



# The Role of Corporate Governance in Sustainability of Malaysian NGOs Operated Elderly Care Centres

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## ABSTRACT

Over recent years, the issue of sustainability has become a popular term in the research arena and policies. It appears that one of the best strategies to ensure sustainability of NGOs is through effective corporate governance. This exploratory study was conducted to identify the role played by corporate governance mechanisms in the sustainability of elderly care centres operated by Malaysian NGOs. This study adopted a semi-structured interview technique to achieve a better and more in-depth understanding. Ten (10) elderly care centres operated by NGOs in Kuala Lumpur and Selangor; Malaysia participated in this study. The findings indicated that corporate governance practices played a significant role in improving the sustainability of Malaysian elderly care centres run by NGOs and it was critical for these organisations to assess the corporate governance practices they employ in the management of their day-to-day operations to achieve better performance. This study can provide guidance to regulators in enhancing their regulatory framework so that it is more in line with the systems adopted by NGOs in other more developed countries. This study also recommended that boards of NGOs adopt corporate governance best practices to enhance the sustainability of their organisations.

**Keywords:** Non-Governmental Organisation, Elderly Care Centres, Corporate Governance, Sustainability

**JEL Classifications:** M1, M4

## 1. INTRODUCTION

The rapidly aging population in Malaysia has become a significant issue due to the steadily increasing number of elderly people (The Star, 2019). It has been forecasted by the Department of Statistics Malaysia (DOSM) that Malaysia will be an aging nation by 2030 when 15% of the population (5.8 million) are classified as senior citizens. Cuomo et al. (2016) observed that life expectancy at the age of 60 years is increasing in this country. Hence, the importance of the role played by NGOs in providing services to the elderly segment of our population becomes more pressing. However, due to the increasing number of NGOs in the country that provide care services to the elderly in aging centres, a number of issues may arise as well, especially those factors relating to the sustainability of the centres managed by NGOs. One of the factors identified is corporate governance which can influence the sustainability of

these centres. Nevertheless, no study was found in the literature of NGOs that is specifically focused on elderly care centres in Malaysia, particularly in the area of corporate governance which influence the sustainability of these organisations.

In today's increasingly competitive environment, to ensure the survival of organisations, NGOs are expected to act with full of transparency and accountability which are the basic attributes of good corporate governance (Roslan et al., 2017). Keating and Thrandardottir (2017) in their study revealed that NGOs are undergoing what they termed as an alleged crisis of trustworthiness. It is argued that NGOs have become more secretive, and their hidden actions may make it more difficult for beneficiaries, government, and donors to identify potential issues in the NGOs, and to hold them accountable (Keating and Thrandardottir, 2017; Roslan et al., 2017).

Despite growing pressure for further transparency and openness, it seems that most NGOs remain unwilling to share information and are reluctant to adopt the prerequisites for accountability (Burger and Owens, 2010; Zaharrudin and Zakaria, 2021). On top of that, in Malaysia, the development of governance in NGOs has been seen as a new issue and failed to garner much attention from professionals and the government (Omar and Ismail, 2019). Therefore, the focus of this study is to identify how those issues related to corporate governance such as transparency and accountability are being handled by the NGOs effectively, particularly in the Malaysian elderly care centres that are being run by them.

## 2. LITERATURE REVIEW

### 2.1. Sustainability and NGOs

Sustainability plays a pivotal role in improving relationships between organisations and their key stakeholders (Younas et al., 2017). In addition, sustainability has a wider definition, primarily involving economic, social, cultural, and environmental dimensions (Kerine, 2015). It encompasses a collection of elements and characteristics that focused on the survival and welfare of community, associations and informal groups that aim to protect all common goods (Jameson, 2017; Kerine, 2015). Sustainability of NGOs was determined and valued based on a few factors, namely the capacity of financing, community, and human resources (i.e., subordinates reinforcing a spirit of collaboration and cooperation in their sustainable operations between employees) (Akram et al., 2018). NGOs are volunteer, non-profit organisations that address a wide range of issues, from culture to climate to education to regulation to human rights (Keating and Thrandardottir, 2017). A critical aspect of the long-term survival and activity of NGOs is the accomplishment of financial sustainability as it allows NGOs competent to consistently deliver their services to their communities, even in the face of major shifts in their funding (Gitonga, 2018). (Cho and Park, 2020) argued in the literature that the most influential factor on the effective administration and sustainability of NGOs is their reliance on donor funding, particularly from external sources, so much so that the organisations will fail if donors withdraw their financial support. Besides that, previous research has concentrated on aspects of non-profit organisations, such as organisational culture, leadership, the physical and mental well-being of employees, entrepreneurial abilities, corporate alliances, strategic performance management, and financial reporting (Aboramadan, 2018).

However, there has not been a comprehensive analysis of the factors that ensure the long-term sustainability of NGOs. In the last few years, the involvement and funding of NGOs mostly in developing countries, including Malaysia has risen rapidly (Perai, 2021). This is due to the belief that NGOs are more proactive, flexible, and adaptable than governments in meeting the requirements of people, particularly the elderly (Hasnan et al., 2012). As a result, NGOs are continually expanding to take on more responsibilities connected to public welfare. Therefore, effective corporate governance practices being implemented by NGOs are critical for developing good rapport with donors, which will boost donors' trust hence securing sustainable long term funding (Dipendra, 2016).

### 2.2. Corporate Governance in Elderly Care Centres of NGOs

Corporate governance is defined by Cadbury (2002) as “the system by which organisations are managed and controlled.” Shava and Thakhathi (2016) stated that corporate governance has become an issue in NGOs due to the increasing importance of accountability and transparency placed by donors. The focus and action for NGOs to improve themselves to become effective, efficient, competent, transparent, and accountable should be the goal of good governance practise (Dipendra, 2016). Moreover, recent governance failures and scandals have underlined the vital role of disclosure in supporting effective corporate governance, regardless of financial and financial information (Eller, 2017; Chouaibi and Chouaibi, 2021). In Malaysia, currently the participation of NGOs in corporate governance work appears to be unregulated (Hoe et al., 2018). There is no manual or code highlighting the importance of NGOs in practising governance practises which only apply to the public organisations and financial institutions (Hasnan et al., 2012). Compared to other countries in the West, the African continent and Asian regions, governance for NGOs has evolved, attracting attention from various stakeholders such as academia, policymakers, donors, the private and government sectors (Aboramadan, 2018). Meanwhile, the elderly care system should guarantee high-quality care and quality of life for older people (Hoe et al., 2018).

According to Chung et al. (2020), government and the community should assure that adequate resources are available, and that efficient management and compliance is in place to pursue that goal. While several governance indicators have been developed for countries, governance indicators are not readily available for specific industries, such as NGOs in elderly care centres (Arlotti and Aguilar-Hendrickson, 2018). To some degree, elderly care centres of NGOs have no accounting systems that are compatible with widely accepted standards and reports on operations and finances have never been made available to the public except to members (Keating and Thrandardottir, 2017). Many of them do not have a written standard operating procedure that, amongst other things, stipulates the salary system, employee rights and responsibilities, good procurement procedures, money spending procedures, and so on (Zaharrudin and Zakaria, 2021). In best practise, NGOs' projects should be focused on ideal principles that are developed based on the organisation's vision, missions, and priorities in all types of activities (Burger and Owens, 2010; Alawi, 2024). Therefore, this study aims to identify whether elderly care centres, particularly in Malaysia have adopted appropriate corporate governance systems or practices in these centres.

## 3. METHODOLOGY

This study was conducted on ten (10) elderly care centres of NGOs operating in Selangor and Kuala Lumpur, Malaysia. These were purposively chosen due to the role played by NGOs in their operations. The study implemented a qualitative research design whereby semi-structured interviews were conducted with ten (10) respondents from different elderly care centres of Malaysian NGOs that involved owners, directors, and chairman to establish the availability and implementation of effective corporate

governance in their organisations. This technique was suitable because the researchers sought to acquire detailed information from key respondents on how their NGOs exercise corporate governance in areas such as accountability and transparency. Therefore, the owners, directors and chairman were interviewed as they possessed the full range of characteristics and perspectives that the researcher needed to carry out the study.

The respondents were chosen in accordance with Creswell and Poth (2016), who state that 5-25 respondents are sufficient for phenomenological studies. The semi-structured interviews took place between January and April of 2022. Each interview lasted approximately 40-45 min. According to Bryman (2008), basic language should be utilised, and adverse data should not be included in the interview guide. Besides that, the secondary analysis of published electronic newspapers, websites, and other relevant information contributed to the discussions and findings of this study on the current state of effective corporate governance in elderly care centres of Malaysian NGOs. Data from secondary sources was analysed qualitatively using thematic content analysis, in which semi-structured interviews were transcribed verbatim and read several times and themes were arranged in accordance with how the data was collected to identify any differences or contradictions. The present study used Braun and Clarke's (2006) technique for thematic analysis for further exploration: (1) Data familiarisation; (2) initial code generation; (3) themes searching; (4) themes reviewing; (5) defining and naming themes; and (6) producing the report.

## 4. FINDINGS AND DISCUSSION

### 4.1. Information Profile of the Respondents

The profile of the respondents are described in Table 1. A total of ten respondents were selected from the elderly care centres of NGOs in Malaysia, with the ethnicity of the respondents being dominated by Malays, followed by Chinese and Indian. Most of them have qualifications such as Bachelor Degree and a Diploma. The gender of respondents consisted of seven males and three females.

The Groupings of elderly care centres of NGOs are illustrated in Table 2.

The NGOs were classified into two groups: Group 1 was comprised of large NGOs, which included C01, C02, C03, C04 and C05; and Group 2 was comprised of small NGOs, which included C06, C07,

C08, C09 and C10. According to the SME's definition of size, the factors that differentiate the various sizes of NGOs are the number of staff members and the amount of budgetary allocation.

#### 4.1.1. Responses of respondents on corporate governance structure while managing NGOs

Table 3 describes the responses of respondents on their corporate governance structure while managing their NGOs. In both groups (Group 1 and Group 2), the majority of respondents reported that they had adopted policies, guidelines and operating plans in their NGOs and actively participated in the monitoring of audit practices (C01, C02, C03, C04, C05, C06, C07, C08, C09 and C10). The members of the Board also actively participated in fundraising and monitoring programmes (C01, C02, C03, C04, C05, C06, C07, C08, C09 and C10). In the NGOs, the majority of respondents in Group 1 (C01, C02, C03, C04 and C05) have donor connections. On the other hand, only C09 and C10 of Group 2 have a connection with specific donors, and other NGOs in that group have no connection with them. In addition, close connections were noted by the other respondents with professionals such as doctors and physicians (C01, C02, C03, C04, C05 and C10). However, none of the participants in Group 2 had professional connections with (C06, C07, C08 or C09). By contrast, all NGOs of group 2 (C01, C02, C03, C04 and C05) are represented by a large board composed of 5-9 members whilst Group 1 (C06, C07, C08, C09 and C10) have fewer than 5 members. The majority of respondents from Group 1 have their board meetings 3-4 times a year (C01, C02, C03, C04 and C05), while for Group 2, C08 only held its board meetings once a year, whereas (C06, C07, C09 and C10) held their meetings twice a year. Interviews have shown that policy, guidelines and operational plans exist at most NGOs with regard to the structure of organisation's governance. In order to guide the board's activities as well as management, respondents from both groups Group 1 and 2 were of the opinion that a policy, guidelines and operational plan should be drawn up by the Board. The findings were consistent with previous research, as stated by Omar and Ismail (2019) that the board of directors is set up to adopt organisational policies, operating standards and working plans which are in accordance with the organization's agreed purpose, values and scope. The following responses are provided by the respondents.

"In our organisation, we have a Board of Trustees, which consists of a chairman, five board members and an advisor. We have administrative support staff and officers, which include a secretary and a treasurer. So, the treasurer will oversee the financial matters

**Table 1: Profile of the respondents**

No.	Organisation code	Position	Qualification	Gender	Ethnicity
1.	C01	Executive director	Bachelor of finance (Hons)	Male	Malay
2.	C02	Vice chairman	Bachelor of business administration (Hons)	Male	Malay
3.	C03	Executive director	Diploma	Male	Malay
4.	C04	Executive director	Bachelor degree	Male	Indian
5.	C05	Executive director	Bachelor of business administration (Hons)	Female	Malay
6.	C06	Owner	Diploma	Female	Malay
7.	C07	Owner	Diploma	Male	Chinese
8.	C08	Owner	Bachelor of quantity surveying (Hons)	Male	Malay
9.	C09	Owner	Bachelor degree	Male	Malay
10.	C10	Owner	Diploma in nursing	Female	Malay

in this organisation. We also have employed the account officers in the administration which these people will take care of accounts, auditing, reporting and all” C02 (Group 1).

*“The board members set the organisation’s policies, guidelines, and operational plans. Our organisation develops and enforces a guideline, particularly concerning financial management, service delivery and all operations and activities carried out by board members, staff, or volunteers. In terms of resident admittance, we inform them of the requirements for entry. They must comply, and we must remind them constantly” C05 (Group 1).*

*“The board members are in charge of fundraising and donor engagement. We take on the responsibility of obtaining contributions from communities regardless of whether such contributions are monetary or in-kind donations in order to ensure that the donations we receive will be put to good use in the functioning of our centre” C07 (Group 2).*

*“We typically hold three to four board meetings every year. Every board member will address policy or strategic issues about our organisation. We also discuss various issues regarding our organisation such as infrastructure, amenities, activities with the elderly and any other concerns that come up” C04 (Group 1).*

*“Well, in reality, we do not hold physical meetings like other NGOs do since our NGO only has a small committee size and all decisions. As a result, we sometimes only meet with the board once a year to submit all of the agendas and minutes to ROS as it is a requirement to do so.” C08 (Group 2).*

**4.1.2. Responses of respondents on corporate governance principles while managing NGOs**

Table 4 describes the responses of respondents on their corporate governance principles which included accountability and

**Table 2: Grouping of elderly care Centres of NGOs**

Group	Size of NGOs	No. of staff	Budgetary allocation
Group 1	Large (C01-C05)	5-30	>RM 300,000
Group 2	Small (C06-C10)	<5	<RM 300,000

Source: SME Corp. Malaysia website, 2023

**Table 3: Findings and themes generated from corporate governance practices 1 - structure**

RO-1 To explore the current corporate governance practices in the elderly care centres of Malaysian NGOs											
Structure											
Main themes	Sub-themes	Group 1					Group 2				
		C01	C02	C03	C04	C05	C06	C07	C08	C09	C10
Board Role and Function	Set policies, guidelines and operating plans	√	√	√	√	√	√	√	√	√	√
	Separation of roles between management and the board	√	√	√	√	√	×	×	×	×	×
	Monitoring over audit practices	√	√	√	√	√	√	√	√	√	√
	Monitoring over NGO’s programmes and services	√	√	√	√	√	√	√	√	√	√
Board Size and Composition	Lead in fundraising activities	√	√	√	√	√	√	√	√	√	√
	Small board (<5)	×	×	×	×	×	√	√	√	√	√
	Large board (5-9)	√	√	√	√	√	×	×	×	×	×
	Members with donors connections	√	√	√	√	√	×	×	×	√	√
Board meetings	Members with professional connections	√	√	√	√	√	×	×	×	×	√
	Once a year	×	×	×	×	×	×	×	√	×	×
	Twice a year	×	×	×	×	×	√	√	×	√	√
	3-4 times a year	√	√	√	√	√	×	×	×	×	×

Corporate governance structure of NGOs. Group 1=Set policies, guidelines and operating plans, separation of roles between management and the board, monitoring over audit practices, monitoring over NGO’s programmes and services, lead in fundraising activities, large board (5-9), members with donors connections, board meeting (3-4 times a year). Group 2=Set policies, guidelines and operating plans, monitoring over audit practices, monitoring over NGO’s programmes and services, lead in fundraising activities, small board (<5), board meeting (twice a year)

transparency while managing their NGOs. The majority of respondents stated that they have complied with the submission of financial reports to ROS and furnished minutes of the meetings to ROS (C01, C02, C03, C04, C05, C06, C07, C08, C09 and C10). All respondents from Group 1 claimed that qualified accountants handled their NGOs’ finances and they conducted AGM every year (C01, C02, C03, C04 and C05), while only C07 and C09 from Group 2 have a qualified accountant and only C07 conducted AGM every year. However, C02 remained the only organisation which kept its accounting information publicly available and almost all of them did not release it to the public. Moreover, the vast majority of respondents from both groups, Group 1 and 2 are sharing with the community ongoing problems and new developments in order to provide information about how donors’ funds are being used. They shall also regularly update the development plans in activities (C01, C02, C03, C04, C05, C06, C07, C08, C09 and C10). In addition, the respondents reported that they had not made their financial statements public on (C01, C03, C04, C05, C06, C07, C08, C09 and C10). The present findings substantiate the previous research as NGOs which rely on government funding were more subject to accountability standards (Abrokwah, 2018; Hasnan et al., 2012; Omar and Ismail, 2019). The following responses are provided by the respondents.

*“We hold general meetings every year and must disclose some information, such as minutes of meetings, to the registrar of societies, who monitors our activities and operations. If you read the Societies Act requirements, NGOs registered under the ROS must have a governance paper, minutes of meetings, and general meetings register. So, we must adhere to these requirements in order to continue operating and receive their grant” C01 (Group 1).*

*“Our treasurer manages our financial affairs, and we also have employed an auditor to handle accounting, auditing and reporting. We will keep track of any costs that need to be disclosed and provide the financial statements to ROS” C03 (Group 1).*

*“We provide a brochure that includes plans, developments, and activities updates to the public. However, we prefer to keep financial information to a minimum for confidentiality reasons. Usually, we will not disclose our audited financial statements*

**Table 4: Findings and themes generated from corporate governance practices 2 - principles**

RO-1 To explore the current corporate governance practices in the elderly care Centres of Malaysian NGOs											
Principles											
Main themes	Sub-themes	Group 1					Group 2				
		C01	C02	C03	C04	C05	C06	C07	C08	C09	C10
Accountability	Complies with submission of financial reports to ROS	√	√	√	√	√	√	√	√	√	√
	Furnish minutes of meetings to ROS	√	√	√	√	√	√	√	√	√	√
	Maintains financial reports accessible for public	×	√	×	×	×	×	×	×	×	×
	Conduct AGM every year	√	√	√	√	√	×	√	×	×	×
	Finance is handled by qualified accountant	√	√	√	√	√	×	√	×	√	×
Transparency	Shares on-going issues and new developments with community	√	√	√	√	√	√	√	√	√	√
	Non-disclosure of financial reporting to public	√	×	√	√	√	√	√	√	√	√
	Provides information on the use of financial resources received to donors	√	√	√	√	√	√	√	√	√	√
	Regular updates regarding development plans/ programmes/activities	√	√	√	√	√	√	√	√	√	√
	Structure, composition, role and function of the Board is shared with stakeholders	√	√	√	×	×	×	×	×	×	×

Corporate governance principles of NGOs. Group 1=Complies with submission of financial reports to ROS, furnish minutes of meetings to ROS, Conduct AGM every year, finance is handled by qualified accountant, shares on-going issues and new developments with community, non-disclosure of financial reporting to public, provides information on the use of financial resources received to donors, regular updates regarding development plans/programmes/activities. Group 2=Complies with submission of financial reports to ROS, furnish minutes of meetings to ROS, shares on-going issues and new developments with community, non-disclosure of financial reporting to public, provides information on the use of financial resources received to donors, regular updates regarding development plans/programmes/activities

*to the public as we are not profit-making businesses and our concentration is on providing a high level of service to our stakeholders rather than generating money” C06 (Group 2).*

**4.2. Discussion**

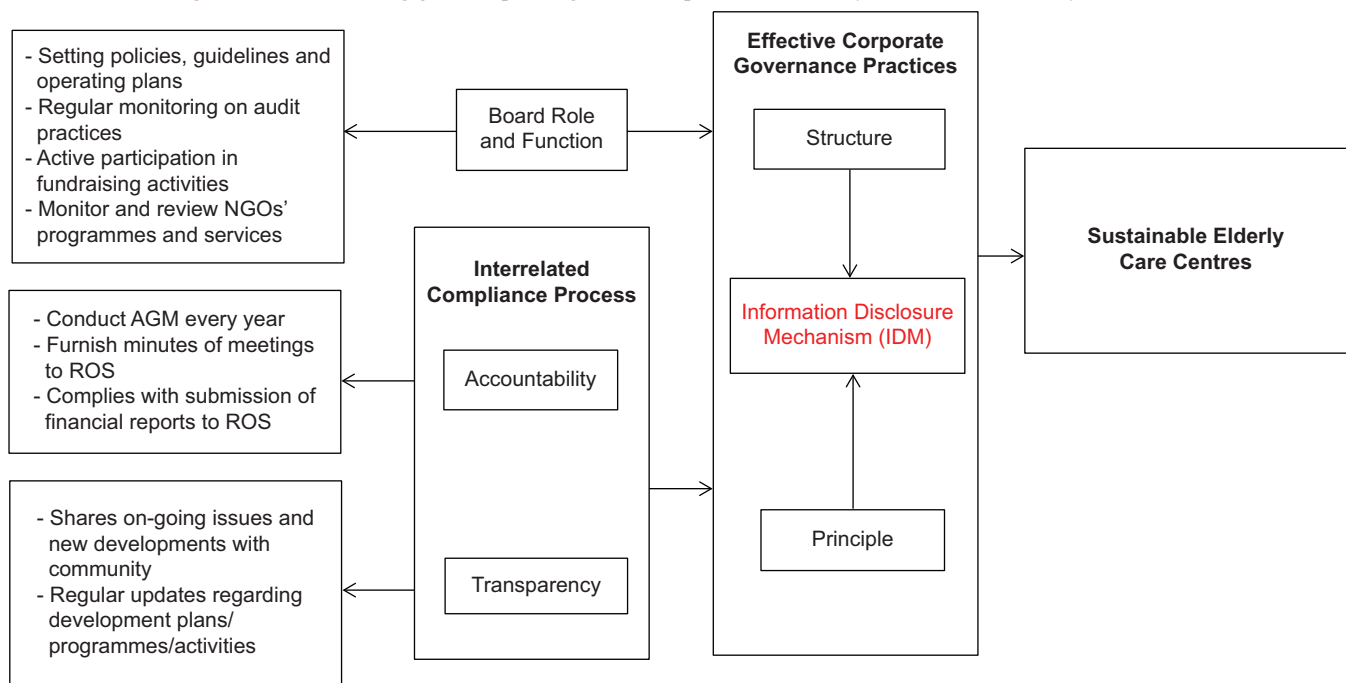
The present study was geared towards exploring whether Malaysian NGOs, particularly the elderly care centres employ corporate governance practices which enhance the sustainability of their organisations. The findings of this study identified that the most of respondents from Group 1 (larger NGOs) applied appropriate corporate governance practices inside the NGOs for which they worked, in terms of board role and function as well as accountability. For instance, most NGOs from this group have implemented a separation of roles between the board and management and each group understands their roles well. In contrast, while researching the corporate governance practices of NGOs in Group 2 (smaller NGOs), it was discovered that most respondents in this group claimed their NGOs implemented good corporate governance practices in their organisations. However, based on the researcher’s observations and interviews, the corporate governance practices in Group 2 were found to be unsatisfactory. This is because the understanding of corporate governance was not particularly robust at smaller NGOs compared to the understanding of corporate governance that was present at larger NGOs. A few smaller NGOs were still lagging in terms of accountability. However, the study found that despite the implementation of accountability in the larger NGOs, some still lag in terms of level of transparency of information, particularly with regards to their financial disclosures.

Most Malaysian NGOs, particularly the elderly care centres were reluctant to disclose their financial reports to the public due to the confidentiality of some information and they claimed that all NGOs registered under ROS are not obliged to produce comprehensive financial reporting which indicate that regulatory requirements are less stringent. Majority of the respondents in this study indicate

that the sustainability of NGOs can be accomplished through providing information that goes beyond financial disclosures as they are not profit-making businesses, and their focus is on providing a high level of service to their stakeholders rather than generating profit. The study found that despite the implementation of good corporate governance in most larger NGOs, there are still gaps in execution or information disclosure, notably regarding financial transparency. It can be surmised that the information reported by NGOs can be inadequate or misleading for effective monitoring and regulating of NGOs. Therefore, this present study discovered while NGOs adopted corporate governance in their organisations, it was still below par. It can be concluded that the Malaysian NGOs have not been totally transparent, which might tarnish their reputation while potentially resulting in malpractices in their organisations.

**4.3. Recommendations**

This present study suggested that for NGOs to improve the degree of openness in their operations as well as ensure their sustainable operation over the long term, the organisation can adopt the information disclosure mechanism inside their organisations. By using this system, NGOs are not only able to broadcast information to the public but also give accessibility to individuals who are interested in acquiring information about an NGO regardless of whether the information concerns financial or non-financial matters. This recommendation is also in line with Dipendra (2016) who provided evidence that there is a need for NGOs to implement a system within their organisation, complete with guidelines to improve the proper functioning of the organisations and possibly prevent the incidents of non-compliance that occur within organisations. Therefore, based on the findings contained in this qualitative research, it is evident that NGOs, particularly in the elderly care centres must demonstrate good corporate governance practices in their organisations to remain sustainable in the long run. Figure 1 demonstrate good corporate governance practices in elderly care centres of Malaysian NGOs.

**Figure 1:** Demonstrating good corporate governance practices in elderly care centres of Malaysian NGOs

## 5. CONCLUSION

The purpose of this study was to explore corporate governance practices in the sustainability of Malaysian elderly care centres operated by NGOs. This study offers evidence that it is important to adopt best practices of corporate governance to enhance the sustainability of NGOs. Since NGOs are non-profit organisations that rely on outside funds and resources, it is critical that they portray themselves as trustworthy institutions, and the board of directors must be aware that it is their responsibility to act only in the best interests of the organizations for which they are responsible. It is hoped that the findings of this study will assist top management of NGOs, particularly those in the elderly care sector, in making strategic decisions about best practices of corporate governance to improve the performance of their organisations and ensure their long-term viability. This research may also assist policymakers in developing strategies for NGOs to strengthen their regulatory structures so that they are more in line with systems used by NGOs in other more developed countries. These strategies could be adopted based on the recommendations made in this research.

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