

Into Insights of Contextual Governance Framework for Religious Non-Profit Organizations

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Abstract—Governance in business firms is a topic that has long been studied in the literature. Traditionally, governance in business firms has focused on the roles of boards of directors in representing and protecting the interests of shareholders. Governance has also been studied in the context of non-profit organizations because good governance is essential to increase the likelihood that they will comply with the regulatory requirements that best serve their multiple stakeholders. This paper provides insights on the need of governance framework for religious non-profit organizations (RNPOs) based on five underlying principles. This paper is important to help regulators to understand RNPOs' governance framework. The regulators may use the framework suggested for the development of the RNPOs' code of governance in the future.

Keywords—Framework, governance, religious, RNPOs.

I. INTRODUCTION

GOVERNANCE is a topic that has long been studied by organizational scholars [1], [2]. Traditionally, governance in business firms has focused on the roles of boards of directors in representing and protecting the interests of shareholders [3]. Governance has also been studied in the non-profit context, although the focus here has generally been on the roles of boards of trustees in representing and protecting the interests of community members or other politically important constituencies [4]. However, in public management, governance refers not to the activities of the boards, but mainly, to the funding and oversight roles of government agencies, especially regarding the activities of private non-profit organizations (NPOs) that have been contracted to provide public services [5]. A critical role for governance in all these sectors, and consistent with the principal-agent theory, is to monitor and control the behavior of the management, who are hired to preside over the day-to-day activities of running their organizations [3], [6]. Although there is much recent evidence that boards do not necessarily take their responsibilities seriously enough (e.g., Enron

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Corporation), board members do have a legal obligation to perform their duties and are liable if the organization they represent engages in illegal or irresponsible behaviors.

Good governance is essential to increase the likelihood that NPOs will comply with the regulatory requirements and to best serve their multiple stakeholders. It is the responsibility of members of the board or council for the NPOs to ensure that the organization is accountable for its programs and finances to its multiple stakeholders; the donors, members, the public and the regulators. For this reason, NPOs need to communicate their activities and commitment to ensure certain level of transparency and governance to gain the stakeholders' trust. NPOs' governance is best reflected in the annual returns required by the Registry of Society (ROS), through Form 9 which consists of financial statements and governance-related matters. Overall, several researchers have examined the position of financial reporting practices and governance in NPOs sector; however, the governance of religious NPOs (RNPOs) was almost absent from the governance research arena.

The remainder of this paper is organized as follows: Section II provides the review of literature, Section III presents the governance framework for RNPOs and finally, Section IV concludes the study.

II. REVIEW OF LITERATURE

The goal of this section on structured literature review is to provide an interdisciplinary analysis of the state of the literature on the governance and reporting framework of RNPOs. The literature on non-profits is vast due to the fact that there are various types of non-profits. The literature in this paper reviews the research performed specifically on RNPOs.

Religiosity is a term that historically has been used to describe and measure variations in individuals' religious commitments along more than a single dimension [7]. The most extensive elaboration of the meaning and dimensions of individual religiosity occurred in the work of [8], who developed what became known as the "5-D" approach to religious commitment: ritual activities, ideology or belief, experience, knowledge of religious matters, and the consequential dimension.

Beyond the individual level, what makes an organization "religious" or "faith-based" is not well specified in the literature, especially in terms of empirical indicators. The term faith-based organization (FBO) typically suggests a religious congregation with primary missions of worship and religious education [9]. By definition, congregations are faith-based regardless of how they may differ in theology, structure, size,

location or types of ministries provided to congregants. As the term faith-based is nebulous, determining whether or not an organization can be considered faith-based is somewhat subjective. Some scholars have recommended using other terminology or typologies to describe more accurately the work of human service organizations with religious affiliations or ties. Some scholars prefer referencing organizations as “religiously affiliated” or other terminology which points to an organizational link to a particular spiritual or religious ideology.

Overall, literature on RNPOs is well developed. However, not all of the literature is empirical study. Despite the lack of empirical measures of religiosity in RNPOs, there are a number of conceptualizations of what constitutes the RNPOs. One of the most widely quoted is [10] description of seven key areas:

- self-identity
- religious convictions of participants
- the extent to which religion helps or hinders the acquisition of resources
- the extent to which religion shapes goals, products and services
- the impact of religion on decision making
- religious authority and power of leadership
- the extent to which religion determines inter-organizational relationships

Reference [10] posits that these characteristics are variables representing the *degree* of organizational religiosity, ranging from explicitly religious to completely secular.

A. Non-Profits Governance

Non-profits governance has been defined as the set of processes, customs, policies, and laws affecting the way in which a non-profit organization is directed, administered, or controlled [11]. The word ‘governance’ that comes from the Latin word ‘*gubernare*’, which means to direct, rule or guide, refers [12] to ‘the systems by which organizations are directed, controlled and accountable.’ The inclusion of the term accountable in the definition refers to the transfer of information, in the sense that one is ‘responsible’ and ‘answerable’ to the others [13]. Reference [13] further assert that an important role of governance in charities may be in determining how the accountability relationships exist, as well as deciding how accountability should be discharged (possibly in terms of the type of information produced and the method by which it is transferred).

An interesting definition of charity governance is defined by [14] as a set of instruments and mechanisms that support the board of directors in its global leadership and ensure completion of the organization’s purpose, legitimacy, and accountability. In particular, non-profits governance establishes operational guidelines for the interaction between the board of directors and the internal and external stakeholders. Therefore, non-profits governance is crucial in terms of balancing their activities with the availability of resources supplied by their stakeholders. Good governance in non-profits has been recognized as a foundation for effective

and efficient performance of the organizations.

Recently, an effort to review and strengthen the governance practices has been given attention through legislative reforms. For example, the Internal Revenue Service of the United States has released a draft paper on “*Good Governance Practices for 501(c) (3) Organizations*.” The proposed policy reforms is a result of the normative pressures faced by the non-profits to be more accountable and transparent [15] and consequently it draws attention to the link between public policy environment and non-profits governance. One of the most important efforts to the development of non-profits governance was the passage of the Sarbanes-Oxley Act on July 30, 2002. The intended passage of the Sarbanes-Oxley Act was not only to deter fraud in the corporate sector in the wake of Enron financial scandals but at the same time, to shape wider expectations on non-profits governance.

Over the past years, a significant amount of research has been carried out on the governance aspects as a result of the increased focus on the governance for profit and NPOs. While many of these researches are on the profit organizations governance, there were studies on the NPOs with major emphasize on internal governance mechanisms. The nationwide survey focusing on large organizations to assess the extent of non-profits governance were conducted by Grant Thornton in 2006. The survey by [16] indicated the majority (54%) of 960 large not-for-profits have made changes to their governance policies reflecting the needs for accountability and transparency.

To a certain extent, organizational accountability and transparency is enthused by the presence of internal governance mechanisms and external governance mechanisms. Reference [13] divide dichotomy mechanisms of governance into internal and external forms of governance. The internal governance mechanisms include the board of trustees, internal committees, managers, staffs and the internal audit. Governance in the non-profit literature has included the function of board of directors [17] as an internal governance mechanism. For instance, a few studies addressed the presence of the board structure, including board size [18]-[21], board composition [21]-[23], and board performance [24]-[29]. A considerable number of studies that were conducted on the internal governance mechanisms indicate the increasing interests in non-profits accountability and transparency.

Generally, leaders in the board structure of RNPOs often lack financial management background. This is because they are elected as leaders for the organizations for their spiritual leadership and not their management skills. In RNPOs, as there is this notion of “doing God’s work”, due to the belief and sense of trust, often these organizations do not put much attention on sound governance policy [30]. In the United States, RNPOs do not have to file Form 990 and similar reports with the Inland Revenue Services (IRS) and thus they do not participate in many data documentation [31]. Consequently, this has contributed to the lack of information about RNPOs and therefore it is important to understand the governance aspects of these organizations.

B. Governance of RNPOs

The literature research on RNPOs involves churches [30], [32], [33] and other types of RNPOs. Most of the literature research for churches provides systematic consideration of accounting practices. Reference [34] surveyed financial reporting practices by Roman Catholic dioceses in the United States in early 1980s and found the dioceses, in overall, to have relatively good reporting practices. Also, it was shown that the reports of dioceses, compiled and audited by CPA firms, were slightly of higher quality. In their study, [34] employ agency theory rationale for the existence of financial reporting in churches across the dioceses.

One way to centralize control in RNPOs is by understanding the category in which the churches belongs to. Reference [33] classified churches in three categories: (i) congregational, with autonomous churches each having separate by laws and procedures; (ii) episcopal, with rankings of clergy by authority with each church considered a part of the whole; and (iii) Presbyterian, with churches governed by a hierarchy of elected presbyters. Reference [33] once conducted an internal control research for these three types of churches by assigning internal control scores of “yes” and “no” to respondents. It was found that congregational churches have the lowest internal control scores among the three types of churches.

The effort towards responsible stewardship was founded by Evangelical Council for Financial Accountability in 1979. The council serves a Christian Better Business Bureau for one thousand RNPOs. The council’s document, known as “Seven Standards of Responsible Stewardship,” provides among other things that the organizations obtain a full disclosure financial statement and audit, and communicate with the auditors regarding their findings and recommendations. The effort towards responsible stewardship is to have a strong internal control. Often, RNPOs rely a great deal on volunteer support and as such face high profile cases of financial mismanagement resultant from the lack of professional oversight. In a study of over 530 churches of widely varying sizes, that examined the current state of financial control in one segment of RNPOs, it was found that the organizations do not have adequate job of providing internal controls over the cash inflows into the organization [30].

The literature search on RNPOs generally involves little information on the financial management aspect. While many studies addressed the issue of internal controls [33], [35], and accounting and accountability [36]-[38] of NPOs, there is still lack of research for RNPOs in various other fields. This, as a result provides difficulty in providing an appropriate governance framework for RNPOs. Nevertheless, disclosure or reporting information to members has been considered as one aspect of governance framework in religious NPOs. According to [30], the reporting to members can be classified into accounting controls and management controls. Accounting controls rely on structures, policies, and procedures to prevent, detect and correct financial problems. These policies and procedures include activities such as segregating employees’ duties, requiring appropriate approval

for transaction and reconciling data. On the other hand, management controls deal more with the direction of the organization. Management controls encourage people to support the organization’s goal and they control individual work procedures. Thus, the integration of accounting and management control systems is an integral part of RNPOs governance.

Reference [39] emphasizes on an exploratory method of research for small religious NPOs “due to the paucity of existing literature” and “the lack [of] defined theories and empirical research on the topic.” In addition, the lack of research in church accounting can be attributed to three reasons: (i) churches have little influence on professional organizations; (ii) there exist a large number of diverse denominations, and (iii) churches are frequently not interested in accounting [40]. Despite the governance characteristics of accountability, legitimacy and mission that relate to the small RNPOs [41], it is believed that it must be of some reliance on board governance for RNPOs [30].

In Malaysia, RNPOs were established due to the presence of various religious practices such as Islam, Buddhism, Hinduism, Christianity and others (Sikhism, Daoism and Confucianism). The largest or highest proportion of RNPOs belongs to Buddhists, followed by the Christians, and Muslims. The Hindu faith had the least number of RNPOs. RNPOs or faith-based organizations (FBOs) were the third largest group among all other categories of NPOs in Malaysia after community services and other categories.¹

C. Board Governance for RNPOs

The boards are a basic part or foundation for both the organization and its environment [42]. Therefore, research on non-profits governance should consider the boards as internal governance mechanisms connected to both internal and external stakeholders. According to the agency theory arguments, the boards are not exogenous mechanisms but are instead an endogenous response to the agency problems inherent to organizational governance [43]. Taking these arguments as an initial platform, often the size and composition of the boards govern special attention to RNPOs. Although RNPOs have grown in both numbers and significance, the need for knowledge about board governance mechanism is important for their optimal handling. Board governance mechanism, separating the management (e.g. the initiation and implementation) from control (e.g. the monitoring and ratification) is important to define effective board governance mechanism that can avoid the expropriation of resources [44]. In non-profits, the board of trustees protects the interests of founders, donors, beneficiaries and society in general. The board of trustees is responsible for establishing the organizational goals. It is also expected to diligently administer its rights and resources in a manner that it can maintain the organizational performance. According to the agency theory, the board of trustees is the thrust of internal governance system for every organization [3]. An effective

¹ There were 6,782 RNPOs registered with the Registry of Society in Malaysia as in April 2011 (refer Appendix).

organizational performance also depends on the board's composition. However, there is no absolute optimal board composition for every organization. The optimal board composition is affected by many factors such as the complexity of the organization, the internal and external contingencies, and the ownership structure or board-manager relationship. Fig. 1 depicts the framework for board composition and roles.

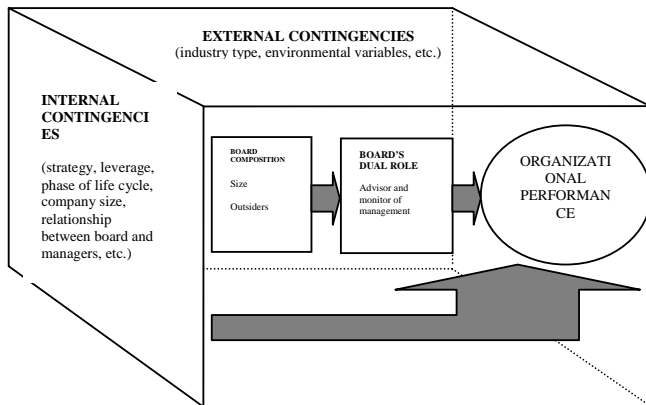


Fig. 1 Framework for Board Composition and Roles Source: [44]

III. GOVERNANCE FRAMEWORK FOR RNPOS

In ensuring that an organization runs effectively, it must follow certain good practices. The good practices normally come from the organizational governance codes. The governance codes are originally based on the underlying principles stipulated in the framework. Based on this notion, the governance framework for RNPOs is initiated based on five underlying principles. The five underlying principles are set out to be applicable to all RNPOs in Malaysia. The principles include good governance characteristics where the practice depends on the type and size of the organization. The underlying principles are as follows:

Principle 1	An effective RNPO will provide good governance by ensuring the delivery of mission.
Principle 2	An effective RNPO will provide good governance by being open and accountable.
Principle 3	An effective RNPO will provide good governance by exercising effective control.
Principle 4	An effective board of RNPOs will provide good governance by understanding their role.
Principle 5	An effective board of RNPOs will provide good governance by behaving with ethics and integrity.

Fig. 2 Underlying Principles in RNPOs Governance Framework

The five underlying principles cover three principles for RNPOs as a whole and two principles for the board of trustees. Principle 1 states that the organization delivers its mission by ensuring organizational purposes remain valid with legitimacy. Principle 2 sets forth the practice of good governance by being open and accountable. This includes having open communications with stakeholders about the organization activities and work. Principle 3 highlights the importance of effective control that includes both the internal and external controls. RNPOs need to have good management and financial controls in order to have good governance. Complying legal and regulatory requirements are important to RNPOs in exercising effective control. Principle 4 needs the board of trustees to understand their roles in the form of legal duties, stewardship of assets and the organizational structure. The board of trustees must at least possess the minimum qualification in performing their roles. Finally, Principle 5 emphasizes the importance of the board to behave with ethics and integrity in managing RNPOs. This is because the board of trustees is responsible for the organization's fund and reputation.

IV. CONCLUSIONS

The need to understand the strategic orientation of RNPOs governance is a great one as these organizations continue to play a major role in the lives of ordinary people in various communities around the world. This paper provides insights into the governance framework for RNPOs. It might be appropriate to closely look into the RNPOs contextual governance framework before the code on governance for the RNPOs is developed.

Good governance is essential for the success of any organization, in particular with regards to RNPOs in Malaysia where their reports are not subject to audit. Members in the board of trustees play an essential role in serving their stakeholders. This can be done by ensuring the proper procedures and policies are in place to manage their resources effectively.

ACKNOWLEDGMENT

This paper draws from grants awarded by the Research Excellence Fund under the Research Intensive Faculty (RIF) 600-RMI/DANA 5/3/RIF (603/2012) titled A Framework for the Preparation and Presentation of the NonProfit Organizations (NPOs) Annual Reports.

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