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**ASSEMBLING INTERNATIONAL DEVELOPMENT:
THE MANAGEMENT AND ACCOUNTING CONTROL OF
NON-GOVERNMENTAL ORGANIZATIONS (NGOS)**

Daniel E. Martinez

HEC School of Management, Paris
Department of Accounting and Control
1 Rue de la Libération
78351 Jouy en Josas, France
martinez@hec.fr

David J. Cooper

School of Business,
Accounting, Operations and Information Systems
University of Alberta,
Edmonton, Alberta, Canada T6G 2R6
dcooper@ualberta.ca

ABSTRACT

This study explores the management and accounting requirements that activist organizations and development Non-governmental organizations (NGOs) adopt to be eligible for grants. More specifically, based on interviews conducted with state funding agencies, international NGOs, and Guatemalan and El Salvadorian NGOs and analysis of their reports to funding agencies, the article describes funding requirements and explores how they are implicated in the transformation of the social justice movement assemblage: components of which are technically and administratively rearticulated as components of the international development assemblage. This transformation is explained through Deleuze and Guattari's (1987) "state-form": a mode of governing whereby "state apparatus of capture" hierarchically stratifies an assemblage by enrolling components of the social movement (territorialisation), arranging them through homogenizing administrative categories (coding), and enabling an emergent functional totality (overcoding) that has had the effect of, what some interviewees referred to as, disarticulating the social movement. There is however contestation, as strategies are employed by NGOs to leak financial and political resources to organizations that would otherwise not be eligible for funding. This study seeks to extend the work that has critically examined the role of NGOs in the social movement and the role of state modes of governance in this process. It emphasizes the impact of management and accounting controls on the constitution and transformation of assemblages and NGOs' advocacy and mission.

Keywords: international development, assemblages, management accounting, non-governmental organizations (NGOs), state