Social Community Engagement:
The Evidence of the Muslim Youth Movement of Malaysia (ABIM)

Norazita Marina Abdul Aziz *

School of Languages, Civilisation and Philosophy, College of Arts and Sciences
Universiti Utara Malaysia, Sintok, Kedah, Malaysia

Abstract

The social engagement by the Non-Governmental Organisation (henceforth, NGO) reflects social accountability to the public. With this in mind, the paper examines the role of social disclosures in articulating NGO accountability relations in ABIM. The conceptual framework of this paper delineates social accountability, which can be explained from the perspective of financial accountability into social actions that are delineated from verbal conversations, conducts and body language. In line with this, the paper addresses an initial exploration by framing moral positioning within NGO accountability relations through a social context in accounting. The empirical contribution is obtained from a case study of ABIM, employing interpretive methodology, through a series of in-depth interviews and documentary reviews. The empirical evidence reveals the accounting mechanisms by highlighting the values of a well-defined Islamic community in public policy debate. The NGO's actions, include accounting disclosures, emphasises the moral imperatives underpinning plural rationalities for humanitarian assistance and social movements provided by ABIM.

Keywords: Social engagement, social community, social accountability, non governmental organisation, moral imperatives.

1.0 Introduction

Based on the instability in the world due to war and political crises, the number of NGOs for humanitarian and engagement are gradually increasing in order to provide relief to the people affected. Consequently, NGO accountability has becoming an interesting debate among researchers in scrutinising the social obligations to the deprived people especially concerning the humanitarian relief missions (Pew Research Center, 2016).

It is imperative in accounting to rely on the disclosure parts, where the reports represents the implicit social obligations of the "accountor" in discharging their actions

---
*Corresponding Author
 Email Address: azita@uum.edu.my

to "accountee". This can be reflected from the empirical evidence conducted by the NGOs as to fulfil their financial accountability to the top-down stakeholders and social actions in fulfilling their social obligations at the grassroots level to its beneficiaries. Evidence shows that the social disclosures may be associated with the derivation of the social actions through the activities and programmes conducted by the NGO to be accounted for their accounts (Gent;, Crescenzi;, Menninga;, & Reid, 2015; Hielscher;, WinkinAngela;, & Pies, 2017; Ragainis, 2015). Interestingly, Parker (2011) suggests that social, environmental and accountability research should reveal the issues relating to a wider range of stakeholders and focus on policy and practice. This will open a discussion on defining the community boundaries within a 'new accounting' arena including NGOs and trade unions. Taking this suggestion pertaining to social reporting research, the paper introduces Rawls position on 'closeness' of the community to objectify the accountability boundaries within the mutual commitment through shared moral imperatives.

In line with this, the paper highlights the discharging of social accountability by the NGOs by questioning the relevance of social disclosures, which focusing its mechanisms in realising NGO social accountability to the respective stakeholders. By focusing the affiliation between functional that is through proper traditional accounts and social accountability provides a platform for this paper to scrutinise the concept of 'accountability' related to 'social' life, and the boundaries of 'accounting'. The empirical work of the paper focuses on a single case study research, which questioning accountability relations in the ABIM, an NGO providing social movement, advocacy and humanitarian assistance.

In general term, NGO accountability is the process for the deliverance of or "giving an account" to the authorised parties based on one's ethical and realistic actions (J. Roberts, 1991). According to Buhr (2001), the conceptualisation of an account-giver relates to those parties with special tasks that are represented by means of their actions and being called to give an account of these; and the recipients are the parties to determine "what actions are to be considered for". This NGO accountability relationship emphasise the recipient's rights to receive information, which this has to be fulfilled by the account-giver by providing the details.

The essential of power and control can be comprehended through the meaning of accountability, which is based on the people's actions and understanding in explaining and taking responsibilities for their acts (Sinclair, 1995). The behaviour can be seen through "the giving and demanding of reasons for conduct" (Hielscher; et al., 2017; Roberts & Scapens, 1985; Roy, 2014).

In another perspective, accountability can be appreciated as "a vital mechanism of control" by providing stakeholders (including an individual's or organisation's actions) with information needed to challenge and response for activism (Mulgan, 2000). In a similar vein, Williams (1987) elucidates accountability as "an obligation relationship created via a transaction in which one party is expected to give an account of its actions to other parties" (p. 170).

Questions about NGO accountability naturally involve the nature of the social context which visibly exists within the 'closeness' community. Munro (1996b) states accountability can be enunciated from outside the traditional form of reports disclosure, to include the verbal conversations, texts and actions. The expansion of the sense of accountability reflected the giving-to-account based on the construction of social reality through social actions including verbal, articulation of texts and rational acts.

Hence, the application of Munro's theoretical position will address the NGO accountability from the stakeholder's perspective (including beneficiaries and donors) in liberating their actions and accounts to the respective parties. Interestingly Munro (1996) recognises the "accounts" to reflect the fundamental traditional reporting and actions, which can be driven through symbolic meaning of behavioural acts. This feature provides a platform for discussing the alternative and careful way of understanding "reporting disclosures" when defining the pertinent "role" of social disclosures.

Consequently, this paper is motivated by the work done Abdul Rahman and Goddard (1998), in which accountability arises from shared moral imperatives in the religious, not for profit, organisations. With this in mind, the paper considers the aspects of accountability to be a symbolic action when interpreting the 'giving-for-accounts' of a close community (Awio, Northcott, & Lawrence, 2011; Fry, 1995; Hassan, Faisal Khan, & Ngow, 2010; Munro, 1996a, 1996c; Roy, 2014; Willmott, 1996).

The arrangement of the paper's section commences with the explanation pertaining to the construction of NGO accountability in ABIM. The next section outlines the findings from the case study that questions whether a corporate social accountability framework is appropriate within NGO. Later, the case study of the ABIM will be explained by highlighting the research methodology and analysis. Finally, the summary on the findings will be explained to offer some brief discussion and conclusions pertaining to the study.

2.0   Background of the ABIM

In recent years, several types of civil organisations have been actively involved within the community's engagement in Malaysia. With mixed-races and multi-cultural society, the contemporary Malaysian NGOs have their roots in a range of organisations, including Chinese secret societies, Indian nationalist associations and Malay-Muslim progress organisations. The ABIM's mission relates to the propagation of Islamic doctrines and principles (based on Al-Quran and Sunnah)[1], and mobilisation of Muslim youth. Besides this, it is involved in promoting fairness and legitimacy; addresses issues relating to acts of corruption and abuse of power; secure special privileges for Malays (namely Bumiputera); oppose liberalism and westernisation thoughts

---

[1] To clarify, Al-Quran is the religious book of Islam, whilst Sunah is the sayings and living habits o Prophet Muhammad.

that contradict Islamic principles and resolve issues related to Islamic foundations or Islamic communities. For this reason, it is believed that the ABIM is a suitable religious case study in answering the 'close' religious community for discharging their social accountability to the public.

3.0   NGO Accountability and Theoretical Building

Edward (2000) states accountability of NGOs has risen from the corporate, state and civil society, which raises an intriguing issues about the nature of accountability, the rights of the social and unresolved issues that are subjected to accountability (Awio et al., 2011; Hassan et al., 2010; Roy, 2014).   Additionally, NGO accountability responsibilities addresses a wider spectrum involving issues of size, closeness and epistemic community (Gent; et al., 2015; Jordan & Van Tuijl, 2000; Norazita Marina Abdul Aziz, 2016).

From a broader perspective, it is apparent from NGO accountability is a complex and dynamic concept. NGO can be explained from the civil society's root of definition, which is still unclear and it is dependent upon the sector size and demand for accountability within the NGOs setting (Gent; et al., 2015; Gray, Bebbington, & Collison, 2006; Hielscher; et al., 2017; O'Dwyer & Boomsma, 2015). For NGO accountability in international collaboration, the bodies are regulated through the legal contractual terms, where any changes in conditional facts, members and procedural system may affect the balance of power in such a setting (Raustiala, 1997). The existence of political influence (globally, locally and within NGOs) will open up opportunities for "political bargaining" concerning legitimacy, transparency and transnationalism (Princen & Finger, 1994, pp., p. 34-38). A coalition between an NGO and international partners represents its engagement in the societal group, thus they will have to develop a mutual understanding and consensus when delivering humanitarian assistance to the vulnerable community that they are engaged in (i.e. their involvement will have to be based on the accountability rules and regulations as stipulated by the international members). Generally, local NGOs collaborating at international level will have to submit reports; disclose information pertaining to members, purpose, location and comply with the rules and regulations stipulated in the international code of conducts for accreditation purposes (Raustiala, 1997).

Interestingly, Ebrahim (2003) discusses three dimensions of accountability that can be classified as upward-downward, internal-external and functional-strategic. From the literature review, it is seen that the accountability focusing on the "upward" and "external" from the donor's perspective and "downward" and "internal" mechanisms remain underdeveloped. The study on the NGOs and funders have concentrated on the short-term functional accountability rather than the long-term "strategic" division, which includes socio-political change. The functional accountability refers to the hierarchical setting that can be referred to as a short term orientation, which is fairly

rigid accounting and accountability procedures (Najam, 1996; O'Dwyer & Boomsma, 2015; O'Dwyer & Unerman, 2007, 2008). In contrast, the holistic accountability denotes the responsibility for the NGOs in undertaking their actions to a broader level of organisations, individual or other platform within the public spheres (Hielscher; et al., 2017; Najam, 1996; O'Dwyer & Unerman, 2006). According to Ebrahim (2003), NGO accountability mechanisms can be classified into five features that are reports and disclosure statements; performance assessments and evaluations; participations; self-regulation and social audits. An empirical study has been conducted by Agyemang, Awumbila, Unerman and O'Dwyer (2009) adopting NGO accountability mechanisms based on Ebrahim (2003). The table below indicates the key characteristics of NGO accountability mechanisms from his work.

Table 1

NGO Accountability Mechanisms

Accountability mechanism	Accountability audience
Disclosure statements and reports	Upwards to donors and oversight agencies.
Performance assessment and evaluation	Upwards to donors and oversight agencies.
Participation	Downwards from NGOs to NGO beneficiaries
Social auditing	NGO themselves
Self-regulations	NGOs themselves as a sector

Source adapted from Ebrahim (2003)

4.0 Research Methodology

The paper refers to the seminal work by Munro (1996c), which delineates accountability within the traditional reporting and social actions. In particular, this study aims to further highlight social responsibility disclosure reported by NGOs and issues related to accountability relations that question the 'how' and 'why' features of the phenomenon, thereby providing richer contextualised insights (Corbin & Strauss, 2015; Lillis, 1999; Marshall & Rossman, 2016; Patton, 2015). With this understanding, the paper employs single case study in the ABIM to answer the research question:

What role does social disclosures plays in discharging social accountability? And, how is close community essential in developing the shared moral values within the ABIM? By obtaining in-depth comprehension of the case, the interpretive research design was employed to explain the social symbolic phenomenon based on the social responsibility and disclosure as part of discharging accountability – through symbolic interactionism. The level of detail involved has to be considered when scheduling the actual interviews. The researcher offered anonymity to the case study respondents in order to motivate them to express their true personal thoughts and experiences based on the posed inquiries (Corbin & Strauss, 2015; Marshall & Rossman, 2016; Patton, 2015). The multiple sources of data gathering were then scrutinised in order to gain richer and more in-depth information about the case study (Yin, 2003).

Firstly, the case evidence is primarily constructed from (7) seven in-depth interviews for first round and (11) eleven for the second round of the interview. The 1 ½ year time frame allowed the researchers to stagger the data collection; interviews, documentation review and observation (conducting these over a longer duration allowed the researcher to discern the organisational changes in ABIM Malaysia). The interviews conducted involved executive committees, managers, and executives of the ABIM. In order to ensure the precision and clarity of the questions to be posed during the interview, the researcher emailed or gave an outline of the proposed discussion prior to each interview. Each interview (which lasted between 1 ½ and 2 hours) was then tape-recorded. The data emerged from the fieldwork is essential for exploring social disclosures practices and interpreting accountability relations towards social obligations and disclosures. Secondly, the documentation review aims to examine the managerial insights; and preparation, planning and decision making process within the ABIM. Both methods – interviews and documentary review – are essential for obtaining in-depth insights pertaining to the study. The documentation review refers to the scrutinizing of reports including publicly available information on the ABIM; press releases; and articles disclosed through various mediums of communication (Corbin & Strauss, 2015; Marshall & Rossman, 2016; Patton, 2015).

Analysis of the interview evidence involved three interconnected sub processes: data reduction; data display; and conclusion drawing/verification. First, the post-interview analysis of transcripts was conducted through initial transcribing. Second, a close reading of all transcripts, accompanying notes and tape recorded reflections in order to look for underlying themes in the evidence collected. The interviews were conducted in either English or Malay (some respondents responded entirely in English and a few used a mixture of languages). Despite this, the conceptual meanings of the themes were translated into English i.e. these were not a direct translation from Malay to English. This approach provides alleviation in the translation process by emphasising the emergence of the meaning of responses given by the interviewees. Thirdly, a coding scheme was intuitively developed in order to scrutinise the identification of the themes originating from the analysis (Corbin & Strauss, 2015; Marshall & Rossman, 2016; O'Dwyer & Unerman, 2008; Patton, 2015).

5.0   Case Study Findings

The findings try to answer the following questions: What role does social disclosures plays in discharging social accountability? And, how is close community essential in developing the shared moral values within the ABIM? The accountability mechanisms, such as annual project reports and financial reports, are used not only by funders to monitor NGO spending but also by NGOs to leverage funds by publicising their projects and programmes (Ebrahim, 2003). Various mediums of communication are used (Zeghal & Ahmed, 1990). The document review identified in this case study is given in the table below.

Table 2

Types of Document Observed in ABIM

Types documentation reviewed
• Press release at the website • Profile report ABIM • Islamic Outreach bulletins • Minda Madani online – the quarterly magazine • Muktamar – annual meeting reports • Pamphlets ABIM • Demi Masa magazine • Media statements • Brochures and programmes posters • Keynote speech

To pinpoint the multi-directional dimension of the ABIM, their activities (concerning social activities and social obligation) are classified in Table 3. Through the extensive documentary review and response from the interviews, their activities can be classified as follows:

Table 3

ABIM Social Engagement and Activities

Engagement	Activities
One-stop information centre	Archive and central documentation of ABIM. Information technology centre for ABIM. Research centre relating to Islamic civilisation, Islamic thinking and Islamic studies. Exhibitions and sales of ABIM publications. Elucidation of current issues. Handling complaints and inquiries about complexity Islamic matters. Organising intensive courses for student internships. Conducting organisational briefings to subdivisions, study visits and discussions. Publications: Book entitled 'Demi Masa', once every two months. Quarterly newsletter entitled Risalah.
Resolving social problem	Register and review of membership. Organise seminars. Provide motivational programmes. Conduct social activities to improve and inculcate moral values among younger generations. Conduct Islamic classes to the ABIM members and public community.
Education	Provide education at primary, secondary and college level.
Advocacy actions	Undertake peaceful demonstrations and marches to submit petitions to the Government. Response to individual issue: e.g. Lina Joy Case; Maniam Moorthy Case Response to the group/association: e.g. Hindraf; Teaching English for subject Maths and Science at schools
Trust foundation (Yayasan Takmir Pelajaran)	Provide educational sponsorship for underprivileged students.

(continued)

Engagement	Activities
Global Peace Mission	Social engagement and humanitarian assistance at global region. Provide scholarship to the Palestinian youth. Undertake Islamic classes to the people in Syria and other Middle-Eastern countries.
Cooperative (Koperasi Belia Islam)	Co-operative organisation.

The ABIM's vision is underpinned by its themes, "to develop and lead the Islamic Civilisation into the new Millennium", and its mission "to be multi-dimensional Islamic movement with the objective to realise the Islamic aspirations". These provide a basis for ABIM members when engaging in their da'wah[2] activities. In order to protect the group dynamics, the ABIM encourages its activists to conceptualise the ABIM's culture through the practice of knowledge, internalisation of spiritual fulfilment, promoting consultation and teamwork, becoming involved in current issues, practicing scarification, and embarking on voluntary work. Indeed, the ABIM has set up several secretariats to assist in their engaging outreach (da'wah) activities. These secretariats address Leadership Training, International Affairs, Youth Development, Social Development, Women Affairs, Educational Activities, Islamic Outreach ABIM, and Global Peace Mission.

5.1 Partnership

The ABIM has developed strategic partnership with their local subdivisions, international NGOs or other Islamic NGOs in the world. The collaboration with the international Islamic NGOs can be seen through its various actions. It is important to note that the party behind this memorandum is the Islamic NGO based in Turkey. However, since the Malaysian NGOs have a strong relationship with the international NGOs, they share the pain of the other collaborated NGOs involved in this mission. They send the memorandum to the Malaysian US Embassy to declare the action by the Israeli army to be unjust. There were, in fact other non-Muslim NGOs part of the

5.2 Community

The term "social" is very important for the NGOs as they believe that their social engagement and obligations are closely related to their core mission and vision. For the ABIM, their mission and vision represents their engagement with society, as demonstrated by the vision statement printed in their reports: "Developed and lead the civilization of khaiyra ummah".

---

2   Da'wah refers to the preaching of Islam, 'issuing summon' or 'making invitation' to other people to perform and understand the Islamic teachings. The action can be done through a dialogical process that invites people to the Islamic faith and adopt the Islamic life.

The civilisation referred to as khayra ummah in Arabic, is based on the Al-Quran of Surah 3, verse 110. Allah s.w.t. states that a community of excellence is one that practises 'amar ma'aruf nahi mungkar' or 'bringing others to goodness and refraining from evil'. Therefore, the meaning of khayra ummah is a community of excellence practising and encouraging amar ma'ruf, goodness (ie encouraging the community to do good deeds), and refraining from all evils by and at refraining from bad deeds (nahi mungkar), and discouraging others too from doing bad deeds.

In general, a community of excellence is one which is not only concerned with what is currently happening but also takes intelligent steps to manage situations or problems. A concerned community is one that contributes to the goodness of all mankind. A concerned community is also one that is intelligent, has sound moral values and understands the religious requirements of its community by promoting the true Islamic teachings. Thus, the khayra ummah refers to the domestic sphere but also includes the Muslims and non-Muslims in the society. However, from the interview statements, it is clear that the social referred to by ABIM is not just the public community but specifically the Islamic community.

5.3   *Understanding Accountability*

The ABIM endeavours to impress upon its members and leaders the importance of each individual having cultural values. They believe that through membership and close unity with their members, they can create a strong bonding relationship, so called 'closeness', within their own society. Indirectly, though moral values are developed from an individual perspective, in the ABIM, they rely heavily on the Islamic teachings and perspectives, which will result in the sharing of knowledge and understanding to the macro level perspective. However, having said this, the closeness in society can be achieved through the collective of individuals encompassing imperative shared moral values, and understanding in the community (Lehman, 2006). The ABIM educates its members by encouraging them to practice ABIM's culture through individuals behaving as responsible individuals to other members, which ultimately can then be extended to people in the wider community.

The findings show that the accountability practiced by the ABIM takes various forms including: dissemination of information through conventional modes such as annual reports, bulletins, audio visual, information technology; feedback and comments from the society; communication through dialogue; and lastly direct information from the grassroots. By referring to Ebrahim (2003) five forms of accountability mechanisms may be outlined. However, in the work inspired by Munro (1996), accountability is extended to include other actions including behavioural conduct and articulation of text and language, thus any accountability mechanism has to take into accounts these matters. The accountability defined in this spectrum, is seen to be relevant in both case study and needs to be discussed further in order to establish how this social disclosure influences and impacts on communities. A listing of the accountability mechanisms utilised by the ABIM is illustrated in the table below.

Table 4

NGO Accountability Mechanism Utilised by the ABIM

Accountability mechanism	Accountability audience
Collaboration and meeting with grassroots	Grassroots members, beneficiaries, partners
Dialogue	Grassroots members, beneficiaries, partners
Discussion	Grassroots members, beneficiaries, partners
Feedback from the grassroots and public spheres	Grassroots members, beneficiaries, donors
Financial management and budgetary process	Grassroots members, beneficiaries, partners, donors, banks,
Meeting, Annual General Meeting (AGM) and consensus obtained	Executive members, general members, donors, grassroots beneficiaries.
Reporting	Donors, public spheres
Small discussion group	Grassroots members, beneficiaries
Memorandum	Members, pressure parties, government, policy maker, civil society.

5.4 Social Context

One of the main concerns within the ABIM relates to the moral deterioration of younger generation in Malaysia. The number of teenagers convicted of criminal behaviour and moral decline worries many government agencies, non-governmental organisations (NGOs) and the social welfare department. However, the ABIM is one of the NGOs that indirectly denying the special rights of Malay in Malaysia. The special rights cannot

that have established social teams to overcome this matter. Feedback from their grassroots and volunteers leads ABIM to conclude that the moral decline in Muslim teenagers has occurred due to both internal and external factors. These include family problems, social abuse, violence at home, poverty, peer group influence, with the uppermost reason being a fundamental loss of Islamic spiritual faith and values. The ABIM is responsible for bringing about changes and improvements in Islamic society. They are trusted by the public and are therefore held accountable for the execution of these responsibilities.

For the ABIM, understanding and applying Islamic principles to Muslim daily life will lead directly to a good social behaviour and ethics. The strong Islamic creed ('aqidah') that is the Islamic religious system, acts as a guide to good Islamic values which helps to shape socially integrated groups within societies with a strong base of Islam. The approach taken in order to apply this principle is important and can involve assistance from professionals and influential people. A co-operative society can be developed by educating people with comprehensive social information and formidable social engagement in the public sphere. Many of societies' problems could be resolved if the brotherhood relationship ('ukhwah') in the society is strong which would encourage people to collaborate with each other in order to solve fundamental issues in the community.

The ABIM supportive or concerned group opposes the teaching in English for Maths and Science subjects at schools. They believe that the Malay language can be a scientific language and ought to be taught at schools for every subject. They invite academia and highly respected individuals to deliver talks, and act as discussants panel in discussing about this matter in their workshops or seminars. The ABIM and a few other NGOs have sent memorandum to the Minister of Education opposing the use of English when teaching Maths and Science subjects at schools. Additionally, ABIM leads the collaboration of Islamic NGOs in Malaysia which support certain issues related to Sharia Law. In the case advocacy to the legal aspects, the ABIM collaborate with Pertubuhan-pertubuhan Pembela Islam (PEMBELA) to support current issues involving the legal aspects of Sharia Law. They also organised dialogue with a Minister in the Prime Minister's Department to discuss government policy, and their standpoint on Sharia Law and other religious issues.

5.5   *Response to Individual Pressure*

The religious matter especially related to Islamic religion is a sensitive issue in Malaysia. For example, the Muslim individual appeals to declare conversion and other religion because the Parliament Act had declared, according to Article 160, that all Malay is Muslims by default. This is the main explanation for Malay Muslim's restriction to change their religion and if they want to continue, their case will be referred to Sharia Court for further execution.[3]

---

3   The highlighted is the confidential statement.

6.0   Conclusions

The ABIM is responsible to its stakeholders, which include beneficiaries, donors, staff, volunteers, partners, governments, local authorities, other organisations as well as the general public who have placed faith in ABIM. Accountability and transparency are the core principles of the organisation. These encompass beneficiary accountability and financial management, as well as the utilisation/distribution of donation in kind/goods or services provided/received. In ABIM, all staff and volunteers must abide by their accountability procedures and processes following their ethical code of conduct. In summary, social accountability in ABIM appears to be emphasising the rigid, short-term, and upward accountability to powerful NGO patrons; and undertaken quantitative measures such as distribution of assessment forms for programmes conducted to assess specific aspects of NGO performance (Agyemang et al., 2009; Ebrahim, 2003). The ABIM is inclined to be involved in short-term humanitarian disaster relief as part of their core values in providing social movement and social advocacy through shared moral values to of Islam. Additionally, communitarian accountability is prevalent in the ABIM as evidenced by their community involvement and engagement from members in dealing with Islamic current issues for the benefit of the Islamic community (and indirectly special rights for the Malays), that is 'closeness' in the community (Rawls, 1971).

The level of access to ABIM was the downside in conducting the case study. This is because they are really concerned with the level of confidentiality and question the level of accessibility of information disclosed to the researcher. The insights provided from the study, suggest avenues for further research to be conducted related to the performance measurements and accounting setting in the NGO. It seems that NGOs receive donations from various sources, including international funds; the question is how they really manage the funds with respect to accounting measures and how they question accountability boundaries and their distinction, in different organisations.

References

Abdul Rahim, A. R., & Goddard, A. (1998). An interpretive inquiry of accounting practices in religious organisations. *Financial Accountability and Management 14*(3), 183-201.

Agyemang, G., Awumbila, M., Unerman, J., & O'Dwyer, B. (2009). *NGO accountability and aid delivery*. London: The Association of Chartered Certified Accountants. 110, 1-37.

Awio, G., Northcott, D., & Lawrence, S. (2011). Social capital and accountability in grass-roots NGOs. *Accounting, Auditing and Accountability Journal, 24*(1), 63-92.

Buhr, N. (2001). Corporate silence: Environmental disclosure and the North American free trade agreement. *Critical Perspectives on Accounting, 12*, 405-421.

Corbin, J., & Strauss, A. (2015). *Basic Qualitative Research: Techniques and Procedures for Developing Grounded Theory (4 ed.)*. London, UK: Sage.

Ebrahim, A. (2003). Accountability in practice: Mechanism for NGOs. *World Development, 31*(5), 813-829.

Edward, M. (2000). *NGO Rights and Responsibilities: A New Deal for Global Governance*. London: The Foreign Policy Centre/NCVO.

Fry, R. E. (1995). Accountability in organisational life: Problems or opportunity for nonprofits? *Non-profit Management and Leadership, 6*(2), 181-195.

Gent, S. E., Crescenzi, M. J. C., Menninga;, E. J., & Reid, L. (2015). The reputation trap of NGO accountability. *International Theory, 7*(3), 426-463.

Gray, R., Bebbington, J., & Collison, D. (2006). NGOs, civil society and accountability: Making the people accountable to capital. *Accounting, Auditing and Accountability Journal, 19*(3), 319-348.

Hassan, M. K., Faisal Khan, A. N., & Ngow, T. (2010). Is faith-based investing rewarding? The case for Malaysian Islamic unit trust funds. *Journal of Islamic Accounting and Business Research, 1*(2), 148-171. doi: 10.1108/17590811011086732

Hielscher, S., Winkin, Angela, A., & Pies, C. (2017). Saving the moral capital of NGOs: Identifying one-sided and many-sided social dilemmas in NGO accountability. VOLUNTAS: *International Journal of Voluntary and Nonprofit Organizations*, 1-33. doi: 10.1007/s11266-016-9807-z

Jordan, L., & Van Tuijl, P. (2000). Political responsibility in transnational NGO advocacy. *World Development, 28*(12), 2051-2065.

Lehman, G. (2006). Perspectives on Charles Taylor's reconciled society: Community, difference and nature. *Philosophy and Social Criticism, 32*, 347-376.

Lillis, A. (1999). A framework for the analysis of interview data from multiple field research sites. *Accounting and Finance, 39*, 79-105.

Marshall, C., & Rossman, G. B. (2016). *Designing qualitative research (6 ed.)*. London, UK: Sage.

Mulgan, R. (2000). Accountability: An ever expanding concept? *Public Administration, 78*(3), 555-573.

Munro, R. (1996a). *Accountability: Power, ethos and the technologies of managing*. London: International Thomson Business Press.

Munro, R. (1996b). Alignment and identity work: The study of accounts and accountability. In R. Munro, & J. Mouritsen (Eds.). *Accountability: Power, ethos and the technologies of managing* (pp. 1-19). London: International Thomson Business Press.

Munro, R. (1996c). Alignment and identity work: The study of accounts and accountability. In R. Munro & J. Mouritsen (Eds.). *Accountability: power, ethos and technologies of managing* (pp. 1-20). London: International Thomson Business Press.

Najam, A. (1996). NGO accountability: A conceptual framework. *Development Policy Review, 14*, 339-353.

Norazita Marina A. A. (2016). The formalisation of social engagegement in the medical relief NGO: The evidence of mercy Malaysia. *Asian Academy of Management Journal 21*(Supp. 1), 149-170.

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. (2007). From functional to social accountability: Transforming the accountability relationship between funders and non-governmental development organisations. *Accounting, Auditing and Accountability Journal, 20*(3), 446-471.

O'Dwyer, B., & Unerman, J. (2008). *The paradox of greater NGO accountability: A case study of Amnesty Ireland. Accounting, Organizations and Society,* doi: 10.1016/j.aos.2008.02.002,1-24.

Parker, L. D. (2011). Building bridges to the future: Mapping the territory for developing social and environmental accountability. *Social and Environmental Accountability Journal*, 31(1), 7-24.

Patton, M. Q. (2015). *Qualitative Research and Evaluation Methods (4 ed.)*. London, UK: Sage.

Pew Research Center. (2016). *The future of world religion: Population growth projections, 2010-2050.* Retrieved 23 Mei 2016 http://www.pewresearch.org/fact-tank/2016/01/06/a-new-estimate-of-the-u-s-muslim-population/

Princen, T., & Finger, M. (1994). *Environmental NGOs in world politics: Linking the local and the global*. London ; New York Routledge.

Ragainis, A. (2015). *Social accounting and the obstacles to implementation for Ontario's Co-operatives (Masters)*, York University, Toronto, Ontario, Canada, Canada.

Raustiala, K. (1997). States, NGOs and international environmental institutions. *International Studies Quarterly* 41, 719-740.

Rawls, J. (1971). *A theory of justice*: Harvard University Press.

Roberts, & Scapens, R. (1985). Accounting systems and systems of accountability. *Accounting, Organizations and Society, 10*(4), 443-456.

Roberts, J. (1991). The possibilities of accountability. *Accounting, Organizations and Society, 16*(4), 355-368.

Roy, S. (2014). *The transformation of Islamist NGOs in Palestine.* Retrieved 30 January 2016 http://www.merip.org/mer/mer214/transformation-islamist-ngos-palestine

Sinclair, A. (1995). A chameleon of accountability: From for-itself to the for-the-other. *Accounting, Organizations and Society, 27*(6), 541-573.

Williams, P. F. (1987). The legitimate concern with fairness. *Accounting, Organizations and Society, 12*(2), 169-189.

Willmott, H. (1996). Thinking accountability: Accounting for the disciplined production of self In R. Munro, & J. Mouritsen (Eds.). *Accountability: Power, ethos and the technologies of managing*. London International Thomson Business Press.

Yin, R. K. (2003). *Case study research: Design and method*. London: Sage Publications.

Zeghal, D., & Ahmed, S. A. (1990). Comparison of social responsibility information disclosure media used by Canadian firms. *Accounting, Auditing and Accountability Journal, 3*(1), 38-53.