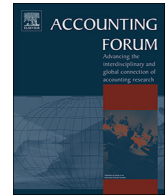




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journal homepage: www.elsevier.com/locate/accforExploring *de-facto* accountability regimes in Muslim NGOsSofia Yasmin^{a,*}, Chaudhry Ghafran^b, Roszaini Haniffa^c^a Alliance Manchester Business School, University of Manchester, Manchester, M15 6PB, United Kingdom^b Sheffield University Management School, University of Sheffield, Sheffield, S10 1FL, United Kingdom^c School of Management and Languages, Heriot-Watt University, Edinburgh, EH14 4AS, United Kingdom

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ABSTRACT

This paper aims to deepen and advance our understanding of the *de-facto* accountability processes and practices within Muslim non-governmental organisations (NGOs). We employ a three-fold accountability framework of felt, imposed and adaptive accountability, supported by insight from the Islamic perspective to elucidate our empirical findings. We adopt this framework because it enables us to localise the notions of accountability, allowing a more complete understanding of the *de-facto* nature of Muslim NGO accountability to emerge within the context of religious ideals and between accountabilities that are externally imposed and those that are internally generated.

1. Introduction

This paper aims to deepen and advance our understanding of the accountability processes and practices within Muslim non-governmental organisations (NGOs). To conceptualise this process, we draw on a framework comprised of three ‘ideal types’ of non-profit accountability regimes, as articulated by O’Dwyer and Boomsma (2015), of imposed, felt and adaptive accountabilities. An imposed accountability regime is one that comprises “a type of formal, external oversight and control imposed on individuals or organisations” (O’Dwyer & Boomsma, 2015, p. 40) and examines how organisations account for their actions in a hierarchical manner, usually using strictly defined or quantitative measures (Mulgan, 2000; Roberts, 1991; Sinclair, 1995). Felt accountability is more difficult to define. It has links to ‘personal responsibility’ (Lindkvist & Llewellyn, 2003; Sinclair, 1995), as well as to the morality and values held by individuals (Mulgan, 2000). It explores the manner in which individuals open themselves up for scrutiny and assess their own performance in relation to organisation mission and values (Ebrahim, 2003; Fry, 1995), therefore requiring “that organizational actors, such as NGOs and funders, develop a reciprocated sense of responsibility that is collectively generated rather than unidirectionally imposed” (Ebrahim, 2003, p. 200). An adaptive accountability regime is a hybrid of the two, seeking to align the core features of imposed and felt accountability (Ebrahim, 2009). We adopt this three-fold framework because it permits us to localise the meanings of imposed, felt and adaptive concepts of accountability (O’Dwyer & Boomsma, 2015), providing a better understanding of the dynamic nature of Muslim NGO accountability to emerge within the context of religious ideals and between accountabilities that are externally imposed and those that are internally generated (Ebrahim, 2003, 2009). This framework evokes the multifaceted nature of accountability by acknowledging the complicated and continuing balancing act in which NGOs must engage (Ebrahim, 2003; O’Dwyer & Boomsma, 2015).

Muslim NGOs are often under constant pressure to provide accountability in some form (Belaon, 2014; Benthall & Bellion-Jourdan, 2009) to a wide array of stakeholders, from their regulator, the Muslim community (their donors), and the wider society in

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which they operate. The issue of accountability is especially pertinent for Muslim NGOs given the sensitive and volatile political environment in which they currently operate (Cordier, 2009). These sensitivities include the link often emphasised between Muslim charitable organisations and issues of terrorist funding in areas of conflict, particularly across the Middle East and Syria (Benthall, 2016). Given these sensitivities, Muslim NGOs argue that they are under greater external and media scrutiny than other NGOs, bringing limitations not only on their humanitarian activity but also on their ability to be accountable (Belaon, 2014; Benthall, 2016; Cordier, 2009). This omission is especially important when considering that these religious NGOs operate in a different religious environment than that of their own religious affiliation,¹ especially one that has a number of regulatory requirements imposed by the Charities legislation not specifically tailored towards religious organisations. However, no studies to date have attempted to examine the processes by which Muslim NGOs manage these religious and non-religious accountability exigencies.

The prior literature has focused considerably on various accountability issues in secular NGOs and Christian NGOs (Booth, 1993; Ebrahim, 2003, 2009; Hardy & Ballis, 2005, 2013; Jacobs, 2005; Laughlin, 1990; Unerman & O'Dwyer, 2006a,b). A focus on other religious NGOs and, in particular, insight from specific Muslim organisations have largely been missing from the literature, with the exception of Abdul-Rahman and Goddard (1998) who considered accountability relationships within Malaysian Muslim religious councils. The consideration of these 'other' organisations is important due to the differing notions and practices of accountability that they might encompass, compared to Christian/Secular notions (Haniffa & Hudaib, 2011; Lewis, 2001, 2006; Tinker, 2004). For such organisations operating in the UK, these issues become more nuanced as the organisations attempt to balance their religious values and various imposed accountability demands.

Our paper makes a number of important contributions. First, it seeks to advance the present religious organisations' accountability literature, which is heavily focused on Christian organisations, by providing an alternative focus on Muslim organisations. There is little empirical evidence regarding how Muslim organisations, especially Muslim NGOs in a non-Muslim-dominated environment, report on and adhere to accountability templates and whether there exists a dichotomy between the imposed requirements and the religiously inspired aspects of felt accountability, as suggested by the prior literature (Booth, 1993; Hardy & Ballis, 2013; Laughlin, 1990). In this paper, we elaborate upon these considerations and present a conceptualisation of accountability inspired by the Islamic perspective, which signifies accountability as a threefold relationship between oneself, God and society and in which a person's relationship with other individuals mirrors his or her relationship with God. Furthermore, the previous literature suggests that many *de-facto* accountability regimes exist within religious organisations and communities that complement and significantly enhance the legitimacy of organisational practice (see for example Laughlin, 1990 and Jacobs & Walker, 2004). Hence, our findings could also make a significant contribution to enhancing the understanding of *de-facto* accountability structures within Muslim NGOs, in addition to their *de-jure* mechanisms of accountability.

Second, prior research on generic NGO accountability has repeatedly emphasised how top-down accountability requirements threaten mission achievement by encouraging non-profit managers to concentrate on a narrow range of less risky activities peripheral to the organisation's core mission (Ebrahim, 2003; O'Dwyer & Unerman, 2008). This paper provides evidence regarding whether similar concerns also exist in religious NGOs and finds, amongst other aspects, that regardless of the activities or mission in which the NGO ultimately engages, mission and vision will always be compromised if these organisations focus on engaging in less risky core activities. For Muslim NGOs, although internal accounting and reporting practices have been strengthened by increased top-down scrutiny, external activities have been constrained due to the extensive regulatory and media attention on them, resulting in the core mission of the NGOs being disrupted because they felt they were not fully able to engage with their humanitarian missions in conflict-ravaged areas, such as Syria and the Middle East.

The remainder of the paper is organised as follows. The next section theorises notions of accountability and presents the conceptual framework for the study. This section is then followed by a discussion of the Islamic ethical perspective on accountability. Section three provides background for the development of Muslim NGOs, followed by a brief overview of the literature in section four. Section five presents the research methods adopted for the study. Section six presents the findings, and the final section provides a discussion and concludes the paper.

2. Notions of accountability

This paper utilises a conceptual framework based on three ideal types of accountability regimes: imposed, felt and adaptive (Ebrahim, 2009; O'Dwyer & Boomsma, 2015). This three-fold framework allows the multifaceted nature of NGO accountability to emerge by acknowledging the complicated balancing act that such organisations face in managing *de-jure* and *de-facto* accountability requirements between externally imposed activities and internally generated actions (Ebrahim, 2003; O'Dwyer & Boomsma, 2015).

In the prior literature, imposed 'de-jure' accountability is often considered to be "narrowly functional, short term in orientation and favouring accountability to those stakeholders who control access to key resources" (O'Dwyer & Unerman, 2008, p. 803) or, in other words, as being hierarchical and formal and enacting a form of external oversight and control (Ebrahim, 2003, 2009; Edwards & Hulme, 1996; Mulgan, 2000; Sinclair, 1995; Stewart, 1984). Imposed accountability requirements can therefore encompass formal reporting requirements mandated by legislation. Felt accountability or 'self' accountability (Schlenker & Weigold, 1989) is linked to aspects of 'personal responsibility' (Fry, 1995; Lindkvist & Llewellyn, 2003; Sinclair, 1995) and individual morality and values (Mulgan, 2000). These factors are motivated by the ethical or value-based concerns of individuals within the organisations (Ebrahim,

¹ The UK is officially a Christian country, although the last Census in 2011 suggested an increase in the number of respondents who viewed themselves as having no religious affiliation, compared to 2001.

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