Why Should Non-profit Organisations in Zambia Strive for Transparency, Accountability and Relationship Practices?

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Abstract

Zambia's Non-profit Organisations (NPOs) depend much on donor funding for their sustenance. In turn, the donors expect NPOs to practice corporate governance which has brought about much debate and change in the governance of business corporations of both public and private sectors. However, little is known about the likely impact of **t**ransparency, accountability and relationships in NPOs. This article fills this gap in understanding their role as drivers of donor confidence. The question,"Why Should NPOs in Zambia strive for the three practices?" triggers an inquiry. This question suggests an existence of a problem requiring a solution among some NPOs in Zambia. Reviewed empirical literature reveals issues of mismanagement of donated funds among NPOs. This article aims to assess whether the application of the three practices help address financial misdemeanors. These values are believed to be crucial for building donor confidence, securing funding, and maintaining the public trust. They also support ethical stewardship of the resources entrusted to the organization and the ability to fulfill the organization's mission. To achieve the objective, an empirical study was conducted on the NPO practitioners. A mixed research design was used: an econometric model called multiple linear regression and confirmed through interviews triangulation. The result of the study revealed that **t**ransparency, accountability and relationships are statistically significant in explaining the influence of donor confidence at 95% confidence level. The study implication is that organizational commitment to three practices lead to enhanced donors' confidence in the third sector, while the opposite has negative implication.

Keywords: Transparency; Accountability; Third Sector &Donors' Confidence

1.0 Introduction

The readers of this article are immediately confronted with an intriguing question, "Why Should Non-profit Organisations in Zambia Strive for Good Corporate Governance Practices?" The question, which is also the title of this article suggests an existence of a problem requiring a solution, and that solution is assumed to come from embracing good corporate governance practices. Research literature focusing on the non-profit governance and boards has grown substantially in the past decade (Renz and Anderson, 2013). Equally, Blevins et al. (2022) observe that corporate governance has received substantial scholarly attention for decades, although the focus has by and large been on publicly traded for profit organisations. However, on

Vol. 8, No.06; 2024

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the other hand, Blevins et al. have noted a trend where agency problems are increasingly being recognised in non-profits, hence implying that corporate governance is inevitable in the third sector.

In the immediate past, donors had lost confidence in public institutions like government agencies, for instance; Usher (2010) reports that donors, that are: the Global Fund to Fight AIDS, Tuberculosis and Malaria had lost confidence in the Zambia's Ministry of Health to manage public sector grants citing corruption and mismanagement of donated funds. De Vibe et al. (2013) report that OECD (Organization for Economic Cooperation and Development) conducted a study in four countries namely, Uganda, Afghanistan, Tanzania and Zambia, the aim of the study was to answer to the concern that donors often act quite too late as credible enforcers of anti-corruption policies. For this paper, however, we will focus on Zambia's results. De Vibe et al. report that in March 2009, a whistle-blower tipped off the Anti-Corruption Commission (ACC) of an existence of corruption in the Ministry of Health involving per diem payments to high level government officials for training and workshops that did not take place. At the request of the country's president, the Auditor General's office conducted a forensic audit that found colossal amounts of money (US$7.7 million) not accounted for, and as a result the donors withdrew, and turned to place their trust on non-profits such as non-governmental organisations (NGOs), charities and civil society organisations, and others.

However, as will soon be revealed in this article, the paradigm shift by donors from government agencies to non-profit organizations has equally not improved the public perceptions of misappropriations and mismanagement of donated funds in the non-profits in Zambia. A survey conducted in Zambia among NPOs by the Powerhouse Coopers in 2019 revealed financial fraud occurrences. The research that was conducted among non-profit organisations revealed the following results: 48% of the respondents reported procurement fraud, while 8% of the respondents reported cases of misappropriation of funds. This is likely to be one case among many, hence our interest in this revelation has birthed this study. To finding a possible remedy to these ugly occurrences, the good corporate governance model has been drawn upon by many stakeholders, however, when considering corporate governance, the question that comes to the minds of both the researchers and the readers is to understand what corporate governance is. According to Cheffins (2012), corporate governance is not precise, and there is no definitive historical treatment of it. However, we can do with the broader description of corporate governance rendered by Khan (2011), who observes that corporate governance is the broad term that describes processes, customs, policies, laws, and institutions that direct the organisations and corporations in the way they act, administer, and control their operations.

It works to achieve the goal of the organisation and manages the relationship among the stakeholders, including the board of directors and the shareholders. It also deals with the accountability of individuals through a mechanism which reduces the principal-agent problem in the organisation. However, a question that begs for an answer is: why have scholars suddenly developed an interest in researching on non-profits?

From the broad description of corporate governance by Khan, it is easy to observe that Non-profit organisations (NPOs) cannot avoid or circumvent the corporate governance philosophy.

Since non-profit organisations are an undertaking with intriguing interests and investments, they have no option but to align themselves with the philosophy of corporate governance.

The corporate governance concept in NPOs is an inevitable element required in their management practices. By its nature the non-profit organisation's set-up is an invitation for corporate governance. To elaborate more on this assumption, most NPOs observe a need in a given society and what requires to be done to resolve that need.

They then draw a roadmap that will lead the implementers to meeting the objectives. When all that is done, the task tilts towards selling the ideas to the would-be funders. The prospective funders would then evaluate the idea and the objectives laid on the table before they decide whether to fund the project or not.

Donors cannot cast a blind eye about where their funds go; they will keenly follow to see how their funds are being utilized. It is at this point that corporate governance sets in, Abdullah and Valentine (2009) observe that corporate governance has become an important factor in managing organisations in the current global and complex environment.

The emergence of globalisation and complexity of environments have compounded the need for corporate governance which leans more on accountability and transparency.

The purpose of this paper is to amplify on the importance of accountability, transparency and relationships principles of corporate governance and why non-profit organisations in Zambia should strive to embrace these principles. The non-profits in Zambia have to embrace accountability, transparency and relationship practices if they must survive the negative public perceptions about their mismanagement of funds which have been confirmed by the Powerhouse Coopers Survey of 2019. The elements of corporate governance, namely, transparency and accountability, have been shown to have influence on the donors' confidence in the third sector, which are crucial for building donor confidence, securing funding, and maintaining the public trust, all of which are essential for the effective management and operation of non-profits (Orterga-Rodriguez and Licerán-Gutierrez, 2020).

2.0 Literature Review

Various authors have written on several aspects of corporate governance, dissecting it across its emergence, merits and the cognitive dissonance in implementing it. For instance, Cheffins (2013) posits that corporate governance came into vogue in the 1970s in the United States, but within a period of 25 years corporate governance had become the subject of debate worldwide by academics, regulators, executives and investors. However, from the period of its emergence, the corporate governance concept has been more applied in for-profit organisations than in non-profit organisations, even as Blevins et al. (2022) observe that the corporate governance has received substantial scholarly attention for decades, arguing that the focus has been on publicly traded for-profit organisations than the voluntary sector. Conversely, the agency problems cut across the sectors; they are as vivid in the voluntary sector as they are in the profit-making industry. On this score, this study is in tandem with other researchers who propound that corporate governance is not restricted to for-profit entities but required in non-profits also.

This position emanates from the view that both for-profits and non-profit organisations operate almost on the same basis of governance as they all depend on stakeholder participation, the only divide is the motive; that is to say, for-profit organisations are motivated by wealth creation drive for the owners while Non-profits' focus is on bettering society's welfare. These arguments substantiate the validity of corporate governance in both sectors and are worth of inquiring into the third sector. Blevins et al. (2020) took a study of nearly a decade of data spanning 6853 US-based charities that comprised US$346 billion in total revenue and found common corporate governance practices - such as independent boards, chief executive officer oversight, and transparency - that enhance the degree to which donor contributions are allocated toward a charity's mission. These are important concepts in corporate governance as this paper will reveal in the consequent sections. Before we delve into further discussions of the elements of corporate governance, some frameworks that ground this study are examined.

2.1. Economic Framework for Studying Governance Problems in Non-profit Organisations

When studying corporate governance in NPOs, various theoretical frameworks pop-up in the researchers' minds. Theories that have been applied to this research are stakeholder theory and principal-agent theory, and have been explained how they are related to the study or rather how they are applied in the setting of the present study. Therefore, both theories have been combined and considered careful for this study.

The theory that is imminent is the stakeholder theory. It is a theoretical framework mainly applied in business ethics and organizational management. The purpose of the theory is to address morals and values in managing an organisation that has various stakeholders where decision-making processes consider the interests of all its stakeholders, that include shareholders for business corporations or donors for NPOs.

The stakeholder theory is imperative to form part of the management system of non-profit organisations given different interest groups in the livelihood of non-profits, for instance, Wellens and Jegers (2014) identify these stakeholders as government, beneficiaries, private donors, board members, management, volunteers, and non-managerial staff. One can also add third parties, who can be identified as members of the community in which the NPO is situated, though one group may be of direct beneficiaries while others indirect, but the sense of ownership abides in both. Numerous researchers argue that the likelihood of NPOs being perceived as being effective increases when they manage to align with their stakeholders on good governance (Wellens and Jegers, 2014). Aligning stakeholders is imperative when attempting to address stakeholder complexity, as failure to do so may result into jeopardy.

Therefore, for the NPO to function and start-off, it requires funds, and the source of these resources are the stakeholders themselves. It is imperative, therefore, that from the onset some form of relationship between the NPO and the stakeholders must be established based on mutual trust and openness. This scenario sits well in what is generally known as an economic framework.

Conaty and Robbins (2021) took a paradigm shift and went on to study the stakeholder salience theory to help them capture management's salience perceptions of key relevant stakeholders in context of their varied individual stakeholder objectives. Their findings suggest that stakeholder salience theory helps to address complexity in stakeholder salience in order to give rise to a co-existence, or duality, in stakeholder typologies, even as they argue that stakeholder salience is found to provide a valuable framework for developing insights into management control systems (MCS) and performance constructs in an NPO context.

The second theory for this study is the, "Principal-Agent Theory". According to Jegers (2009), an appropriate economic framework for studying governance problems in Non-profit organisations is the principal-agent theory. Those associated with the work of this theory are Jensen & Meckling (1976) and Fama & Jensen (1983). Principal-Agent Theory as a framework has been used in fields of economics, political science, and organizational theory in trying to analyse the problem arising from delegation vis-a-vis the principal delegates the work to another party, the agent, who performs that work. Further, there arises an asymmetric information between the principal and the agent, the agent having more information about their actions than the principal, leading to potential problems of trust and performance or agency problems.

Principal-Agent relationship arises in NPO governance where the role and influence of the board and its relation to the organisation's management and performance exist. In such a relationship, you expect asymmetric information resulting into agency problems, hence forth measures in place to solve them. The theory was relevant to the study on the relationship between the board and its management. The agency theory works well in these engagements when researchers view the providers of resources for the NPOs to be principals and the NPO managers to be the agents, however.

In NPOs, corporate governance vis-a-vis transparency and accountability also are given top priorities. The theory provides great insights into corporate governance mechanisms and structures, hence mitigating agency problems and bringing into line the interests of managers with those of the board as well as donor confidence. While Van Pulyvelde et al. (2012) are in agreement with Jegers (2009) that corporate governance perspective is guided by the agency theory as there is an exchange of resources involved, for example, the donors give out funds in exchange with trust that the NPOs would do what they have espoused in their mission and objectives. It also advocates the need for monitoring and control mechanisms to mitigate agency costs and ensure accountability of agents to principals. Monitoring mechanisms include financial reporting, internal controls, audits, and performance evaluation systems.

In consequent sections this researcher demonstrates how these theories converge to make corporate governance effective in non-profit organisations. These arguments are supplemented with empirical evidence coming from this researcher's recent study on non-profit organisations in Zambia. It is assumed that the results of the study have answered some of the pivotal questions of this research.

2.2. Why Should Non-Profit Organisations Take Interest in Non-Profit Financial Scandals?

The financial scandals and other violations that take place in non-profit organisations do not occur in a vacuum, but there are participants that perpetuate them. Accordingly, Chapman et al. (2022) observe that though most of non-profit scandals involve individual organisations and often only a small number of individuals within the organisation are directly connected to the violation, yet such scandals may have repercussions for the non-profit sector as a whole.

The mischievous actions by one are imported to the others by the principle of association; the fact that you belong to the same domain, some key players may use the same lens to evaluate you, even when you are not directly connected to those transgressions. Hyndman (2017) argues that contrary to a widespread belief that the non-profit sector is facing a crisis of public trust, there is not yet evidence that distrust is growing in the sector (Chapman et al., 2021).

However, even after they have put up such an argument concerning the lack of evidence to attest to an assumption that there is a growing distrust in the third sector, Chapman et al. are quick to admit that as scandals continue to occur, it is possible that a critical mass will be reached, whereby the damage caused by scandals involving individual non-profits will spill over to affect the whole sector.

It, therefore, goes without saying that scandals reduce trust in the transgressing organisation and precipitate a loss of support in the form of donations and corporate philanthropy (Hornsey et al, 2021; Ni and Zhan, 2017). Non-profit organisations may not continue to bury their heads in the sand like an Ostrich by ignoring these scandals. One does not need to go very far to get evidence on why a study of this nature is also suited for NPOs in Zambia. In 2019, the Powerhouse Coopers (PwCs) conducted a survey among non-profit employees in Zambia and found glaring statistics of fraud occurrences.

They report that their survey found that 48 percent of respondents reported occurrences of fraud, and these were further found to be apportioned to the employees by categories, where the higher percentage of fraud cases went to the junior staff at 64 percent, senior management at 9 percent and the board members at 9 percent also. This implies that the third sector fraud, though not yet blown out of proportion, is a simmering volcano whose eruption could be disastrous to the voluntary sector.

The third sector should wake up to the realisation that there is a problem that needs urgent attention at its early stage, and the sooner they do that the better for all sector players. It is in this vein that Cannon and Edmondson (2005) encourage organisations to learn from their failures or failures of others, though on the other hand, they equally observe that it is unfortunate that many of the organisations find it easier to espouse these doctrines than to effect them.

2.3. How Can NPOs Mitigate Against the Negative Perceptions Concerning their Conduct?

When a problem has been identified, it should be tackled head on. What needs to be done is to face and respond to them instantly and effectively by coming up with various interventions that may include recovery of lost trust and support. It has become imperative that non-profit scholars and practitioners continue to engage with the issue of non-profit scandals to find the parameters that will work for the non-profit industry.

The criterion call for corporate governance practices to be implemented in non-profit organisations to meliorate the negative effect of such charity scandals is more urgent now than what people think. Corporate governance incorporates a good number of positive elements that the non-profit organisations can capitalize on to enhance stakeholder trust and confidence, as Fung (2014) contends that corporate governance does not happen in a vacuum but leans on some pillars that help in delivering the desired results. Among many pillars that support the corporate governance, three of them are singled out as transparency, accountability, and the board.

2.4 Empirical Evidence on Transparency and Accountability as Corporate Governance Practices in NPOs, Private and Public sectors

The literature on the effects of transparency and accountability as corporate governance practices on NPOs, private and public sectors is still mixed. Some studies have found that transparency and accountability as corporate governance practices in private sectors with profit motives have a positive impact on their performance. However, little is known about the effect of transparency and accountability as corporate governance practices on the public and third sectors. Generally, with most organisations, whether private or public, the issues of lack of transparency and accountability are a global cancer that eats at the societal fabric.

Chapman et al. (2022) have also looked at another dimension of non-profit organisations' existence, and found that non-profits' scandals could have triggered a call for heightened corporate governance in non-profit organisations. Chapman's team systematically reviewed 30 years of empirical research on scandals involving non-profits and quantitatively and qualitatively synthesized 71 articles they identified. Informed by their review, they went ahead to theorize the causes and consequences of scandals, as well as how non-profits can best prevent and respond to organisational transgressions. Their study identified five key factors that are especially important for understanding non-profit scandals which they say have remained understudied: (a) integrity versus competence violations, (b) moral licensing, (c) the multilevel nature of organisational transgressions, (d) sectoral causes of scandal, and (e) effective responses. These are areas that can be considered for further research.

Behn et al. (2020) provide descriptive evidence regarding the nature of voluntary financial disclosure in the non-profit sector. They observe that the ability by the outside stakeholder to access organisation-specific information concerning the operations of a non-profit organisation is important for donation decisions. However, they contend that donors and other stakeholders have expressed concern about the lack of transparency in the non-profit sector (ibid.). This study is targeted at looking at ways of broadening the disclosure framework that would lead to greater transparency in the non-profit sector. Issues of transparency and accountability impact the third sector more as their ability to attract funding and retaining donors depends on how they are viewed by society and cannot be over-emphasized.

Krah and Mertens (2020) in their paper titled "Democracy and Financial Transparency of Local Governments in Sub-Saharan Africa" observe that though Ghana is the first country to gain independence in Africa, and in recent years has become an exemplar of democracy in the sub-Saharan Africa and has held seven successful national elections over two decades. However, they argue that notwithstanding that record, the country has been afflicted with massive corruption. For instance, Ghana which is an advanced democratic country in Africa has been

Vol. 8, No.06; 2024

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ranked 78th country in the 2018 corruption perception index with a score of 41 per cent (Transparency International 2018). The researchers inquire whether in the face of rising corruption in Africa, including Ghana, democracy in Africa is incapable of inducing the much-needed dose of transparency to disinfect corruption on the continent?

In Zambia which is this researchers home country, the pattern as it relates to issues of transparency and accountability is not any better, as some few scholars have found. For instance, Hamooya (2006) contends that the Zambian Government from the times of colonial masters to the post-independence and to the present, have been running away from the issues of transparency and accountability by destroying records and not allowing the enactment of the Freedom of Information Bill. Usher (2010) reports that The Global Fund to Fight AIDS, Tuberculosis and Malaria had lost trust in Zambia's Ministry of Health to manage public sector grants citing corruption and mismanagement of donated funds.

Shava and Thakhathi (2016) conducted a study in Mwenezi District of Zimbabwe to assess whether Non-Governmental Organisations (NGOs) indulging in poverty alleviation are implementing principles of good governance such as strategic planning, advocacy, legitimacy, transparency, accountability, monitoring and evaluation in their work. They found that while some NGOs observe principles of good governance such as transparency, and information dissemination, some do not, which often leads to conflicts between NGOs and the government over accountability issues.

A debate about governance issues continues to rage across nations, in the Democratic Republic of Congo, Van Dyk and Fourie (2015) conducted a survey to investigate NPOs' downward accountability for beneficiaries as they argue that beneficiaries are an important component of the NPO stakeholders where researchers have not focussed thoroughly. Van Dyk and Fourie observe that the aim of NPOs is to serve a social interest such as growth stimulation, structural change, social indicator improvement, and family and village empowerment, however, they contend that it is imperative for NPOs to clarify their image not only to their constituents and donors but also to their beneficiaries to ensure that they contribute to the public well-being. They content that both academic and popular literature have shown that NPO accountability and transparency, and stakeholders' perceptions of NPOs are key contemporary issues. Therefore, Van Dyk and Fourie (2015) designed a survey that was divided into various issues of accountability and their impact on the beneficiaries' perceptions of economic improvement. They claim that their multivariate analysis obtained interesting results, which showed that beneficiaries have a positive perception of NPOs' aid to the families and villages, further found that an NPO that discloses its objectives clearly has high networking activity. Therefore, an NPO should be more flexible and align its work more closely with local and public policy in the area. Van Dyk and Fourie contend that an NPO should also strive to improve publication and dissemination of information on its objectives, activities and results to gain societal trust. Based on these results, Van Dyk and Fourie (2015) recommend that the NPOs should receive more training in protocols about accountability issues to improve performance, as the majority of NPOs fail to use accountability outcomes to improve performance.

Ledgerwood and Morgan (2012) investigated a case of Enright Flight Ministries (EFM), a non-profit organisation based in Florida that carries out evangelical and humanitarian aid projects in Zambia. Using field interviews with administrative staff and project managers, they analysed the various problems facing the organisation in maintaining adequate accounting records. They contend that maintaining adequate accounting records is imperative for any business organisation that aims to be profitable, accountable, transparent, and legitimate. They further posit that having solid and dependable information is the key to profitability. EFM like any other Non-profit organisation has a moral responsibility to private donors who support the organisation to ensure that accounting procedures throughout the organisation are strong and accurate.

Fishman (2007) also weighs in as they observe that since organised charity works first began, high-profile scandals have rocked the charity sector, giving an example of the 19th century violations where funds were being misappropriated from public schools at such a high rate that the schools were described as empty shells existing only to perpetuate salaries. Fishman further observes that in recent years non-profits around the world have received bad press for diverse scandals, for instance, a global scandal erupted in 2018 after it was reported that senior field staff at Oxfam had sexually exploited women within the very communities they were to serve (Scurlock et al., 2020). In China as well, in 2011 Liu et al. (2019) reports that an internet celebrity Guo Meimei posted photos on social media of her decadent lifestyle while claiming (falsely) to be an executive of the Red Cross Society of China, prompting outrage over implied corruption and misuse of funds that shook China's non-profit sector.

In summary, these studies collectively agreed that in both public vis-a-vis government and non-profit sector, the issues of transparency and accountability are globally still beyond the reach of many organisations. Studies have revealed how issues of transparency and accountability have been undermined in many organisations. In Ghana, the country has been afflicted with massive corruption and has been ranked 78th country in the 2018 corruption perception index with a score of 41 percent. In Zambia, the government has been ignoring issues of transparency and accountability by destroying records and stalled on the enactment of the Freedom of Information Bill. Further the Global Fund to Fight AIDS, Tuberculosis and Malaria had lost trust in Zambia's Ministry of Health to manage public sector grants citing corruption and mismanagement of donated funds. In Mwenezi District of Zimbabwe, they found that while some NGOs observe principles of good governance such as transparency, and information dissemination, some do not, which often leads to conflicts between NGOs and the government over accountability issues. In the Democratic Republic of Congo, a survey was conducted to investigate NPOs' downward accountability for beneficiaries, which Wellens and Jegers (2014) contend are an intergral segment of important stakeholders. In Florida, researchers analysed the various problems facing the organisations in maintaining adequate accounting records. In other studies evidence regarding the nature of voluntary financial disclosure in the non-profit sector was studied, they revealed that donors and other stakeholders had expressed concern about the lack of transparency in the non-profit sector.

The conceptual frameworks and empirical evidence that have been provided in many of these studies, further highlight the multidimensional nature of their relationship with NPOs sector growth and finally with donor confidence, that in itself provides a valuable insight for piloting and leveraging the issues of transparency and accountability within this NPO dynamic sector.

Comparing and contrasting the studies above, it is clear that they share the common theme of advocating for transparency and accountability within the organisations. However, variations in these studies occur in terms of the scope of the study vis-a-vis geographic focus, methodologies, specific findings, and timeframes.

While Ledgerwood and Morgan (2012) concentrate in Florida, in the United States of America, others probed some happenings in Africa such as Zimbabwe, DRC and Zambia. In the majority, distinct findings emerge, with some studies revealing potential downsides, and contend that donors and other stakeholders have expressed concern about the lack of transparency in the non-profit sector, whilst few have implemented them. The disparities perhaps may be rooted in regional differences or evolving sector trends such as NPOs, public and private. Furthermore, some studies have revealed diverse methodologies when compared, such as surveys, frameworks among others. Such viewpoints contribute to differing stand point of view, emphasizing the multifaceted nature of transparency and accountability – sector growth relationship. Lastly, variations in time-frames add complexity to direct comparisons, with some studies conducted over broader periods.

In conclusion, while the literature universally acknowledges the advantages of good corporate practices such as transparency and accountability for sector growth on a global scale, regional disparities, methodological diversity, and evolving sectors dynamics underscore the need for organisations to consider their unique contexts. The global issues of transparency and accountability can assemble treasured insights from these studies while regional distinctions are acknowledged and evolving trends within the sectors. The role of transparency and accountability in enhancing sector growth performance is a questionable global conversation, but its implementation must be tailored to individual circumstances.

3.0 Materials and Methods

To answer the research question as to why Non-profit Organisations in Zambia should strive for good corporate governance practices, an empirical study was conducted by the researcher to evaluate the NPOs' practices regarding corporate governance. Among many practices that are deemed to constitute corporate governance, basically three were picked for testing, namely transparency, accountability and **relationship practices**. Fung (2014) refers to these three concepts as the pillars of good corporate governance. This paper therefore endeavours to address one question derived from that study.

3.1 Sample

In research, due to practical and technological challenges inherent in studying the target population, researchers resort to studying a sample from the population. A sample is a part of the target population, carefully selected to represent that population (Blumberg et al., 2014). In Zambia there are approximately 2654 non-profit organisations generally grouped into two major categories: Non-governmental Organisations (NGOs) and faith-based organisations (FBOs) according to the the Ministry of Community Development and Social Services, and since it is not

Vol. 8, No.06; 2024

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practical and feasible to study each unit of that population due to the cost, time and logistical constraints, a sample of 325 NPOs was selected using a simple random sampling method.
Since this study is action-oriented research as it revolves around human actions that determine human behaviour and give it meaning, it is therefore premised on pragmatic philosophical orientation. Basically, there are two orientations from which one can select to underpin a study that is anchored on a mixed methods approach, pragmatism and interpretivism.

The term pragmatism, according to Kaushik and Walsh (2019) was first used by William James in 1898 in a public speech, however, they observe that in the same speech William James acknowledged that the source of pragmatic philosophy was Charles Sanders Pierce, who in turn borrowed the word "pragmatic" from *Kant's Kritik der reinen Vernunft* (critique of reasons). Kaushik and Walsh continue to let their readers know more about the word pragmatism which they claim is originally derived from the Greek word "pragma" which means action, and which is the central concept of pragmatism. This brief definition of pragmatism gives credence as to why this study is premised on a pragmatic philosophy.

A pragmatic philosophy requires the use of mixed methods approach to collect data, the rationale behind this was to help enrich the study by following up qualitatively on some issues that have been identified in the quantitative approach and needed further interrogation. Accordingly, Plano and Clark (2017) argue for mixed methods approach observing that historically quantitative and qualitative research approaches, were viewed as being antagonistic to one another and the emphasis was on the perceived weaknesses of each of them. However, they contend that many scholars now emphasise the distinct strengths of the two approaches to research, and that they provide great potential to address complex research problems when they are considered as complementary.

In the quantitative approach, 325 self-administered questionnaires were sent out to the NPOs using both on-line and traditional mailing. A sample of 325 respondents representing the NPO population in Zambia was selected at random with an equal opportunity of being picked to help the researcher find an answer to the question of why the NPOs in Zambia should strive to be transparent and accountable. The two hundred and forty-seven (247) responses representing 79 percent response rate were obtained, which in our opinion was significant to warrant credibility of this study results. The mailed questionnaire is time and cost efficient and gives respondents freedom to respond without interference from the researcher which may lead to biases, though there is the disadvantage of sometimes returning the low response rate, however this was overcome by sending several reminders to them.

Further, 20 structured interviews of qualitative questions were sent to a randomly selected respondents from the sample of 247 respondents to answer some follow-up questions. Interviews is another research strategy in qualitative research where some of the respondents in the quantitative sample are selected to answer to some issues which were observed in the quantitative survey to compliment and enrich its results.

In the research study referred to, the respondents had answered all questions in the quantitative survey, thus obtaining 100 percent response rate to the questions put forward to them. The responses were validated also by the qualitative interviews.

3.2 Data Analysis

In analysing the primary data that was collected to answer the question as to why NPOs in Zambia should strive to comply with good corporate governance practices, two strategies were employed. Qualitative data was analysed using content or thematic analysis, and quantitative data was analysed using an econometric model called multiple regression.

In trying to answer the question of why NPOs in Zambia should strive to be transparent and accountable, the three factors reminiscent of the third sector development were identified as the third sector growth, NPO and stakeholder relationship, and third sector funding aspects. A multiple regression model was applied to test the relationship between transparency and accountability on one hand and the third sector growth, NPO and stakeholder relationship, and third sector funding aspect on the other hand. In order to enhance the analysis, computer statistical software were used vis a vis the Statistical Package for Social Sciences (SPSS) software and the STATA. The SPSS was used in encoding quantitative data to produce relations and patterns and STATA was used to retest the same data as a way of testing the validity of the results obtained in SPSS software.

The model that was used is statistically presented as follows:

$y = x_{1+}x_{2+}\ldots\varepsilon_i$

The terms in this multiple regression model are explained here:

i. y (dependent variable) represents the combined factors of third sector growth, NPO and stakeholder relationship, and the third sector funding aspect.
ii. X_1 (independent variable) represents transparency.
iii. X_2 (independent variable) represents accountability.
iv. $\mathcal{E}_i$ (the error term), represents all other predictors which have not been included in the model as part of the independent variables which may have an impact on the dependent variable. This implies that the regression line cannot be precise (Gallo, 2015, p.5).

3.3 Data Findings

Results on descriptive statistics on the major source of financial income for their NPOs and whether transparency and accountability were part of their organisational values are presented before the mixed research designed vis a vis quantitative analysis using a multiple regression analysis with the help of the software package namely the SPSS and STATA, and qualitative analysis using content and thematic analysis.

Major Source of Financial Income for the NPOs

Various responses have been collected and organized below.

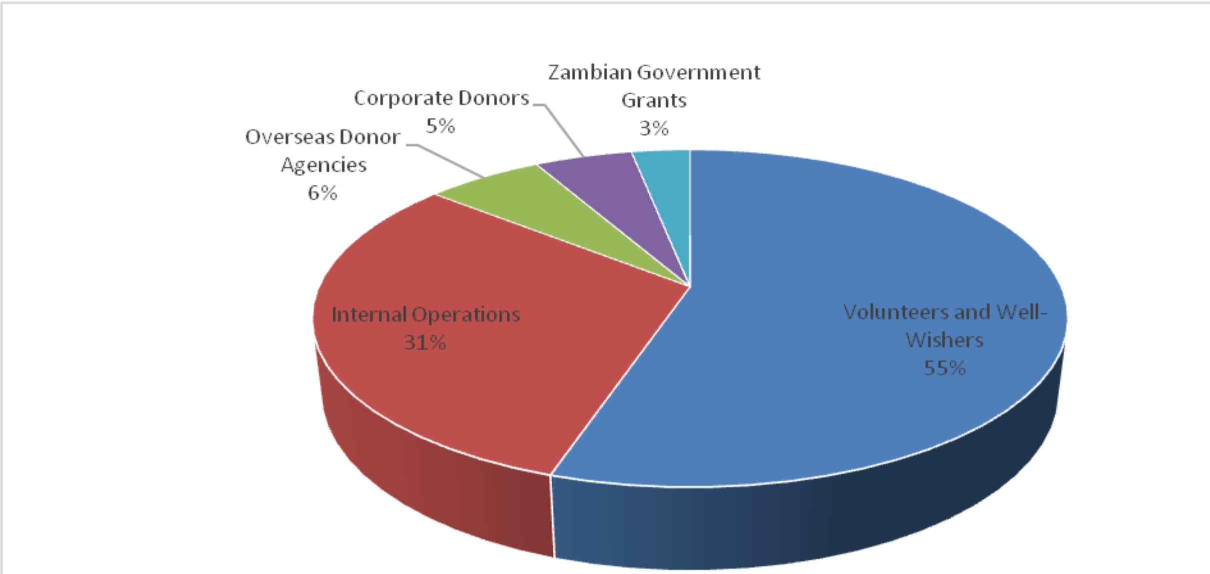

Figure 3.3.1. Major Source of Financial Income for the NGOs. Source: Data Compilation, 2024.

The figure describes the major source of financial income for the NGOs. The 55% of the major source of financial income were from volunteers and well-wishers; 31% from internal operations; 6% from overseas donor agencies and 5% from corporate donors and the 3% from the Zambian Government grants respectively.

Are Transparency and Accountability Part of Your Organisational Values?
Their responses are summarised in the table below

Table 3.3.1. Transparency and Accountability as Part of Organisational Values

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Yes	235	95.1	95.1	95.1
Neutral	7	2.8	2.8	98.0
Maybe no	2	.8	.8	98.8
No	3	1.2	1.2	100.0
Total	247	100.0	100.0	

Data source: Compiled, 2024.

The results as depicted in the table show that all the 247 respondents participated in answering this question which translates to 100 per cent response rate. The 235 respondents said they have transparency and accountability as part of their core values, this is 95.1% of those who participated, 7 of the respondents were not aware whether or not transparency and accountability is in the set of their organisational values, and that number accounted for 2.8% of the respondents. While those who doubted the inclusion of these concepts in their set of value were 2 at 0.8%, and those who outright said no were 3 at 1.2%.

Vol. 8, No.06; 2024

ISSN: 2456-7760

Multiple Regression Model Results

Further, the researcher conducted a test on the contribution of transparency and accountability to the three elements which were identified as affecting non-profit organisations, namely, the third sector growth factor, the NPO and stakeholder relationship, and the NPO funding aspect using the multiple regression model and turned the following results.

Table 3.3.2: Descriptive Statistics

	Mean	Std. Deviation	N
Combined	2.0252	.36763	247
TulsInfD22	1.7700	.6261	247
EvInCtPr24	2.1107	.73706	247

Note: Combined = Combined factors of third sector growth, NPO and stakeholder relationship, and the third sector funding aspect; TulsInfD22 = Transparency factors &EvInCtPr24 = Accountability factors.

The factors relating to the dependent variables (combined factors) returned the mean of 2.0252 and the standard deviation of 0.36763, and all 247 participants were involved. While the factors affecting transparency (TulslnfD22) returned the mean of 1.7700 and the standard deviation of 0.6218 and again all the participants were involved. Finally, accountability factors (EvlnCtPr24) turned out the mean of 2.1107 and the standard deviation of 0.73706 when all participants were involved.

These results show that the deviations are not far from the mean in each category. Though the combined factors (dependent variables) standard deviation is closer to the mean than the independent variables (transparency and accountability) are to their means. A total of 247 respondents responded to the three elements.

Table 3.3.3: Correlation

		Combined	TulsInfD22	EvInCtPr24
Pearson Correlation	Combined	1.000	-	.093
TulsInfD22	.279	1.000		.123
EvInCtPr24	.093	-.123		1.000
Sig. (1-tailed)	Combined	- .000		.073
	TulsInfD22	.000	-	.027
	EvInCtPr24 -	.073		.027

These results were subjected to the Pearson correlation and ANOVA. In the Pearson correlation the dependent variable, that is, the combined factors were tested against each of the independent variables, namely, the transparency and accountability. The Pearson correlation results indicated that there is a positive relationship between transparency and combined factors of 0.279 at 0.000

or 100% significance level, and between accountability and combined factors which stands at 0.093 with the significance level of 0.073 or 93%.

Table 3.3.4: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.307[a]	.094	.087	.35134

a Predictors: (Constant), EvIn, CtPr24, TulsInfD22

The table shows R (0.307), R^2 (0.094), adjusted R^2 (0.087) and the standard error of the estimate (0.35134).

Table 3.3.5: Analysis of Variance (ANOVA)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.128	2	1.564	12.670	.000[b]
	Residual	30.119	244	.123		
	Total	33.247	246			

a Dependent Variable: Combined b Predictors: (Constant), EvInCtPr24, TulsInfD22

While the Analysis of Variance (ANOVA) results show that the 3.128 Sum of Squares are attributable to the regression model, while 30.119are residual, however, the mean square of the regression returned 1.564; F-distribution was at 112.670 and 0.000 significance level.

The Estimated Model Coefficients of the Independent Variables

The table below shows the estimated model coefficients of the independent variables namely transparency and accountability; the t distribution; significance and lower and upper confidence interval.

Table 3.3.6: Estimated Model Coefficients of the Independent Variable Unstandardised Coefficients Standardized Coefficient 95.0% Confidence Interval for B

Model	B	Std. Error	Bet	t	Sig.	Lower Bound	Upper Bound
(Constant)	1.583	.099		16.029	.000	1.389	1.778
TulsInfD22	.173	.036	.295	4.798	.000	.102	.244
EvInCtPr24	.064	.031	.129	2.100	.037	.004	.125

a Dependent Variable: Combined Data source: Compiled, 2024.

Results indicate that coefficients of coefficients transparency (TulsInfD22) (Beta = .295, sig. < .01; at 0.000) and accountability (Beta = .129, sig. < .05; at 0.037).

Stata Multivariate Regression Model Results

The data was also tested in STATA statistical technique as a way of confirming and validating the results obtained from the regression model from SPSS. The STATA was used to test the multiple linear regression model that was used to evaluate how the two independent variables affect each of the three elements of the dependent variable (combined factors) in order to critically determine how each is influenced by changes in the independent variable. The following output was turned.

Table 3.3.7: Multivariate Regression Results in STATA mvreg EvaDonS23 MIRepot25 CopGov21 = TulsInfD22 EvinCtPr24

Equation	Obs	Parms	RMSE	"R-sq"	F	P
EvaDonS23	247	3	.8069772	0.0645	8.379268	0.0003
MIRepot25	247	3	.5330948	0.0237	2.953912	0.0540
CopGov21	247	3	.5833404	0.0949	12.7334	0.0000

Dependent Variables: EvaDonS23 = Third sector growth; MIRepot25= Donors and stakeholders' relationship & CopGov21= Corporate governance (Third sector funding aspects).

Independent Variables: EvinCtPr24 =Accountability & TulsInfD22 = Transparency factors. Table above shows the multivariate regression results obtained from the model in STATA. Independent variables transparency and accountability combined together on each dependent variable were: Third Sector Growth (EvaDon23) were significant at 0.03% (p level of significance value = 0.0003); NPO and stakeholder relationship (MIRepot25) were significant at 5.4% (p level of significance value = 0.0540); and Funding of NPO (CopGov21) were significant at 0.0% (p level of significance value = 0.0000).

Table 3.3.8: Coefficients of Transparency and Accountability on Third Sector Growth (EvaDon23)

	Coef.	Std. Err.	t	P>|t|	[95% Conf.	Interval]
EvaDonS23						
TulsInfD22	.1302476	.0828347	1.57	0.117	-.0329181	.2934133
EvinCtPr24	.2775602	.0704045	3.94	0.000	.1388792	.4162412
_cons	1.683527	.2269308	7.42	0.000	1.236524	2.130529

Table 3.3.8 shows the coefficients of independent variables transparency and accountability on dependent variable Third Sector Growth (EvaDon23) from multivariate regression results obtained from the model in STATA. The coefficients of independent variables transparency is 0.1302476 with a p value of 0.117 and accountability is 0.2775602 with a p value of 0.000.

Table 3.3.9: Coefficients of transparency and accountability on NPO and stakeholder relationship (MIRepot25)

	Coef.	Std. Err.	t	P>|t|	[95% Conf. Interval]	
MIRepot25						
TulsInfD22	.1322723	.0547212	2.42	0.016	.024484	.2400607
EvinCtPr24	.0253859	.0465097	0.55	0.586	-.0662278	.1169995
_cons	1.061293	.1499121	7.08	0.000	.7659999	1.356586

Table 3.3.9 shows the coefficients of independent variables transparency and accountability on dependent variable NPO and stakeholder relationship (MIRepot25) from multivariate regression results obtained from the model in STATA. The coefficients of independent variables transparency are 0.1322723 with a p value of 0. 0.016 and accountability is 0.0253859 with a p value of 0.586.

Table 3.3.10: Coefficients of Transparency and Accountability on (CopGov2 Sector Funding)

	Coef.	Std. Err.	t	P>|t|	[95% Conf. Interval]	
CopGov21						
TulsInfD22	.2561217	.0598788	4.28	0.000	.1381739	.3740694
EvinCtPr24	-.1089096	.0508934	-2.14	0.033	-.2091581	-.0086611
_cons	2.003795	.1640417	12.22	0.000	1.68067	2.32692

Table 3.3.10 shows the coefficients of independent variables transparency and accountability on dependent variable (CopGov2 Sector Funding) from multivariate regression results obtained from the model in STATA. The coefficients of independent variables transparency are 0.2561217 with a p value of 0.000 and accountability is -0.1089096 with a p value of 0.033.

Triangulating with Some Results of Interviews (Qualitative design)

To obtain more in-depth data, a structured interview tool has the following responses to some questions that were put across to them. For instance, one of the questions probed on corporate governance, and question (3) went as follows: "A corporate governance system entails various management practices and policies to facilitate the achievement of organisational goals and protecting stakeholder interests. In your opinion, is corporate governance necessary for the non-profit organisations? Yes/No ___. If your answer is yes, why do you think corporate governance is necessary for non-profit organisations?" The majority responded in the affirmative that "yes" corporate governance was necessary in the NOPs. The following are the verbatim of the participants in support of corporate governance. The participant narrated, "*to help in ensuring that the organisation works and acts in the interest of stakeholders.*" Another question on corporate governance was pointed to the value of transparency and accountability in NPOs, and question (4) was phrased as follows: "Among the elements that support good corporate governance, transparency, accountability, and board control stand out as important elements. Do you agree? If you do agree, share why each of them is important? The majority answered in the affirmative and gave reasons why they think each of them is important, for instance one said, *"transparency enhances credibility, accountability enhances trust and confidence from stakeholder*, while *board control promotes adherence to laid down procedures."*

The fifth question raised in the interview related to the independence of the board, and the question ran as follows: "the board of directors is vested with the function of formulating the organisational strategy and overseeing the performance. Some organisations insist on having a non-executive member (one who is not an employee of the organisation) to be appointed as chairperson of the board. Is this right?" The majority responded by stating that "yes" this was right, and gave reasons why they thought so, and all their responses pointed to the objectivity of the board, for instance one of them said, *"An external appointee has a more balanced view of handling issues."* The sixth question probed on accountability and internal control as necessary elements of corporate governance and the question was framed thus, "Some Non-profit organisations have a policy of having their organisations audited by external auditors annually, while others do not. Which one is the right way of managing a non-profit organisation? And whether there is a relationship between the stakeholders especially the donors and the audited NPOs? And why would the stakeholders be interested in audited financial reports of an NPO?" The majority of the respondents indicated that the best way of managing the non-profit organisation is where there is an independent auditor to audit their books, and that indeed there is a relationship between the stakeholders and the audited non-profit organisation because of their interest, and I quote, *"in order to see to it that resources are being prudently managed."* The questions from numbers 8 through to 13 probed about managing stakeholder relationships, more especially if there is an occurrence of fraud, and the stakeholders get to hear of it, how do you manage your stakeholders so that you may not lose them? The responses indicated that an appropriate action has to be taken, as one of the responses says, *"Make corrections and show that you are committed to doing what is right, and that ensure that the public and stakeholders are informed of all the steps being taken to remedy the scandal."* To another question which touched on the spending ratio of donated funds and was phrased as follows; "If your donors come to know that more than 50 per cent of donations are spent on administrative costs than on the mission of the organisation, what do you think will be their reaction?" Many respondents indicated that if the donors discover that more than 50 per cent were spent on administrative costs *"they may not provide more support",* as one respondent said.

3.4 Discussion of the Findings

The majority 55 percent of the respondents surveyed indicated that the major source of their income was from volunteers and well-wishers, while 31 per cent of those surveyed indicated that their income mainly came from internal operations; 6% from overseas donor agencies and 5% from corporate donors and the minority 3% from the Zambian Government grants respectively.

The 31 per cent income that mainly came from internal operations clearly shows that the NPOs depend on external donors whether from local resources or outside the country. When a higher percentage of an NPO's source of income comes from external sources or donors, it can have significant implications for accountability and transparency. External donors often have specific

Vol. 8, No.06; 2024

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expectations and requirements regarding how their funds are used. This can lead to increased accountability as NPOs must meet these requirements and demonstrate the impact of the funding through detailed reporting and evaluations. For an organisation to generate funds internally implies prudence and efficiency on the part of the NPO management.

The findings on the heterogeneity source of income agreed with Verbruggen et al. (2011) whose findings came from heterogeneity source of income such as government grants, donations and subscription fees. Verbruggen further observed that their dependency on outside resources makes them accountable and transparent, as the fund provider is highly demanding concerning the availability and honesty of the information provided. The current study found that the majority of the NPOs representing 95 per cent of the respondents in the study indicated that their organisations value the transparency and accountability.

The results of multiple on SPSS and multivariate on STATA both confirmed the significant contribution of transparency and accountability as independent variables to the development of the third sector industry in the areas of growth, NPO and stakeholder relationship and the funding aspect for NPOs. The model summary output has shown the contribution of the independent variables of 9 per cent to the overall development of the NPO sector. The contribution is low because only two variables were considered in the model. This means that there are other important omitted variables that contribute to the overall development of the NPO sector. The results confirmed the coefficients of coefficients transparency (TulsInfD22) (Beta = .295, sig. < .01; at 0.000) and accountability (Beta = .129, sig. < .05; at 0.037).

Results of STATA also revealed that transparency and accountability are significant though at different levels. For instance, testing each of the elements at 95% confidence interval in STATA, third sector growth was more sensitive to accountability (EvinCtPr24) effects at 100% (0.000) significance level while transparency (TulsinfD22) returned a significance level of 88% (0.117).

While transparency is also important and helps build trust and credibility, the third sector's growth and sustainability are perhaps more directly linked to accountability. This is because accountability encompasses not only transparency but also the effective use of resources, achievement of outcomes, adherence to legal and ethical standards, and the ability to meet donor and stakeholder expectations. Without strong accountability, third sector organizations risk losing funding, damaging their reputations, and ultimately failing to achieve their missions.

In the factors that have influence on the NPO and stakeholder relationships, transparency stands out at a significant level of 98% (or 0.016) while accountability has less influence on relationships between the two parties at 41% significance level (0.586).

While accountability is critical for the proper functioning of NPOs, transparency often takes precedence in stakeholder relationships because it directly affects trust, engagement, and decision-making. Transparency ensures that stakeholders are well-informed and can actively participate in holding the organization accountable. This openness fosters a culture of integrity and ethical behaviour, ultimately enhancing the NPO's credibility and effectiveness. In essence, transparency is a foundational element that enables accountability by providing the necessary information for stakeholders to evaluate and oversee the organization's actions

When the independent variables were tested against the activities of corporate governance that have influence on the stakeholder funding behaviour, transparency was found to be more significant at 100% (0.000) significance level while accountability equally returned a significant level of 97% (or 0.033).

Transparency is more significant in influencing stakeholder funding behaviour because it provides immediate, accessible information that builds trust, enables informed decision-making, and demonstrates ethical standards and effective use of resources. While accountability is essential, transparency serves as the foundation that allows stakeholders to assess and ensure accountability, making it a more direct and impactful factor in funding decisions.

The findings in the quantitative analysis are not different to what was discovered in the interviews, the respondents demonstrated that they know the perspectives of the stakeholders more especially the donors when it comes to the management styles of the NPOs, they have indicated that good corporate governance is cardinal especially looked at using the lens of transparency and accountability. Further they have indicated that donors may withhold their donations if they discover that the NPO is not managed according to the best management practices. Whether quantitatively or qualitatively, the results indicate that the stakeholders consider good corporate governance paramount in the management of the NPOs if they must continue being entrenched to support the third sector industry.

4.0 Conclusion and Recommendations

This study concludes and establishes that when the non-profit sector effectively upholds good corporate governance practices vis a vis transparency and accountability, they can generally win the confidence of the donors including other stakeholders which will likely lead to improved relationships, ease funding aspects and generally result into the third sector growth. This has been confirmed by established strong relationship between stakeholder confidence in an NPO and some elements of corporate governance, that is transparency and accountability.

However, the study is not exhaustive as demonstrated by the sum of squares of 3.128 and leaving 30.119 as residual in the ANOVA analysis. These results imply that there are many other factors not included in this study which can affect the third sector environment positively. It will be beneficial if researchers can take interest in investigating issues that can help motivate the stakeholders, and chief among them being donors. This position is premised on the fact that the third sector, even as the name goes, is a third force in any economy, and its collapse can affect a lot of communities and households that depend on it for a living.

Implications/Originality/Value: Forensic accounting and financial reporting credibility have positive role to promote effectiveness of forensic auditing. The ultimately public owned entities performance would be increased by controlling corruption and frauds. Thus, this study has significant insights for practitioners while making the strategies to control corruption and frauds.

Implications
They enhance stakeholder trust and confidence; increase funding and resource mobilization; improve operational efficiency and enhance public image and reputation.

Originality
It addresses the evolving and unique needs of the non-profit sector, offering innovative solutions and insights that drive theoretical and practical advancements. It has the potential to significantly improve governance practices, influence policy, and enhance stakeholder relationships, ultimately contributing to the effectiveness and impact of non-profit organizations.

Value
Transparency and accountability as good governance practices have a competitive advantage in attracting funds and resources. They are preferred partners for collaborations and often become models for best practices in the sector. Good governance helps them navigate challenges, adapt to changes, and continue delivering on their mission effectively

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