

## An Exploration of Accountability Practices in Non-Governmental Organisation (NGO): Malaysian Perspectives

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**Abstract:** Accountability refers to a situation where an individual or organization is being obligate for the activities that they do and being able to accept their responsibility for it or being able to provide satisfying promises in a transparent way. Accountability practices represent methods or ways of doing things. The primary objective of accountability practice is to strengthen the value of processing goals, which are normally used in the decision-making process include organizing, leading, controlling and monitoring performance. It can help people in improving how they do work which indirectly will be affecting the status of the organization. Therefore, the researcher is interested in understanding how does the accountability practices are apply in the non-governmental organization (NGO) and to understand better and more in-depth of how the accountability practices are being done in the NGO, with these the researcher adopting a qualitative case study research by using the framework of Ebrahim. Through the interview protocols that were prepared, participants who are responsible for the development and quality of their organization (NGO) and several committee members of an NGO responded accordingly. Five tools have been found by the researcher that the NGO used to apply in the developing and achieving their organizations' accountability practices; organization's rules and regulation, accounting reports and disclosures, performance evaluations assessment, self-regulation and participation of members.

**Key words:** *Accountability; NGOs; Accounting; Performance; Participation*

### INTRODUCTION

The accountability relation is complex because non-profits organization are expected to be accountable to the multiple parties: upward to the sponsors or donors, downward refers to the clients and internal towards themselves and the organization mission [1]. First, the accountability being considered "upward" (donors) always focuses on how the organization must provide a report of the funds that have been sponsored by the donors and also build relationships with governments, institutions and the donors. Second, "downward" (beneficiaries) accountability refers to the beneficiaries receiving the service or donation from the NGO within the states or regions. It has been very much concern with the third type of accountability which focuses on the employees of the organisation and their vision. This internal (or horizontal) accountability centre function on the decision making procedures

and implementing at the field-level and also included the responsibility of an organization to its mission and vision. Before World War II in Malaysia, the acknowledgement of the social contribution of the NGO has kept their job in helping the government to deliver proficiently and being prominent in social work or as a mediator to the social accountability [2]. Recently, the human rights practise by the NGOs are always seen as opposing the country's national interest or perceived as a threat [3]. NGOgovernment relations all over the globe have periodically been tensed, where a government has been fearful of being substituted by NGOs and exposed for an absence of accountability and being transparency of using public funds. There are guidelines within the economic and financial measurement or the evaluation of performance and long-term sustainability [4]. Although accountability is not uniform in academic descriptions, the accountability in an NGO did not

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specifically have a unique approach [4]. Therefore, there exists a relatively high level of agreement as to the basic questions relating to the accountability framework: who should be held accountable, to whom, for what, how and with what consequences [5]. The researchers had utilized the questions of research on accountability as much as possible [6]. However, the combination of both questions: accountability to whom (e.g., Ebrahim, 2003), accountability for what (e.g., Quarter, Mook, & Armstrong, 2009) (e.g., Acar et al., 2012) had significantly caught the attention of numerous researchers. Therefore the researcher is interested in investigating the study of accountability practices towards an NGO in Malaysia as a foundation of the research.

As a well developing country, Malaysia has been encouraging women empowerment in daily socioeconomics lifestyle. There is a continuous increasing in percentage of women in the workforce and earning stable income for living. With more purchasing power, women nowadays can spend more money for their daily food. In line with a continuous improvement in education system, there is more women in Malaysia working in corporate sectors as professionals. Due to sedentary lifestyle especially by those women who are working in the office environment, there is a continuous increasing in the percentage of overweight and obesity. This trend has become more prevalent, since Malaysia is known as the fattest population in Southeast Asia. As an overall, the percentage of overweight and obese women is more with 48.6% than the percentage of men which is at 43.8% [1]. Due to modern lifestyle with better income, dining at restaurant has become a culture in Malaysia. Although woman is supposed to take less calorie which is at 2,000 kcal than man which is at 2,500 kcal per day [2], there is no restaurants in Malaysia customized the portion of food based on gender. Instead, majority of restaurants are encouraging the consumers to purchase more food in bigger portion. The behavior of excessive eating in the daily meal has somehow make the whole nation to be fatter than before.

The Malaysian healthcare system is ranked as the third in the world after France and Uruguay [6]. This has made Malaysia as one of hot spot medical tourisms within the last five years. The most wellknown medical treatments are cosmetic surgery, dental and dermatology. This is mainly due to the costs effectiveness and excellent quality standard.

## **LITERATURE REVIEWS**

This section discusses accountability conceptualism and different kind of technique that is used; and can be used, for the growth of NGO. There is numerous

definition of accountability have been offered by scholars. For instances, accountability is generally interpreted as “the means by which individuals and organizations report to a recognized authority and are held responsible for their actions” [7]. Other than that, accountability is described as “the process of holding actors responsible for actions [8]. It is a crucial component of claims to legitimacy. [9] stated that accountability was a complicated and abstract thought. While responsibility is seen as a feature of the organization that most of the authors requirement, empirical studies usually indicate that both leaders and subordinates in public and private organizations strive to avoid responsibility [10]. However, there is a degree in which the absence of responsibility begins to make possible that the act is not authorized by the organization.

Accountability takes place when “individuals and organization report to a recognized authority and are held responsible for their actions” [7] and also involves “taking responsibility for oneself” [11]. Thus, in general, accountability refers to events when individual or organization is being obligated to perform the works they do and able to accept their responsibility for it or feel that is a right thing to do in a transparent manner. Different procedures developed to guarantee certain kinds of results is called accountability mechanism [12]. According to [13], they had separated the discussion of accountability mechanisms into few elements as below:

- (I) Identity accountability, which is essentially ethics or a values-based form of accountability.
- (II) Upward accountability, it is recognized as functional accountability of hierarchical accountability.
- (III) Downward accountability, referred to as which not only those who fund them but also those beneficiaries.

First, identity responsibility may be driven by beliefs or ideas about what particular need to do for an NGO [13]. It focuses on accountability issues in organizations and individuals internally. In this type of accountability, individuals who run NGOs often actively believe in what "correction" they do. Therefore, they do not think it is necessary to advise on these issues because they "know" they are making the right decisions and do not recognize the accountability of other partners, including those who provide financing. Normally this type of “identity responsibility” generally applies only to very small organizations, and that NGOs need only a minimum subsidy. Therefore, NGOs in development require substantial funding, so this accountability is not a common development of NGOs and, therefore,

requires the participation of governments, the private sector and the general public [13].

This engagement usually involves in accounting records. Therefore, identity responsibility is a way in which the managers of an organization are responsible for setting their mission and organizational values, whether (and, if so, how) public or external review and assess their performance in relation to their goals [13]. An example that can be used to describe “identity responsibility” is that if they have a significant negative impact on the lives of others who think they are irresponsible, then, under the identity accountability, this person has no right to question regarding the action of lack of accountability. This is because of the problems affecting behavior are lacking accountability which adversely impacts upon themselves. Second, NGOs, upward accountability is the most common form of accountability mechanism, and it is considered hierarchical accountability or functional accountability. Upward accountability recognizes that NGOs are accountable for those who provide funding, while those who support who need a record to for statement of cash in and out [14][15]. In general, the account is in the form of a specified stated quantitative account for every funders or donor. Since each donor often needs balance and other information from different types of funders, there are multiple NGOs in NGOs that need to provide different accounts. According to [17], this form of formal accounting contains the information that has been set up to collect by each donor through those grassroots level of employees or members of organization who complete the information with the required information and combined with another report from the NGO as a whole to be presented to each funder. Since the format is not strict and upward, it usually does not provide sufficient feedback if there is provision or permission to provide additional narrative information [17].

Third, identify downward accountability can be based on three main areas: information disclosure, participation mechanisms, and complaints procedures [2]. A researcher in this area conducted by [16] evaluated the downward accountability as a release of power to the people who are downstream from the relief chain (for example, from the organization to the recipient or its beneficiaries). Downward accountability can also be improved through participatory evaluation. As mentioned earlier, society cannot be accountable for NGOs or donors when they threaten to withdraw funds or impose any condition [16]. Therefore, the systematic participation of the community in the evaluation and financing of NGOs is a key mechanism that can increase their leverage. Similarly, NGO funding needs a systematic evaluation of NGO perceptions

of funders' performance with the evaluation from the traditional view which is top-down and bureaucratic funders of NGOs [18]. In this way, assessment tools can be combined with participation processes to form complex downward accountability mechanisms [14]. In the previous study, [12] summarized various liability mechanisms used by Bright Star. Bright Star's Accountability Mechanisms is used for both downward and upward accountability.

From the perspectives of worldwide relations, in the meantime, advocacy groups, pressure groups, lobby groups or non-state actors are additionally defined as NGOs. Besides, advocacy groups play a role to trigger between state power and its residents in political discussion as for instance [19]. Accountability practices are important in NGOs because the funds and incomes “earn” are from the donors, sponsors or governments who support their organization objectives. It is important for the members or organizations to use the funds and assets wisely and accordingly. Although, the NGOs projected to well-planned objectives, missions and vision that it has to achieve from time to time to become a well-known and trusted NGO among all. However, the action of members or volunteers who owned the authority in managing the funds is not guaranteed.

The accountability practices applied in the organization may help the organization in creating a justice environment and culture in their system and flows and procedural of its annual operation. With accountability practices in NGO, NGOs can improve a greater level of accountability to the funders, communities, and themselves [16]. Recently, some governments that funded development assistance abroad have recognized that to enhance the deployment of aid more effective, therefore, an NGO must maintain a dialogue with their beneficiaries as well as increase the accountability commitment of those who provide funds [15][16]. In the implementing of various types of outlined regarding NGOs' accountability, it is imperatively to look for a holistic view of accountability is a wiser objective, the accountability mechanisms utilized must be fitted to the type of an NGO because not all mechanism can be used for all type of NGO. Informal mechanisms are required where there are many beneficiaries who don't have sufficient time to involve themselves in a holistic mechanism of accountability. It is very important to choose a proper accountability mechanism to the NGO because it can be minimizing failure in achieving the organization mission [20].

The basis of management research today is value to be significant important where these days most of

the scholar applying a theory that is really effective, more accurate, and consistent with the research results [21]. In addition, it is harder for researchers who conduct in theoretical-based research only concentrated on one method of the theory yet it disregards other aspects of the theory. Therefore, [22] hypothesized a research framework aimed at ensuring that the holistic view of the control system remained in one or more aspects of control as opposed to a more micro focus. The control systems for organizations can measure and explain by the performance of accountability of individuals in the process of the organization. Otley presented a descriptive framework based on five questions:

1. What are the key goals that are critical to the overall success of the organization in the future? How to assess the achievement of each goal?
2. What are the strategies and plans that the organization takes and what are the processes and activities needed to successfully implement these strategies and plans? How does it assess and measure the performance of this activity?
3. What is the level of performance that the organization needs to achieve in each of the areas defined above at the previous last two questions, and how do they set a suitable achievement target?
4. What rewards are received by executives (and other members) by achieving this achievement goal (or vice versa, the punishment they have suffered from failing to achieve this goal)?
5. What is the required information flow (feedback and loops forward costs) so that organizations can learn from their experience and adapt current behaviour to experience? Ebrahim uses this framework to clarify three key issues:
  - Accountability to whom?
  - Accountability for what? and,
  - How to be accountability?

This three key of questions proposed by Ebrahim is managed to answer the implementation of strategies regards accountability towards an organization. Hence, improve the performance management system by applying accountability practice in every NGOs. While Ebrahim framework is intended to discuss on NGOs' accountability and also examining the trade-offs inherent in a range of accountability mechanisms. The accountability mechanisms are able to be used as a guide for the organization to manage their organizations' performance with the accountability practices.

[23] proposed another framework in different research where it is used to understand the relation between three upward, lateral (internal) and

downward accountability of an NGOs and it helps to contribute to a better range of views and future researcher to use for the study of a performance management system. The researcher will use the framework used by [23] related to the accountability practices in NGOs as to understand how the organizational performance has taken place. In addition, Anthony's terminology and framework of the research, that have been investigating for decades, tend to emphasize accounting and financial control. Part of the reason why Anthony separates management control from the other two areas is that he wants to avoid the problems involved in developing the strategy and the complexity of the various forms of operational operations in different NGO settings. He tried to track the general control model of middle management. In view of this approach, the response is mainly driven by financial responsibility and accounting control management.

Furthermore, [16], examines five key mechanisms which are: report and declaration of disclosure, participation, performance evaluations assessments, self-regulation, and social reviews. Every mechanism had also been differentiated into either "tool" or a "process" where "tool" is the tangible documented mechanisms and "process" is refers to less tangible and time-bound mechanisms. Nevertheless, the "process" may need a set of tools to utilize well. He also investigated three elements of accountability: downward, inward or downward, external or internal, and functional or strategic. The accountability obligated the different responsibility on a different person when it goes to the different dimension from a different angle a well. The external accountability elaborated by Ebrahim is the external stakeholders of NGOs like the donors, governments, beneficiaries and publics. External assessors such as sponsors not only improve NGO accountability (upward and downward) responsibilities by evaluating performance, but it also improves their accountability by developing NGO capacity to self-evaluate and analyzed a failure response as a means of learning. While the internal accountability discussed in his study is referring to the internal members and management of the NGO also improves their accountability by developing NGO capacity to self-evaluate and analyzed a failure response as a means of learning. While the internal accountability discussed in his study is referring to the internal members and management of the NGOs itself. He concluded that his study by comparing the five mechanisms across a series of analytic criteria.

In further research on [6], he mentioned that there are a large number of authors addressed the idea of traditional framework, particularly from the views of the main agents, which NGOs are basically observed as passive subjects that considered as external oversight and discipline. The other issues

that always raised by other researcher are those practical: – to find new types of responsibility which enable, instead of compelling, advancement, innovativeness, and organization for long-term social change. The reason for his present section is in this manner likewise twofold:

- 1) Provide key concepts for conceptual synthesis and discussion on the development of accountability for NGOs; and
- 2) Conduct a practical review of how to configure accountability to take on a more beneficial role, especially in promoting critical reflection and learning within NGOs.

For instance, [6] had brought into the study of the mechanism of “vertical” accountability and “horizontal” accountability. The “vertical” accountability discuss the responsibility obligated between holding public agencies and officials to account. While, the “horizontal” accountability public agencies holding one another to account through legislative oversight, auditing, or judicial action. According to Bright Star, upward accountability is achieved through a very personal effort that details how funds and resources are used. Figure 1 of Bright Star’s Accountability Mechanism presented on the next page.

Figure 1: Bright Star’s Accountability, Mechanisms

	<i>Accountability to Whom?</i>	<i>Accountability Mechanisms</i>
Upward accountability	<ul style="list-style-type: none"> <li>• Donors</li> <li>• Funders</li> <li>• National voluntary agency</li> </ul>	<ul style="list-style-type: none"> <li>• Reports to the national voluntary agency</li> <li>• Audits</li> <li>• Case notes in client files</li> <li>• Caseworker time and mileage form</li> <li>• Monitoring visits</li> <li>• Reports to funders</li> <li>• Donor thank-you letters</li> <li>• Transparency in fundraising letters to potential donors</li> </ul>
Downward accountability	<ul style="list-style-type: none"> <li>• Clients and beneficiaries</li> </ul>	<ul style="list-style-type: none"> <li>• Voice mail in clients’ native languages</li> <li>• Needs assessments</li> <li>• Documents, pamphlets, and brochures in native languages</li> <li>• Access to caseworkers and the director of agency</li> <li>• Client evaluation of English tutoring program</li> <li>• Weekly caseworker and staff visits to clients’ homes</li> <li>• Organizational slack that allows prioritization of client needs</li> <li>• Agreement in the client’s native language outlining services</li> <li>• Cultural training for other agencies</li> <li>• Focus groups with experts to prepare for new arrivals</li> <li>• Transparency with news media</li> <li>• Regular contact with schools</li> </ul>

## METHODOLOGY

The qualitative case study research has been chosen for this research as it offers an in-depth, detailed study of an individual or a small group of individuals. It covers a heterogeneous of content for the research. This part includes what to understand, observes, explain, and what is to describe behaviour or experience. The contents which will be cover in this chapter are the sample, sampling technique, population, hypothesis, research model, variable and measurement, data collection technique and techniques of analysis that may be used. Furthermore, the explanation of the relationship between institutional theory and accountabilities

practices. Lastly, the research will also expand the theory to present a theoretical framework by using the framework of [23] an explanation of NIS applied in accountability practices.

The research method used by the researcher in this case study research is the qualitative interviewing method. Qualitative research provides a rich and persuasive view of the real world, the experience and perspective of patients and health professionals in a totally different way, but sometimes complemented by the knowledge that we obtained through quantitative methods. [24]. A result obtained by researchers are mainly through oral

conversations, especially from the person interviewed. An open-ended question method will be used as it allows the respondent to respond more favorably or in-depth answer and genuine feedback can be obtained. The progression of this research is more organized and structured, the answer is more information compared to quantitative which will be more resulted in a true or false response.

Qualitative research is normally integrated with inductive approaches. While inductive approaches are generally used in the research literature which is including in using previous research theory or development of the new theory from the findings of the research. An inductive approach is a method that uses from the early start of the data collection and explores them to see which emerging themes or issues fit in the body of the knowledge, in order to produce another conclusion by researcher itself. For the qualitative study, it is to gain a deep understanding of a specific issue that is created with the concept of inductive approach [25]. According to [26], the aim of the theory-based to the research is to get a better appreciation of the subject matters were in this research "accountability practices" when implementing on the institutional theory.

As a fundamental methodology in qualitative research, saturation has been widely accepted in this study. To reach the saturation, it is commonly noted that no further data collection and / or analysis is needed based on data that has been collected or analyzed so far [27]. However, there is uncertainty about how to conceptualize saturation and inconsistencies. In this research, the researcher explained the nature of topic study, purpose and researcher use of saturation. There are total four different saturation methods to identified for the saturation in the qualitative method, which is theorizing, data analysis, emphasized data collection and also in terms of the extent to which an inductive or a deductive logic is adopted [27]. Researchers must be involved from the early level of data collection to ensure that "all data has the same considerations in the analysis of the coding process. Frequency of occurrence of any specific incident has to be ignored, saturation involves getting all kinds of occurrences, valuing variations on quantities [28]

## **CONCLUSIONS**

The international NGOs play a significant role in their accountability commitment towards all the branches all over the world. This is because most of the rules and regulation, systems and flows, governance, formulation and implementation of strategy are set by their main organization. Hence, it shows the important influence in the performance management of an organization towards the issues of accountability practices. The accountability practices that applied in NGOs is not mainly

influence by the organization itself, but also involve with the influence of its various stakeholders. Therefore, all stakeholders who involved in the NGOs are playing a very important role in influencing the performance of the organization itself. There are some of the recommendation mentioned by the participant towards the issues of improving the accountability practices.

The management of the system is mentioned by one of the younger participants holding the position of secretary in the organization. He mentioned that the system is too advance for the group of baby boomer who involves in the executives, they cannot adapt well with the steps in that advance management system. The system of the organization will renew at least once a year. Although the training is provided, still those older committees who holding a higher position which as labelled as baby boomer are still doing not fully understand about the operation of their system. The people who involve in the lower position of executives will always know well regards the problems of a certain issue because, in some term of work, they may serve more than the executives serves. They complemented that to improve the performance towards the accountability practices, the higher level of executives plays a vital role in acting as a good model for their members. The power distance of an executive creates the culture of the lower level members will have a wide gap with their executives. Thus, they did not willing to have a voice of the problems in their organisation due to their status of lower-level authority in the organisation. The performance will definitely improve when the power distance level in NGOs is minimized. Since the case organization is an international NGOs, which based in the United States. Therefore, there is some advance system are not fully suitable to use in ASEAN country like Malaysia. The older committees might missed reporting some of the issues to the system or not presented the accounting of the activities. This issues had indirectly messed up the performance of the system in the NGOs. Thus, accountability practices are being neglected.

First, the future research is suggested to refer more to Malaysian NGOs based journal thus go deeper to Malaysia based organization. Since most of the accountability research is refer to the scholar from other countries, there must be a certain difference between the cultures cross among the different region of the country. The organization that this research mainly goes through is an international organization which organized in Malaysia.

However, the researcher also did go through for Malaysian based NGO to support the first organization argument Therefore, the researcher suggests future research as for this research interest

focusing on Malaysian based organization. This is because of the different systems and flows will be used in different level of organization. The management of international level organization and the distinct level organization are different. The international level organization will be always more systematically compare to country or region [3]. The NGO-Government Relations in Malaysia: Historical Context and Contemporary Discourse. Malaysia Journal of Democracy and Election Studies, 76-85n level. The researcher also suggested future research on challenges to accountability practices within Malaysian NGO. Therefore, future research is able to gain insights on the details of the issues happen related to accountability commitment which focuses in NGOs that later it might be able to improve the performance management system in Malaysia's NGOs.

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