative processes, such as grassroots activities, including human rights advocacy, community-led HIV/AIDS initiatives (Awio et al. 2011; O'Dwyer & Unerman 2008, 2010; O'Leary 2017); micro-financing for low-income, poor, and excluded individuals (Dixon et al. 2006; Marini et al. 2017); and natural disaster recovery efforts (Taylor et al. 2014). However, the problem of creating and implementing community consensus is often difficult due to the breadth of the agenda, the ambiguity of roles, and the different expectations of various actors (Chaskin 2001, p.316). During the two survey episodes, we see the challenges of the participative process, such as objections from some community supporters who did not clearly understand the transportation issues for the elderly. This shows the limitations of downward accountability. This paper argues that enhancement of community capacity overcomes the limitations of accountability. During the process of enhancing community capacity, the range of accountability is extended from only a few community leaders to a large number of community members. This extension suggests the possibility of community accountability. In the following section, we further discuss the development and use of different tools for accountability.

5.2. Development and use of different tools for accountability

Although prior accountability literature has argued that the participative process enhances accountability (O'Leary 2017), in reality, there are challenges during the process which hamper implementation of accountability initiatives. This study draws on the concept of community capacity (Chaskin 2001; Saegert 2006) to clarify how the development and use of different tools enhance accountability. O'Leary (2017) discussed the case of international NGOs that help community volunteers in developing countries to collect data on health and education, to identify problems, and to plan activities for solving the problems on their own. In her case study, O'Leary showed how different tools including surveys and social mappings were developed and used for accountability. In the case of Minami, we also see how different tools including two surveys for the elderly, activity plans for the surveys, and a collective statement (i.e., the Prospectus) were used to enhance accountability to community leaders and members. This supports the arguments of prior research. Furthermore, this paper analyzes how the development and use of individual tools enhanced accountability, drawing on a framework of the four elements of community capacity (i.e., the sense of community, level of commitment, ability to solve problems, and access to resources) (Chaskin 2001).

First, the presentation of the survey results broken down by each block, by age, and the specific purposes of transportation had been developed through interactions among professionals and community leaders. This survey analysis from multiple perspectives increased community leaders' interest in, and the understanding of, the transportation issues for the elderly, focusing their sense of community on the transportation issues. Second, the first survey was designed solely by professionals in an exploratory way, and there was a limited extent of community leaders' commitment. In the episode of clear statement of the second survey in formal activity plans, we see that specified sense of community described above increased community leaders' commitment. Third, to enhance the ability to solve problems by turning the level of commitment into an actual action, the questionnaire and the collective document (i.e., the Prospectus) of the second survey were developed through cooperation between professionals and community leaders. These tools were used to overcome the challenges arising from extending the scope of community involvement, which encouraged community-based activities for implementing the second survey. Finally, by using survey analyses from multiple perspectives, formal action plans, and the collective document (i.e., the Prospectus), access to resources of cooperation was extended from a few community leaders to a large number of community supporters and members. This finding shows that the development and use of different tools enhanced the four elements of community capacity, which enabled the effective implementation of accountability.

5.3. Community accountability

Prior NPO/NGO accountability literature has argued the importance of analyzing "to whom" and "how" accountability is implemented (Ebrahim 2016). Furthermore, this study clarifies the extension of accountability from the "to whom" and "how" perspectives. In our case study, professionals designed the first survey to implement downward accountability to community leaders. The survey results were discussed with a few community leaders at the ad hoc meetings and forums. In contrast, through cooperation between professionals and community leaders, the second survey was designed to implement community accountability to a large number of community members, other public organizations (e.g., the police agency), and private organizations (e.g., a supermarket). In the second survey episode, we see that a large number of community members, and other public organizations and private organizations, as well as professionals and community leaders were involved in the process of using the survey. In relation to the "to whom" and "how" perspectives (Ebrahim 2016), this finding suggests the possibility of community accountability beyond the range of downward accountability discussed in prior research (O'Dwyer & Unerman 2008, 2010; O'Leary 2017).

5.4. Accountability process through community involvement in an urban area

In an urban area, community initiatives, creating and implementing community involvement is challenging due to the extent of the agenda, ambiguity of roles, and expectations of various actors (Chaskin 2001, p.316). However, most studies pay more attention to the case of international NGOs that support community issues (e.g., health and education) in developing countries (O'Dwyer & Unerman 2008, 2010; O'Leary 2017), so there is a lack of knowledge on mechanisms of accountability for community-based activities in an urban area (Hall & O'Dwyer 2017). To fill this research gap, we have demonstrated that the four elements of community capacity are vital for the analysis on how to develop and use tools to enhance accountability in an urban area. As our study has been based upon a single community, it is necessary to exercise caution in generalizing our observations. Nevertheless, we suggest that how accountability is implemented by enhancing community capacity will be of value for future studies.

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Appendix: Information on the case and field study

Table A1: Regular stakeholders of the project.

Name of organizations	Name of key players
The Minami Elderly Support Office (ESO)	TKR (the head of the ESO, chief care manager)
The City Council of Social Welfare (CSW) Community Welfare Department	AOY (community social worker) STM (LSC・on administrative leave → reinstatement)
Principal Elderly Support Office	TDA (LSC) YKG (first layer LSC) TAK (certified social worker)
Yamagata city government	AB (long-life support department, elderly

	support section, section head)
Researchers	University professors and students.

Table A2: Occasional stakeholders.

The Minami Elderly Support Office	SAI NGC（executive director of K social welfare corporation・CEO of the nursing home）
The City Council of Social Welfare COO Community welfare department Principal Elderly Support Office	NGO SZK（general manager of the department） EBE（department of social welfare town development, section 2, section head） NGO
Yamagata city government	OB（long-life support department, elderly support section） GTO（planning and coordination department, transport section, section head）

District Council of Social Welfare in Minami	KNZ（chairman） HND（vice-chairman） NGS（vice-chairman） SAI（secretary general）
District Council of Welfare Volunteers and Child Welfare Volunteers in Minami	YUK（chairman） KGM（vice-chairman）
Transport Network（private non-profit organization）	SAI HND

Table A3: Meetings that researchers attended.

yyyy/mm/dd	Place	Participants	Contents
2016/06/08	Yamagata University	TKR, SAI STM One researcher	Discussion about the first survey
2016/08/04	Yamagata University	TKR STM, YKG, TAK AB, OB	How to analyze the survey result The future progress of the

		Researchers	project
2016/10/26	Yamagata University	TKR STM, YKG, TAK AB Researchers	The analysis results of the survey
2016/11/16	Yamagata city General Welfare Center	TKR, STM AB, OB SAI (Transport Network) YUK, KGM (District Council of Welfare Volunteers and Child Welfare Volunteers in Minami) One researcher	Preparing for the second forum (2016/11/26)
2016/12/20	Yamagata	TKR	Review meeting of the

	University	STM, YKG, TDA, TAK, AOY AB Researchers	second forum (2016/11/26) Future progress of the project
2017/01/27	The Miami ESO	TKR YKG, TAK, AOY, TDA AB KNZ , KGM , and others Researchers	Preparing for the network meeting (2017/02/16)
2017/04/12	Yamagata University	TKR TDA, YKG, SAI (Transport Network) Researchers	Design of the second survey questionnaire

2017/10/24	Yamagata University	TKR TDA, YKG OB One researcher	The survey results
2017/11/27	Community Center in Minami	TKR TDA KNZ, HND, NGS, YUK Researchers	Preparing for the network meeting (2018/03/08)
2018/02/07	Community Center in Minami	TKR, other two welfare school students (trainees) TDA GTO NGS, KGM, HND, YUK, KNZ, Two other researchers	Preparing for the network meeting (2018/03/08)

2018/03/20	Community Center in Minami	TKR TDA, YKG GTO One researcher	Support plans for the block associations after the network meeting
2018/07/13	Yamagata University	TDA, YKG One researcher	Preparing for the fourth meeting for considering transport problems

Table A4: Events that researchers attended.

yyyy/mm/dd	Place	Participants	
2016/05/13	Community Center in Minami		The first forum
2016/09/01	Community Center in Minami		The network meeting
2016/011/26	Community Center in Minami	about 20 people	The second forum
2017/02/16	Yamagata Industrial Innovation Support Center.	about 90 people	The network meeting
2017/09/07	Community Center in Minami	about 80	The network

		people	meeting
2017/10/16	Yamagata city General Welfare Center		The seminar encouraging transport and going-out by various life support services
2017/12/15	The City Council of Social Welfare		The second meeting for considering transport problems
2018/02/23	The City Council of Social Welfare		The third meeting for considering transport problems
2018/03/08	Community Center in Minami	about 140 people	The network meeting
2018/07/27	The City Council of Social		The fourth

	Welfare		meeting for considering transport problems

Table A5: Interviews.

yyyy/mm/dd	Place	Minutes	Interviewee(s)	Interviewer(s)
2016/08/23	The City Council of Social Welfare	29	STM	Researchers
2016/08/23	The City Council of Social Welfare	31	TAK	Researchers
2016/08/23	The City Council of Social Welfare	46	YKG	Researchers
2016/08/24	The Miami ESO	39	TKR	Researchers
2016/08/25	Yamagata city office	39	OB	One researcher
2016/08/25	Yamagata city office	48	AB	One researcher
2017/04/10	Transport Network	144	SAI HND	Researchers
2017/04/21	The Miami ESO	67	TKR	Researchers

2017/04/21	Yamagata city office	64	AB	Researchers
2017/04/27	Community Center in Minami	60	KNZ SAI	One researcher TKR, TDA
2017/04/28	The City Council of Social Welfare	49	YKG	Researchers
2017/04/28	The City Council of Social Welfare	35	TDA	Researchers
2017/04/28	The City Council of Social Welfare	39	AOY	Researchers
2017/12/01	The City Council of Social Welfare	91	NGO	Researchers
2017/12/01	K social welfare corporation	70	NGC	Researchers
2018/03/12	The City Council of Social Welfare	67	SZK	Researchers
2018/03/12	The City Council of Social Welfare	68	EBE	Researchers

2018/03/12	The City Council of Social Welfare	34	TDA	Researchers
2018/08/13	The Miami ESO	73	TKR	Researchers
2018/08/27	The City Council of Social Welfare	89	TDA	Researchers
2018/09/06	Community Center in Minami	19	KNZ	One researcher