

The Holistic Accountability Practices among Malaysian Non-Government Organizations: A Conceptual Paper

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ABSTRACT

Accountability practices are essential for all aspects of the public, private, and third world sectors as a way of transmitting information to stakeholders. Formal or informal ways of disseminating knowledge can be used. Non-governmental organizations have worked on all sides to meet their various stakeholder groups, in particular donors and beneficiaries. Most of the time donors want detailed information on the management and distribution of funds especially for NGOs that have funds collected and fund transfer across countries. However, NGOs find it difficult to deal with a lack of employees in the preparation of records. Not limited to this, certain significant donors have the ability to control NGOs and lead NGOs unable to channel desired outcomes of the beneficiaries or the so-called as mission drift phenomenon. This phenomenon has caused NGOs to lose their role in supporting the needy and alleviating poverty. With regard to this problem, the aim of this study is to investigate the way in which upward and downward accountability is being practiced and to understand the preference of these complex upward and downward accountability practices by the NGOs.

Keywords: Downward accountability practices, non-government organizations, upward accountability practices.