



Heriot-Watt University
Research Gateway

Accountability and the postcolonial identity of Palestinian human rights NGO activists

Citation for published version:

Alshurafa, M & Kamla, R 2024, 'Accountability and the postcolonial identity of Palestinian human rights NGO activists', *Accounting, Organizations and Society*, vol. 112, 101546.
<https://doi.org/10.1016/j.aos.2024.101546>

Digital Object Identifier (DOI):

[10.1016/j.aos.2024.101546](https://doi.org/10.1016/j.aos.2024.101546)

Link:

[Link to publication record in Heriot-Watt Research Portal](#)

Document Version:

Publisher's PDF, also known as Version of record

Published In:

Accounting, Organizations and Society

Publisher Rights Statement:

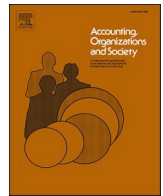
© 2024 The Author(s).

General rights

Copyright for the publications made accessible via Heriot-Watt Research Portal is retained by the author(s) and / or other copyright owners and it is a condition of accessing these publications that users recognise and abide by the legal requirements associated with these rights.

Take down policy

Heriot-Watt University has made every reasonable effort to ensure that the content in Heriot-Watt Research Portal complies with UK legislation. If you believe that the public display of this file breaches copyright please contact open.access@hw.ac.uk providing details, and we will remove access to the work immediately and investigate your claim.



Accountability and the postcolonial identity of Palestinian human rights NGO activists

Mohammed Alshurafa^{*}, Rania Kamla

Edinburgh Business School, Heriot-Watt University, United Kingdom

ARTICLE INFO

Keywords:

Accountable self
Advocacy NGOs
Gaza
Palestine
Postcolonial identity

ABSTRACT

We incorporate conceptualisations around the accountable self into the NGO accountability literature to consider how NGO human rights activists make sense of their accountability in relation to their postcolonial identity. We conducted 21 semi-structured interviews with Palestinian activists working in Palestinian and Israeli NGOs defending human rights in Gaza. Our findings provide four original insights. First, the construction of their identity as “postcolonial” considerably motivates our interviewees’ work as human rights activists, but also creates conflicts with NGOs’ humanitarian missions. Activists respond by stressing their postcolonial identity over their professional one. Second, due to Palestinian activists’ own lived experiences, they construct accountability relations and collective identities defined by victimhood. The sense of victimhood results in blurring boundaries between activists and their “beneficiaries”, which influences their sense of accountability and motivates their practices. Third, the accountable self mobilises different accountability practices to deal with both the self’s needs for narrativity and authenticity (e.g., through storytelling and remembrance) and external demands for “objective” accounts, thereby balancing their postcolonial and professional identities and responsibilities. Fourth, our interviewees sense that their accountability has limitations, as the accounts of human rights violations they produce receive insufficient recognition from others. Overall, the study indicates the importance of considering how a postcolonial identity of human rights activists creates various sources and motivations for the accountable self’s relationships, practices and limitations distinguishable from, but linked, to those practised by NGOs.

1. Introduction

Accountability is the bond that connects social actors, holds individuals responsible for their actions (Frink & Klimoski, 1998; Masiero, 2020), and distinguishes human beings from other species in that they can give an account and hold themselves and others accountable (Willmott, 1996). Its scope has been extended in many directions carrying a myriad of conceptualisations such as promise (O’Leary, 2017), dialogue (Agyemang et al., 2017; Osman & Agyemang, 2020), transparency (Gray, 1992; Roberts, 2009), responsiveness and responsibility (Agyemang et al., 2019; Favotto et al., 2022; Fry, 1995; McKernan, 2012; O’Dwyer & Boomsma, 2015; O’Leary et al., 2023; Scobie et al., 2020; Shearer, 2002). In this paper, we contribute to this literature by

focusing on the specific case of human rights NGO activists and by examining how their sense of accountability is shaped by their postcolonial identity. The advocacy context is interesting, as it is here where we expect to find broader understandings and motivations of accountability (Boomsma & O’Dwyer, 2014; Denedo et al., 2017; Gibbon, 2012). By “postcolonial identity”,¹ we refer to the individual and collective consciousness of social, cultural and political identity of communities and people who experience colonialism (Kardum Goleš, 2019; Said, 1993). As the colonised are often dehumanised, depersonalised and represented as the “Other” by the colonisers, a major dimension to postcolonial identity is to contest such representations and gain agency in shaping its own narratives (Said, 1978).

Our study explores how human rights activists make sense of their

^{*} Corresponding author.

E-mail address: M.alshurafa@hw.ac.uk (M. Alshurafa).

¹ The term “postcolonialism” does not indicate the end of colonialism, but the period after it began.

accountability in the particular contemporary colonial context of Gaza, Palestine.² We interviewed 21 Palestinian human rights activists working in Palestinian and Israeli advocacy NGOs defending human rights in the Gaza Strip, which is one of the deadliest and most impoverished spots in the world. In 2012, the United Nations (UN) announced that the Strip might not be liveable by 2020; however, a devastating attack in the summer of 2014 (named Protective Edge) prompted the UN to announce in 2018 that the Strip is an uninhabitable place (United Nations, 2018).³ In such conditions, advocacy NGOs have vital roles, unmatched by other NGOs. They monitor, document, and investigate human rights abuses. However, these NGOs face structural challenges restricting their effectiveness, such as their limited numbers (only 12 human rights NGOs operate in Gaza compared to hundreds of other types, in Israel, there are 31 human rights advocacy NGOs) (Palestinian Ministry of Interior, 2014; NGO Monitor, 2019). Operating in Gaza, these NGOs encounter numerous restrictions, including limitations on movement, funding

² Since Israel's establishment in 1948, discussions on the Israeli-Palestinian conflict and the language used to describe it have been highly contentious. A number of authors have characterised Israel's relationship with Palestine as a settler-colonial project (e.g., Israeli sociologist Gershon Shafir, 1996; American Jewish philosopher Judith Butler, 2012, 2016; the Israeli historian Ilan Pappé, 2007, 2017; the American political scientist who is the son of Holocaust survivors Norman Finkelstein, 2003; the world-leading British academic and geographer Derek Gregory, 2004). Edward Said (a Palestinian-American academic), introduced postcolonialism to discuss the impact of colonialism on Palestinian identities. The colonial framing is due to a number of factors: (i) Political Zionism, the ideology behind creating a homeland for Jews in Palestine, is imbued with settler-colonial language, logic and policies (Andrews, 2021; Butler, 2012; Lloyd, 2012; Molavi, 2013; Pappé, 2007). (ii) Israel continues to violate the territorial integrity for Palestinians, depriving them of viable prospects of statehood and opportunities of self-governance (Farsakh, 2008; Lloyd, 2012; Pappé, 2007). (iii) Integrating the Palestinian economy into the Israeli economy and preventing Palestinians from having sovereignty over natural resources (Farsakh, 2008). (iv) Downgrading the Palestinians as the ultimate Other (Gregory, 2004) and denying them the right to openly express, develop and practice their culture and identity (Tilley, 2009). The colonial category was also used by a number of NGOs to describe Israel's relationship with Palestine, and particularly Gaza (see Badil, 2023). In more recent history Israel's governmental policies, both inside Israel and in the occupied territories (Gaza and the West Bank), are described as dehumanising, annihilating and imposing apartheid (Pappé, 2017; Wolfe, 2006). Al-Haq (2021), Amnesty International (2022), B'Tselem (2022), Human Rights Watch (2021) and Yesh Din (2020) published several reports stating that Israeli violations of Palestinians' human rights amount to apartheid. Amnesty International (2022, p. 12) has documented that "Israel's institutionalised and systematic discrimination against Palestinians within the framework of the definition of apartheid under international law." This settler-colonialism is an underlying structure continuing in time than an event or a feeling moment (Shafir, 1996; Wolfe, 2006). Some authors challenge the colonial label for Israel-Palestine relationship arguing that it is not colonialism but biblical and deep historical connection to Palestine rather than colonial motives (Gold, 2011). Others argue that the occupation of new territories in 1967 (Gaza, West Banks and Golan Heights) after the 1967 war was not Israel's primary goal; rather, it was a defensive response aimed at protecting the country from potential future attacks (Wistrich, 2015). The majority of Western governments align with arguments favouring Israel's security considerations over Palestinian autonomy, shaping international efforts to address the Israel-Palestine conflict (Farsakh, 2008).

³ Gaza and the West Bank, acquired by Israel after the 1967 war, are considered occupied territories by international law. Israel left Gaza in 2005. In 2006, Hamas won the Palestinian Legislative Council elections, gaining 76 out of 132 seats (Bicakci, 2007). Consequently, Israel imposed a blockade on Gaza in 2006, leading to Gaza's isolation, often referred to as the "world's largest open-air prison" (Norwegian Refugee Council, 2018). Gaza residents experience severe power shortages (BBC, 2021) and limited access to clean water, relying on water trucks (Pappé, 2007, OCHA, 2018; Despite Israel's 2005 withdrawal, it maintains control over Gaza's land, sea, and air, enforcing strict blockades on goods and people. Pappé (2007, p. 260) maintains that the Gaza Strip is not a military occupation but "much worse."

blocks, and accusations of terrorism (Al-Jazeera, 2023; Alshurafa et al., 2023; Shakir, 2020). To navigate these challenges, advocacy NGOs often frame Palestinian suffering in "neutral" or "humanitarian" terms, distancing themselves from political associations (Hanafi & Tabar, 2003).

Since accountability does not exist in a vacuum, the postcolonial identity should not be overlooked when understanding accountability processes (Alawattage & Fernando, 2017; Alshurafa et al., 2023). As in Scobie et al. (2020), we envisage that for the Palestinian activists operating in the above context, accountability processes are motivated or shaped not merely through personal and organisational values and mechanisms, but also by inherited, ancestral and ongoing aspirations of self-determination.⁴ Indeed, our interviewees expressed motivations for their activism and accountability practices in terms of gaining the Palestinian people "freedom"⁵, "self-determination" and "justice"⁶. They perceived their activities as achieving these aims through holding the perpetrators of human rights violations to account and applying international law. Since the establishment of Israel in 1948, and the displacement of approximately 700,000 people, leading to what Palestinians call *Al-Nakbah* (catastrophe), Palestinians' collective identity, while multifaceted, encompassing various experiences and perspectives, is said to be marked by a sense of exile, disposition, insecurity, sadness, loss of home and quest for statehood, autonomy, human rights and justice including reserving the Right of Return⁷ denied to Palestinians by the Israeli state (Kattan, 2009; Said, 1992; Said & Mohr, 1986). Thus, examining the identity construction of a group of people such as Palestinians requires awareness of how particular and universal power relations construct their identity (Treacher, 2005). Meanwhile, while we seek to explore notions around accountability in relation to postcolonial identity, this does not mean that we completely disregard how these notions interact with organisational accountability. Indeed, in our conceptualisation, organisational processes of accountability act as motivation for certain actions and therefore shape and reshape perceptions of ourselves and others through feelings of shame or pride (Roberts, 1996, 2001; Shearer, 2002; Sinclair, 1995). We understand that Palestinian human rights activists have their identities as paid employees and organisational members of advocacy NGOs (what we term professional identity) where rules, politics, values, and personal identities are woven together (Willmott, 1996). At the same time, they possess other identities, including a postcolonial one, motivated by a desire for self-determination and the application of international human rights law, as articulated by our interviewees in this study. While not missing the tensions between organisational accountability processes and activists' identity construction, we seek a critical understanding of how and to what extent individuals think of them when they make sense of their accountability.

⁴ Self-determination is the right of individuals to independently decide their own affairs and express their identity. It could be sought at personal and collective level, same as identity. At personal level, it is the choice of decisions, aspirations, values and beliefs. At a collective level, it is the nation's aspiration for autonomy, self-governance, cultural heritage and control over resources (Ndlovu-Gatshehi, 2018). Self-determination is also protected by the United Nations Charter (Article 1) of equal rights and self-determination of people.

⁵ Interviewees spoke about freedom to self-govern and self-determination.

⁶ Interviewees particularly spoke about "justice" in relation to applying international law and UN resolutions especially in relation to the Right of Return (see below).

⁷ The Right of Return, *Haqq al-Awdah*, is articulated in UN General Resolution 194 (III) from 1948, granting Palestinian refugees the option to return to their land or receive compensation. The resolution emphasises the return of refugees wishing to live in peace with their neighbours. This right is supported by The Arab Peace Initiative (2002), advocating a two-state solution. Similar rights have been applied in other contexts, such as the Yugoslav Wars in the 1990s (Scheindlin, 2020). Amnesty International (2019) stated that Israel's refusal to grant Palestinian refugees right to return has fuelled seven decades of suffering.

Our exploration draws on notions around the accountable self (Andrew, 2007; Frey-Heger & Barrett, 2021; Gibbon, 2012; Grisard et al., 2020; McKernan, 2012; Messner, 2009; Oakes & Young, 2008; O'Leary et al., 2023; Roberts, 1991, 2001, 2009; Sinclair, 1995). By the 'accountable self', we refer to actors' recognition of themselves as the "I" responsible for their actions (Masiero, 2020). From this perspective, accountability is motivated in response to internalised moral-ethical values and responsibilities, interacting with actors' identities, and linking individuals, organisations and wider society (Grisard et al., 2020). Notions around the accountable self are often linked to, and motivated by, a sense of responsibility towards others (Koppell, 2005; McKernan, 2012; Shearer, 2002; Sinclair, 1995) causing the accountable self to mobilise informal and non-linear accountability practices and tools⁸ of (e.g., reporting and accounting for conduct) (Gibbon, 2012; Roberts, 1991). They can go beyond the provision of an account to others, to a desire to rationalise accountability to the self through narratives, self-reflection and experimentation (Joannides, 2012; Oakes & Young, 2008). While the accountable self has the potential to be more authentic, it is also opaque and conflicted, and has limitations related, for example, to its vulnerability or inability to cope with competing, constant and increasing demands for accountability from a multitude of stakeholders (Frey-Heger & Barrett, 2021; McKernan, 2012; Messner, 2009; Oakes & Young, 2008; Roberts, 1991).

The NGO accountability literature has so far paid little attention to the accountable self (cf., Frey-Heger & Barrett, 2021; O'Leary et al., 2023), including to conflicts related to postcolonial identity (Agyemang et al., 2019; Scobie et al., 2020). While the literature is rich and varied, it is generally dominated by themes around relational accountability, which to some extent identifies and describes accountability relationships that NGOs need to manage in hierarchical and directional terms, e.g., upward accountability towards funders and regulators, downward accountability towards "beneficiaries", and inward accountability towards staff, members and NGO mission (Boomsma & O'Dwyer, 2014; Ebrahim, 2003; Kaba, 2021; O'Dwyer & Unerman, 2008). Meanwhile, a number of studies in the NGO accountability literature have paid attention to the identity-accountability relationship, often termed "identity accountability" (e.g., Unerman & O'Dwyer, 2006, 2010). These studies opened up the literature to understandings of accountability that are voluntary, intrinsic, and not strictly motivated by adhering to power and authority (e.g., Agyemang et al., 2019; Kaba, 2021; O'Dwyer & Boomsma, 2015; Pianezzi, 2021). Despite these advances, there remain calls in the literature to widen the focus beyond the organisational context when studying NGO accountability, especially as individuals and organisations are sometimes conflated (cf. Frey-Heger & Barrett, 2021; O'Leary et al., 2023). We therefore concur with Oakes and Young (2008) and Masiero (2020) that dominant notions around relational and organisational accountability remain important, but *not enough* for a more comprehensive understanding of what motivates and shapes NGO actors' accountability. Ignoring the wide range of sources and motivations shaping organisational actors' sense of accountability overlooks "different notions of accountability" that are self-reflexive, authentic, intelligent, ambiguous, compassionate, and "personal, private and intimate" (Andrew, 2007; Gibbon, 2012; McKernan, 2012; Messner, 2009; Oakes & Young, 2008, p. 774; Roberts, 1991, 2001, 2009; Shearer, 2002; Sinclair, 1995). Our study incorporates these notions by exploring how, in the case of Palestinian NGO activists working to defend human rights of civilians living in Gaza, accountability is made sense of in relation to activists' postcolonial identities. The investigation addresses the following questions: How does the postcolonial identity of activists influence their work and sense of accountability towards others? How is their sense of accountability aligned (or non-aligned)

⁸ The term "accountability practices" is often used in the literature interchangeably with terms like accountability mechanisms, activities, tools, initiatives, instruments or procedures (Kaba, 2021).

with the organisational mission of human rights advocacy NGOs? And what are the limitations that activists perceive for their ability to account for human rights violations?

By considering the accountable self in relation to postcolonial identity, our study contributes new empirical insights into the motivations, relationships, practices and limitations of accountability in advocacy NGO settings (Boomsma & O'Dwyer, 2014; Denedo et al., 2017, 2019; Goncharenko, 2019; O'Dwyer & Boomsma, 2015; O'Dwyer & Unerman, 2008; O'Leary, 2017; Scobie et al., 2020), as well as extending the conceptualisation of the accountable self into modern postcolonial contexts (Frey-Heger & Barrett, 2021; Masiero, 2020; McKernan, 2012; Messner, 2009; Oakes & Young, 2008; Roberts, 1991, 2001, 2009). First, we show how Palestinian NGO activists perceive their accountability to be mainly motivated by responsibility for, and commitment to, justice, freedom and self-determination. This creates conflicts and moral dilemmas between activists' sense of their accountability and that of their NGOs, who construct the Palestinian struggle as merely humanitarian. Activists respond by transcending their NGOs' mission, as for them accountability must first and foremost respond to their postcolonial identity, and meet embodied and internalised responsibilities, hopes and dreams of freedom and self-determination, as well as the ability to uphold international law and hold the Israeli authorities accountable for perceived violations of human rights, despite the fragility and risks associated with such motivations.

Second, we demonstrate that accountability relations, when motivated by postcolonial identity, can blur boundaries between the accountable self and the "beneficiaries", as both experience victimhood. Palestinian NGO workers see themselves as activists and victims simultaneously. This gives rise to an internalised and reflexive sense of accountability aimed at serving both the self and the other, not as separate, but as a collective, with specific implications for practice and conflicts of accountability.

Third, Palestinian activists pragmatically mobilise different accountability tools and practices to balance their postcolonial identity needs for narrativity and authenticity (e.g., storytelling, memories, counter-narratives, and self-reflection and critique), with organisational needs for "objective" accounts to meet external demands for objectivity. Instead of compromising their authentic selves, as noted by McKernan (2012), activists recognise the importance of embracing "objective" narratives and affiliations with NGOs' missions. These are deemed essential tools for securing legitimacy, which is often withheld due to accusations of bias from the Israeli government.

Fourth, we suggest that the postcolonial self, in order to feel accountable, not only requires the recognition of others as a subject capable of giving an account (Roberts, 2009; Shearer, 2002) but also requires securing recognition of being able to hold others to account. Palestinian activists find their accountability limited as the accounts of human rights violations they generate to hold the Israeli authorities accountable are not sufficiently recognised by the global community, like the International Criminal Court (ICC) or the International Court of Justice (ICJ). Without gaining this recognition, no account given, whether formal or informal, can satisfy the needs of the accountable self.

The paper unfolds as follows: Section 2 expands NGO accountability to the accountable self. Section 3 explores the postcolonial identity of Palestinians. Section 4 covers the research method. In Section 5, we analyse the accountable self of Palestinian NGO activists and its link to postcolonial identity. Finally, Section 6 provides a summary and conclusion.

2. Conceptualising NGO accountability

2.1. From organisational, relational and hierarchical accountability to the accountable self

Kaba (2021), who reviewed 217 articles addressing NGO accountability, commented that it is nearly impossible to attempt a

comprehensive conceptualisation of the literature. However, there are common themes that emerge, where relational accountability dominates. The main concern of relational accountability is to align the needs of NGOs with their respective stakeholders, in which accountability is summarised in terms of routines and relationships that could be formal or informal (O'Leary, 2017). This relational view has turned NGO accountability into a set of functions, procedures and approaches to respond to accountability calls from stakeholders and exchange accounts (Ahmed et al., 2012). It expresses itself through multiple forms of accountability practices and tools, including disclosure through reports; internal and external performance measurements and evaluations; and financial technologies, regulation and social audits (Boomsma & O'Dwyer, 2014; Martinez & Cooper, 2017). Such practices are motivated by different outcomes, like meeting legal, donor and funding requirements, and gaining the public's and community's trust (Boomsma & O'Dwyer, 2014).

Power and authority to impose accountability are at the heart of differentiations between forms of accountability: real, hard, formal, soft and informal (Cooper & Johnston, 2012; Kaba, 2021; Mulgan, 2000; O'Dwyer & Boomsma, 2015; Yasmin et al., 2018). The enactment of this type of accountability requires the "accounter" to give an account to the "accountee", who demands answers and reasons for conduct (Ahrens, 1996; Dillard & Vinnari, 2019; McKernan, 2012; Messner, 2009; Tweedie & Luzia, 2023). Kaba's (2021) review of the NGO accountability literature shows that, in the accounting literature, the concept of "downward" accountability is common; however, this same literature rarely engages with the beneficiaries of NGOs' activities. The term "beneficiaries" itself creates a notion of one-dimensional relationships, embedded in hierarchy and power asymmetries between the organisation and its employees on the one hand and the beneficiaries on the other. This displaces the possibilities of reciprocal relationships with "beneficiaries" that are based on both giving and taking (Oakes & Young, 2008; O'Leary, 2017). Thus, the bulk of NGO research has focused on understanding the way that accountability is hierarchical and imposed via managerial techniques and controls, and the ways in which this imposed accountability results in tensions and contradictions between upward and downward accountability relations (Kaba, 2021; Martinez & Cooper, 2017; Sinclair, 1995). The "connectedness of an individual to others through the acknowledgment of underlying values within a not-for-profit setting", and how identity and accountability constitute each other in NGOs, remains less explored (Agyemang et al., 2019; Oakes & Young, 2008, p. 770).

When notions around identity are discussed, these mainly focus on how the NGO can develop "a shared and common understanding of identity accountability" in order to survive and remain legitimate (Kuruppu & Lodhia, 2020; Pianezzi, 2021, p. 1824). This form of identity accountability acknowledges that what motivates accountability practices and relations can go beyond the possibility of sanctions by powerful stakeholders. NGO actors can willingly adhere to "informal", "voluntary" or "socialising" forms of accountability that are in line with their own sense of "felt" accountability (Unerman & O'Dwyer, 2006). Personal or felt accountability is therefore motivated by "personal responsibility" (Sinclair, 1995), as well as by morality and values held by individuals (Mulgan, 2000). These drivers exude a sense of moral obligation, which sees accountability as crucial to the achievement of an NGO's mission and to the maintenance of its integrity (Ebrahim, 2003). Therefore, the professional identity of organisational members is key to NGOs' accountability, as individuals join these organisations "precisely to enact those values and beliefs that they share with the organisation" (Fry, 1995; Kaba, 2021; O'Dwyer & Boomsma, 2015; Pianezzi, 2021, p. 1827). In order to align individual activists' accountability with organisational accountability, formal accountability tools and practices are needed (Ebrahim, 2003; Frink & Klimoski, 1998; Shearer, 2002; Yasmin et al., 2018). These accountability processes are often hierarchical, impersonal and asymmetric, imposing accounting-based accountability (Dillard & Vinnari, 2019; Roberts, 2001) that depends

on organisational members internalising other factors, such as loyalty, organisational affiliation and responsibility (Sinclair, 1995). Organisational members' internalisation of and identification with organisational identity "shape the collective identity narratives that they develop in an effort to make sense of their organisational experience" (Pianezzi, 2021, p. 1828). However, as Covaleski et al. (1998) point out, organisational participants do not always give up their autonomy for the greater good of their organisations. This is especially because, in the process of securing economic capital, "NGOs may struggle to preserve their identity as agents of justice and fairness" (Pianezzi, 2021, p. 1827; see also Kuruppu & Lodhia, 2020; Martinez & Cooper, 2017).

While the above discussed literature has made significant advances towards understanding wider sources and motivations behind NGO actors' accountability, this literature has given less attention to notions around the accountable self (Masiero, 2020; McKernan, 2012; Messner, 2009; Oakes & Young, 2008; Roberts, 1991, 2001, 2009; Shearer, 2002). We next engage more closely with these notions.

2.2. The accountable self

2.2.1. The accountable self and its motivations

The term "accountable self" describes individuals' self-understanding and sensemaking of their accountability both as actors in organisations and as humans with moral obligations (Andrew, 2007; Shearer, 2002). In this conceptualisation, the links between accountability and identity are dynamic. While identity shapes accountability and its practices (Ebrahim, 2003; Schlenker & Weigold, 1989), accountability also shapes identity (Messner, 2009; Roberts, 1991, 2001, 2009; Scobie et al., 2020). So as Roberts (2009, p. 959) elaborates, "rather than a mere giving of an account by an already formed subject, accountability is the condition of becoming a subject who might be able to give an account."

Thus, what motivates the accountable self can transcend or resist hierarchical and imposed notions around accountability (Grisard et al., 2020). Accountability, therefore, is a social practice linked to identity, largely motivated by a voluntary and subjective acceptance of responsibility that goes beyond obligation (Ahrens, 1996; Fry, 1995; McKernan, 2012). Ebrahim (2003) asserts that this identity-based accountability is goal-led, so that people identify why they seek to be accountable in relation to wider social rationalities and conditions. Individuals, for instance, can be driven by their own "ethical impulse" and "overpowering" values to be accountable and act accordingly in order to effect change (McKernan & MacLulich, 2004; Sinclair, 1995). The notion of responsibility is therefore integral to the accountable self and its motivations. It represents the capacity to act responsibly (Van de Poel, 2011), in the sense of the responsibility for making things happen, to care for and help others, and to affect people's lives (Masiero, 2020; McKernan & MacLulich, 2004; Sinclair, 1995).

2.2.2. The accountable self and its relationships with others

Accountability results from a historically and contextually constructed identity (Sinclair, 1995). It therefore involves securing others' recognition of us and the inseparable notions of inter- and intra-personal processes (Roberts, 2009). Being accountable always entails and enacts intersubjectivity, it gives us a chance to be recognised by others as subjects (Shearer, 2002). Roberts (1991, 1996, 2009) argues that the accountable self needs mutual recognition linked to hierarchical and socialising forms of accountability. Under the hierarchical regime, if the accountable self provides "detailed" or "measured" accounts that comply with the requirements of powerful actors through meeting the rules and regulations of accounting, then it can be recognised as accountable. In socialising forms, the accountable self seeks this recognition through open and informal communications with others, regardless of power. Accountability, therefore, is "never just a social relationship, nor purely an internal relationship. Instead, each reflects and animates the other" (Roberts, 2009, p. 961). Different forms and

motivations of accountability, however, “build very different senses of self and our relations to others” (Roberts, 1991, p. 363). Seeking accountability outside hierarchical regimes makes individuals honest with themselves and ethically responsible for what they do and say (Yasmin et al., 2018) without waiting for reciprocal responsibility from the other (O’Leary, 2017). It grants autonomy, authenticity and space for imagination to act wisely in the interest of others to satisfy their needs based on what is perceived as right or wrong (Sinclair, 1995). For Roberts (2009, p. 967) this is a different, “intelligent”, non-hierarchical form of accountability, which offers a different notion of ethics as its basis. It is more compassionate, “which expresses and enacts our responsibility for others, and for each other, rather than just for myself.” Concurrently, “intelligent” accountability is more compassionate to the self as I realise the impossibility of being able myself to give a full account. This form of accountability has also the potential to be reciprocal and less authoritative, as it is not limited to formal accountability systems and interactions. Thus, rather than perceiving one’s accountability to, for example, “simply fulfilling beneficiaries’ needs”, it can be conceived as “working alongside rights holders rather than working on behalf of beneficiaries” (O’Leary, 2017, p. 23). Oakes and Young (2008) show how changing terminology in relationships from “clients” to “neighbours” in the working of one non-profit organisation provided more possibilities for perceiving the accountability relationship as reciprocal. The shift in terminology implies “different conceptions of accountability than the formal, more distant relationships central to current notions of accountability” (Oakes & Young, 2008, p. 773). These are reciprocal relationships rather than hierarchical, causing “accountability to be more mutual or self-critical than punitive and authoritative” (Oakes & Young, 2008, p. 775).

Meanwhile, while responsibility to others is at the heart of the accountable self’s conceptualisation, a few studies, such as Oakes and Young (2008, p. 786), found that “accountability was not an act exclusively directed towards others: ... [instead] accountability involved an ongoing internal dialogue”, and a significant level of self-critique that would be known to outsiders only through narratives, as we discuss next.

2.2.3. Practices and tools of the accountable self

The “accountable self” conceptualisation does not perceive accountability practices to involve merely functions, procedures and processes (like disclosure, performance measurement, regulations, social audits and so on) aimed at and motivated by a desire to respond to others and gain their recognition (Baudot et al., 2022). It also incorporates the way that the accountable self internalises and experiences accountability, and considers emotions, motivations and values that shape individuals’ sensemaking of their responsibilities (McKernan, 2012; Sinclair, 1995). Accountability narratives and accounts, for example, are directed not only towards the other but also “to rationalise the ‘self’” (Oakes & Young, 2008, p. 786). In addition, the accountable self uses accountability tools like narrativity to empower the community and not solely to satisfy stakeholders’ expectations (Masiero, 2020; Oakes & Young, 2008). Thus, while narrative and socialising forms of accountability enhance dialogue (Boland & Schultze, 1996; Roberts, 1996), it is the individual willingness to become accountable to the “self” and the “other” that represents the prerequisite of enabling trustful and authentic accountability.

Stories, counter-accounts and self-reflection tools that are required for narrativity often come into conflict with accountability practices aimed at providing an “objective” account to (powerful) others. McKernan (2012) calls this the “aporia of accountability”, where the “singular” dimension of self-responsibility and morality comes into conflict with and is undermined by the general dimension of ethics that requires reporting and giving an account of our conduct to others. When we “report” and give justifications of our actions to others, those actions should be based on certain rules that make the action look responsible. Such notions undermine the integral role of autonomy and authenticity

that motivate the moral and accountable self. Oakes and Young (2008) also argue that for the accountable person to give a convincing account to others, there is a requirement to abstract oneself from the situation and from one’s own personal history and identity. Through this abstraction, “the accountable person is able to give an impersonal, and therefore objective and truthful, report ... [I]n its ideal form, the value of this report lies in its very impersonal and acontextual nature” (Oakes & Young, 2008, p. 774). The requirement for this generalisable, impartial and abstract account requires averaged, quantitative reports to explain actions. On the other hand, making sense of the accountable self requires authenticity and contextual appreciation of the role that personal and collective histories and identities play in the construction of moral responsibility to the self and others (Oakes & Young, 2008). The two dimensions of accountability might not be always aligned. For example, generalisable needs are often perceived to require quantifications of performance measures, while addressing individuals’ needs requires attention to narrativity (McKernan & McPhail, 2012; Oakes & Young, 2008).

2.2.4. Limitations, conflicts and contradictions of the accountable self

In addition to limitations, contradictions and tensions related to narrativity, objectivity and “self-reflection” mentioned above, the accountable self faces a multitude of vulnerabilities and limitations, linked to its inability to always give a full account of its conduct to others (Messner, 2009; Roberts, 2009). Building on Butler (2005), Messner (2009) argues that the accountable self is opaque in that individuals are not always able to give a clear account of their actions. As more demands for accountability are placed on the accountable self to extend its remit beyond powerful stakeholders (such as investors) to stakeholders like employees, society and even future generations, these “unlimited” demands can be “violent” to the accountable self, by subjecting it to multiple and conflicting accountability demands (Messner, 2009). Additionally, prolonged exposure by organisational actors to beneficiaries who require their assistance can also result in a reduction in responsible action towards the other, perceiving them as a burden (Frey-Heger & Barrett, 2021).

Advocacy NGOs position themselves as a watchdog of human rights violations and consider themselves agents of the people to bring their voices to international platforms. Communities they serve expect them to have their values of justice and fairness embedded in their accountability processes (Goncharenko, 2019). The discourses from these NGOs to their organisational members are set to encourage them as “professionals” to become responsible for the NGO mission (Yasmin et al., 2018). However, like other types of NGOs, advocacy NGOs face tensions between prioritising donors/powerful actors’ demands for accountability and meeting the demands of their mission statements and those of their most marginalised beneficiaries (Kuruppu & Lodhia, 2020; Martinez & Cooper, 2017; O’Dwyer & Unerman, 2008). Within this context, we have little knowledge of how organisational actors, especially those operating in postcolonial contexts, make sense of these contradictions and whether they are able to reconcile professional identities as members of advocacy NGOs with their postcolonial identities as victims of colonialism.

3. Postcolonial identity of Palestinians

Postcolonial identity is complex and dynamic, shaped by contestations, historical perspectives, current challenges, and aspirations for self-determination (Kardum Goleš, 2019). It emerges as a response to injustices such as land annexation, economic disparities, and cultural dispossession, transforming the colonised from objects into subjects (Donnelly, 2017). Through contestations between power and resistance, refusal and recognition, postcolonial identity rejects the role of the inferior “Other” (Said, 1993). While we acknowledge the multifaceted nature of Palestinian identity, historical context, imagination, and discourse contribute to the formation of a shared Palestinian

consciousness and sense of collectiveness (Nassar, 2001).

Since the establishment of Israel in 1948, when Israeli military groups took over 77% of the Palestinian land and forced approximately 700,000 Palestinians out of their homes, Palestinians worldwide mark this day as *Al-Nakbah* (Khalidi, 2020). *Al-Nakbah* created various categories of Palestinians, e.g., those inside Israel, refugees who had to flee Palestine, refugees inside the occupied territories of West Bank and the Gaza Strip, as well as the original Palestinian inhabitants of the West Bank and Gaza Strip prior to *Al-Nakbah* 1948; Sa'di, 2002). For those inside Israel, gaining citizenship did not eliminate reminders of their loss, exemplified recently by the Nation-State Law passed in 2018, emphasising Israel as the national home of Jews (BBC, 2018). This law denies 1.9 million Arab residents self-determination, as Palestinians argue that it limits their ability to fully participate in shaping the national narrative and policies (Jamal & Kensicki, 2020).⁹ Therefore, according to a survey conducted by the University of Haifa, most Palestinians inside Israel prefer the term "Palestinian Arabs", rather than "Israeli Arab" as they consider themselves "the remnants of the Palestinian people who survived the ethnic cleansing of 1948" (Berger, 2019).

The Palestinian identity is deeply marked by a pervasive concern about obliteration of its cultural heritage and history by the Israeli state and authorities, a concept articulated as "memoricide" by Pappé (2007). Pappé (2007, 2017) argued that there has been a systematic effort by Israeli authorities to downplay, deny, or distort the historical realities of *Al-Nakbah*, including the silencing of Palestinian narratives. Unlike other indigenous groups, Palestinians grapple with a dominant narrative that not only misrepresents them but also constantly question their stories and experiences (Seidel, 2019). The myth proposed by early Zionists¹⁰ around "a land without a people for a people without a land" (Norris, 2013) continues to linger in the Palestinian psyche, constituting a pivotal aspect of their ongoing identity construction¹¹ (Seidel, 2019). Butler (2016), in her examination of dynamics of power and the unequal distribution of grievability, maintained that certain populations, like Palestinians, face challenges in having their grief and loss recognised and acknowledged on a global scale. This means that the suffering and loss experienced by Palestinians may not receive the same empathy, recognition, or acknowledgment as that of other groups. The unequal distribution of grievability reflects power imbalances and geopolitical dynamics that shape how certain lives are valued or devalued (Butler, 2016). Thus, Palestinians' sense that they are dehumanised and "treated as an inferior racial group and systematically deprived of their rights" (Callamard cited in Amnesty International, 2022)¹² and denied acknowledgment of their suffering and victimhood (Said, 1992).

Palestinians, therefore, do not only mourn the loss of land. They also mourn a perceived loss of their history and identity exemplified by erasure of Palestinian names of streets, neighbourhoods, cities, and

⁹ Palestinians living in Israel, while they can have an Israeli citizenship (*ezrahut*), they are denied Israeli nationality ("*le'om*"), which is reserved for Jews only and which grants the most substantial rights, including that of return" (Lloyd, 2012, p. 60).

¹⁰ Herzl's (founder of the political Zionist movement) most famous publication *Der Judenstaat* (The State of the Jews) draws Palestine as land without people (Molvai, 2013). Likewise, Golda Meir (a former Israeli Prime Minister 1969–1974), once stated that, "the Palestinians did not exist historically, had no communal identity, and no national rights" (Said, 1984, p. 31).

¹¹ In 1993, Israeli Prime Minister Yitzhak Rabin officially recognised Palestinians as a people with national rights. Despite this acknowledgment, the perspective articulated by early Zionists, which negates the existence of the Palestinian people, persists as a prevailing viewpoint of Zionism for many Palestinians (Norris, 2013). This could be due to that the denial of their existence constantly resurfaces. In March 2023, for example, the *Times of Israel* (2023) newspaper reported that the "far-right" Israeli minister, Bezalel Smotrich, said "Palestinian nation is 'an invention of past 100 years,' and 'world should hear this truth'; [speaking] in front of Israel map that includes Jordan."

¹² Agnès Callamard is Amnesty International's Secretary General.

regions by replacing them with Zionist, Jewish or European names (Molavi, 2013; Sa'di, 2002). It is not surprising, therefore, that a significant dimension of Palestinian resistance and collective identity formation is characterised by the "refusal to be erased" (Seidel, 2019, p. 744). For Palestinians, life stories contribute to a national and alternative narrative where Palestinian identity is constructed between history and memory and shaped by complex sets of life experiences, stories, values, beliefs and the "memory of Palestine" (Nora, 1989; Sa'di, 2002). For Palestinians, the memories of Palestine are often represented through the memory of a traditional Arab house. The stories and dreams around *Haqq al-Awdah*, (the Right of Return), are all represented in the photo of the house key that takes Palestinians back to their homes (Sa'di, 2002). These memories are counter-histories aiming to challenge the official narratives and reveal the silenced violence (Blachnicka-Ciacek, 2020).

The context described above provides a backdrop to a better understanding of how Palestinian postcolonial identities shape and are reshaped by their sense of accountability as NGO human rights activists.

4. Data and method

Purposive sampling was used to interview 21 human rights activists, 14 of whom work in five Palestinian advocacy NGOs¹³ for the Gaza Strip, coded PP (Palestinian NGO, Palestinian activist) and numbered accordingly from 1 to 14, e.g., PP-1. Moreover, we interviewed seven Israeli-Arab activists working in Israeli NGOs in which all seven introduced themselves as "Palestinian Arabs", coded IP (Israeli NGO, Palestinian activists). The seven Israeli citizens rejected being introduced as Israelis, which was their condition for participation. Therefore, we represent these activists in the way they requested. We approached Palestinian activists working in advocacy NGOs whose primary role is to document violations of human rights in the Gaza Strip. We did this to ensure the linkage between identity construction, accountability and postcolonialism, by interviewing activists who constantly meet the victims, listen to their accounts and document human rights violations (see Table 1). Interviewees occupy several positions: field workers, project coordinators, lawyers, reporters and managers, and they also differ in their age groups, gender and political and academic backgrounds. To protect their anonymity, we do not identify the specific NGOs for which the interviewees work.

Interviews were carried out from August 5, 2019 until October 21, 2019. It was not permissible for the authors to travel to Gaza or Israel for fieldwork due to political reasons and the academic institution's risk assessment. Thus, we conducted the interviews by phone or via Skype instead of face-to-face. Despite losing some of the "personal touch" associated with face-to-face interviews, we felt that our participants spoke openly and honestly about their experiences and notions of accountability once anonymity was guaranteed. Phone and Skype interviews also allowed us to interview participants in different cities in Israel, something that would not have been possible physically. Interviews were audio-recorded and lasted between 30 and 60 min. Interviews commenced with activists in Palestinian NGOs and then moved to activists in Israeli NGOs, who requested a copy of the interview questions in advance to read and decide whether they wished to contribute to the study or not. We assured all interviewees that their identities would be entirely anonymised.

We began each interview by explaining the purpose of our study to participants. This involved exploring what shapes and motivates their

¹³ While choosing interviewees and NGOs, we conducted a comprehensive review of their annual reports, publications, and websites. Our findings revealed that these NGOs are affiliated with broader international organisations and receive funding from reputable international donors. These donors consistently engage in due diligence activities to ensure that the supported NGOs are not associated with any acts of violence.

sense and practice of accountability as Palestinian human rights activists. We often found that we needed to explain what we mean by accountability. Initially, we adopted the translation of published academic articles in Arabic, which link the Arabic term *mahasaba* directly to the term “accounting” and the term *mohasabiah* to accountability. Our interviewees, however, were less familiar with the term *mohasabiah*. That was not surprising to us, because authoritative Arabic dictionaries such as *Al-Mawred Al-Hadeeth* (Ba’albaki, 2005, p. 27) translate “accountability” in the sense of responsibility and “accountable” in the sense of responsible rather than *mohasabiah*. Hence, when we explained to them that accountability is more linked to feeling, or being held, responsible (*masouleia*), they immediately recognised its meaning. While such “confusion” limited our analysis, it linked well to our conceptualisation of the accountable self, where being responsible is integral to being accountable, despite conflicts (Koppell, 2005; McKernan, 2012). During the interviews, interviewees used the term responsibility to refer to accountability, which we used interchangeably.

We had some key questions in each interview, such as how participants perceive their accountability, and what motivates and shapes it? What/who do they feel accountable for or to? And how do these perceptions link to their organisations? However, questions sometimes varied from one interviewee to the other to keep the flow of the conversation and leave narratives open to new insights (O’Dwyer, 2004). The interviews were conducted in Arabic, translated, and then transcribed into English. We began our data analysis concurrently with carrying out the interviews. Therefore, we stopped interviewing when the required data saturation was reached, and research questions appeared to be initially answered. After that, interviews were thematically coded via NVivo and analysed using themes driven by data and theory. Examples of themes emerging from the empirical data are the influence of the notions of victimhood and decolonisation on how activists’ accountability is being developed in relation to their identity, aspirations, beliefs and life narratives, and themes driven by the accountable self’s conceptualisation, such as accountability sense-making, practices, relationships with self and other, and limitations.

A focus on the accountable self, where notions of identity and accountability are closely intertwined, prevents organisational actors from being reduced in the analysis to passive consumers of managerially designed and designated identities. Instead, it gives them the space to constitute the self and incorporate meanings, ideas and inspirations into this constitution (Alvesson & Willmott, 2002). As a result, organisational actors can discursively and reflexively organise their life narratives from various experiences with existential continuity and security (Haynes, 2006). It was important for us to allow this discursive and reflective narrative to emerge, so we kept our questions open-ended, allowing interviewees to express their accountability and make sense of it.¹⁴ The accountable self, as well as engaging in an internal dialogue about one’s own accountability, needs to make such narratives public about how and why they are being accountable. “[T]he process of articulating the goals is part of the process of being accountable” (Oakes & Young, 2008, p. 775). This alerted us, after various drafts, to the importance of focusing on the motivations behind the accountable self, as well as its forms, characteristics, practices, tools and limitations. Thus, in our analysis, we considered participants’ accountability narratives as not merely aimed at responding to authority and accountability imposed by external observers. They are part of making sense of accountability to the self and illuminating the shared victimhood identity and ties with other Palestinians, suffering the loss of identity, memory and history. This, as the empirical section will show, revealed new notions of what motivates,

¹⁴ Sensemaking is a necessary precursor to effective action. It is the ongoing process to organise, identify, regularise and routinise memories into plausible explanations/meanings (Brown et al., 2008). It encompasses seven properties in which identity construction (i.e., making sense of the sensemaker) comes first (Weick, 1995).

shapes and limits NGO activists’ sense of accountability, and their relationships with beneficiaries and their NGOs in the context of colonialism.

The two authors are native Arabic speakers and come from Palestinian origins. The first author was born and raised in Gaza, while the second lived all her life in exile. Postcolonial identity informs both authors’ values and political opinions against colonialism. The impact of these values on how they interpret the data is inevitable, since interpretivists cannot distance themselves from the social world (Alvesson & Willmott, 2002). Laughlin (1995) suggests that researchers need to be frank about their research biases influenced by their own beliefs and values. Thus, the authors first admit the possibility of bias and the existence of subjectivity and reflexivity. They also acknowledge that their participants may rely on these interviews to convey their desperate message regarding the challenges and accusations they face in their struggles. Their roles as researchers are to deal with this bias and personal subjectivity or at least to admit its existence. Moreover, the authors are aware that they need to be faithful to the meaning that interviewees intended when their narratives are transcribed, analysed and discussed, following the ethical considerations of academic research.

5. The accountable self of Palestinian human rights activists

When we asked our interviewees to describe their sense of accountability and their practices as human rights activists, the answers were mixtures of stories about exile, the erasure of Palestinian voices, and deprivation of identity and how these shaped and motivated their accountability as responsibility for achieving freedom, justice and self-determination. Interviewees also expressed their accountability towards all Palestinians, including themselves, as they all share

Table 1
Interviewees’ details.

#	Interviewee Reference	Role	Background	Interview Duration
1.	PP-1	Programmes Director and Deputy General Manager	Political Sciences	57 min
2.	PP-2	Researcher	Human Rights	31 min
3.	PP-3	Lawyer	Law	42 min
4.	PP-4	Lawyer	International Humanitarian Law	48 min
5.	PP-5	Director of Fieldwork Unit	Media and Journalism	33 min
6.	PP-6	Researcher	Political Sciences	47 min
7.	PP-7	Coordinator of Fieldwork Unit	Media and Journalism	52 min
8.	PP-8	Fieldworker	Media and Journalism	39 min
9.	PP-9	Deputy General Manager	Political Sciences	46 min
10.	PP-10	Lawyer	Law	38 min
11.	PP-11	Coordinator of Legal Unit	Law	50 min
12.	PP-12	Legal Unit	Psychology	43 min
13.	PP-13	Lawyer	Law	35 min
14.	PP-14	Fieldworker	Psychology	38 min
15.	IP-1	Legal Unit	Psychology	42 min
16.	IP-2	Legal Unit	Media and Journalism	55 min
17.	IP-3	Lawyer	Law	35 min
18.	IP-4	Director of Research Unit	Political Sciences	30 min
19.	IP-5	Legal Unit	Media and Journalism	42 min
20.	IP-6	Legal Unit	Political Sciences	34 min
21.	IP-7	International Lawyer	International Humanitarian Law	50 min

experiences of victimhood. The sense of victimhood emerges as a significant source of an imagined collective identity that sharpens their sense of accountability and motivates its practices. It also results in blurring boundaries between them and their beneficiaries, reaffirming them as native, authentic, and determined to achieve justice and apply international law. When expressing how they enact their accountability on a daily basis, our participants engaged in narrativity and self-reflection around the embodiment of their accountability and its links to their identity as Palestinians aiming to hold the Israeli government and authorities to account for their human rights violations. Meanwhile, participants did not lose sight of the importance of carefully authored, “objective” and collected accounts linked to their professional identity and their NGOs in order to legitimise their accountability in the eyes of international community, like ICC. Palestinian activists in our study perceived that their accountability is limited and undermined mainly by the lack of recognition internationally of the accounts they produce to hold the violators of their human rights accountable.

5.1. The accountable self and its motivations: commitment to justice, freedom and self-determination

We observe that participants’ narratives of what motivates their accountability are not expressed in relation to satisfying powerful stakeholders’ demands for an account nor significantly incorporating a commitment to the NGO mission. Instead, their accountability is inspired by the responsibility to reproduce or keep alive the Palestinian identity, history and story through activism, as an important dimension of their commitment to justice. PP-3’s statement below is representative of how participants made sense of what motivates their accountability, linking it to the responsibility and commitment to name and shame the “occupiers’ crimes”, convey the voices of the victims, and preserve their memories in history:

In the past, the Israeli occupation committed several crimes that none of which were documented because there was no one to document them. For instance, in my city, the Israeli occupation committed a massacre in 1956 by killing more than 500 civilians. However, you would never find any evidence to document this massacre. On the contrary, nowadays, we follow up on any violation, small or large, committed by the Israeli army by collecting photos, testimonials, documents, and reports accepted as authentic documentation by the local and the international community [PP-3].

Noticeable in PP-3’s and others’ statements is how the sense of accountability was expressed and linked not merely to the ability to give a carefully constructed account to others (Roberts, 1996), but also to the ability to hold the Israeli government and army to account. Meanwhile, the accountable self is also motivated by personal histories that shape and guide actors’ behaviour and motivations to act (Frink & Klimoski, 1998), as well as by collective aims of keeping the stories of Palestinians alive and protecting them from erasure.

Like PP-3, PP-11 and PP-4 expressed their sense of accountability in relation to the ability to hold Israeli authorities to account. They also expressed a sense of motivation which adheres to internalised moral and ethical values directed towards “dreams” of self-determination, linking individuals to the wider society and their role as human rights activists in NGOs. The tools and practices (more on this in Section 5.3) to achieve this goal reside in documenting human rights violations in a “responsible way”:

Yes, there is no accountability today [ability to hold perpetrators to account]. However, I will keep working and documenting war crimes

in a responsible way, as this is the ethical and humanitarian part of my identity [PP-11].

I dream of seeing fairness and justice given to Palestinian victims and hear their voices represented in the International Criminal Court ... I want my activism to be part of the reason that the voices of victims are heard on international stages ... and the perpetrators held to account [PP-4].

We are the voice of our people [Palestinians]. We seek self-determination, one of the rights guaranteed by human rights charter [PP-6].

Accountability for our participants is motivated by the “hope” and “dream” that one day the Israeli army and governments are held to account due to human rights violations, and Palestinians will gain independence. The temporary nature of colonialism in the minds of the colonised shapes their thinking of their accountability as a long-term, forward-looking, and even hopeful process. Without this “hope”, the story of the *Al-Nakbah* and more contemporary developments are “stories of ending”, where Palestinians remain refugees and memories of Palestine are lost (Williams & Ball, 2014). Meanwhile, this “hopeful” accountability based on aspirations of self-determination is embedded in the dynamic interaction between past memories and present events, where Palestinians achieve justice through international law and Palestinian memories are preserved from erasure.

When reflecting on how they see their accountability in association with organisational accountability and mission, the majority of our interviewees perceived a shared general ethos with their NGOs, led by their members’ belief in human rights, justice and democracy:

Human rights NGOs are merely groups of people who share their beliefs on human rights as a global set of standards that every human being should enjoy [PP-9].

The quote is an example of sentiments expressed by our interviewees confirming the importance of NGO culture, mission and ethos for informing the professional identity and accountability of their members (O’Dwyer & Boomsma, 2015; Pianezzi, 2021; Unerman & O’Dwyer, 2006) and its links to global struggles for human rights. However, interviewees distinguished between identifying with their NGOs’ commitment to human rights and their NGOs’ (in)ability to acknowledge their *specific* struggle needs of Palestinians for justice and self-determination, especially vis-à-vis Right of Return:

To be honest, I do not agree with the overall mission of my NGO. There is an ideological difference between the NGO and me ... I believe that Palestinians need to go back to their land while my organisation does not [IP-6].

My NGO does not emphasise the Right of Return for Palestinian refugees and avoids talking about it [IP-3].

I would say that Israeli NGOs and some [Israeli] activists are in preference of a two-state solution with no Right of Return, which is something I do not accept as we will end up having two states: poor vs. rich and masters vs. slaves [IP-5].

For our participants, the overall mission statement of NGOs, especially those based in Israel, is to help Palestinians pursue their human rights, such as the right to travel, education, medical services and legal aid, which makes NGO accountability an outcome of the mission statement of advocacy NGOs that should be featured and protected (O’Dwyer & Unerman, 2008). Nevertheless, these mission statements neither accept the Right of Return nor share the struggle for self-determination that shapes the accountable self of many of our participants. The interviewees’ frustration with the two-state solution and the lack of recognition for Palestinians’ Right of Return stems from the historical failure of past peace proposals, such as the Oslo Accords (1993), Camp David (2000) and the Road Map (2002), to establish a feasible,

independent Palestinian entity free from Israeli control. The latest Road Map proposals do not include a Palestinian capital in Jerusalem and deny the Right of Return for Palestinian refugees (Pappe, 2007).¹⁵ The distortion of a concept of Palestinian statehood also includes the construction of walls, blockades, and severe restriction and barriers to movements of Palestinians and separate areas of residence (Lloyd, 2012). They also include the expansion of illegal settlements on occupied territories (Farsakh, 2008; Pappe, 2007). Although Advocacy NGOs acknowledge illegal settlements as human rights violations (see Oxfam International, 2023), they often neglect to recognise the impossibility of the two-state solution within the existing structures¹⁶.

It is not only NGOs operating in Israel that conflict with our participants' postcolonial identity and commitment to self-determination. Palestine-based NGOs are also implicated in downplaying the Palestinian struggle and often adopt neutralised tones when discussing Israeli aggression. Due to severe restrictions on these NGOs and threats to funding, advocacy NGOs have to accept their funders' requirements and incorporate them into their upward accountability practices.

Generally, advocacy NGOs' tendency to downplay Palestinian suffering is a characteristic of many human rights NGOs (Finkelstein, 2018; Perugini & Gordon, 2015; Sfar, 2018). For example, in the reports issued by Amnesty International after Operation Protective Edge in the summer of 2014, Amnesty International allocated 66 pages to document the destruction of an Israeli house compared with 50 pages to document the destruction of 18,000 Palestinian houses. Finkelstein (2018, p. 239) mentions that Amnesty International, Human Rights Watch, Human Rights Council, International Committee of Red Cross and *The Lancet* use comparative or balancing figures on both sides in their reports to "obscure the yawning gap separating the magnitude of suffering inflicted on Gaza as compared to Israeli civilians". Therefore, the accountability structures and relations of advocacy NGOs operating in Palestine are associated with discourses of fear and anxiety (Sinclair, 1995). Our interviewees explain that their NGOs are often powerless as they fear accusations of anti-Semitism and the consequent withdrawal of funds:

These allegations of anti-Semitism have had a significant impact on our funds. The NGO Monitor¹⁷ and the Israeli lobby see everything we do as anti-Semitic [PP-1].

The NGO Monitor (2017) mentioned above by PP-1 published a

¹⁵ Right of Return, though rejected by Israel, neither contradicts with the two-state solution nor the coexistence between Palestinians and Jewish people. It is an enabler for Palestinian refugees and their descendants who forcefully left their homes in 1948 to return. This also does not contradict with the international laws and conventions that widely support refugee rights such as the UN General Assembly adopted the Universal Declaration of Human Rights (UDHR), Hague Convention of 1907 and The Fourth Geneva Convention of 1949 (Scheidlin, 2020). "The displaced Palestinians should not have to lobby for their right of return, either vis-à-vis Israel or vis-à-vis the Palestinian leadership. The right is guaranteed by human right norms" (Quigley, 2005, p. 409). Right of Return is essential to Palestinians as there are more than 5 million Palestinian refugees scattered around the world and are still labelled refugees and carry travel documents. Right of Return is not just an end to their suffering but a fair recognition of their identity. Therefore, a number of scholars including the Israeli academics Peled and Rouhana (2004) suggest that despite complications to the implementation of Right of Return, Israel and others should not look at this right as a destructive event but a gesture of coexistence and peace process.

¹⁶ Particularly, after Israel won the war in 1967 against a number of Arab countries and gained new territories (Gaza and West Bank), any peace negotiations excluded land gained in 1948 and would only negotiate the future of the occupied territories, constituting merely 15% of historical Palestine (Pappe, 2007). These two territories are "bisected by Israeli highways, settlements, army camps and walls" (Pappe, 2007, p. 242).

¹⁷ A research institution established by the Israeli government in 2002 to provide information and analysis about the reports and activities of advocacy NGOs.

report about the outcomes of its operations after 15 years. It claimed that it halted the European Union from donating \$20 million to Palestinian advocacy NGOs, changed the Canadian government's policies towards Palestinian advocacy NGOs, stopped the Dutch government's donations, encouraged Denmark to outlaw Boycott Divestment and Sanctions and other Palestinian advocacy NGOs, and shut down the Visa, Mastercard and American Express online donations to these NGOs (NGO Monitor, 2017). In the face of all this political pressure on advocacy NGOs and their funders, the latter prefer to avoid this "hassle" and move to humanitarian projects:

International funders want to avoid this hassle and want to have a peaceful mind. Why would a funder give us money? They will keep receiving reports from the Israeli government accusing the funded NGOs of carrying out terrorist activities. This includes funders who genuinely believe how just and fair our cause is. Funders do not want to be sued or legally pursued. So, they start thinking of working outside Palestine or Gaza. This is what is happening nowadays, and the silence of the international community is the status quo [PP-9].

Donor agencies and international organisations, engaged with Palestinian NGOs, want to remain perceived as a "neutral" mediator "which ignores root causes of the conflict and its colonial nature". They are, therefore, incapable of supporting broader commitments and motivations "to empower the Palestinian people in their resistance to the occupation" (Hanafi & Tabar, 2003, p. 207). The Palestinian struggle is often reduced to a humanitarian argument about food and medical aid, satisfying the occupiers' desire to turn the Palestinian question into a merely humanitarian one. As a result, many Palestinian activists are critical of their NGO's goals and actions (Goncharenko, 2019; O'Leary & Smith, 2020). Some, like IP-5, considered leaving their NGO as it does not meet their "struggle as a Palestinian". Others made sure to construct an accountable self that is linked to their Palestinian identity, for which the motivations transcend those of their NGO:

I do not see myself as an employee of an NGO; I am a servant of other humans, so I cannot leave my victims. I am part of [Palestinian] society, and I suffer what they suffer ... Therefore, I am responsible for them [PP-12].

My job description identifies my role and what tasks I need to do. However, this type of accountability is not enough for activists. I give extra effort to achieve self-esteem, so I become satisfied with what I am doing ... It is more of a sense of loyalty, belonging and belief that we have a great message to deliver, so I belong to activism. I may leave this NGO, but I would not leave activism [PP-8].

From the above, our interviewees largely perceived organisational objectives and accountability processes to fall short of their dreams and hopes of freedom. Instead, their sense of accountability was sharpened and expressed through links to their postcolonial identity and its struggle for justice and self-determination. Still, we do not argue that NGOs and their prescribed accountability requirements are not part of activists' accountability. On the contrary, NGOs enable Palestinian activists to collect and record information on human rights violations and the protection of Palestinians in a responsible manner (more on this later). Yet, it becomes apparent that, on their own, NGO-informed accountability processes, goals and motivations, with their financial vulnerability and their historical and external structures and relations, are unable to fully satisfy (Oakes & Young, 2008) the demands of Palestinian activists' postcolonial identity and its search for self-determination.

5.2. Accountability towards the self and the other: victimhood and the collective Palestinian identity

The commonality of victimhood and suffering between activists and their "beneficiaries" emerged as a significant source of shared

Palestinian identity” shaped by violence, exile and depersonalisation that deprives them of a voice and the right to speak. Interviewees shared countless stories as they communicated how they were subject to many traumatic experiences that sharpened their accountability. For instance, the colleague of PP-5, PP-6, PP-7 and PP-9 was killed in Operation Protective Edge 2014, PP-8 was in the crossfire of an Israeli sniper in 2006, more than 26 family members of PP-11 were killed in Operation Cast Lead 2008, and the brother of PP-14 was seriously injured during the Great March of Return 2019.¹⁸ Adherence to victimhood and grievances is internalised and embodied to reinforce and sharpen our participants’ sense of accountability as both personal and collective. Such experiences result in blurring the “traditional” boundaries and differentiation between accountability to the self and to the other:

Accountability, in this case, stems from being a victim who aims to show the world what exactly happened. The most authentic message is sent from a person who experienced the situation. I could deliver a 90% clearer image than others who did not live the situation [PP-2].

My Palestinian identity enhances my responsibility [to Palestinian victims] ... We Palestinians are all oppressed. I am coming from the same oppression [IP-5].

As earlier efforts to reimagine a nationalist identity around a nation-state were largely hampered by the failure of previous peace proposals (see earlier) to gain Palestinians an independent state, and the lack of national institutions, archives and documents, Palestinians’ identity is no longer dependent on top-down nationalist processes (Moore-Gilbert, 2018). Palestinian identity is instead mainly constructed by a bottom-up approach, by individual experiences and memories. It is about a Palestinian identity that brings Palestinians everywhere into one unified postcolonial identity of suffering and hardship (Sa’di, 2002). Being accountable to this community to which you belong is part of this collective responsibility to the reimagining of the Palestinian nation as pure and authentic. Being victims as well as activists means that their destinies are linked to other Palestinian victims, rendering their accountability sharper and more grounded:

During wartime, Palestinian activists will not leave [as international activists do] as they think of others and have no place to go. I cannot see myself outside Gaza during wartime. I remain on the ground, doing my work [PP-9].

While it may not be voluntary to remain in Gaza, they still sense that their local presence adds to their commitment to Palestine and Palestinians. Remaining on the ground as activists as others leave is part of confirming the Palestinian identity that signifies resistance by the “refusal to be erased” (Seidel, 2019, p. 744). In this sense, interviewees find it important to discuss the affirmation of belonging to the collective Palestinian identity at the same time as they discuss the “drivers” of their accountability:

My drivers of accountability are the same drivers that led me to be an activist that is completely shaped by my identity ... as a Palestinian [PP-8].

On the other hand, the construction of identity by Palestinian activists turns their accountability into a tool to affirm this identity. The quote below is an indication that individuals are in the constant cognitive process of making sense of their identity, activism and accountability and how they inform each other:

After these years of experience and living in Gaza, I think of my accountability [to victims] and the reasons that led me to become an activist, so I abandon such an idea of leaving activism [PP-13].

¹⁸ Between 30 March 2018 and 27 December 2019, unarmed Palestinian civilians started a series of peaceful demonstrations alongside the Gaza– Israeli borders demanding to return to their ancestors’ homes.

Our interviewees’ sense of accountability shapes the sense of themselves as Palestinian activists committed to victims, despite all the difficulties. It is a significant part of their collective identity construction (Scobie et al., 2020). This links to Roberts’ (2009) observation that not only identity shapes accountability, but accountability practices are themselves constitutive of identity.

The shared destiny with the victims sharpens participants’ reflexivity and self-critique of their roles as activists and reinforces their tireless commitment to work relentlessly and risk their own lives (Zatari, 2018). This identity construction determines the scope of accountability that keeps evolving through the never-ending traumatic stories and challenges they experience:

We cannot close our eyes ... Activism is more than a job or a task that you must do. Thus, if I fail to help a victim, I ask myself the question: “Did I do my job in a responsible way?” “Why did not I do an extra phone call or collect an extra testimonial?” [PP-13].

Thus, the responsibility to victims by NGO activists is not merely about empowering a “third party” to define and realise their own “self-determination”, or about perceiving the other/beneficiaries as “objects” worthy of our compassion (Scobie et al., 2020, p. 1; see also Frey-Heger & Barrett, 2021; O’Leary et al., 2023). Instead, the commitment to the self and the other is merged in the struggle against colonialism. Thus, unlike observations by Frey-Heger and Barrett (2021) that constant exposure to the complex needs of beneficiaries render the other as a burden and could result in irresponsible actions towards them, in the case of Palestinian activists, the change of terminology from “beneficiaries” to “victims”, and incorporating the self in this category, created a strong bond, shared identity and identification between activists and victims. Such shared identity and identification made accountability more self-critical and able to overcome “the fear for potential negative judgement or damage of personal interests because the collective good is valued more” (Masiero, 2020, p. 126; McKernan & McPhail, 2012; Oakes & Young, 2008). However, this also creates conflicts and contradictions in relation to accountability practices needed to meet the requirements of these accountability relationships, as we shall see next.

5.3. Accounting for human rights violations and postcolonial identity

Palestinians who lack national institutions, archives, documents and international representation rely on individuals’ subjectivity and stories to restore their identity (Said & Mohr, 1986). They extensively use narratives around their accountability as opportunities for remembrance and storytelling:

I was in a house amid destroyed houses, wearing the human rights vest, and holding my camera when many bullets hit between my feet. This incident made me more accountable and ... determined to do my job [PP-8].

In 2004, I had to walk on the beach [since checkpoints were closed during the military colonisation of Gaza] to get signed authorisations from people who were notified of house demolishing [PP-7].

The sense of accountability expressed by PP-8 and PP-7 is lived and embodied through physical experiences of bullets between their feet while doing their job or walking for hours to collect information. We found that our participants’ reciting of these lived experiences is essential to their ability to rationalise accountability to themselves (and us) through narratives (Oakes & Young, 2008). Similarly, for PP-12 and PP-13 below, part of activists’ ongoing sense of accountability is the traumatic stories they continually face, strengthening their connection with victims, affirming their identity, and extending the boundaries of their role into a wider domain of responsibility to victims (Fry, 1995). PP-12 mentions a story of a poor farmer whose crops were poisoned by Israel and how this experience makes her constantly reflect on her responsibility to help him:

There is a farmer in the buffer zone who used to work for six months with his kids on a farm that was sprayed by Israeli planes, and thus plants were chemically killed. He lost everything. It makes me always think of my responsibility to ask myself the question: “if I did not help them, who would?” [PP-12].

PP-13 still remembers the details of a particular story which drives his responsibility to prevent such suffering in the future:

Hardship and misery of an eight-member family from Gaza in which the parents have a genetic disease of growing atrophy. The parents managed to get out of Gaza for medical treatment with three children, and the other three were left in Gaza and were not allowed by the occupation to get medical treatment until their parents come back ... All of this hardship and misery of the family is reflected on you as an activist dealing with them. It shapes you as a person [PP-13].

Storytelling and remembrance are tools to continuously shape, motivate and intensify accountability. The ongoing construction of Palestinian identity through memory and stories of suffering leads to a relentless and continuous sense of accountability. A significant dimension of this accountability is constant self-reflection. Such self-reflection appears to us to reflect participants’ desire to be accountable to their own values and motivations, and to their community of Palestinian victims, rather than “stage-managed” rhetoric that aims at measuring and comparing performance against external benchmarks (Roberts, 2009). Pratt et al. (2006) argue that stories are the raw materials individuals draw upon to construct their identities. They are “alternative accounts” (Denedo et al., 2019) that might not be effective today but might be so in the future in realising the goal of freedom and self-determination:

The overall discourse about Gaza is the discourse of security as a conflict zone that people know about it whenever there is any war or crisis: “impoverished Gazans do not have water, electricity, or medicine”. This discourse has become as narrow as a humanitarian issue. Yet, the reality is the people of Gaza do not want just to eat. They have their dreams of freedom, self-determination and personal life that they aim to achieve [IP-4].

From the above, stories and narratives/counter-narratives around occupation become part of activists’ consciousness and form their collective memory, crucial for identity formation. Traumatic stories, while upsetting, are used to strengthen the bond with victims, affirm post-colonial identity and maintain its flow, and extend the boundaries of accountability into a wider domain of responsibility for justice and self-determination. This form of accountability is far from being “periodic snapshots that capture performance at a moment of time” (Roberts, 2009, p. 966). Instead, it reflects long-term responsibilities and “dreams” of freedom. These forms of accountability narratives constitute the self that is “independent” and “autonomous” (Roberts, 1991, 2001) and drive its voluntary sense of responsibility (O’Dwyer & Boomsma, 2015). They are important for enacting accountability practices that are essential for effective NGOs (Fry, 1995) but are not driven by authoritatively imposed requirements of a particular role (O’Leary, 2017).

Meanwhile, stories and memories of suffering are accompanied by careful processes and documentation of human rights violations, in order to bring the perpetrators to account and end “oppression”. To achieve this, our participants emphasised the need for “objective”, “abstract” and “structured” accounts. This requires, as also indicated in previous quotes, carefully written reports that meet international standards and can stand up to international scrutiny as significant mechanisms for anticolonial struggle and a sense of accountability:

When I hear from victims, I feel pain in my heart that should not take over my work. Of course, I am on the side of the victims, but this does not mean being biased when I interview them or prepare the file. On

the contrary, I will cause more harm to them by biased reports that could be easily revoked by the oppressor [PP-11].

When they need to give “balanced” accounts to meet external demands and expectations, participants distinguished themselves from their beneficiaries (or the victims) and shifted towards stressing their professional identity, rather than a postcolonial one. PP-9 and PP-11 elaborate further on this conflicting role between activism and victimhood and how they deal with it:

I stand by the side of the victims and follow the principles of human rights independently and neutrally. But unfortunately, this sometimes has caused problems to us in the way I was digging for accurate information that made victims think I am against them, or I am trying to prove them wrong [PP-9].

I oversaw documenting the killing of my father-in-law, my cousins, and my wife’s uncles. I reported this massacre with high standards of professionalism without having personal prejudices, through professional evidence and documentation [PP-11].

Palestinian activists are aware that the objectivity required of them, and their NGOs, is essential for their case under international law. For decades the majority of Israeli government discourses have represented Palestinians as inferior mainly because they are “driven by passion”, “illogical”, incapable of “objective” discourse and “dangerous” (Amnesty International, 2022; Said, 1978, 1993). Some leaders of Zionism describe the Palestinians as “completely ... discredited as barbarian, indolent, mercenary, loose” (Zolo, 2002). Palestinian voices are, therefore, absent from international law or devalued by it because they are perceived as too passionate and not neutral. Moreover, the Israeli government’s narratives represent their policies like the blockade on Gaza, restricting access to land and resources, constraining freedom of movement and other restrictions of civil liberties to the Palestinians as responses to a war between Israel and Hamas (Adalah, 2023; UN OHCHR, 2023). Hence, Palestinian activists are often accused of being on the side of Hamas when highlighting Israeli’s government and army violations (Sabawi, 2014). Our interviewees, throughout, reject such association through insisting that they are committed to the application of international law. For our participants, the rejection of these views and the construction of a “professional”, “neutral” and “independent” identity are integral to constructing Palestinian identity and its struggles for justice. These concerns evoke a link to organisational processes of accountability, something that was not done very often in the interviews:

We [in the NGO] add documented information based on verified tools, not from thin air ... We do our work to become part of the written history of war crimes committed against Palestinians [PP-10].

My identity guides me towards the protection of human rights and victims ... This has contributed to developing my accountability. So, I moved to this NGO to organise my work under a well-established institution, that is all. Working on my own means that I will be working randomly. Currently, my work is systemised, and I follow a set of legal principles that govern my work [PP-5].

Our interviewees, therefore, while being critical of their NGOs for not advancing their aims of self-determination, are pragmatic in realising the importance of organisational reports for external users. When necessary, they emphasised commonalities with their NGOs instead of differences: “We work on the same issues, but this does not mean that we work the same way or for the same reason” [IP-2]. For a number of our interviewees, belonging to an NGO is a practical decision allowing them to organise their activism to make a difference: “Instead of working alone, we made a step back to work in NGOs” [IP-6]. Being part of a “well-established” NGO emerges here as an important aspect of our interviewees’ construction of themselves as accountable through being

balanced, and professionally objective (Oakes & Young, 2008), through collecting immaculate documentation based on their NGOs' rules. The combination of "narrativity" and "objective" accounts and practices does not seem to threaten our participants' sense of authenticity and autonomy, as suggested by McKernan (2012). Instead, "objective" narratives and affiliations with NGOs' missions are deemed essential tools for securing legitimacy, which is often withheld due to accusations of bias from the Israeli government.

5.4. Postcolonial identity and the limits of accountability

Our interviewees, who remain "trapped in the tight links of the chains of colonialism" (Fanon, 1963, p. 54), admitted that their activism and accountability will not change the bitter reality of Palestinians in Gaza today. These notions are informed by their lived experiences, where the aim of holding the perpetrators in the Israeli government and authorities to account is not materialising. For example, they noted that none of the war crimes of Operation Protective Edge 2014 reported by advocacy NGOs had brought any Israeli soldier or commander to court for violation of human rights. B'Tselem¹⁹ reported that only three soldiers were charged with misconduct after Operation Protective Edge: two for stealing 3000 Israeli shekels (around USD 900) from a Palestinian house and the third for abetting them (B'Tselem, 2016). Various statements by interviewees lamented the failure of their efforts to compel the international community to hold the Israeli government and its army to account:

The silence of the international community and the absence of accountability have made Israeli soldiers immune to accountability [PP-5].

We go to the court knowing from the beginning that we are going to lose the case [IP-7].

Israel will not be sued for any crime it did [PP-10].

For Palestinian human rights activists, their experience of accountability is "hard", "annoying", "painful", "depressing" and "disappointing". This is closely linked with the frustration of not being recognised by others, as agents of accountability who can hold the perpetrators to account, at least in the immediate future. "The self only becomes a self by taking over the perspective of others and subjecting oneself to social categories or roles that are provided to it externally" (Messner, 2009, p. 930). The failure to be recognised is not because of a lack of "objective", "reliable" or "structured" accounts. As mentioned above, there are plenty of these (Finkelstein, 2018; Perugini & Gordon, 2015). Instead, this failure is linked to the "international community", led by the West support of Israel, disregard and constant refusal to acknowledge evidence of human rights violations experienced or produced by Palestinians (Sabawi, 2014; Zolo, 2002). This results in that our participants sensed limits to their accountability as their accounts are denied equal value and voice (Butler, 2016).

This failure, combined with frequent exposure to traumatic stories, leaves them in a constant cycle of self-blame and feelings that they did not do enough. IP-6 explains that if you blame yourself for failure, accountability "becomes destructive rather than constructive." The use of such values-based words suggests how destructive accountability can be if it exceeds certain limits (Messner, 2009). Exposure to constant failure and traumatic events can have multiple negative consequences, whether physical (e.g., headaches), psychological (e.g., depression) or behavioural (e.g., unethical behaviour) (Danna & Griffin, 1999; cited in Hall, 2005). If activists failed to assign limits to their accountability, it would overwhelm them:

If you keep thinking of people and their suffering, you will collapse. You ask yourself, "Why am I writing complaints and appeals while people are still dying?" [IP-7].

Adelberg and Batson (1978, p. 350) add that accountability may backfire under the "psychological impact of accountability on helping agents who daily face needs that exceed their limited resources." Interviewees, therefore, were aware of the importance of controlling the dark side of accountability and recognised its limits in order to survive its destructive potential (Messner, 2009):

If you keep questioning your accountability, it becomes unhealthy to continue your work. I do my job and give time to every case up to the limit that I do not blame myself. I will not let it take me down and force me to give up my role. I am not the guilty one. The occupation failed us [IP-2].

While feeling accountable, they put limits on their accountability and develop strategies to overcome its adverse impact by being compassionate towards the self (Roberts, 2009). Their strategy, therefore, is to set realistic rather than over-optimistic expectations for their activities, and to constantly remind themselves of the conditions in the Gaza Strip under which the advocacy NGOs work (Pratt et al., 2006). This form of "intelligent" accountability acknowledges the inability of oneself to be fully accountable, allowing actors to be more realistic in their self-examination. They have to protect themselves against the "emotional edge of much of what counts as accountability ... and create a greater shared resilience based on reciprocal understanding" (Roberts, 2009, p. 967).

Thus, the accountable self informed by postcolonial identity is willing to deal with the limits of its responsibility through "intelligent" and "compassionate" forms of accountability inspired by "hope" for justice and freedom. Our participants' sense of accountability as responsibility for achieving justice and self-determination drives them to stand between bullets, walk for hours to collect accurate data, and deal with traumas related to the death of their relatives and colleagues. However, the accountable self, to fulfil its goals and esteem, needs the recognition by others as free, independent and reliable in bringing violations of human rights to justice and helping victims. In our narratives, this is a major limit Palestinian activists face due to their inability to be recognised as agents equal to their occupiers, capable of holding them to account.

6. Concluding discussion

Our contribution aims to open up NGO accountability literature to notions around the accountable self and identity construction, going beyond imposed, relational and organisational accountability, which mostly treats individuals within NGOs as "invisible and voiceless" (Agemang et al., 2019; Kaba, 2021; Oakes & Young, 2008). We elaborate on the struggles and tensions that emerge from considering motivations and sensemaking of accountability by individuals working in human rights NGOs, informed by postcolonial identity, contributing to the limited empirical research in this area, especially in advocacy NGO settings (Mai & Hoque, 2023; Oakes & Young, 2008; Scobie et al., 2020). Extending the conceptualisation of NGO accountability to incorporate notions around the "accountable self" reveals forms of accountability that are not motivated or driven merely by imposed relations with powerful external stakeholders or organisations aiming to achieve their missions. Instead, they are dynamic, authentic, hopeful and compassionate towards the self and others, closely intertwined with identity and motivated by a responsibility to make things happen. It is an accountability that is motivated not only by giving an account to others but also by making sense of one's responsibility, linking inward and outward accountability motivations and practices (McKernan, 2012; Messner, 2009; Oakes & Young, 2008; Roberts, 1991, 2001, 2009; Shearer, 2002; Sinclair, 1995). The particular focus on the accountable self of

¹⁹ An Israeli advocacy NGO established in 1989 to document violations of human rights in the occupied Palestinian territories.

Palestinian human rights activists provides further distinctive and fresh insights into the motivations, relationships, practices and limitations of the accountable self informed by postcolonial identity, which we summarise below.

First, the analysis shows that Palestinian NGO activists perceive their accountability to be mainly motivated by responsibility and commitment to justice, freedom and self-determination, recording and holding to account any violation of human rights, keeping the stories of the Palestinians and their identity alive, and protecting them from erasure. NGO accountability missions, on the other hand, while providing activists with a shared organisational and professional identity focused on global notions of human rights, do not offer sufficient support to activists' postcolonial identity motivations, instead reducing them to humanitarian concerns. Many advocacy NGOs operating in Gaza strive to portray an apolitical image by maintaining a neutral position and ignoring Palestinians' Right of Return. In their current structure and form, they demobilise Palestinians struggles to self-determination and provide little challenge to the current order (Hanafi & Tabar, 2003). These findings are slightly different to previous NGO literature notions, where accountability is undermined as NGOs depart from their mission in order to satisfy the needs of powerful stakeholders (Martinez & Cooper, 2017; O'Dwyer & Unerman, 2008). Instead, Palestinian activists find that their core motivations are not incorporated in their NGOs' mission statements. This creates conflicts and moral dilemmas between activists' sense of their accountability and that of their NGOs. Palestinian activists, who are accustomed to seeing their efforts for justice undermined even by their NGOs, do not appear to seek an alignment between their motivation and that of their NGOs, as suggested by O'Dwyer and Boomsma (2015). Instead, they construct an accountable self whose motivations transcend their organisations' mission, mainly responding to the postcolonial roots of their identities. Considering how activists transcend their organisations when making sense of their accountability does not just give us insights into the wider array of motivations and sources of accountability driven by postcolonial identity, responsibilities and associated values, which go way beyond formalised organisational accountability (Oakes & Young, 2008; Scobie et al., 2020), it also shines a light on the importance of these wider sources of accountability for the formation of an authentic postcolonial identity. Accountability, for the colonised, needs to meet embodied and internalised responsibilities, hopes and dreams of self-determination and the ability to hold the perpetrators of human rights to account, despite the fragility and risks associated with such motivations. This confirms the importance of Oakes and Young's (2008) calls for the NGO literature to be careful not to conflate the motivations and goals of individual activists with collective organisational accountability and identity. Instead, there is a need to carefully consider tensions between NGO activists' postcolonial identities and their professional ones when analysing motivations and sensemaking of accountability in postcolonial contexts.

Second, Palestinian NGO workers find themselves in two positions simultaneously (activists and victims), accountability relations and boundaries between the accountable self and the beneficiaries are blurred and sometimes merged. The shared notions of victimhood woven into the collective Palestinian identity are internalised to reinforce and sharpen activists' sense of accountability, affirming both their responsibility to Palestinian victims and to themselves as victims of colonialism. Being accountable to the community to which they belong is part of their responsibility to achieve justice, freedom and self-determination. Thus, accountability of Palestinian NGO activists is not merely a matter of seeking to act wisely and responsibly in the interest of others (Frey-Heger & Barrett, 2021; Sinclair, 1995); nor it is strictly a reciprocal relationship with beneficiaries where participants work alongside them rather than on their behalf (Oakes & Young, 2008; O'Leary, 2017; Scobie et al., 2020). Rather it involves participants making sense of who they are accountable to, merging themselves into the category of victims, and creating a shared identity and identification

between themselves and the community of Palestinians. This makes them even more self-critical and reflexive of their roles and responsibilities as the personal is merged with the collective good. This reflexivity, while possibly beneficial for the NGO as it drives activists to work harder (Fry, 1995), is not aimed at assessing activists' performance against their NGO's mission (O'Dwyer & Boomsma, 2015). Instead, it is autonomous and dynamic (Roberts, 1991, 2009), linked to their postcolonial identity and motivations, and measured against "dreams" and "hopes" of justice and self-determination for themselves and other Palestinians. Meanwhile, accountability is not merely an expression of activists' postcolonial identity. Being and feeling accountable is a reaffirmation of the collective Palestinian identity as native, authentic, and victims of colonialism. As the self and the other are merged through victimhood, the collective good of Palestinians is valued above all other considerations. The construction of a collective victimhood identity does not seem to disempower activists or weaken their commitment. On the contrary, it sharpens and enables the accountable self to overcome the fear and anxiety that signifies their NGOs' relationships with "powerful" stakeholders vis-à-vis Palestine (Masiero, 2020; McKernan & McPhail, 2012; Sinclair, 1995). The insights show that different forms of motivation create a different sense of the accountable self and its relationship with others (Roberts, 1991), and that connectedness between the self and others' values and identities can create different accountability practices, conflicts and ways to deal with them.

Third, Palestinian activists mobilise different accountability practices to balance their postcolonial identity needs for narrativity and its professional identity needs to meet external demands for objectivity. Our participants appeared able to understand their accountability and its practices pragmatically both as postcolonial subjects and as professionals working within NGOs (Andrew, 2007; Shearer, 2002). As in previous research on the accountable self (e.g., Oakes & Young, 2008; Roberts, 2009), accountability practices require attention to narrativity that goes beyond providing a prescribed, predetermined account to others (O'Leary, 2017). The postcolonial self, who lacks national institutions, archives, documents or international representation, extensively mobilises narratives around accountability as opportunities for remembrance, storytelling and providing counter-accounts to dominant narratives (Denedo et al., 2019). While participants might have used these stories of accountability to harness support for their struggles through us, many of these stories showed self-reflection and critique aimed at motivating their activism and harnessing their sense of accountability. Storytelling emerges as a tool of accountability to continuously shape, motivate and intensify accountability. On the other hand, when faced with accusations of bias and de-legitimation due to their victimhood, participants evoked organisational accountability processes to show "balanced", "objective", "impersonal" and "responsible" accounts. They pragmatically shifted between their postcolonial and professional identities, stressing their links to the NGO, and informing the types of accountability mechanisms they employ. These shifts are not completely smooth or painless: participants acknowledged "the pain in [their] heart" when victims expressed surprise at the questioning of their stories by activists, or at the need to dig deeper to produce professional, neutral and verified accounts. Here, the need to be associated with organisational processes is not a result of employees identifying with their NGO mission, forming a collective (organisational) identity (Fry, 1995; Kaba, 2021; O'Dwyer & Boomsma, 2015; Pianezzi, 2021). Instead, activists are aware of the "role tension" (Sveinsson & Alvesson, 2003) between their postcolonial and professional identities, and attempt to deal with it pragmatically. The "traditional" organisational processes of accountability and account-giving, despite not directly addressing activists' efforts for self-determination, did not lose their relevance for the grassroots, as suggested by O'Leary (2017). Instead, they are needed for pragmatic reasons to demonstrate professional values alongside their postcolonial experience that might affect the legitimacy of their accountability. In this, we differ from McKernan's (2012) articulation around the "aporia of accountability", where the

accountable self is undermined by external demands for an account of its actions based on rules, regulations and laws. In our case, the accountable self, when informed by postcolonial identity, needs the formality of organisational accountability, as it needs the “relational interest” to address certain expectations (Masiero, 2020, p. 126) and gain self-determination. It requires both “objective accounts” directed towards external others, and also forms of narrative and storytelling that aim to “build trust, and construct collective identities and successes” (Masiero, 2020, p. 126) with other victims. The employment of formal and organisational accountability practices and tools does not seem to threaten our participants’ sense of authenticity and autonomy, as suggested by McKernan (2012). Instead, it allows them to manage such contradictions and to portray professional values alongside their post-colonial experience that affects the way their accountability appears to powerful others.

Fourth, we find that the postcolonial self, in order to make sense of its accountability, not only requires the recognition of others as a subject capable of giving an account (Roberts, 2009; Shearer, 2002). It also requires securing others’ recognition of it as being able to hold perpetrators of human rights violations to account. Although accountability attached to postcolonial identity gives activists the feeling of self-consistency and authenticity, it has its limits. Constant failure to hold the perpetrators to account, combined with frequent exposure to traumatic and sad stories, puts activists in a perpetual cycle of self-blame and profound inner insecurity (Fanon, 1967). Our participants tried to cope with such limits and tensions by setting realistic rather than ambitious expectations for their performance and constantly reminding themselves of the surrounding context that works against Gaza and advocacy NGOs. Thus, rather than despairing of the burden of accountability (Frey-Heger & Barrett, 2021; Messner, 2009), participants seemed to be able to deal with accountability’s multiple and conflicting demands by being compassionate to the self and setting reasonable expectations for themselves (Roberts, 2009). Instead, the ultimate limitation to accountability for the postcolonial identity is being denied the recognition of others and deprived of the ability, at least in the short term, to hold the perpetrators of human rights violation to account, regardless of the multiple accountability tools available. Previous literature on the accountable self focuses on the importance of being able to give an account of the construction and presentation of one’s identity as ethical and accountable in its relationship with others (Roberts, 2009; Shearer, 2002). In the case of Palestinian activists, who are isolated and under occupation, the accountable self requires the recognition by others of its identity, its independence, and its existence as Palestinian, as a victim, and as part of a collective Palestinian community able to hold those who violate human rights to account.

Our study suggests future avenues of research. For example, we did not have space to look closely into the global-local aspects of the accountable self, as both the issue of human rights and political justice raised by Palestinians are becoming more globalised. Postcolonial studies in accounting are beginning to attend to globalisation as a new form of imperialism and colonialism (e.g., Boussebaa, 2015; Gallhofer et al., 2011; Yapa et al., 2016). It would be interesting to explore how accountability and identities interact and develop in such a context, especially as we see international solidarity as an important means to hold the aggressors to account. The findings of this paper also point towards future research paths that could focus on other identity aspects (e.g., gender, religion, social class, refugees) and other contexts such as social movements (e.g., Black Lives Matter). Further research could also explore more closely how and whether activists can reshape the identity of their NGOs and their accountability processes (O’Leary, 2017). Additionally, few previous studies have explored the role of accounting in normalising violence and contributing to the expansion of war (e.g., Chwastiak & Lehman, 2008). Future research can explore how accounting operates to record and document war crimes to hold the perpetrators to account. Future research in non-English-speaking contexts could explore the significance of the linguistic and cultural dimensions

of accountability and its meanings in these contexts. Finally, as we commemorate 75 years of *Al-Nakbah*, we invite scholars to turn to Palestine, compelled by its ethical significance, to bring insights into “violations of life and liberty that occur under colonial domination” (Muhareb et al., 2021; Williams & Ball, 2014, p. 130). As accounting and accountability scholars interested in postcoloniality, we have much to contribute to difficult debates around the question of Palestine that have remained outside our focus for too long.

Data availability

The data that has been used is confidential.

Acknowledgements

We sincerely thank the two anonymous reviewers for their valuable and constructive comments. We would also like to thank our interviewees, who despite their daily struggles supported our research and brought us such rich insights.

References

- Adalah. (2023). *Adalah’s statement following the extreme violence in Gaza and in Israel since Saturday 7 October 2023*. <https://www.adalah.org/en/content/view/10898>. (Accessed 18 January 2024).
- Adelberg, S., & Batson, C. D. (1978). Accountability and helping: When needs exceed resources. *Journal of Personality and Social Psychology*, 36(4), 343–350.
- Agyemang, G., O’Dwyer, B., & Unerman, J. (2019). NGO accountability: Retrospective and prospective academic contributions. *Accounting, Auditing & Accountability Journal*, 32(8), 2353–2366.
- Agyemang, G., O’Dwyer, B., Unerman, J., & Awumbila, M. (2017). Seeking “conversations for accountability”. *Accounting, Auditing & Accountability Journal*, 30(4), 762–776.
- Ahmed, Z. U., Hopper, T., & Wickramasinghe, D. (2012). *Hegemony and accountability in BRAC – the largest hybrid NGO in the world*. <https://openrepository.aut.ac.nz/bitstream/handle/10292/5006/9.%20Ahmed%2c%20Hopper%2c%20Wickramasinghe.pdf?sequence=2&isAllowed=y>. (Accessed 4 November 2020).
- Ahrens, T. (1996). Styles of accountability. *Accounting, Organizations and Society*, 21(2–3), 139–173.
- Al-Haq. (2021). *The legal architecture of apartheid*. <https://www.alhaq.org/advocacy/18181.html>. (Accessed 18 January 2024).
- Al-Jazeera. (2023). *Rights groups urge UN not to adopt IHRA anti-Semitism definition*. <https://www.aljazeera.com/news/2023/4/4/rights-groups-urge-un-not-to-adopt-ihra-anti-semitism-definition>. (Accessed 15 June 2023).
- Alawattage, C., & Fernando, S. (2017). Postcoloniality in corporate social and environmental accountability. *Accounting, Organizations and Society*, 60, 1–20.
- Alshurafa, M., Aboramadan, M., & Haniffa, R. (2023). Digital postcolonialism and NGO accountability during COVID-19: Evidence from the Gaza Strip. *The British Accounting Review*, 55(5), Article 101203. Article.
- Alvesson, M., & Willmott, H. (2002). Identity regulation as organisational control: Producing the appropriate individual. *Journal of Management Studies*, 39(5), 619–644.
- Amnesty International. (2019). *Israel’s refusal to grant Palestinian refugees right to return has fuelled seven decades of suffering*. <https://www.amnesty.org/en/latest/press-release/2019/05/israels-refusal-to-grant-palestinian-refugees-right-to-return-has-fuelled-seven-decades-of-suffering/>. (Accessed 9 December 2021).
- Amnesty International. (2022). *Israel’s apartheid against Palestinians: A cruel system of domination and a crime against humanity*. <https://www.amnesty.org/en/latest/news/2022/02/israels-apartheid-against-palestinians-a-cruel-system-of-domination-and-a-crime-against-humanity/>. (Accessed 9 January 2024).
- Andrew, J. (2007). Prisons, the profit motive and other challenges to accountability. *Critical Perspectives on Accounting*, 18(8), 877–904.
- Andrews, K. (2021). *The new age of empire: How racism and colonialism still rule the world*. Penguin UK.
- Ba’albaki, M. (2005). *Al-mawrid: A modern English-Arabic dictionary* (39th ed.). Beirut: Dar el-ilm lil-Malayin.
- Badil. (2023). *An open letter regarding safe passages and the plan to displace Palestinians in the Gaza Strip*. <https://www.badil.org/press-releases/14170.html>. (Accessed 18 January 2024).
- Baudot, L., Dillard, J., & Pencie, N. (2022). Hybrid organisations and an ethic of accountability: The role of accountability systems in constructing responsible hybridity. *Accounting, Auditing & Accountability Journal*, 35(3), 598–626.
- BBC. (2018). *Jewish nation-state: Israel approves controversial bill*. <https://www.bbc.co.uk/news/world-middle-east-44881554>. (Accessed 20 July 2018).
- BBC. (2021). *Israel-Palestinian conflict: Life in the Gaza Strip*. <https://www.bbc.co.uk/news/world-middle-east-20415675>. (Accessed 15 June 2023).
- Berger, M. (2019). Palestinian in Israel. *Foreign Policy*. <https://foreignpolicy.com/2019/01/18/palestinian-in-israel/>. (Accessed 10 April 2020).

- Bicakci, S. (2007). The Palestinian parliamentary legislative elections 25 January 2006. *Journal of Southern Europe and the Balkans*, 9(1), 65–78.
- Blachnicka-Ciacek, D. (2020). Occupied from within: Embodied memories of occupation, resistance and survival among the Palestinian diaspora. *Emotion, Space and Society*, 34. Article 100653.
- Boland, R. J., & Schultze, U. (1996). Narrating accountability: Cognition and the production of the accountable self. In R. Munro, & J. Mouritsen (Eds.), *Accountability: Power, ethos and the technologies of managing* (pp. 62–81). International Thomson Business Press.
- Boomsma, R., & O'Dwyer, B. (2014). The nature of NGO accountability: Conceptions, motives, forms and mechanisms. In J. Bebbington, J. Unerman, & B. O'Dwyer (Eds.), *Sustainability accounting and accountability* (pp. 157–175). Routledge.
- Boussebaa, M. (2015). Professional service firms, globalisation and the new imperialism. *Accounting, Auditing & Accountability Journal*, 28(8), 1217–1233.
- Brown, A. D., Stacey, P., & Nandhakumar, J. (2008). Making sense of sensemaking narratives. *Human Relations*, 61(8), 1035–1062.
- B'Tselem. (2016). *Whitewash protocol: The so-called investigation of operation protective edge*. https://www.btselem.org/download/201609_whitewash_protocol_eng.pdf. (Accessed 5 November 2020).
- B'Tselem. (2022). *Not a "vibrant democracy". This is apartheid*. <https://www.btselem.org/publications/169>. (Accessed 10 January 2024).
- Butler, J. (2005). *Giving an account of oneself*. New York: Fordham University Press.
- Butler, J. (2012). *Parting ways: Jewishness and the critique of Zionism*. Columbia University Press.
- Butler, J. (2016). *Frames of war: When is life grievable?* Verso Books.
- Chwastiak, M., & Lehman, G. (2008). Accounting for war. *Accounting Forum*, 32(4), 313–326.
- Cooper, C., & Johnston, J. (2012). Vulgate accountability: Insights from the field of football. *Accounting, Auditing & Accountability Journal*, 25(4), 602–634.
- Covaleski, M. A., Dirsmith, M. W., Heian, J. B., & Samuel, S. (1998). The calculated and the avowed: Techniques of discipline and struggles over identity in Big Six public accounting firms. *Administrative Science Quarterly*, 43, 293–327.
- Denedo, M., Thomson, I., & Yonekura, A. (2017). International advocacy NGOs, counter accounting, accountability and engagement. *Accounting, Auditing & Accountability Journal*, 30(6), 1309–1343.
- Denedo, M., Thomson, I., & Yonekura, A. (2019). Ecological damage, human rights and oil: Local advocacy NGOs dialogic action and alternative accounting practices. *Accounting Forum*, 43(1), 85–112.
- Dillard, J., & Vinnari, E. (2019). Critical dialogical accountability: From accounting-based accountability to accountability-based accounting. *Critical Perspectives on Accounting*, 62, 16–38.
- Din, Y. (2020). *The occupation of the West Bank and the crime of apartheid: Legal opinion*. <https://www.yesh-din.org/en/the-occupation-of-the-west-bank-and-the-crime-of-apartheid-legal-opinion/>. (Accessed 18 January 2024).
- Donnelly, K. (2017). Reflections on cultural identity and revolution: Remembering Fanon, using Fanon. *The Communication Review*, 82. <https://communist-party.org.uk/152-co-munist-review-sneak-peek/communist-review-82-winter-2016/2362-reflections-on-cultural-identity-and-revolution-remembering-fanon-using-fanon.html>. (Accessed 24 February 2020).
- Ebrahim, A. (2003). Accountability in practice: Mechanisms for NGOs. *World Development*, 31(5), 813–829.
- Fanon, F. (1963). *The wretched of the earth*. Grove Press.
- Fanon, F. (1967). *Black skin, white masks*. Grove Press.
- Farsakh, L. (2008). The political economy of Israeli occupation: What is colonial about it? *The MIT Electronic Journal of Middle East Studies*, 8(42), 42–58.
- Favotto, A., McKernan, J. F., & Zou, Y. (2022). Speculative accountability for animal kinship. *Critical Perspectives on Accounting*, 84, Article 102360. Article.
- Finkelstein, N. G. (2003). *Image and reality of the Israel-Palestine conflict*. Verso.
- Finkelstein, N. G. (2018). *Gaza: An inquest into its martyrdom*. University of California Press.
- Frey-Heger, C., & Barrett, M. (2021). Possibilities and limits of social accountability: The consequences of visibility as recognition and exposure in refugee crises. *Accounting, Organizations and Society*, 89. Article 101197.
- Frink, D. D., & Klimoski, R. J. (1998). Toward a theory of accountability in organisations and human resources management. *Research in Personnel and Human Resources Management*, 16, 1–51.
- Fry, R. E. (1995). Accountability in organisational life: Problem or opportunity for nonprofits? *Nonprofit Management and Leadership*, 6(2), 181–195.
- Gallhofer, S., Haslam, J., & Kamla, R. (2011). The accountability profession and the ambiguities of globalisation in a post-colonial, Middle Eastern and Islamic context: Perceptions of accountants in Syria. *Critical Perspectives on Accounting*, 22(4), 376–395.
- Gibbon, J. (2012). Understandings of accountability: An autoethnographic account using metaphor. *Critical Perspectives on Accounting*, 23(3), 201–212.
- Gold, D. (2011). The myth of Israel as a colonialist entity: An instrument of political warfare to delegitimize the Jewish state. *Jewish Political Studies Review*, 84–90.
- Goncharenko, G. (2019). The accountability of advocacy NGOs: Insights from the online community of practice. *Accounting Forum*, 43(1), 135–160.
- Gray, R. (1992). Accounting and environmentalism: An exploration of the challenge of gently accounting for accountability, transparency and sustainability. *Accounting, Organizations and Society*, 17(5), 399–425.
- Gregory, D. (2004). Palestine and the "war on terror". *Comparative Studies of South Asia, Africa and the Middle East*, 24(1), 183–195.
- Grisard, C., Annisette, M., & Graham, C. (2020). Performative agency and incremental change in a CSR context. *Accounting, Organizations and Society*, 82. Article 101092.
- Hall, A. (2005). *Accountability in organisations: An examination of antecedents and consequences*. College of Business: Unpublished PhD dissertation, Florida State University.
- Hanafi, S., & Tabar, L. (2003). The Intifada and the aid industry: The impact of the new liberal agenda on the Palestinian NGOs. *Comparative Studies of South Asia, Africa and the Middle East*, 23(1), 205–214.
- Haynes, K. (2006). Linking narrative and identity construction: Using autobiography in accounting research. *Critical Perspectives on Accounting*, 17(4), 399–418.
- Human Rights Watch. (2021). *A threshold crossed: Israeli authorities and the crimes of apartheid and persecution*. <https://www.hrw.org/report/2021/04/27/threshold-crossed/israeli-authorities-and-crimes-apartheid-and-persecution>. (Accessed 10 January 2024).
- Jamal, A., & Kensicki, A. (2020). Theorizing half-statelessness: A case study of the nation-state law in Israel. *Citizenship Studies*, 24(6), 769–785.
- Joannides, V. (2012). Accounterability and the problematics of accountability. *Critical Perspectives on Accounting*, 23(3), 244–257.
- Kaba, M. (2021). NGO accountability: A conceptual review across the engaged disciplines. *International Studies Review*, 23(3), 958–996.
- Kardum Goleš, I. (2019). Constructing identities in postcolonial theory. *Symblae Europaea*, 89–96.
- Kattan, V. (2009). *From coexistence to conquest: International law and the origins of the Arab-Israeli conflict 1891–1949*. Pluto Press.
- Khalidi, R. (2020). *The hundred years' war on Palestine: A history of settler colonialism and resistance, 1917–2017*. Metropolitan Books.
- Koppell, J. G. (2005). Pathologies of accountability: ICANN and the challenge of "multiple accountabilitys disorder". *Public Administration Review*, 65(1), 94–108.
- Kuruppu, S. C., & Lodhia, S. (2020). Shaping accountability at an NGO: A Bourdieusian perspective. *Accounting, Auditing & Accountability Journal*, 33(1), 178–203.
- Laughlin, R. (1995). Empirical research in accounting: Alternative approaches and a case for "middle-range" thinking. *Accounting, Auditing & Accountability Journal*, 8(1), 63–87.
- Lloyd, D. (2012). Settler colonialism and the state of exception: The example of Palestine/Israel. *Settler Colonial Studies*, 2(1), 59–80.
- Mai, K. T., & Hoque, Z. (2023). Self, ethics, morality and accountability: A case of a public university. *Accounting, Auditing & Accountability Journal*, 36(1), 323–347.
- Martinez, D. E., & Cooper, D. J. (2017). Assembling international development: Accountability and the disarticulation of a social movement. *Accounting, Organizations and Society*, 63, 6–20.
- Masiero, E. (2020). Accountability by the accountable self: The case of Leone Wollemborg. *Accounting History*, 25(1), 109–133.
- McKernan, J. F. (2012). Accountability as aporia, testimony, and gift. *Critical Perspectives on Accounting*, 23(3), 258–278.
- McKernan, J. F., & MacLulich, K. (2004). Accounting, love and justice. *Accounting, Auditing & Accountability Journal*, 17(3), 327–360.
- McKernan, J. F., & McPhail, K. (2012). Accountability and counterability. *Critical Perspectives on Accounting*, 23(3), 177–182.
- Messner, M. (2009). The limits of accountability. *Accounting, Organizations and Society*, 34(8), 918–938.
- Molavi, S. C. (2013). *Stateless citizenship: The Palestinian-Arab citizens of Israel*. Brill.
- Moore-Gilbert, B. (2018). Palestine, postcolonialism and pessimism: Palestine and postcolonial studies. *Intervention*, 20(1), 7–40.
- Muhareb, R., Wispelwey, B., & Gilbert, M. (2021). Political censorship in academic journals set a dangerous new precedent. *British Medical Journal Blogs*. <https://blogs.bmj.com/bmj/2021/06/02/political-censorship-in-academic-journals-sets-a-dangerous-new-precedent/>.
- Mulgan, R. (2000). Accountability: An ever-expanding concept? *Public Administration*, 78(3), 555–573.
- Nassar, I. (2001). Reflections on writing the history of Palestinian identity. *Palestine-Israel Journal*, 8(4), 24–37.
- Ndlovu-Gatsheni, S. (2018). The dynamics of epistemological decolonisation in the 21st century: Towards epistemic freedom. *Strategic Review for Southern Africa*, 40(1).
- NGO Monitor. (2017). *The first 15 years: Expanding influence generating results, 2017* <https://reliefweb.int/sites/reliefweb.int/files/resources/Israeli-Attacks-on-Human-Rights-Organisations-and-Activists-PCHR.pdf>. (Accessed 6 October 2020).
- NGO Monitor. (2019). *Analysis of NIF 2018 funding for 31 political advocacy NGOs*. <https://www.ngo-monitor.org/reports/analysis-of-nif-2018-funding-for-31-political-advocacy-ngos/>. (Accessed 10 January 2024).
- Nora, P. (1989). Between memory and history: Les lieux de mémoire. *Representations*, 26, 7–24.
- Norris, J. (2013). *Land of progress: Palestine in the age of colonial development, 1905–1948*. Oxford: oup.
- Norwegian Refugee Council. (2018). *Gaza: The world's largest open-air prison*. [https://www.nrc.no/news/2018/april/gaza-the-worlds-largest-open-air-prison/#:~:text=Gaza%20is%20described%20by%20many,the%20rest%20of%20the%20world. \(Accessed 5 November 2020\).](https://www.nrc.no/news/2018/april/gaza-the-worlds-largest-open-air-prison/#:~:text=Gaza%20is%20described%20by%20many,the%20rest%20of%20the%20world.)
- Oakes, L. S., & Young, J. J. (2008). Accountability re-examined: Evidence from Hull house. *Accounting, Auditing & Accountability Journal*, 21(6), 765–790.
- OCHA. (2018). *Study warns water sanitation crisis in Gaza may cause disease outbreak and possible epidemic*. <https://www.ochaopt.org/content/study-warns-water-sanitation-crisis-gaza-may-cause-disease-outbreak-and-possible-epidemic>. (Accessed 30 May 2023).
- O'Dwyer, B. (2004). Qualitative data analysis: Illuminating a process for transforming a "messy" but "attractive" "nuisance". In C. Humphrey, & B. Lee (Eds.), *The real-life guide to accounting research* (pp. 391–407). Elsevier.

- O'Dwyer, B., & Boomsma, R. (2015). The co-construction of NGO accountability: Aligning imposed and felt accountability in NGO-funder accountability relationships. *Accounting, Auditing & Accountability Journal*, 28(1), 36–68.
- O'Dwyer, B., & Unerman, J. (2008). The paradox of greater NGO accountability: A case study of Amnesty Ireland. *Accounting, Organizations and Society*, 33(7–8), 801–824.
- O'Leary, S. (2017). Grassroots accountability promises in rights-based approaches to development: The role of transformative monitoring and evaluation in NGOs. *Accounting, Organizations and Society*, 63, 21–41.
- O'Leary, S., Dinh, T., & Frueh, S. (2023). *Affirmative otherness in a humanitarian NGO: Implications for accountability as responsiveness*. Accounting, Organizations and Society, Article 101495. Article.
- O'Leary, S., & Smith, D. (2020). Moments of resistance: An internally persuasive view of performance and impact reports in non-governmental organisations. *Accounting, Organizations and Society*, 85. Article 101140.
- Osman, A. Z., & Agyemang, G. (2020). Privileging downward accountability in Waqf management. *Journal of Islamic Accounting and Business Research*, 11(3), 533–554.
- Oxfam International. (2023). *What is Oxfam's position on the Israel-Palestine conflict?* <https://www.oxfam.org/en/what-oxfams-position-israel-palestine-conflict>. (Accessed 18 January 2024).
- Palestinian Ministry of Interior. (2014). *Manual and the unified electronic account for NGOs*. <https://moi.gov.ps/home/post/73124>. (Accessed 5 November 2020).
- Pappe, I. (2007). *The ethnic cleansing of Palestine*. Simon & Schuster.
- Pappe, I. (2017). *Ten myths about Israel*. Verso Books.
- Peled, Y., & Rouhana, N. N. (2004). Transitional justice and the right of return of the Palestinian refugees. *Theoretical Inquiries in Law*, 5(2), 317–332.
- Perugini, N., & Gordon, N. (2015). *The human right to dominate*. Oxford University Press.
- Pianezzi, D. (2021). We are what we tell: An enquiry into NGOs' organisational identity and accountability. *Accounting, Auditing & Accountability Journal*. <https://doi.org/10.1108/AAAJ-06-2020-4647>
- Pratt, M. G., Rockmann, K. W., & Kaufmann, J. B. (2006). Constructing professional identity: The role of work and identity learning cycles in the customisation of identity among medical residents. *Academy of Management Journal*, 49(2), 235–262.
- Quigley, J. (2005). International law and the Palestine refugees. *Hastings Int'l & Comp. L. Rev.*, 28, 405–410.
- Roberts, J. (1991). The possibilities of accountability. *Accounting, Organizations and Society*, 16(4), 355–368.
- Roberts, J. (1996). From discipline to dialogue: Individualizing and socializing forms of accountability. In R. Munro, & J. Mourtsen (Eds.), *Accountability: Power, ethos and the technologies of managing* (pp. 40–61). International Thomson Business Press.
- Roberts, J. (2001). Trust and control in Anglo-American systems of corporate governance: The individualising and socialising effects of processes of accountability. *Human Relations*, 54(12), 1547–1572.
- Roberts, J. (2009). No one is perfect: The limits of transparency and an ethic for "intelligent" accountability. *Accounting, Organizations and Society*, 34(8), 957–970.
- Sabawi, S. (2014). *Why are Palestinian voices excluded? Al-jazeera*. <https://www.aljazeera.com/opinions/2014/8/21/why-are-palestinian-voices-excluded/>. (Accessed 6 October 2020).
- Sa'di, A. H. (2002). Catastrophe, memory and identity: Al-nakbah as a component of Palestinian identity. *Israel Studies*, 7(2), 175–198.
- Said, E. (1978). *Orientalism*. Pantheon Books.
- Said, E. (1984). Permission to narrate. *Journal of Palestine Studies*, 13(3), 27–48.
- Said, E. W. (1992). *The question of Palestine*. Vintage.
- Said, E. (1993). *Culture and imperialism*. Vintage.
- Said, E., & Mohr, J. (1986). *After the last sky: Palestinian lives*. Pantheon Books.
- Scheindlin, D. (2020). *Neither intractable nor unique: A practical solution for Palestinian right of return*. The Century Foundation. <https://tcf.org/content/report/neither-intractable-unique-practical-solution-palestinian-right-return/>. (Accessed 18 January 2024).
- Schlenker, B. R., & Weigold, M. F. (1989). Self-identification and accountability. In R. A. Giacalone, & P. Rosenfeld (Eds.), *Impression management in the organisation*. Lawrence Erlbaum Associates.
- Scobie, M., Lee, B., & Smyth, S. (2020). Grounded accountability and Indigenous self-determination. *Critical Perspectives on Accounting*, 23. Article 102198.
- Seidel, T. (2019). Neoliberal developments, national consciousness, and political economies of resistance in Palestine. *Intervention*, 21(5), 727–746.
- Sfard, M. (2018). *The wall and the gate: Israel, Palestine, and the legal battle for human rights*. Metropolitan Books.
- Shafir, G. (1996). *Zionism and colonialism: A comparative approach. Israel in comparative perspective: Challenging the conventional wisdom* (pp. 227–242).
- Shakir, O. (2020). *Amnesty International staffer challenges Israel's travel ban*. Amnesty International. <https://www.hrw.org/news/2020/05/25/amnesty-international-staffer-challenges-israels-travel-ban>. (Accessed 10 September 2020).
- Shearer, T. (2002). Ethics and accountability: From the for-itself to the for-the-other. *Accounting, Organizations and Society*, 27(6), 541–573.
- Sinclair, A. (1995). The chameleon of accountability: Forms and discourses. *Accounting, Organizations and Society*, 20(2), 219–237.
- Sveningson, S., & Alvesson, M. (2003). Managing managerial identities: Organisational fragmentation, discourse and identity struggle. *Human Relations*, 56(10), 1163–1193.
- Tilley, V. (2009). Occupation, colonialism, apartheid?: A re-assessment of Israel's practices in the occupied Palestinian territories under international law. *Middle East project of the democracy and governance programme*. Cape Town: Human Sciences Research Council.
- Times of Israel. (2023). *Smotrich says there's no Palestinian people, declares his family 'real Palestinians'*. <https://www.timesofisrael.com/far-right-lawmaker-bezalel-smotrich-declares-his-family-real-palestinians/>. (Accessed 10 January 2024).
- Treacher, A. (2005). On postcolonial subjectivity. *Group Analysis*, 38(1), 43–57.
- Tweede, D., & Luzia, K. (2023). In place, with power: (Re) conceptualising accountability in national non-government organisations. *Critical Perspectives on Accounting*, 92, Article 102536. Article.
- UN OHCHR. (2023). *UN expert warns of new instance of mass ethnic cleansing of Palestinians, calls for immediate ceasefire*. <https://www.ohchr.org/en/press-releases/2023/10/un-expert-warns-new-instance-mass-ethnic-cleansing-palestinians-calls>. (Accessed 18 January 2024).
- Unerman, J., & O'Dwyer, B. (2006). Theorising accountability for NGO advocacy. *Accounting, Auditing & Accountability Journal*, 19(3), 349–376.
- Unerman, J., & O'Dwyer, B. (2010). NGO accountability and sustainability issues in the changing global environment. *Public Management Review*, 12(4), 475–486.
- United Nations. (2018). *Gaza "Unliveable", UN special Rapporteur for the situation of human rights in the OPT tells third committee – press release (Excerpts)*. <https://www.un.org/unispal/document/gaza-unliveable-un-special-rapporteur-for-the-situation-of-human-rights-in-the-opt-tells-third-committee-press-release-excerpts/>. (Accessed 10 January 2024).
- Van de Poel, I. (2011). The relation between forward-looking and backward-looking responsibility. *Moral Responsibility*, 37–52.
- Weick, K. E. (1995). *Sensemaking in organisations*. Sage.
- Williams, P., & Ball, A. (2014). Where is Palestine? *Journal of Postcolonial Writing*, 50(2), 127–133.
- Willmott, H. (1996). Thinking accountability: Accounting for the disciplined production of self. In R. Munro, & J. Mourtsen (Eds.), *Accountability: Power, ethos and the technologies of managing* (pp. 23–39). International Thomson Business Press.
- Wistrich, R. S. (2015). The anti-Zionist Mythology of the left. *Israel Journal of Foreign Affairs*, 9(2), 189–199.
- Wolfe, P. (2006). Settler colonialism and the elimination of the native. *Journal of Genocide Research*, 8(4), 387–409.
- Yapa, P. W. S., Jacobs, K., & Huot, B. C. (2016). The field of accounting: Exploring the presence and absence of accounting in Cambodia. *Accounting, Auditing & Accountability Journal*, 29(3), 401–427.
- Yasmin, S., Ghafra, C., & Haniffa, R. (2018). Exploring de-facto accountability regimes in Muslim NGOs. *Accounting Forum*, 42(3), 235–247.
- Zatari, F. (2018). *Palestinian culture of Sumud*. Daily Sabah. <https://www.dailysabah.com/feature/2018/04/04/palestinian-culture-of-sumud>. (Accessed 18 October 2022).
- Zolo, D. (2002). *The Palestinian question by Edward said*. <https://www.juragendum.org/topics/palestin/en/zolo.htm>. (Accessed 6 December 2021).