

ACCOUNTABILITY, GOVERNANCE AND STRUCTURE OF NON-PROFIT ORGANIZATIONS: EVIDENCE FROM GHANA, SOUTH AFRICA, AND ZIMBABWE

Farhan Ahmed, Salman Bahoo, and Arslan Ayub

ABSTRACT

This paper aims to critically examine and compare the structure, governance, and accountability's development and presentation by five non-profit organizations through their official websites for their stakeholders. These five non-profit organizations belong to South Africa, Ghana, and Zimbabwe are surveyed by applying content analysis as a case study and ranked between 1st to 5th position. We found that the Nelson Mandela Children's Fund that belongs to South Africa is at the top position in developing and presenting the best structure, governance, and accountability mechanism towards its stakeholders. The study presents theoretical contribution for non-profit organizations literature, with practical implications that the Nelson Mandela Children's Fund could be considered a model foundation by existing and prospective non-profit organizations. The findings of the study also open another useful debate that developing countries, such as Pakistan, Portugal, Bangladesh, and Afghanistan communities can use these models of non-profit organizations to overcome multiple community issues, like poverty, women and child harassment, clean water, and food security.

Keywords: Non-Profit; Organizations; Governance; Accountability; Financial Reporting; Stakeholders; Developing Countries.

INTRODUCTION

The complexity of the financial and economic system, political concerns, and global financial crises resulted in fraudulent activities at high and low levels. The moral issues and barriers to the prosperity of a nation, good governance and weak economic growth are fruits of various

frauds (Bardhan, 1997; Said, Alam, Abdullah, Herda, & Zulkarnain, 2016; Said, Alam, & Khalid, 2016). Both for-profit and non-profit organizations (NPO) are affected due to fraudulent activities. In global governance culture, the NPOs are strongly considered to be followers of corporate integrity systems (CISs) to promote their accountability (Doig, 2013; Doig & Norris, 2012). The term accountability is very vast in its meaning, and there is no consensus on its definition. However, Lawry defined it as: “accountability is a willingness to endure public scrutiny, even an invitation for the public, to scrutinize the behaviour of the organization’s leadership” (Lawry, 1995).

Edwards and Hulme (1995), argue that for NPOs, accountability is essential to improve their legitimacy. In the case of NPOs, multiple financial scandals have been highlighted in the USA, such as United Way of America, New Era Philanthropy (Stecklow, 1997); Episcopal and Baptist churches (Greene, 1995); and Adelphi University (Thornburg, 1997) that have spoiled the credibility of the NPOs. The analysis and critical review of NPOs structure, governance, and accountability are essential to protect community resources. The structure, governance, and accountability are interlinked and highly dependent on each other. Corporate governance is a widely used concept and covers a range of definitions, like “Corporate governance [is] the design of institutions that induce or force management to internalize the welfare of stakeholders” (Tirole, 2001, p. 4). The concept of corporate governance can be extended to all types of institutions and no longer restricted to a non-profit organization (Jegers, 2009).

The funds of NPOs belong to society, and there is much moral responsibility of NPO managers as compared to for-profit organizations. The proper structure and mechanism of governance and accountability are essential for NPOs to maintain public trust (Ebrahim, 2003). The purpose of this paper is to review these three elements as a case study in NPOs. Specifically, the principal objective of this study is to answer the questions; *what is the basic structure of NPOs?, how are these NPOs different in terms of governance?, how do these NPOs develop their accountability to stakeholders through their websites? and how are these NPOs different in terms of accountability?*

In essence, five NPOs listed on Community Foundations Atlas (CFA) have been analyzed. These NPOs belong to South Africa, Ghana, and

Zimbabwe. The names of the NPOs are (i) Nelson Mandela Children's Fund, (ii) Newmont Ahafo Development Foundation, (iii) South Africa WHEAT Trust, (iv) Uluntu Community Foundation, and (v) UThungulu Community Foundation, respectively.

This study is unique from previous studies in multiple ways; first, it is different in terms of NPOs selection for the case study which belongs to three African countries. Second, it addresses different research questions, and third, this study applies a qualitative method which consists of exploratory case study coupled with content and descriptive analysis.

This case study of NPOs is selected from Community Foundations Atlas (CFA) and has several implications of theoretical and practical nature. First, it adds in theoretical literature related to accountability and governance of NPOs. Second, it provides a comparative view of five NPOs working in different developing countries, and third, this study has practical implications for the stakeholders of these NPOs to know about the accountability and governance status. Fourth, the model of these NPOs is useful for developing countries like Pakistan, Portugal, and Bangladesh.

The study has few limitations as; first, the conclusion regarding the accountability status of NPOs is only based on the data they published. Second, the sample of the study is small, and before generalizing the findings of this study, an in-depth review of a large sample essential. The rest of the paper is organized as follows: section 2 and 3 present literature review and methods. Section 4 gives details related to analysis and discussion. Finally, section 5 presents conclusion, implications, and limitations.

LITERATURE REVIEW

The NPOs around the world prove to have useful contributions in resolving several social issues, such as poverty, hunger, birth control, and establishment of the war refugee issues (Kaltenbrunner & Renzl, 2019). The literature on non-profit organizations (NPOs) is developing, especially in the 21st century, because these organizations have become highly professional like for-profit organizations (Josserand, Teo, & Clegg, 2006), consequently governments also demand higher accountability from non-profit organizations (Eikenberry & Kluver, 2004). These developments lead NPO managers and boards to struggle and improve governance mechanisms (Anheier & Salamon, 1999). The word governance is not

restricted to NPOs, however, researchers and controlling bodies are widely concerned about NPOs governance systems (Jegers, 2009).

In the governance point of view, the traditional theory of governance informs us that the managers are separate from owners of the profit in the case of for-profit organizations (Fama & Jensen, 1983). A traditional principle-agent relationship exists between managers and owners. However, it is unclear who is the actual owner of the NPOs (Anheier, 2005). However, Jegers (2008) explains that many stakeholders have a stake in NPOs, which may be affected due to the activities of NPOs. Puyvelde, Caers, Bois, and Jegers (2011), list the potential stakeholders of NPOs as interface stakeholders (board members); internal stakeholders (managers, employees, operational volunteers); external stakeholders (suppliers/contractors, competitors, organizational partners); and most importantly, the donors. Recently, Xue and Niu (2019) examined the relationship between several measures of governance and transparency of 200 Chinese NPOs. They found that NPOs, which have good governance, are more transparent as compared to weak governance organizations.

The debate on governance without considering or discussing accountability is not complete. Edwards and Hulme (2002) define accountability as “how individuals and organizations report to a recognized authority, or authorities, and are held responsible for their actions”. The governance mechanism of accountability is discussed by researchers, especially by accounting researchers through transparency which links the interest of shareholders and management with internal & external audit, control system, and financial reporting (Brennan & Solomon, 2008). Cohen Krishnamoorthy, and Wright (2004), examined the association between financial reporting quality as a proxy for accountability (transparency) and corporate governance mechanisms. The accountability mechanism has become prominent within accounting, and financial reporting, and voluntary disclosures by organizations to the stakeholders (Brennan & Solomon, 2008).

Discussions and analysis of accountability are joint in public and private businesses. The trust related to NPOs is questionable due to growing news in the media. Therefore, the reporting standards are essential for the NPOs. Recently, Breen Cordery, Crawford, and Morgan (2018) surveyed the stakeholders of 176 countries related to NPO reporting. They found that stakeholders wish to see the reporting requirements and

standards of NPOs. However, literature related to the accountability of NPOs is at a developing stage, and more research is essential. Kearns (1994) examines the strategic management of accountability in non-profit organizations. He examined the general concept of accountability, its definition and framework, and then linked it with NPOs and presented a framework to examine and measure the accountability in NPOs. In another study, Jeong and Kearns (2014) critically examined and analyzed the accountability of Korean NPOs. They studied 271 organizations through an interview survey and reported four standard components of the Korean accountability obligations i.e. integrity, civic engagement, inter-organizational partnership (activist-oriented and professionalism-oriented). Thus, NPOs accountability towards its stakeholders is an essential topic of discussion and analysis.

Most of the scholars reported that external control system of the NPOs is not working well as compared to the for-profit organizations and there is a need to improve the NPOs internal systems, such as structure, governance, and accountability toward the stakeholders (de Andrés-Alonso, Cruz, & Romero-Merino, 2006). Bhardwaj and Vuyyuri (2005) surveyed the board characteristics, such as structure, process, and inputs for NPOs in India. They provide an empirical finding that board inputs and three process variables are essential in explaining board effectiveness in NPOs. Recently, Shava and Thakhathi (2016) conducted a critical study to examine the ethical governance principles of NPOs working in Zimbabwe. They conducted semi-structured interviews and concluded that some organizations are following sound governance principles, while some are not following it that leads to conflict with the government. The functional literacy of the NPOs in South Africa is examined and analyzed by Mulaudzi, Klu, and Ramakuella (2015), through self-developed questionnaires. They conclude that functional literacy of the NPOs is dependent on two elements, self-perceived levels of competence and level of importance they attached to functional literacy items, which ultimately affect the structure of NPOs.

Keeping in view the literature of NPOs structure, governance, and accountability, a research survey, and an in-depth review is warranted. However, an appropriate methodology or procedure is prominent for this activity. Kensicki (2003), analyzed the credibility of non-profit organizations through official websites. They presented a unique model and analyzed how web pages play a vital role in credibility. Recently, in another

study, the utilization of the internet by the NPOs and effect of this utilization on multiple factors of NPOs is examined by Lee, Chen, and Ruidong (2001).

By following the methodology of Kensicki (2003), Lee et al. (2001), Brennan and Solomon (2008), and de Andrés-Alonso, Cruz, and Romero-Merino (2006) this research study will explore and examine the following research questions:

1. What is the basic structure of NPOs?
2. How are these NPOs different in terms of governance?
3. How do these NPOs develop their accountability to stakeholders through their websites?
4. How are these NPOs different in terms of accountability?

RESEARCH METHODOLOGY

Figure 1 presents the qualitative methodology of this study. The qualitative methods are reliable and widely used techniques in social sciences (Given, 2008). We applied exploratory case study approach (Khalfan, 2004) coupled with descriptive and content analysis (Gaur & Kumar, 2018; Paltrinieri, Hassan, Bahoo, & Khan, 2019; Bahoo, Saeed, Iqbal, & Nawaz, 2018). This study follows the methodology of Kensicki (2003), Lee, Chen, and Ruidong (2001), Brennan and Solomon (2008), and de Andrés-Alonso, Cruz, and Romero-Merino (2006), to explore the answer to the research questions. Content analysis confirms the validity of knowledge, information, and data (Potter & Levine-Donnerstein, 1999). Our methodology consists of the following steps:

Selection of Sample and Logic

Non-profit organizations operating in African countries were analyzed in this study. The sample selection criteria are as follows. First, the NPOs are selected for this study as it is strongly believed that their funds belong to society, and the structure, governance, and accountability of NPOs are essential for the benefit of social welfare. Second, NPOs from African countries are selected as these countries have the most modern and large NPOs in the world due to the prevalence of poverty and other issues. Third, random sampling was applied to select the NPOs and the countries where they operate, such as South Africa, Ghana, and Zimbabwe. Fourth, the NPOs must be in the database of Community Foundation Atlas (CFA), which keeps the directory of the NPOs. As a result, the final sample of the study consists of five NPOs.

Data Collection and Period of Study

The data related to the NPOs were collected from CFA, which is the world's first community foundation. The CFA database provides the platforms to non-profit foundations (organizations). The CFA collects necessary information about the listed NPOs, such as locations, assets, role, and achievements (Community Foundation Atlas, 2018). The year 2017 is selected for qualitative analysis as this year is considered to be particularly important for NPOs. In 2017 the Forbes reported three latest trends related to NPOs; (i) humanize your marketing, (ii) use of mobile technology for donations, and (iii) human connection as an essential element.

Details of Variables and Analysis

The details of variables observed during this analysis related to the structure, governance, and accountability of NPOs during the year 2017 are as follows.

Comparison of the Structure of the NPOs

The comparison of these five NPOs is prominent at this place to know about the structure and what are their primary purposes, achievement, and operational methods. The analysis of their structure will be useful for other developing countries to overcome multiple issues (see table 1).

NPOs Governance

The following indicators of governance are observed during material survey and content analysis of NPOs; board size, number of meetings of board, executive committee, founders committee, number of outside members on board and institutional donors in the board (Brennan & Solomon, 2008) (see table 2).

NPOs Accountability

Accountability is one of the vital topics of discussion for NPOs because much moral responsibility is attached to the NPOs funding. The accountability indicators of these five NPOs are critically surveyed, and the content is analyzed by following the study of Brennan and Solomon (2008). The following indicators were reviewed: publication of independent audit report, the publication of governance report, adoption of IFRS, information about the transparency in project funding and availability of finance and audit committee (see table 3).

ANALYSIS AND DISCUSSION

The five non-profit organizations selected randomly from CFA database are based on a single criterion that the NPOs must have a website and

belong to South Africa, Ghana, and Zimbabwe. To fulfil the study objectives, we examined the website, reports, and internet material published by these NPOs. All the sources were critically content analyzed based on the key points which were carefully selected based on published literature. Furthermore, they were also ranked from 1st to 5th position based on their results. The first position means the excellent and the fifth means the poorest among five NPOs.

Structure of NPOs

Out of five NPOs Nelson Mandela Children's Fund, South Africa WHEAT Trust and Uthungulu Community Foundation belong to South Africa. The remaining two NPOs, Newmont Ahafo Development Foundation and Uluntu Community Foundation belong to Ghana and Zimbabwe. The core objectives of these five NPOs are to promote child development, pursue women-led projects and empowerment, work on community welfare, and aid community growth and development, respectively. Generally, all these NPOs are working in the various sectors for the social benefits of communities on issues of education, food and poverty, fundamental human rights (safety, respect, avoid harassment), provision of basic necessities of life (house, shelter, and electricity), research and youth development, and social entrepreneurship, respectively.

Individually, all NPOs are reviewed and examined through their websites. The analysis, opinions, and discussions about them are dependent on their presentations, such as what they are, how they are working, and what are their primary objectives? These NPOs were surveyed and compared them as the results illustrated in Table 1. Based on our key points and comparison, we ranked these NPOs between as the Nelson Mandela Children's Fund ranked as first; UThungulu Community Foundation ranked as second and Newmont Ahafo Development Foundation; South Africa WHEAT Trust, and Uluntu Community Foundation, were ranked as third, fourth and fifth positions respectively (table 1). The study concludes that the best NPOs in terms of the structure is the Nelson Mandela Children's Fund which accurately presents its overview, objectives, board, staff, organogram, projects, and any other related information to the stakeholders through their websites. The poorest in the presentation is the Uluntu Community Foundation, which is unable to present their structure to the donors and stakeholders accurately.

However, we conclude and recommend that these NPOs need to accurately present their structure to improve stakeholders trust and fulfil their

social responsibility. The improvement in the structure of the NPOs will also lead towards the reasonable confidence of the stakeholders and donors.

Table 1. Survey and content analysis of NPOs structure.

Name of NPOs/ Indicators	Nelson Mandela Children's Fund	Newmont Ahafo Development Foundation	South Africa WHEAT Trust	Uluntu Community Foundation	UThungulu Community Foundation
Official Website	www.nelsonmandel achildrensfund.com	www.nadef.org	www.wheattrust. co.za	www.uluntu.org	www.ucf.org.za
Year of Establishment	1995	2008	1998	2008	1999
Founders	Mr. Nelson Mandela	1.Newmont Ghana Gold Limited 2.Ahafo Social Responsibility Forum	Community	Community	King Goodwill Zwelithini
Country Main Objectives	South Africa -African child development -To avoid the child absence of hunger, abuse, exploitation, and homelessness.	Ghana 1.Empower community through a. grants b. knowledge-sharing c. partnership d. capacity building to achieve sustainable development.	South Africa 1.Women-led organization 2.Empowerment of women through education and skills training.	Zimbabwe 1. Community development 2.Community empowerment 3.Eliminate hunger and poverty	South Africa 1.Community development 2.Community growth 3.Empower the community 4.Socio- Economic development
Number of Offices	1.South Africa, 2.United Kingdom, 3.USA	Ghana	South Africa	Zimbabwe	South Africa
Main Projects	1.Child survival and development 2.Child safety and protection 3.Youth leadership 4.Sustainable liveli- hood	1.Education projects 2.Electricity projects 3.Housing projects 4.Clean water projects 5.Health projects	1.Eudcation and training 2.Grants to women-led organizations 3.Seed funding's	1.Social entrepreneurship 2.Education 3.Food security and livelihood 4.Research	1.Youth development projects 2.Education projects 3.Projects for villages
No and Amount of Projects Completed	780 projects of Rs. 36 million	No information given	No information given	No information given	250 persons get benefits with Rs. 5.01 million grants
Ranking based on Survey from (1st to 5th position)	1st position	3rd position	4th position	5th position	2nd position

Note: Table 1 represents the main indicators which are surveyed and analyzed to compare structure of NPOs. Author's contribution.

Governance of NPOs

In-depth analysis of the governance mechanism of these NPOs was conducted based on indicators by de Andrés-Alonso, Cruz, and Romero-Merino (2006) to find the answer to the second research question. Based on the critical survey and content analysis, the five NPOs were ranked between 1st to 5th position as given in table 2.

The governance of the NPOs is a very prominent element because it is directly and indirectly linked with accountability. In the case of social organization, accountability is most famous due to public money. As per our

findings, the Nelson Mandela Children’s Fund and Newmont Ahafo Development Foundation have reasonable responses related to the governance mechanisms in NPOs. The remaining three are exceptionally low in terms of governance mechanism and reporting. It is vital to discuss here that the Nelson Mandela Children’s Fund is best NPOs in terms of governance mechanism due to following reasons: first, it issues governance report as part of their annual report for the stakeholders. Second, it has four independent committees under board; (i) management trustee committee, (ii) human resource, remuneration, and nomination committee, (iii) development committee, (iv) finance and audit committee, brand and marketing committee and investment committee. Finally, this NPO is highly focused on governance mechanisms and on updating their stakeholders.

The second NPO, Newmont Ahafo Development Foundation shows a proper the governance mechanisms. This NPOs has a proper board with regular board meetings, and it also contains two essential committees under its governance mechanism, such as (i) sustainable development committee and (ii) stakeholder engagement committee. Overall, the governance of the Nelson Mandela Children’s Fund and Newmont Ahafo Development Foundation is reasonable; however, it needs much improvement and adoption of more governance rules to better present the reports to the stakeholders and donors, especially.

Table 2. Survey and Content Analysis of NPO Governance.

Name of NPOs/ Indicators	Definition/ Measurements	Nelson Mandela Children’s Fund	Newmont Ahafo Development Foundation	South Africa WHEAT Trust	Uluntu Community Foundation	UThungulu Community Foundation
Board Size	No of members on board (trustee)	23	9	6	6	7
Board meetings	If meeting conducted yes, otherwise No and number	Yes, 1	Yes, 2	No	No	No
No of Committees	Number of total committees	6	2	No	No	No
Executive Committee	Dummy variable Yes (1) or No (0)	Yes	NO	No	No	No
Founders Committee	Dummy variable Yes (1) or No (0)	Yes	NO	No	No	No
Outside Member on Board	No of outside members (trustees) on board	No	No	No	No	No
Institutional Donors on Board	Dummy variable Yes (1) or No (0)	yes	No	No	No	No
Organogram available on website	Dummy variable Yes (1) or No (0)	Yes	No	No	No	No
CEO duality	Chairman and COE are same, Yes otherwise No	No	No	No	No	No
Ranking based on Survey from (1st to 5th position)		1st	2nd	5th	4th	3rd

Note: Table 2 shows the survey and content analysis of governance mechanism of five important NPOs

*which are studied in this paper as case study. *Yes, means the information given and No means no information is given on website and in other material. Source: Author's contribution.*

Accountability of NPOs

The third and fourth research questions are how these NPOs develop their accountability to stakeholders through their respective websites and how are these NPOs different in term accountability? We surveyed the accountability of these five NPOs based on crucial elements/indicators (Brennan & Solomon, 2008) through their websites and further, we also compared these NPOs in terms of accountability indicators and ranked them between 1st to 5th position as given in table 3. First, we review and discuss the accountability development by each NPOs through their website for their stakeholders.

Nelson Mandela Children's Fund is a South Africa based NPO which primarily aims to work for the development of African child welfare. The NPO was started in 1995 by the Nelson Mandela, and up till now, the NPO has completed 780 projects of Rs. 36 million. The NPOs regularly publishes an annual report each year without any break and with a reasonable size of 57 pages. Their reports accurately present the information and details about operations, projects, and financials of the organization.

Moreover, they also report and present an independent auditor report with financial statements. The Nelson NPO surprisingly presents the information about the IFRS which are adopted by the fund as per rules, which make them accountable just like other businesses and for-profit organizations. Another prominent element of their presentation is the governance statement and governance report for their stockholders, which is less common in the NPOs. The Nelson fund also has its independent financial and audit committee, which performs the audit and is responsible for internal audit and control. In case of funding accountability, this NPO follows systematic and defined criteria of funding to the project which is also available to the stakeholder on the website. This matter is recognizable because, in the presence of systematic procedures and criteria, it is challenging for a member of management and board to make a personal decision based on favoritism and nepotism. This NPO is best at presenting their accountability to stakeholders through their website, and it can be called self-motivated accountability. However, we recommend providing information and adding outside trustees to the board, which should not be an employee of the foundation.

The second firm as per ranking is the Newmont Ahafo Development Foundation, which is a Ghana-based NPO established in 2008. The main objective of this foundation is the development and empowerment of the local community in Ghana. They successfully present themselves accountable through their website to their stakeholders but lack in the following areas: governance reporting, criteria & rules of funding projects, and absence of independent committees. We recommend that this foundation follow the Nelson foundation to improve their accountability carefully.

According to the results, the UThungulu Community Foundation ranked 3rd position. It was started in 1999 by King Goodwill Zwelithini in South Africa. It reports multiple factors, such as an annual report, projects, financial, and audit report. However, this foundation needs to focus on the governance mechanism, which is completely missing in their reporting of all kinds through the website.

We allocate the fourth and fifth positions to Uluntu Community Foundation and South Africa WHEAT Trust, which are from Zimbabwe and South Africa and were established in 2008 and 1999, respectively. The main objective of Uluntu Community Foundation is to work for the betterment of the community and South Africa WHEAT Trust, specifically concentrates on women's welfare and empowerment. Both foundations/trusts are unable or fail to be accountable to stakeholders through their websites due to the following reasons: no reporting of annual reports, no reporting of audit and financial reports, no information related to governance, and no information about funding criteria are presented transparently. It is highly recommended to follow the primary governance and accountability principles of being accountable to stakeholders.

Finally, on comparison of accountability of all five NPOs, the Nelson Mandela Children's Fund has the best presentation of their structure, governance and developed a unique accountability mechanism for the stakeholders, primarily through their website. The position of the Nelson fund will help them capture the trust and importance of stakeholders because the donors are much concerned about the funds, thus building a good relationship with donors is essential, and this development of accountability through the website is helpful for the foundation as well. The Nelson Foundation is an exemplary model for the already existing as well as prospective NPOs to follow the good structure, governance, and accountability mechanism.

Table 3. Survey and content analysis of NPOs accountability

Name of NPOs/ Indicators	Definition/ Measurements	Nelson Mandela Children’s Fund	Newmont Ahafo Development Foundation	South Africa WHEAT Trust	Uluntu Community Foundation	UThungulu Community Foundation
Publication of annual reports about operation and finances, 2017	Dummy variable Yes (1) or No (0)	Yes	Yes	No	Yes (report up to 2014 available not 2017)	Yes
Publication of independent audit report 2017	Dummy variable Yes (1) or No (0)	Yes	Yes	No	Yes	Yes
Publication of governance report, 2017	Dummy variable Yes (1) or No (0)	Yes	NO	No	No	No
Finance and audit committee	Dummy variable Yes (1) or No (0)	Yes	NO	No	No	No
Adoption of IFRS	Dummy variable Yes (1) or No (0)	Yes	Yes	No	No	No
Transparency in funding (criteria given)	Dummy variable Yes (1) or No (0)	Yes	NO	Yes	Yes	No
Quality of annual report	Number of pages in annual Report	57	47	No	25	28
Remarks		1st	2nd	5th	4th	3rd

Note: Table 3 represents the survey and content analysis for the accountability indicators for these five NPOs. *Yes, means the information given and No means no information is given on website and in other material. Author’s contribution.

CONCLUSION AND STUDY IMPLICATIONS

In this paper, five randomly selected NPOs from a database of Community Foundation Atlas (CFA) were reviewed, examined, and critically analyzed based on criteria that the NPOs should have an official website. The five NPOs, Nelson Mandela Children’s Fund, Newmont Ahafo Development Foundation, South Africa WHEAT Trust, Uluntu Community Foundation, and UThungulu Community Foundation were surveyed, and content analyzed as per above-defined criteria.

The four prominent research questions were addressed under this case study to know the basic structure of NPOs, how they differ in governance practices, how they develop accountability through their website and how they vary in terms of accountability practice. The results of our critical review show that Nelson Mandela Children’s Fund from South Africa is at the top position as per our ranking presented in the analysis, in all three categories, such as structure, governance, and accountability. Moreover, the Newmont Ahafo Development Foundation from Ghana is in the second position. The findings of this study have the following implications. First, the article contributes to the literature related to NPOs structure, governance, and accountability. Second, the methods applied in this study could be useful for the researchers to qualitatively examine the

presentation of the structure, governance, and accountability of the NPOs. Third, the findings are useful for the donors of these five NPOs to know their responsible behaviour. Fourth, the findings are useful for the managers and practitioners of the NPOs that if they improve the presentation of the structure, governance, and accountability towards the stakeholders, it will result in a good reputation and increase in donations. Finally, we recommend all the NPOs to follow the model of Nelson Mandela Children's Fund to improve the trust of their stakeholders and to better serve the community, because NPOs should take self-moral responsibility to perform well.

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