

Chapter 2

Donor's Expectations Toward Transparency Features in Websites of Malaysia Charity Organizations

Abdul Rahim Ridzuan, Abd Halim Mohd Noor, Arifin Md Saleh, Hasan Bahrom and Hamidah Muhd Irpan

Abstract This paper investigates the donor's perspective on the element of transparency and accountability needed to display in the website by the charity organizations (COs) in Malaysia. This is achieved through the survey of various literatures and study undertaken concerning the foundation. The study was done based on the fact that there is a very limited study on the topic especially in Malaysia based on the context of website or Internet communication technology (ICT). Thus, this study is able to provide an insight toward the readers on the view and how it leads toward trust in donation among donor. The respondents are randomly selected, and the questionnaire is based on online survey. A total of 556 respondents are collected from this research. The ability of potential stakeholder to access organization-specific information concerning the operations of non-profit organization is important for donation decision. It is hoped by this study that the public and more importantly the foundations to see how transparency display in the COs' website can play a crucial role in encouraging more people to donate and

A.R. Ridzuan (✉)

Faculty Business Management, Universiti Teknologi MARA, Malacca, Malaysia
e-mail: aimaz84@yahoo.com

A.H.M. Noor

Accounting Research Institute and Zakat Research Institute of Malaysia,
Universiti Teknologi MARA, 78000 Alor Gajah, Malaysia
e-mail: drabdhali@bdrmelaka.uitm.edu.my

A.M. Saleh

Institut Kajian Zakat Malaysia, Universiti Teknologi MARA,
78000 Alor Gajah, Malaysia
e-mail: arila@melaka.uitm.edu.my

H. Bahrom

Academy of Contemporary Islamic Studies and Institut Kajian Zakat Malaysia,
Universiti Teknologi MARA, 78000 Alor Gajah, Malaysia
e-mail: hasanbahrom@gmail.com

H.M. Irpan

Faculty of Science Computer and Mathematics, Universiti Teknologi MARA,
Malacca, Malaysia
e-mail: hamidahirpan@yahoo.com

increase their fund. COs depend on people's donations to continue their mission to help their beneficiaries sufficiently. A long-term goal for this study is for the foundation to see how transparency can help to create a philanthropy society, a society that practises continuous charity and philanthropy in their lives rather than just charity society and a society that elects to donate based on demand and on timely basis.

Keywords Accountability · Transparency · Philanthropy

2.1 Introduction

Islam is a religion that based its foundation on five pillars of faith and practices. The fourth pillar of Islamic faith is to give alms or zakat. Zakat is given twice a year, on annual basis (annual zakat) and during fasting month (zakat fitrah). Therefore, giving charity is strongly linked to the fourth Islamic pillars as Islam encourages its follower to do good deeds beyond the requirement of faith. Muslims see the act of giving alms and charity as an action to cleanse their properties and assets, as well as a community spirit, an act for the betterment of the society in the future. In charity, one must take great deal in choosing the organization he or she wishes to donate to. Apart from personal preference, other factors that are taken into consideration are transparency and accountability. These features are seen to be important as it ensures the foundation is organized and operated for charity purposes and it does not use the fund for private benefits. Transparency and accountability are two of the central pillars of good governance. Accountability is an obligation or willingness by a charity to explain its actions to its stakeholders, while transparency is an obligation or willingness by a charity to publish and make available critical data about the organization. The examples of the transparency which cover both financial and non-financial statements displayed in the website are annual financial summaries, descriptions of the organization website, and detailed financial transaction log, showing the dates and amounts for individual payments made by the organization and many others. These features are usually scrutinized by the corporate who wishes to donate in order to establish the credibility and trustworthiness of the organization, but it is not as critical from the public's point of view. Some people do not take this feature to be important factors to donate, while others may look into certain features before proceeding to donation.

Concerns regarding the accountability and transparency of COs are not considered new in research field, and one of its lingering concerns is whether these organisations have managed to report openly their financial flow of their work to the public and stakeholders. This study examines the view of public toward detailed information which covers both financial information such as financial statement and cash flow statement and non-financial information such as organization background, number of employees, and others that should be displayed by the COs through their website for the public references. COs play a significant role in the

country's economy and social system as it covers various sectors such as education, health care, disaster relief, social work, humanitarian aid, and others (Brody 2001). In order to earn trust from the public, they have to exercise accountability and transparency in managing their day-to-day basis and it is important for COs to be accountable toward the public indirectly (Kilby 2006). In recent years, many COs have used their website to publish their report or statement to the public. Open access on these reports or statement to the public is important for smooth capital flow and for well-informed donation decisions (Senate 2004). Moreover, Bushman et al. (2004) suggest information availability is perhaps a key determinant in the efficiency of resource allocation. According to Leather and Younger (2011), the survival of COs depends highly on donation from government, business, corporations, foundations, institutions, individuals, fees, and lending. As such, COs have to be accountable with all the funds they have obtained from diverse sources (Mohd Nasir et al. 2009). They also have to ensure they have executed quality programs not only to gain profit for themselves, but to channel those profit for the benefit of others (Dillon 2004). In the UK, the most common concern among the donors is that they felt that most of their donation is channeled to production and administration cost (Miller 1997) when they have no clear knowledge of how the donations are being properly channeled. Public usually have a desire to know how charity fund-raising organizations spend their fund, money, and resources that they have obtained. Information from COs is also important to potential donors in making decisions whether to continue their contribution to the COs. Studies in COs argued that the transparency and accountability can only be achieved if NPO and COs are serious in submitting their annual reports and consistent with its format and structure (Mohd Nasir et al. 2009 and Ali et al. 2012). In Malaysia, COs can be registered either under Companies Commission of Malaysia (CCM) or under Registrar of Society (ROS) under the Ministry of Home Affairs. All COs are required by law, to submit to the ROS a set of annual reports after they have been approved at an annual general meeting within 60 days after the end of each calendar year. In Malaysia, charities generally use funds donated by the public and enjoy tax-exempt status. Thus, they have a responsibility to clearly report how their resources have been used. The most convenient way to access the financial and non-financial statements of the COs is through their website. The aim of this research is to find out the element of transparency in the COs' website that the donor likes to seek for building up the trust toward these organizations.

2.2 Past Studies

Most researchers agreed with Saloman et al.'s (1996) view on the meaning of COs. The authors defined non-profit sector by five conditions: formal organizations, private which means separated from government, not-for-profit distributing, self-governing, and voluntarily. The conditions listed indicate that COs should be independent formal organizations. This set of conditions effectively says that the

essence of COs is that they are restricted by non-profit distribution condition and they are at least partially supported by volunteer activities and donation. Dhanani (2009) has examined accountability practices of charities in England and Wales by focusing on information disclosure as a mechanism of accountability. The authors analyzed the trustees' annual report of 73 of the largest UK COs. The study found out that charities are more willing to provide descriptive information rather than information they may held to or questioned about. Disclosures were reflective of wider internal operations in which programs and outcome measures play a limited role. Connolly and Dhanani (2009), on the other hand, consider the extent to which various initiatives have led to improved charity accountability by analyzing the use of the Internet as a mechanism for discharging accountability and reporting the views of key charity personnel. The authors have analyzed annual reports and annual reviews of the 75 charities that supply these documents, by examining the website of each of the top 104 UK charities, and conducted 12 semi-structured interviews with senior personnel from 11 charities. They have found out that there is a general acceptance by public that charities are accountable to both their upward (funders, donors, and supporters) and downward (beneficiary and client groups) stakeholders. To summarize, annual reports are aimed at upward stakeholders and the public at large, while annual reviews are typically targeted at downward stakeholders. A recent study by Saxton et al. (2011) provides further understanding on the factors influencing voluntary financial disclosure. Using data gathered on the population of not-for-profit medical institutions in Taiwan during a period where the government encouraged but did not require disclosure on a centralized website. Their results show that voluntary disclosure is more likely in organizations that are smaller, have lower debt/assets ratios, and rerun by larger boards with more inside members.

2.3 Research Method

The main objective of this research is to examine the views of public toward the information needed to display by the COs in Malaysia through their website. Specifically, this study aims to examine:

1. The donation behavior, satisfaction, attitude, and perception of the respondents;
2. The correlation between donation behavior and the accountability of the COs;
3. Transparency factors that significantly affect the donation behavior.

Sample selection

A total of 556 respondents are collected from this research. The respondents are randomly selected from different states in Malaysia who donate their money occasionally. They are answering the questionnaire through online.

Data Collection

At first, questionnaire was developed. The question is divided into few sections. Later the questionnaire was transformed into online survey to make it easily accessible to the respondent. The questionnaire is divided into three sections. Section A is about respondent profile. Section B is about respondent behavior to donate. Section C would emphasize on the list of accountability features that are considered to be important for donor for their references.

Methodology

Analysis was carried out using descriptive, correlation, and logistic regression. For logistic regression analysis, dependent variables are donor and non-donor. Donor and non-donor were classified as those who donate less and more than 6 times on previous 12 months.

2.4 Results and Discussion

2.4.1 Respondent Profile

Based on Table 2.1, 55 % of respondents are female. 43.9 % of them are in the age group of 21–30 years, and only 6.5 % respondents are in the age group of more than 51 years. About half of them are married, have 4–6 number of households, and earned in the middle of RM2000 to RM4000. Most of them have tertiary education.

Table 2.1 Statistics of respondents' profile

| Item | Category | N | % |
|-------------------|--------------------------|-----|------|
| Gender | Male | 250 | 45.0 |
| | Female | 306 | 55.0 |
| Age group | <21 | 66 | 11.9 |
| | 21–30 | 244 | 43.9 |
| | 31–40 | 125 | 22.5 |
| | 41–50 | 85 | 15.3 |
| | >51 | 36 | 6.5 |
| Marital status | Single | 280 | 50.4 |
| | Married | 276 | 49.6 |
| Income group | <2000 | 146 | 26.3 |
| | 2000–4000 | 287 | 51.6 |
| | >4000 | 123 | 22.1 |
| Education | Certificate/STPM/SPM/PMR | 134 | 24.1 |
| | Diploma | 156 | 28.1 |
| | Degree | 201 | 36.2 |
| | Master and above | 65 | 11.7 |
| No. of households | <3 | 195 | 35.1 |
| | 4–6 | 297 | 53.4 |
| | >6 | 64 | 11.5 |

2.4.2 Behavior

Based on Tables 2.2 and 2.3, on average, the respondents donate nine times in a year or 24 times in a 5-year period. The respondents are considered as an occasional respondent because they assumed not donating their money through direct debit.

Table 2.2 Statistics of respondents' behavior

| No. | Item | Mean | Min | Max |
|-----|--------------------|------|-----|-----|
| 1 | Donate < 12 months | 120 | 1 | 9 |
| 2 | Donate < 5 years | 24 | 1 | 500 |

Table 2.3 Donation behavior of respondents

| No. | Item | Category | % |
|-----|--|------------------|------|
| 1 | Donate more now? | Yes | 16.9 |
| | | No | 83.1 |
| 2 | Often donate to | Mosque | 70.0 |
| | | Orphanage | 43.3 |
| | | Education | 25.0 |
| | | Poor and needy | 27.3 |
| | | NGO | 13.1 |
| | | War | 44.4 |
| | | Health | 0.4 |
| 3 | Donate to other than the most often | Yes | 89.4 |
| | | No | 10.6 |
| 4 | Donate to other than the most donated (RM) | Yes | 87.3 |
| | | No | 12.7 |
| 5 | Donate every month | Yes | 79.0 |
| | | No | 21.0 |
| 6 | Donate using online banking | Yes | 56.7 |
| | | No | 43.3 |
| 7 | Donate because of | Peer | 16.2 |
| | | Surrounding | 21.8 |
| | | Upbringing | 38.8 |
| | | Accessibility | 16.4 |
| | | Religious | 72.7 |
| | | Campaign | 32.2 |
| | | Others | 4.3 |
| 8 | Reason to choose organization to donate | To meet goals | 20.3 |
| | | Decision makers | 11.0 |
| | | Past experience | 18.5 |
| | | Meet expectation | 14.7 |
| | | Trust | 98.1 |
| | | Performance | 20.1 |
| | | Others | 7.7 |

Nevertheless, Sargent and Woodlife (2007) did not find evidence that regular donors are more committed to an organization that occasionally donates. From the table, the study has shown that the respondents prefer to donate for the betterment of the community and also for religious purposes. The largest donation goes to mosque (70.0 %), war (44.4 %), orphanage (43.3 %), poor and needy (27.3 %), NGO (11.8 %), education (25 %), and health (0.4 %). This is seen by their preferences of choosing establishments that served community such as mosque and orphanage, while establishment of public institutions such as education and health is less preferred. This can be explained by most of the community establishment such as mosque and orphanage needs the contribution to strive while in their opinion, non-profit health and education organizations should be deemed to be not sustainable due to lack of funding, will not affect them much because there are schools and hospitals that are systematically funded that will govern the health and education of the community. In this study, the donors highly prefer donation through online banking which contributes to 56.7 % from the respondent as compared to direct donation (43.3 %). With the decline in the level of donations from traditional donors, the Internet has been recognized as a potential channel through which non-profits can reach new donors (Johnson 1999). Most of the direct donation in Malaysia is made for mosque whereby most Muslims will put in their donations in the mosque's fund-raisers' box, and this is done commonly after Muslims perform solat in the mosque. Direct donation is also famous for orphanage collection, particularly in Malaysia where they placed donation box at restaurants and in front of ATM vestibules. Therefore, they opted to donate to these organizations when they received the change for their meals after they have made withdrawal from the ATM. While the participants in this study are seen to donate more on community establishments, there is one global cause that seems to have high preference among donors to donate: war. This can be explained by the result in the study that shows that there among the respondents, the highest reason for them to make donation is for religious purpose (72.7 %). Mosques are definitely connected to religious practices, and donation for poor people and orphanages is highly commendable in Islam. Religious purpose also enhanced the moral obligation of the donor. When people have a high moral obligation, they see it as important to help other people. This is supported by Cheung and Chan (2000) who stated that moral obligation is important for donating behavior, especially because the donor and the beneficiary do not know each other. As for war, this can be seen in the current situation where there is unrest in Muslim region, specifically in Syria, Palestine, and Rohingya, Myanmar. This attracts donors in this study to donate (44.4 %) as they see that this action is the way to help their Muslim community to compensate their limitation to engage in the war itself. Based on the last question on section B table, 98.1 % of the respondents choose to donate at their preferred charity organization because of trust. Trust is important for the existence and success of COs. According to Sargeant and Lee (2004), trust is the foundation of COs. When people do not have trust in COs, the organizations will not be able to collect sufficient resources to help their beneficiaries. Gefen and Straub (2004) have noted that people reduce uncertainty by relying on the trust they have in a person or organization.

Table 2.4 Result of satisfaction among donor on COs

| No. | Statements | Not satisfied (%) | Satisfied (%) |
|-----|--|-------------------|---------------|
| 1 | I was appropriately thanked for my contribution(s) | 11.7 | 88.3 |
| 2 | I was thanked for my contribution(s) in a timely manner | 1.9 | 98.1 |
| 3 | The organization asks me for appropriate gift amounts | 44.9 | 55.1 |
| 4 | The organization does not ask me for donations too often | 22.1 | 77.9 |
| 5 | The organization cares about my needs as a donor | 30.3 | 69.7 |
| 6 | The fund-raising office has responded to my requests in a timely manner | 36.6 | 63.4 |
| 7 | The organization is in touch with me outside of requests for financial support | 47.6 | 52.4 |
| 8 | The organization effectively informs me about the impact of my gift(s) | 36.6 | 63.4 |
| 9 | I would recommend the organization to my family, friends, and associates as an organization to financially support. In what way could we increase your level of satisfaction as a supporter of the organization? | 10.0 | 90.0 |

2.4.3 Satisfaction

Section C evaluates the level of satisfaction of donor based on the feedback given by the COs. Based on Table 2.4, all 556 respondents are satisfied with almost all items displayed in the table except items 3 and 7 where about half of them do not satisfied enough on the issue of appropriate gift amount asked by COs and relationship besides the request for financial support. These issues should be highlighted to understand the need of donor and hence encourage donor to donate more in the future. These issues are important to build up higher level of satisfaction to the donor as well as deepening the trust both in the short run and in the long run. While charitable organisations perform a vital role in society by providing support to those in need, they continue to rely heavily on public donations to fund their activities.

2.4.4 Transparency and Accountability

Section C result in Table 2.5 shows the suggested list of information that represents the accountability features of the COs in their website. It is divided into several aspects such as (1) basic information on the organization, (2) the number of employees, (3) financial statement, (4) notes, (5) public access, (6) publication, and (7) governance. As a donor, the most important information that they would like it to appear in the website is the basic background information on the COs. This info

Table 2.5 Results of transparency and accountability issues

| Category | Does the website should include | | No (%) | Yes (%) |
|-------------------------|---------------------------------|--|--------|---------|
| I. Organization profile | 1 | The name and address of the organization? | 27.0 | 73.0 |
| | 2 | Phone numbers and email addresses for the organization? | 25.4 | 74.6 |
| | 3 | Background about the mission and goals of the organization? | 27.2 | 72.8 |
| | 4 | Descriptions of the organization's projects? | 26.6 | 73.4 |
| II. People | 5 | A list of the people serving on the board of directors? | 43.4 | 56.7 |
| | 6 | A list of the officers of the organization? | 46.0 | 54.0 |
| | 7 | A list of all of the employees? | 61.7 | 38.3 |
| | 8 | Photographs and short bios of the people who do work for the organization? | 47.1 | 52.9 |
| III. Accounting | 9 | Annual financial summaries? | 47.9 | 52.2 |
| | 10 | Annual reports of the assets and investments held by the organization, listing individual securities held? | 50.6 | 49.5 |
| | 11 | Detailed financial transaction logs, showing the dates and amounts for individual payments made by the organization? | 54.8 | 45.1 |
| | 12 | A website that offers links to the websites of any other organizations that receive grants from this organization and links to the websites of any organizations that provide services that this organization pays for? | 56.1 | 43.9 |
| IV. Meeting notes | 13 | Copies of meeting agendas and meeting minutes for all meetings of the board of directors? | 60.6 | 39.4 |
| | 14 | Copies of meeting agendas and meeting minutes for all of the "all hands" or general staff meetings? | 70.5 | 29.5 |
| | 15 | Copies of meeting agendas and meeting minutes for department-level staff meetings? | 68.2 | 31.8 |
| V. Public access | 16 | A public subscribe to any mailing lists about the organization's work and post messages to those mailing lists? | 62.0 | 37.9 |
| | 17 | Add content to the site, post messages, and attach comments to the material published by the organization itself? | 59.8 | 40.1 |
| | 18 | A website that allows outside volunteers to do real work for the organization, <i>beyond just fund-raising and activism (letter writing, etc.)</i> , by signing up for tasks listed on the site and then doing the work and possibly delivering a finished work product to the site? | 59.0 | 41.0 |

(continued)

Table 2.5 (continued)

| Category | Does the website should include | | No (%) | Yes (%) |
|------------------|---------------------------------|---|--------|---------|
| VI. Work product | 19 | A website that includes copies of all the finished reports and publications written by staff members? | 63.8 | 36.2 |
| | 20 | A website that includes copies of the unfinished day-to-day documents developed by the organization (working notes, drafts, spreadsheets, to-do lists, brochures, software, patents, etc.)? | 69.1 | 30.9 |
| VII. Governance | 21 | A copy of the organization's bylaws or articles of incorporation? | 64.2 | 35.8 |
| | 22 | Copies of any of the other official written policies of the organization? | 76.1 | 23.9 |
| | 23 | A privacy policy that details what types of information the organization will strive to keep from publicly disclosing (e.g., employee health records or employee performance evaluations)? | 81.8 | 18.2 |
| | 24 | A transparency policy that details what types of information the organization will strive to always publicly disclose (e.g., meeting minutes from board meetings)? | 81.5 | 18.5 |
| | 25 | Copies of the major legal agreements entered into by the organization (including leases and service agreements)? | 63.5 | 36.5 |

can be classified as non-financial statement and perhaps the most crucial information needed by the donor to build up their trust. At least 73 of the respondent agreed that items 1 to 4 should be included in the website such as name and address, contact number, mission, and project description. When a person has donated to a charity organization before, there is already a relationship between the donor and the organization. According to McKnight et al. (1998), when the relationship evolves, trust between the donor and the organization can grow deeper. In addition, getting familiar with the organization background information such as company profile, description of the projects could lead to more trust in that organization, Gefen and Straub (2004). It is very important for the organization to display their company profile in their website. The second important detail needed by the respondent is number of staff or people who served the organizations. Item number 5 recorded the highest one under this section where at least 56.7 % said yes or agree that the organizations (COs) should state the list of people serving in the board of directors for the COs. Besides, respondent agrees that list of the people who are serving on the board of directors who record 61.8. Items 6 and 7 are also need to be displayed by the COs in their website so that the donor is able to get information for the specific officers in charge of running the COs. Based on accounting section, about 52.2 of the respondent would like to get access to the annual financial summaries of the COs, whereas item numbers 10–12 are not importance for them. This category is the one that closely represents the aspect of accountability of the COs because it reveals the information on how the fund received by them is used

over the year. The descriptive analysis proved that the respondent does not attract to know more about the accounting information because they have put their trust highly on the COs that they have funded. Surprisingly, the respondents evaluate the item list under category 4 up to category 7 as irrelevant information that needs to be displayed on the COs’ website. The culture of Malaysia society that depends solely on trust element might lead to this kind of outcome.

2.4.5 Correlation and Logistic Regression Analysis

Correlation table is shown in Table 2.6. Based on the findings, accounting has a strong positive correlation with people and meeting notes. It means that donors who agree that accounting is important to be shown in the website also agree the need of showing the people involved and meeting notes of working progress.

Logistic regression was done which is supported by reliability analysis which showed the values of more than 0.70 for all item groups in transparency and accountability (Table 2.7). Hosmer–Lemeshow statistics indicates the model adequately fits the data (sig. value = 0.368). This logistic regression model can 64.9 %

Table 2.6 Correlation table between item groups

| | Profile | People | Accounting | Meeting notes | Public access | Work product | Governance |
|---------------|---------|---------|------------|---------------|---------------|--------------|------------|
| Profile | 1 | 0.614** | 0.502** | 0.370** | 0.369** | 0.302** | 0.298** |
| People | | 1 | 0.758** | 0.642** | 0.557** | 0.458** | 0.526** |
| Accounting | | | 1 | 0.719** | 0.619** | 0.568** | 0.580** |
| Meeting notes | | | | 1 | 0.663** | 0.656** | 0.629** |
| Public access | | | | | 1 | 0.594** | 0.580** |
| Work product | | | | | | 1 | 0.636** |
| Governance | | | | | | | 1 |

**Correlation is significant at the 0.01 level (two-tailed)

Table 2.7 Reliability result

| No. | Item group | Cronbach’s alpha |
|-----|---------------|------------------|
| 1 | Profile | 0.937 |
| 2 | People | 0.864 |
| 3 | Accounting | 0.878 |
| 4 | Meeting notes | 0.884 |
| 5 | Public access | 0.779 |
| 6 | Work product | 0.766 |
| 7 | Governance | 0.794 |

Table 2.8 Significant transparency factors to determine donor or non-donor

| Item | B | S.E. | Wald | Sig. | Exp(B) |
|---------------|-------|-------|--------|-------|--------|
| Profile | 0.128 | 0.089 | 2.055 | 0.152 | 1.137 |
| People | 0.034 | 0.090 | 0.142 | 0.707 | 1.035 |
| Accounting | 0.220 | 0.090 | 6.017 | 0.014 | 1.246 |
| Meeting notes | 0.295 | 0.091 | 10.439 | 0.001 | 1.344 |
| Public access | 0.318 | 0.092 | 11.987 | 0.001 | 1.374 |
| Work product | 0.193 | 0.091 | 4.513 | 0.034 | 1.213 |
| Governance | 0.007 | 0.092 | 0.006 | 0.937 | 1.007 |
| Constant | 0.538 | 0.091 | 34.973 | 0.000 | 1.712 |

predict donor or non-donor correctly. Result of logistic regression in Table 2.8 shows the positive significant transparency factors to determine donor and non-donor, namely accounting, meeting notes, public access, and work product. Organization profile, people, and governance are not significant factors to determine donor and non-donor as every donor involved in the study agrees that organization profile and people are need to be shown in the COs' website.

2.5 Discussion and Conclusion

This paper investigates the behavior of donation in COs among Muslim donor in Malaysia. Based on the survey, it shows that public (donor) needs information such as organization profile, people, and annual financial summaries based on accounting to be displayed in the COs' website. This information is crucial for them to make a decision to either donate or not. Trust is the most important element that needed between donor and COs for sustaining their relationship. By getting familiar with the COs' background and able to access certain information will increase the donor's trust, McKnight et al. (1998). The COs should be more alert of these findings in order for them to get a continuous flow of fund from the public.

Acknowledgments We would like to give a special thanks to the grant "600-RMI/ARI 5/3" received from ARI UiTM Shah Alam for funding our research project.

References

- Ali, N., Said, J., Omar, N., Abdul Rahman, R., & Othman, R. (2012). Financial reporting disclosure: Evidence from Malaysian non profit organizations. *British Journal of Economics, Finance and Management Sciences*, 4(2).
- Brody, E.(2001). *Accountability and public trust*. USA: In the State of America's Non-Profit Sector Aspen Institute and Brookings Institutions.
- Cheung, C.-K., & Chan, C.-M. (2000). Social-cognitive factors of donating money to charity, with special attention to an international relief organization. *Evaluation and Program Planning*, 23, 241–253.

- Connolly, C., & Dhanani, A. (2009). *Narrative reporting by UK charities* (ACCA Report No. 109).
- Dhanani, A. (2009). Accountability of UK charities. *Public Money and Management*, 29(3), 183–190.
- Dillon, E. (2004). *Accountability and power in development relationship trocaille development review 2003(4)* (pp. 105–117). Dublin: Trocaille.
- Fishman, J. J. (2007). *The faithless fiduciary and the quest for charitable accountability 1200–2005*. Durham, North Carolina: Carolina Academic Press.
- Gefen, D., & Straub, D. W. (2004). Consumer trust in B2C e-commerce and the importance of social presence: Experiments in e-products and e-services. *The International Journal of Management Science*, 32, 407–424.
- Hyndman, N. (1990). Charity accounting: An empirical study of the information needs of contributors to UK fund raising charities. *Financial Accountability and Management*, 6(4), 295–307.
- Johnson, M. (1999). Non-profit organisations and the Internet. *First Monday*, 4. Retrieved March 25, 2009 from <http://firstmonday.org/htbin/cgiwrap/bin/ojs/index.php/fm/article/view/650/565>
- Kilby, P. (2006). Accountability for empowerment: dilemmas facing non-governmental organizations. *World Development*, 34, 951–963.
- Leather, D.S., & Younger, S. (2011). *The essential trustee: What you need to know*. Retrieved from *Charity Commission*: <http://www.charitycommission.gov.uk/publications/cc3.aspx#b>
- McKnight, D. H., Cummings, L. L., & Chervany, N. L. (1998). Initial trust formation in new organizational relationship. *Academy of Management Review*, 23(3), 473–490.
- Miller, G. A., (1997). Charity accounting rules and annual reports in Hong Kong: A note. *Financial Accountability & Management*, 13(1) 71–79
- Mohd Nasir, N., Othman, R., Said, J., & Ghani, E., (2009). Financial reporting practises of charity organisations: A Malaysian evidence. *International Bulletin of Business Administration* 19–27.
- Salamon, L. M., Anheier, H. K., & Sokolowski, W. (1996). *The emerging sector: A statistical supplement papers of The Johns Hopkins comparative non-profit sector project*. Baltimore: Institute of Policy Study.
- Sargeant, A., & Lee, S. (2004). Trust and relationship commitment in the United Kingdom voluntary sector: Determinants of donor behaviour. *Psychology and Marketing*, 21(8), 613–635.
- Saxton, G. D, Kuo, J. S., & Ho, Y. C (2011). The determinants of voluntary financial disclosure by nonprofit organisations. *Nonprofit and Voluntary Sector Quarterly*, 40(6).
- Sekaran, U. (2003). *Research methods for business: A skill-building approach* (4th ed.). London: Wiley.
- Senate, U. S. (2004). *Exempts status reform—Staff discussion draft* (Vol. 1–19). USA: Senate Finance Committee.

Contemporary Issues and Development in the Global
Halal Industry

Selected Papers from the International Halal
Conference 2014

Ab. Manan, S.K.; Abd Rahman, F.; Sahri, M. (Eds.)

2017, X, 597 p. 49 illus., Hardcover

ISBN: 978-981-10-1450-5