THE INFLUENCE OF ORGANIZATIONAL CULTURE, DOWNWARD ACCOUNTABILITY, AND KNOWLEDGE SHARING ON MALAYSIAN NONPROFIT ORGANIZATIONS EFFECTIVENESS: FROM EMPLOYEES PERSPECTIVE

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FACULTY OF ARTS AND SOCIAL SCIENCES
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KUALA LUMPUR

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THESIS SUBMITTED IN FULFILMENT OF THE REQUIREMENTS FOR THE DEGREE OF DOCTOR PHILOSOPHY

FACULTY OF ARTS AND SOCIAL SCIENCES
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2017

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ABSTRACT

This study was conducted to examine the influence of organizational culture, downward accountability, and knowledge sharing on the effectiveness of Malaysian nonprofit organizations (NPOs). This study also aimed to examine the mediation effect of knowledge sharing in the relationships between organizational culture, downward accountability, and NPOs effectiveness. Employing a mixed method design, a survey study of 369 employees was first conducted and data were interpreted based on structural equation modeling (SEM). Then, six key informants were interviewed and data were analyzed using deductive and inductive approach. Two key findings emerged from the analyses. First, organizational culture, downward accountability, and knowledge sharing were significantly positive influenced NPOs effectiveness. Second, knowledge sharing fully mediated the relationship between organizational culture and NPOs effectiveness, whereas it partially mediated the relationship between downward accountability and NPOs effectiveness. Overall, the findings advanced prior research by providing new insights on the overview of defined organizational factors that can potentially determine NPOs effectiveness. Upon theoretical implications, this study also offered several policies and practical implications. Malaysian government needs to improve NPOs capacity through support and training, to ensure sufficient resources to NPOs, to promote collaboration between NPOs, private entities, and public sector, to establish a national code of conduct, and to strengthen the existing regulatory framework for Malaysian NPOs. Meanwhile, NPOs itself need to integrate their organizational strategy with system elements, and this can be done by conducting organizational assessment, by adapting and employing best practices, and by supporting and maintaining the uniqueness of organizational factors. Then, NPOs also need to focus on organizational practices that positively impact knowledge sharing

environment. Since NPOs work nature is merely based on volunteerism, NPOs need to motivate their employees to share knowledge. In this case, intrinsic motivation could help to boost up employee motivation and commitment to share knowledge. Finally, derived as a new theme from the qualitative data, NPOs also need to focus on important leadership aspects such as the improvement of existing leadership and the development of new leadership. In the final section of this thesis, limitations of this study and suggestions for future research were discussed.

ABSTRAK

Kajian ini telah dijalankan bagi menilai pengaruh budaya organisasi, akauntabiliti berorientasikan pengguna, dan perkongsian ilmu terhadap keberkesanan badan bukan kerajaan di Malaysia. Kajian ini juga bermatlamat untuk menilai peranan perkongsian ilmu sebagai pengantara terhadap hubungan di antara budaya organisasi, akauntabiliti berorientasikan pengguna, dan keberkesanan badan bukan kerajaan. Dengan menggunakan kaedah campuran, kajian soal selidik telah dijalankan terlebih dahulu, di mana ia meliputi sampel kajian sejumlah 369 orang pekerja dan data dianalisis berpandukan *structural equation modeling (SEM)*. Kemudian, enam orang informan ditemu ramah dan data dianalisis dengan menggunakan kaedah deduktif dan induktif. Berdasarkan analisis yang telah dijalankan, dua dapatan utama telah diperolehi. Pertama, budaya organisasi, akauntabiliti berorientasikan pengguna, dan perkongsian ilmu mempunyai pengaruh yang signifikan dan positif terhadap keberkesanan badan bukan kerajaan. Kedua, perkongsian ilmu berperanan sebagai pengantara penuh terhadap hubungan di antara budaya organisasi dan keberkesanan badan bukan kerajaan, dan ia juga berperanan sebagai pengantara bersepara terhadap hubungan di antara akauntabiliti berorientasikan pengguna dan keberkesanan badan bukan kerajaan. Secara keseluruhannya, dapatan kajian ini telah membangunkan kajian-kajian yang lepas dengan memberikan pemahaman yang lebih mendalam mengenai faktor-faktor yang dapat mempengaruhi tahap keberkesanan badan bukan kerajaan. Selain implikasi teori, hasil dapatan kajian juga turut menyumbang kepada beberapa implikasi polisi dan praktikal. Kerajaan Malaysia digesa agar dapat membantu badan bukan kerajaan dalam membina kapasiti organisasi melalui sokongan dan latihan, memastikan agar sumber-sumber yang mencukupi disediakan kepada badan bukan kerajaan, mengalakkan kerjasama di antara badan bukan kerajaan, badan swasta, dan sektor awam,

mewujudkan sebuah kod etika di peringkat nasional, dan memperkukuhkan kerangka pengawalseliaan badan bukan kerajaan yang sedia ada. Sementara itu, badan bukan kerajaan sendiri perlulah memberikan tumpuan terhadap proses integrasi di antara strategi organisasi dan elemen sistem, dan ini dapat dilakukan melalui penilaian organisasi, melalui adaptasi dan rujukan kepada amalan terbaik, dan melalui sokongan terhadap faktor-faktor organisasi agar keistimewaan faktor-faktor tersebut dapat dikekalkan. Kemudian, mereka juga perlulah memberikan tumpuan kepada amalan organisasi yang dapat memberikan impak yang positif terhadap budaya berkongsi ilmu dalam kalangan pekerja. Memandangkan persekitaran kerja badan bukan kerajaan secara asasnya adalah bersifat sukarelawan, maka badan bukan kerajaan hendaklah memberikan tumpuan terhadap aspek motivasi. Dalam kes ini, ganjaran instrinsik dilihat berupaya dalam meningkatkan motivasi dan komitmen para pekerja untuk berkongsi ilmu. Akhir sekali, muncul sebagai tema baru melalui kajian kualitatif, badan bukan kerajaan juga haruslah memberikan penekanan terhadap beberapa aspek kepimpinan yang penting seperti pemantapan kepimpinan yang sedia ada dan pembangunan kepimpinan baru. Di bahagian akhir tesis ini, limitasi kajian dan saranan bagi kajian masa hadapan dibincangkan.

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CHAPTER 1: BACKGROUND OF STUDY

1.1   Introduction

Nonprofit organizations (NPOs) perform several important roles in most societies since they deliver various essential social services such as community empowerment, health awareness, humanitarian relief, human capital training, consultation and support, society development, and others (Duque-Zuluaga & Schneider, 2006). For instance, in responding to humanitarian crises in Syria, many local and international NPOs such as Save the Children, World Vision, Zakat Foundation of America, and Karam Foundation have worked together in mobilizing aid and recovery assistance such as essential supplies, shelter, and medical care to the affected Syrian civilians.

In Malaysia, although there are no humanities crises as experiencing in other countries, the roles of NPOs remain crucial. When Kelantan was attacked by the worst and record-setting flood in December 2014, many local NPOs such as Mercy Malaysia, Crest Malaysia, and Islamic Medical Association Malaysia were involved in helping the government to urge public for making contributions as well as to assist the government in rebuilding the flood-damaged areas (Ng, 2015). NPOs services are also not limited in social service and social work areas, but also cover other fields such as consumer associations that concern on consumers' right and protection, trade and employee associations that mainly aim to protect the interests of its members, and environmental associations which focus on environmental issues such as greenhouse effects, haze problems, sustainable development, and others (Green, 2014, March 26).

With the growing figures and expanded roles, NPOs are also fronting with various challenges such as lack of competencies, political interference, stakeholders complexities, inadequate resources, poor management, and competitive environment (Lewis, 2005; Salamon, 2007; Stid & Bradach, 2009; Suzanne, Caroline, & Nicole, 2012, January 4). From Malaysian NPOs context, Othman and Ali (2014) discovered that most of Malaysian NPOs are facing several challenges such as absence of knowledge and skills, lack of volunteer support, poor governance structure, limited funding, weak regulation, and poor accounting practices. Therefore, a body of knowledge argued that NPOs need to explore management practices that enable them to operate at its fullest potential (Dart, 2004; Lewis, 2001; McClusky, 2002; Paton, Mordaunt, & Cornforth, 2007).

Recognizing these matters, this study proposed three potential organizational factors (i.e., organizational culture, downward accountability, and knowledge sharing) that should be focused by NPOs since a number of scholar highlighted on its significant abilities in helping the organizations to achieve higher effectiveness level (Andreeva & Kianto, 2011; Chang & Lin, 2015; Kim & Hancer, 2010; Suppiah & Sandhu, 2011).

First, a plethora of study emphasized that organizational culture is one of the most important components for the organizations since it blends individual mind into shared perception which is crucial for strengthening several organizational functions such as quality management, customer satisfaction, product excellence, human resource function, and others (e.g., Colquitt, LePine, Piccolo, Zapata, & Rich, 2012; Sousa-Lima, Michel, & Caetano, 2013). For nonprofit context, organizational culture that orients towards collaboration, openness, innovation, trust, and learning would enable NPOs to effectively deliver their services which in turn could help them to satisfy their key

stakeholders (Hishamudin, Mohamad, Shuib, Mohamad, Mohd, & Roland, 2010; Mahmoud & Yusif, 2012).

Second, previous empirical studies discovered that downward accountability can encourage organizational learning (e.g., Brown, Moore, & Honan, 2004), increase beneficiary ownership (e.g., Marks & Davis, 2012), improve service delivery (e.g., Taylor, Tharapos, & Sidaway, 2014), enhance project effectiveness (e.g., Prokopy, 2005), reduce organizational risk (e.g., Adair, 2000; Mango, 2010), and improve customer trust (e.g., SustainAbility and the Global Compact, 2003).

Finally, a body of knowledge stressed out that knowledge sharing delivers numerous positive outcomes such as organizational effectiveness (e.g., Kim & Hancer, 2010; Yang, 2007), innovation capability (e.g., Andreeva & Kianto, 2011; Yoo, 2014), competitive advantage (e.g., Shanks, Lundstrom, & Bergmark, 2014), team performance (e.g., Pangil & Chan, 2014), project success (e.g., Landaeta, 2008; Ragsdell, Espinet, & Norris, 2014; Reich, Gemino, & Sauer, 2008), and operational excellence (e.g., Johnson, 1997).

Therefore, this study was conducted to examine the influence of organizational culture, downward accountability, and knowledge sharing on NPOs effectiveness as well as to examine the mediation effect of knowledge sharing on the proposed relationships. Knowledge sharing is one of the most imperative knowledge management components which could acts as an intervening factor for aligning organizational factors (Martelo-Landroguez & Cegarra-Navarro, 2014). In return, it could help to enhance organizational effectiveness (Andreeva & Kianto, 2011; Velmurugan, Kogilah, & Devinaga, 2010; Yoo, 2014).

The present study has delivered three important insights to the current state of the literature. First, based on a systems theory, this study has provided insights on the overview of defined organizational factors that can potentially determine organizational effectiveness. In specific, this study has delivered a causal path model that emphasize on the mediation effect of knowledge sharing. Notwithstanding that past studies demonstrated the relationships between and among the proposed variables (i.e., organizational culture, downward accountability, knowledge sharing, and NPOs effectiveness); however, there is little evidence to consider the examination of these variables into one model.

For example, many researchers examined the direct effect of organizational culture (e.g., Khoja, 2009; Tsai & Ghoshal, 1998; Weiss & Hughes, 2005), downward accountability (e.g., Marks & Davis, 2012; Taylor, Tharapos, & Sidaway, 2014), and knowledge sharing (e.g., Andreeva & Kianto, 2011; Kim & Hancer, 2010; Yang, 2007; Yoo, 2014) on organizational effectiveness; however, the effect of the mediator variable is generally overlooked by previous research. This warrants a systematic examination on the causal effect of knowledge sharing. In addition, by proposing downward accountability as the systems input, this study offered a tested downward accountability scale and also expanded the systems theory metrics.

Second, this study also has demonstrated the value of mixed method design. The central premise of mixed method research is the combination of quantitative and qualitative approaches could provide better understanding on the research problems (Creswell & Plano Clark, 2007). The mixed method design was suitable for the present study because relying on the quantitative data or qualitative data solely would not be

sufficient to examine and to explore the influence of organizational culture, downward accountability, and knowledge sharing on NPOs effectiveness.

In this study, the quantitative study would explore the perception about the influence of organizational culture, downward accountability, and knowledge sharing on organizational effectiveness, and also the mediation effect of knowledge sharing on the proposed relationships; however, it would not explore the possible reasons for that influence. Therefore, the qualitative interview of NPOs managers and leaders will help to contribute to the most in-depth insights (Bartholomew & Brown, 2012; Ivankova, Creswell, & Stick, 2006).

Third, the application of the study within the context of Malaysian NPOs has advanced the current knowledge in nonprofit and organizational literature by providing future research with a reliable tool to assess or to further develop the extent of the identified factors. As far as the researcher aware, so far, much research in this area has focused on public and private organizations (e.g., Asiaei & Jusoh, 2015; Ramirez, 2010; Yu & Humphrey, 2013). Therefore, this study has delivered an empirical tested model from the nonprofit context as well as from the context of Eastern setting (Malaysia).

1.2   Problem Statement

All sorts of NPOs are likely to struggle with numerous challenges such as poor adaptability, lack of competencies, weak leadership, poor organizational culture, fragile accountability practice, lack of capabilities, poor structure, difficulties in balancing stakeholders demand and need, inability to secure resources, absence of strategic planning, poor communication, lack of networking, and other challenges (Herman & Renz, 2008; Leat, 1995; Lewis, 2005; Salamon, 2007; Suzanne, Caroline, & Nicole, 2012, January 4; Stid & Bradach, 2009; Thach & Thompson, 2007; Willems, Jegers, & Faulk, 2016). For instance, Bakar and Tajuddin (2014) discovered that majority of Malaysian NPOs do not have a strong performance management due to poor organizational mechanisms, processes, and systems, and lack of networking. Meanwhile, Tajuddin, Aman, and Ismail (2014) found that many Malaysian NPOs still relied on conventional accounting approaches such as costing system and budgeting system in their operations which prohibit faster decision-making.

Approximately, there are more than 10 million NPOs throughout the world and NPOs are expected to increase since they are continuing to play a critical part in today's society. Therefore, every NPO needs to confront with shift competition in order to secure important resources such as funding, labor, volunteers, clients, and community support (Castaneda, Garen, & Thornton, 2008; Khanna & Todd, 2000; Schwenger, Straub, & Borzillo, 2014; Tuckman & Chang, 1998).

From Malaysian NPOs context, based on the official statistics published by the Registrar of Societies of Malaysia (ROS), there are fourteen categories of NPOs and the total number of registered and active NPOs in the country is 57, 571 NPOs (Registrar of

Societies of Malaysia, 2016). Moreover, the number of newly registered Malaysian NPOs has been increasing significantly, for instance, from 715 registered NPOs in January 2017 to 1106 registered NPOs in May 2017 (Registrar of Societies of Malaysia, 2016). Therefore, with these growing figures, Malaysian NPOs also cannot escape from operating within a competitive environment. For instance, Al-bukhary Foundation has admitted that they need to handle with several obstacles such as limited funding, lack of resources, high turnover rate, and lack of opportunities for the beneficiaries in order to maintain their learning centers (Tan, 2016, October 20). Therefore, competition is common phenomenon for NPOs nowadays, and to secure their competitive position, NPOs need to evaluate, to restructure, and to strengthen their organizational functions in order to help them to survive (Dart, 2004; Lewis, 2001; McClusky, 2002; Paton, Mordaunt, & Cornforth, 2007).

Furthermore, although some NPOs have inculcated several components of organizational factors within their organization, previous researches discovered that the current practice is still weak. For instance, Wang and Abdul-Rahman (2010) discovered that 50 percent (%) respondents unable to define their organizational culture and many organizations are also incapable to implant an appropriate organizational culture within their workplace. Next, Yusoff's (2011) study indicated that only one culture component (i.e., uncertainty avoidance) positively influence the return of assets and earning per share. The findings also discovered that most of Malaysian organizations are more likely to conform to hierarchical culture which negatively affects their organizational efficiency and effectiveness.

In discussing the second proposed variable (downward accountability), a plethora of research believed that the organizations should embrace accountability

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processes and practices that allow their stakeholders to participate in all phases of their organizational programs and activities since there are positive impacts of accountability on organizational performance (e.g., Adair, 2000; Mango, 2010; Taylor, Tharapos, & Sidaway, 2014). However, contrary to the findings, a number of study revealed that majority of Malaysian NPOs are still practicing weak accountability conduct. For instance, Bakar, Arshad, Azman, and Omar (2013) showed that the level of accountability for Malaysian NPOs is relatively poor and weak.

In examining the disclosure practice, Arshad, Abu Bakar, Sakri, and Omar' (2013) study for instance, revealed that information disclosure among Malaysian NPOs remains weak with the mean value for the overall extent of disclosure is only at 12%. In a similar vein, Roslan, Arshad, and Pauzi (2017) discovered that Malaysian NPOs are likely to disclose non-financial information as compare to financial information which could affect the stakeholders trust since both of financial and non-financial information are meaningful for assisting the valuation process. Meanwhile, Azman, Arshad, and Bakar (2015) revealed that NPO managers are not using their disclosure effectively to manage the relationships with organizational external stakeholders. Therefore, most of Malaysian NPOs are poorly in acknowledging the importance of accountability and this need be to overcome since low accountability leads to mistrust by the stakeholders. As a result, it leads to poor performance. As supported by Othman, Ali, and Omar' (2012) empirical study, poor accounting management and practices affected Malaysian NPOs to lose out on its abilities to attract funding and donation.

Then, in discussing the third proposed variable (knowledge sharing), although knowledge sharing is important in helping NPOs to gain competitive advantage (Andreeva & Kianto, 2011; Shanks, Lundstrom, & Bergmark, 2014), Chong, Chong,

and Wong (2009), Kalsom and Syed Noh (2006), Syed Omar and Rowland (2004), and Tan, Yusoff, and Hamdan (2005) revealed that majority of Malaysian organizations have not been effectively performing knowledge sharing, and the initiatives are only implemented on simple activities such as form of information management and formal discussion.

Meanwhile, Kamaruzzaman, Zawawi, Shafie, and Mohd Noor (2016) revealed that majority of Malaysian organizations are failed to manage their knowledge processes or activities due to lack of human behavior, weak organizational policy, and organizational environment. In addition, Singh Sandhu, Kishore Jain, and Umi Kalthom (2011) noticed that ignorance on the importance of knowledge sharing could affect knowledge sharing process. In particular, this study also discovered that organizational barriers such as poor information systems and lack of motivation are considered as main barriers for knowledge sharing.

In term of research context, relatively, there is little attention from previous empirical studies to evaluate the determinants of NPOs effectiveness (Papadimitriou, 2007). In particular, even though previous empirical studies discovered the influence of organizational culture, accountability, and knowledge sharing towards the effectiveness of public and private organizations; however, lack of study has been conducted in the context of NPOs. In addition, dearth of studies from Eastern perspectives, especially Malaysia also has been recognized. Therefore, this permits an extensive research among nonprofit researchers and practitioners.

Besides that, there is also lack of in-depth investigation on the study variables. For example, majority of accountability studies emphasized on certain mechanism such

disclosure practice (e.g., Atan, Zaiton, & Wah, 2012; Zainon, Atan, Wah, & Nam, 2011). As a result, downward accountability studies separated or narrowed its focus only on particular mechanisms and this could limit our view to understand a comprehensive accountability practice. In addition, as previously highlighted, most of studies examined the direct effect of organizational culture (e.g., Khoja, 2009; Weiss & Hughes, 2005), downward accountability (e.g., Brown et al., 2004; Marks & Davis, 2012; Taylor, Tharapos, & Sidaway, 2014), and knowledge sharing (e.g., Andreeva & Kianto, 2011; Kim & Hancer, 2010) on organizational effectiveness. However, there is less evidence to identify the causal path relationships between the proposed variables.

Therefore, utilizing the systems theory, this study proposed a comprehensive framework that comprised input element (i.e., organizational culture and downward accountability), process element (i.e., knowledge sharing), and output element (i.e., NPOs effectiveness). The proposed model has invigorated new insights to the broad entities including NPOs, scholars, researchers, practitioners, and consultants across the organizational and management studies.

1.3   Research Questions

With the explanation of problems regarding the weaknesses of NPOs management practice and lack of empirical studies in investigating the complex relationships between the proposed variables, this study has been developed based on these overarching questions:

1)   To what extent knowledge sharing mediates the relationships between organizational culture, downward accountability, and NPOs effectiveness?

2)   Why organizational culture, downward accountability, and knowledge sharing are critical for Malaysian NPOs effectiveness?

3)   How does Malaysian NPOs can utilize, develop, or strengthen their current organizational culture, downward accountability, and knowledge sharing?

The first research question was addressed by the survey study of 369 employees, while the second research question was addressed with the semi-structured interview with six key informants. Finally, the third research question was addressed based on the synthesized of both quantitative and qualitative data. In particular, the third research question was answered based on policies and practical implications that arise as a part of the investigation.

1.4   Research Objectives

This study comprised of three primary research objectives, and two sub-objectives, as follow:

1) To evaluate and confirm the mediating effect of knowledge sharing towards the relationship between organizational culture and NPOs effectiveness

   (a) To validate and explain the finding of Objective 1

2) To evaluate and confirm the mediating effect of knowledge sharing towards the relationship between downward accountability and NPOs effectiveness

   (b) To validate and explain the finding of Objective 2

3) To provide suggestions and strategies to strengthen NPOs current organizational factors (i.e., organizational culture, downward accountability, and knowledge sharing)

Each objective was corroborated in answering the research questions. Figure 1.1 summarizes this elaboration.

RESEARCH QUESTION:

First RQ

To what extent knowledge sharing mediates the relationships between organizational culture, downward accountability, and NPOs effectiveness?

Second RQ

Why organizational culture, downward accountability, and knowledge sharing are critical for Malaysian NPOs effectiveness?

Third RQ

How does Malaysian NPOs can utilize, develop, or strengthen their current organizational culture, downward accountability, and knowledge sharing?

RESEARCH OBJECTIVE:

1) To examine whether knowledge sharing mediates the relationship between organizational culture and NPOs effectiveness

(a) To validate and explain the finding of Objective 1

2) To examine whether knowledge sharing mediates the relationship between downward accountability and NPOs effectiveness

(a) To validate and explain the finding of Objective 2

Survey - Quantitative   **Interview - Qualitative**

3) To provide suggestions and strategies to strengthen NPOs current organizational factors (i.e., organizational culture, downward accountability, and knowledge sharing)

Figure 1.1: Research Questions and Research Objectives

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1.5   Scope of the Study

This study focused on evaluating employees' perception towards the relationships between organizational culture, downward accountability, knowledge sharing, and NPOs effectiveness as well as to confirm the mediation effect of knowledge sharing towards the relationships between organizational culture, downward accountability, and NPOs effectiveness. Although there are several factors that can influence NPOs effectiveness and mediate the proposed relationships such as board of director characteristics, technology, organizational structure, human resource management, and others, for the purpose of this study, only the contribution of organizational culture, downward accountability, and knowledge sharing towards NPOs effectiveness was measured.

1.5.1   Organizational culture
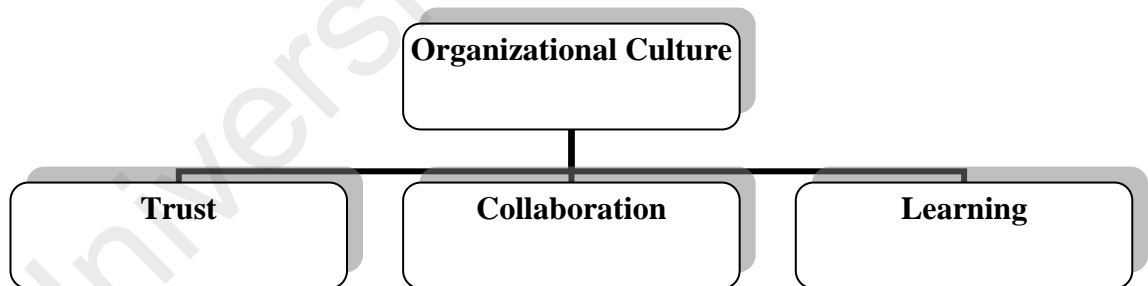
Figure 1.2: Dimension of Organizational Culture

Culture is a complex term and definitional glut prevents scholars from reaching the consensus about its terminology. Yet, organizational culture could simply be defined as a concept that places employees into shared character (Hofstede, 2001; Schein, 1984), and every organization has distinct shared values and beliefs that shape its employees' attitudes and behavior. For example, in Walt Disney Company, culture such as

innovation, quality, community, storytelling, optimism, and decency are nurtured among their employees. On the other hand, in Maruti Suzuki India, culture of ethics and accountability are shared throughout the organization, including its board of directors. Therefore, like people, organizational culture gives every organization its own personality. Schein (1990) briefly defined culture as:

> A pattern of basic assumptions that a group has invented, discovered, or developed in learning to cope with its problems of external adaptation and internal integration, and that have worked well enough to be considered valid, and therefore, to be taught to new members as the correct way to perceive, think, and feel in relation to those problems

(p. 111).

Within the concept of organizational culture, this study focused on the notion of care. Sobel (1969, p. 2612) defined caring as "feeling of concern, regard, respect, one human being may have for another." For this study, the measurement of organizational culture was based on the concept of care (Eppler & Sukowski, 2000). The first dimension of care culture is collaboration and a body of knowledge defined collaboration as a degree of dynamic support and help in the organization (Huemer, Krogh & Johan, 1998; Kreitner & Kinicki, 1992; O'Dell & Grayson, 1999; Scott, 2000). On the other hand, trust is defined as a degree of reciprocal faith in others' intentions behaviors and skills towards organizational goals (Davenport & Prusak, 1998; Huemer, Krogh & Johan, 1998; Krogh, 1998). Finally, learning can be defined as a set of attitude, value, and practice within an organization that support and encourage continuous learning for its organizational members (Johston & Hawke, 2002).

1.5.2 Downward accountability
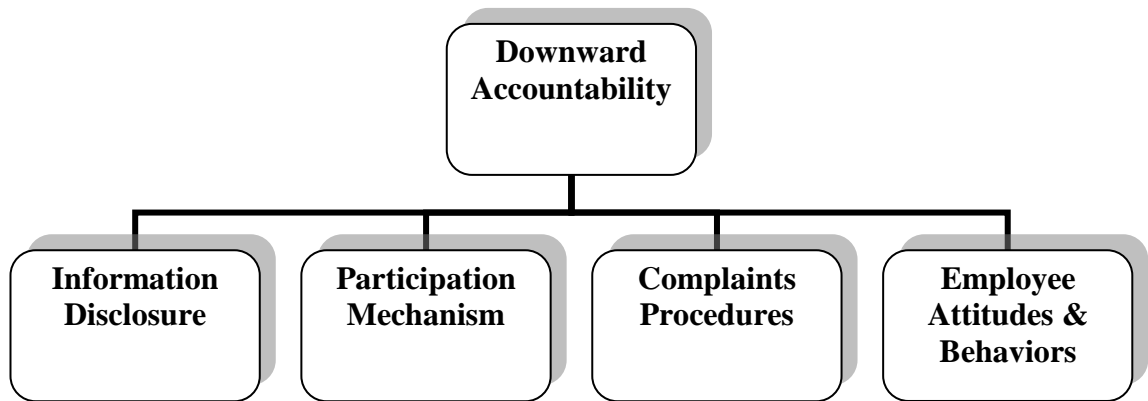
Figure 1.3: Dimension of Downward Accountability

Bendell (2006) defined downward accountability as a face-down relationship where a less powerful actor (i.e., beneficiaries) has equal opportunities to influence NPOs actions, programs, and activities. Based on accountability framework provided by UK registered charity, Mango, downward accountability can be defined based on four areas, which are information disclosure, participation mechanism, complaints procedures, and employee attitudes and behaviors.

Florini (1999) defined disclosure as the release of relevant information as to help the stakeholders in evaluating the institutions. Meanwhile, participation mechanism covers the inclusion of beneficiary communities during the planning, implementation, and evaluation of NPO projects and programs (Jump, 2003), and Chowdhury (1996) defined participation as the involvement of significant number of persons in situations or actions that enhance their well-being (e.g., income, security, and self-esteem). On other hand, complaints procedures can be defined as mechanism to get feedback on meeting customer need and demand (Mango, 2010). Finally, employee attitudes and behaviors refer to the organizational approaches that encourage employees to develop productive and respectful relationships with their beneficiaries (Ebrahim, 2003; Fowler, 1997; Kilby, 2006; Wallace, 2006).

1.5.3 Knowledge sharing

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+-------------------------------------------+
|            Knowledge Sharing              |
+-------------------------------------------+
           |                    |
+-------------------+  +-------------------+
| Knowledge Donating|  |Knowledge Collecting|
+-------------------+  +-------------------+
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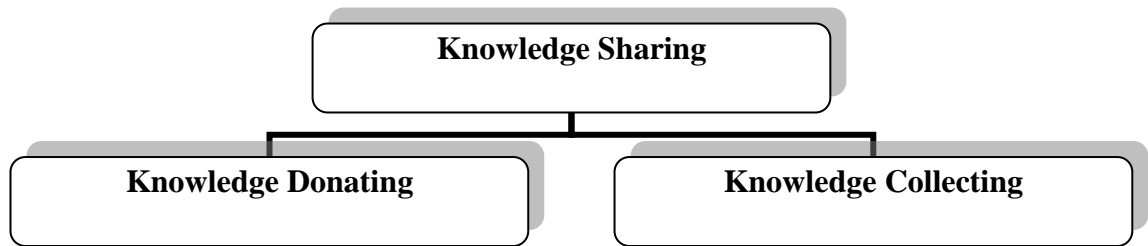
Figure 1.4: Dimension of Knowledge Sharing

Nonaka (1994) categorized knowledge into two forms. First, explicit knowledge is the knowledge that can be clearly stated and it consists of codified knowledge such as documents, manuals, forms, and databases. On the other hand, tacit knowledge is difficult to be formalized or put into writing. These include experience, action, emotion, and skills (Nonaka, 1994). During knowledge sharing process, there are at least two parties involved; one is knowledge owner while the other is knowledge receiver (Hendriks, 1999; Li & Poon, 2009).

For the purpose of this study, knowledge sharing was conceptualized using van den Hooff and de Ridder' (2004) definition. They have concluded that knowledge sharing involves an exchange of knowledge between individuals through the processes of knowledge donating and knowledge collecting, and most of the authors refer to knowledge donating and knowledge collecting as the process of knowledge sharing (Davenport & Prusak, 1998; Liu & Liu, 2008; Yi & Wah, 2009).

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1.5.4 NPOs effectiveness


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                    ┌─────────────────────────┐
                    │    NPOs Effectiveness    │
                    └─────────────────────────┘
                         │             │
          ┌──────────────┴───┐    ┌────┴──────────────┐
          │ External         │    │ Internal          │
          │ Effectiveness    │    │ Effectiveness     │
          └──────────────────┘    └───────────────────┘
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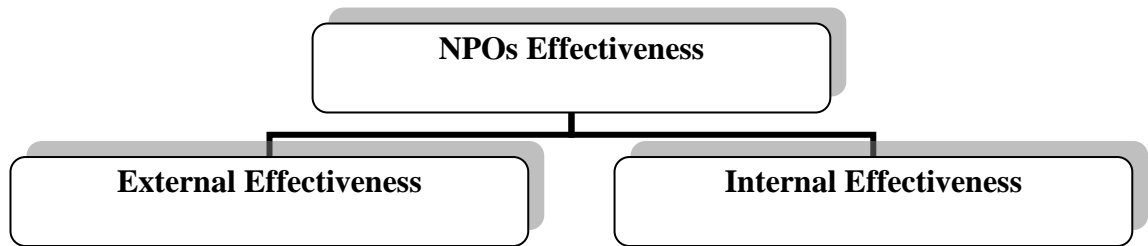
Figure 1.5: Dimension of NPOs Effectiveness

Organizational effectiveness is a part of organizational performance (Lee & Choi, 2003). Effectiveness models such as goal attainment (Price, 1968), system resource model (Yutchman & Sheashore, 1967), and internal process efficiency (Steers, 1977) are no longer suitable to evaluate NPOs because NPOs need to pursue multiple goals and they also need to satisfy the need and demand of multiple stakeholders. Therefore, to assess organizational effectiveness, this study relied on a measure developed by Espirito (2001).

The first element of effectiveness is external effectiveness which refers to the degree to which objectives are met within budget constraints, overall goals are attained, services are perceived as valuable, funding is maintained and sufficient, and impact is shown in the served population. Meanwhile, internal effectiveness reflects organizational performance indicators that include goal clarity, clarity of program activities, goal setting, determination, communication, change in decision making, interdependence, diversity of funding sources, and long-term decisions (Espirito, 2001). Figure 1.6 summarizes scope of the study for this research.

Figure 1.6: Scope of the Study

The figure illustrates the Scope of the Study with three main variables:

Independent Variable

Organizational Culture

- **Collaboration**: A degree of dynamic support and helps in organization
- **Trust**: A degree of reciprocal faith in others' intentions behaviors and skills towards organizational goals
- **Learning**: An existence of a set of attitude, value, and practice within an organization that support and encourage continuous learning

Downward Accountability

- **Information Disclosure**: A release of information that is relevant to evaluating the institutions
- **Participation Mechanism**: An inclusion of beneficiary communities during the planning, implementation, and evaluation of NPO projects
- **Complaints Procedures**: A mechanism to get feedback and improve on meeting customer need and demand
- **Employee Attitudes & Behaviors**: An organization approaches to encourage employees to develop productive and respectful relationship with their beneficiaries

Mediating Variable

Knowledge Sharing

- **Donating**: A way of transmitting knowledge to other employees who need that knowledge in the organization
- **Collecting**: An individual collects intellectual capital by talking to other employees

Dependent Variable

NPOs Effectiveness

- **External Effectiveness**: A degree to which objectives are met within budget constraints, overall goals are attained, services are perceived as valuable, funding is maintained and sufficient, and impact on the served population
- **Internal Effectiveness**: Reflects organizational performance indicators such as goal clarity, clarity of program activities, goal setting, goal determination, communication, change in decision making, interdependence, diversity of funding sources, and long-term decisions

1.6   Significance of the Study

At the international level, this study could help to support Malaysian NPOs to enhance their performance at the global setting since the proposed variables can help NPOs to strengthen their current roles and functions. As according to Hulme (1994), third sector organizations need to restructure themselves with innovation, competencies, and knowledge creation. This is particularly important because NPOs nowadays are acting as development agents and they are excellently perform in the most of development process due to its flexibility as compare to public organizations. NPOs are also more people-oriented (e.g., high in local engagement and focus on active informal interaction) as compare to public organizations (Jump, 2013). Apart from its role as development agents, NPOs are also regard as the best actor to resolve various problems and issues across the world. For instance, to address the issue of Rohingya refugees, Al-Bukhary Foundation has funded and developed an education center for Rohingya refugees (Malaysiaaktif, 2015, May 25), and the center continues to accommodate Rohingya students of all ages (Astro Awani, 2015, May 24).

Therefore, at the global setting, NPOs are view as effective tools or channels to provide international development assistance especially to low-income countries, and without strong management capacity and structure, they are unable to work in efficient and effective manner. For instance, by neglecting knowledge sharing aspects, NPOs are unable to utilize their own employees' knowledge in order to help them to accomplish project goals, to resolve problems, to develop new ideas, and to implement new policies or programs (Andreeva & Kianto, 2011; Johnson, 1997; Kim & Hancer, 2010; Yang, 2007; Yoo, 2014). Therefore, NPOs need to focus on its organizational factors as it could help them to navigate their direction successfully.

At the national level, since this study has been focused on the aspect of knowledge management and organization, this study also could help Malaysian government towards the realization of Malaysian Vision 2020. In particular, Vision 2020 is a plan that gives direction towards attaining the developed nation status by the year 2020 (Abdul Rahim & Zulikha, 2005). In K-based economy, knowledge is the most critical factor of production since the economy is mainly driven by the educated and skilled workforce. Therefore, Malaysian government must ensure they have employed strategic initiatives to quickly develop into K-based economy. Without a major focus and readiness towards K-based economy, Malaysia is unable to remains as a dynamic and productive nation and since physical and natural resources are continuously eroding, Malaysia is no longer unable to compete with lower-wage nations such as Indonesia, Myanmar, Vietnam, Bangladesh, Brazil, and Bolivia. Therefore, by focusing on the mediating role of knowledge sharing, this study could support the aim of the government to gain competitive advantage through the adoption of knowledge.

In addition, by focusing on knowledge management aspect, NPOs also can help the government in managing social welfare system. This role is well-known as a complementary role (Najam, 2000; Salamon, 1995; Smith & Lipsky, 1993). As portrayed by Young (1999, p. 35-36), complementary is "a partnership or contractual relationship in which the government finances public services and NPOs deliver them." For instance, Malaysian Crime Prevention Foundation (MCPF) helps the government in crime prevention efforts by promoting public awareness of crime prevention as well as getting public participation in crime prevention efforts (Malaysian Crime Prevention Foundation (MCPF), 2015, May 26).

In this case, to ensure the effectiveness of this relationship, knowledge could be a source of power to NPOs. This is because knowledge people are highly valued for their problem-solving skills and thinking abilities. Knowledge organization has a basic system and infrastructure to build and maintain its organizational capabilities which are essential to support organizational activities. Previous research such as Andreeva and Kianto (2011), Kim and Hancer (2010), Luu (2014), Radaelli et al. (2014), Wang and Wang (2012), Yang (2007), and Yoo (2014) showed that knowledge management capabilities affect organizational performance. For instance, Oyemomi, Liu, Neaga, and Alkhuraiji (2016) demonstrated the importance of knowledge sharing in achieving better organizational performance, and similarly, Liu, Moizer, Megicks, Kasturiratne, and Jayawickrama (2014) argued that the inquiry effort to collect knowledge can improve organizational memory and performance.

At the organizational level, this study also can help to improve Malaysian third sector, mainly NPOs. Fowler (1997) argued that NPOs are not closed systems model with clear boundaries, but they are part of open systems model, which make them highly dependable on the resources in their external environment. For example, once NPOs project ends, NPOs need to look around for more funding to implement their activities and projects. However, it is not an easy task, and most of them are unable to sustain due to the scarcity of resource, and together with tempestuous competition, it further creates some difficulties for NPOs (McClusky, 2002; Paton, Mordaunt, & Cornforth, 2007). Therefore, NPOs need to alter their institutions and operations (Schwenger, Straub, & Borzillo, 2014).

Without these changes, NPOs could suffer some negative effects in their management such as failure in learning, loss of beneficiaries supports and trust, poor

service delivery, and low organizational effectiveness (Goetz & Jenkins, 2002; Mango, 2010; Marks & Davis, 2012; Prokopy, 2005). Eckel and Grossman (1996, 2003) also discovered that donors are more likely to donate to those with high performance. For example, based on the statement from one consistent donor of Malaysian World Wide Fund for Nature (WWF), Riza Shahrudin Abdul Razak stated that:

> WWF has embarked on numerous nature conservation projects that addressed the problems at hand and helped create awareness on the importance of conserving the ecosystem. With this in mind, I am proud to be a donor for WWF, with the knowledge that my contributions would assist in the effort of conserving our surroundings for the generations to come

(Malaysian World Wide Fund for Nature (WWF), 2015, May 26).

Hence, it is important for NPOs to have strategies (Schwenger, Straub, & Borzillo, 2014) and competitive internal factors to help them to survive within its complex and dynamic environment (Dart, 2004; Lewis, 2001; McClusky, 2002; Paton, Mordaunt, & Cornforth, 2007).

In addition, this study also has delivered several benefits to NPOs stakeholders. By focusing on organizational capabilities, this could help NPOs to learn, to adapt, and to evaluate the manner in which they deliver service so that they will able to satisfy the need and demand of its beneficiaries (Wouters & Rojimans, 2011; Wouters & Wilderon, 2008). For instance, organizational culture that focus on collaboration and trust will enhance team effectiveness by providing better social interaction and motivation which result in better service performance (Gaziulusoy, 2015; Goh, Chan, & Kuziemsky, 2013). On other hand, empirical studies discovered that knowledge sharing behavior within organization will results in better coordination and superior service

delivery (Bon & Mustafa, 2013; Paton & McLaughlin, 2008) which are particularly important for NPOs since their main outcome is service distribution (e.g., illiteracy reduction, emotional support, community empowerment, and health awareness). Therefore, an emphasize need to be put on organizational elements such as knowledge sharing, organizational culture, and accountability mechanism since the dynamics of nonprofit industry are moving at fast pace; therefore, services with a greater degree of impact tends to accomplish higher customer satisfaction (Adair, 2000; Eckel & Grossman, 2003; Mango, 2010; Marks & Davis, 2012; Prokopy, 2005).

Next, the present study also could help both researchers and practitioners to gain new insights on the determinants of NPOs effectiveness since there is inadequate research conducted on this topic. By proposing a mediation model of knowledge sharing, the researcher has departed this study from previous research since too much focus has been given in examining the direct influence of organizational culture, downward accountability, knowledge sharing on NPOs effectiveness, and the causal path model is generally disregarded by previous research. In addition, this study has expanded the perspective of system metrics by anticipate downward accountability as the systems input; therefore, this study has enhanced the current knowledge about the systems theory as well as has offered a tested and validated downward accountability scale for future research.

The application of this study within the context of Malaysian NPOs, developing country, and Eastern context also has advanced the current knowledge in the existing literature. A body of knowledge stressed out on the need for the researcher to provide more evidences from the context of developing countries and also from the context of NPOs in order to understand the situation and the influence of the proposed variables in

a more detailed way. Also, since there is too much studies conducted within public and private organizations (e.g., Asiaei & Jusoh, 2015; Ramirez, 2010; Yu & Humphrey, 2013), this has limits our understanding on the determinants of organizational effectiveness from the nonprofit context. Therefore, this study also has delivered an empirical tested model from the nonprofit context as well as has provided some evidences from the context of Eastern setting (Malaysia).

1.7   Organization of the Chapter

The introduction chapter provides direction for the study by presenting the study background, problem statements, research questions, research objectives, scope of the study, and significance of the study. Overall, this study is organized into seven chapters including this chapter. A summary of the next chapter is outlined as follows:

Chapter 2 –This chapter discusses and summarizes the current state of knowledge based on the relevant literature. Specifically, this chapter discusses the conceptual framework that defined the concepts of the study. This chapter starts with the discussion on NPOs concept and background and follows by the discussion on the concept of organizational culture, downward accountability, and knowledge sharing.

Chapter 3 – The theoretical chapter displays the underlying theoretical approach that the researcher adopts to underpin the study. Specifically, this chapter explains the theoretical framework guiding this study together with the research model and hypotheses development.

Chapter 4 - The research methodology use to gather data for the study is briefly described in this chapter. These include nature of research design, population and sample of the study, sampling techniques, data collection techniques, research instruments, data analysis, and summary of the chapter.

Chapter 5 – The findings chapter displays the results for both quantitative and qualitative study. Both results are structured based on the finding themes.

Chapter 6 – Based on the findings displays in previous chapter, some important policies and practical implications and recommendations of the study are discussed in this chapter.

Chapter 7 – The final chapter reviews back the research objectives and draws the conclusion concerning the study outcome. The challenges are also recognized and future research directions are provided.

CHAPTER 2: LITERATURE REVIEW

2.1   Introduction

The literature review chapter is organized into two sections. First, it elaborates the concept of nonprofit together with its definition, typologies, background of Malaysian NPOs, and its historical development. In the second section, it provides the literature review of the concept of organizational culture, downward accountability, and knowledge sharing that potentially influences the effectiveness of Malaysian NPOs. The structure of this chapter is summarizes in Figure 2.1.

2.2   BACKGROUND OF NONPROFIT ORGANIZATIONS (NPOs)

2.3   TYPOLOGY OF NONPROFIT ORGANIZATIONS (NPOs)

2.4   NONPROFIT ORGANIZATIONS (NPOs) IN MALAYSIA

2.5   CONCEPTUAL REVIEW OF THE DETERMINANTS OF NPOs EFFECTIVENESS

2.5.1   Organizational Culture

2.5.2   Downward Accountability

2.5.3   Knowledge Sharing

2.6   SUMMARY OF THE CHAPTER
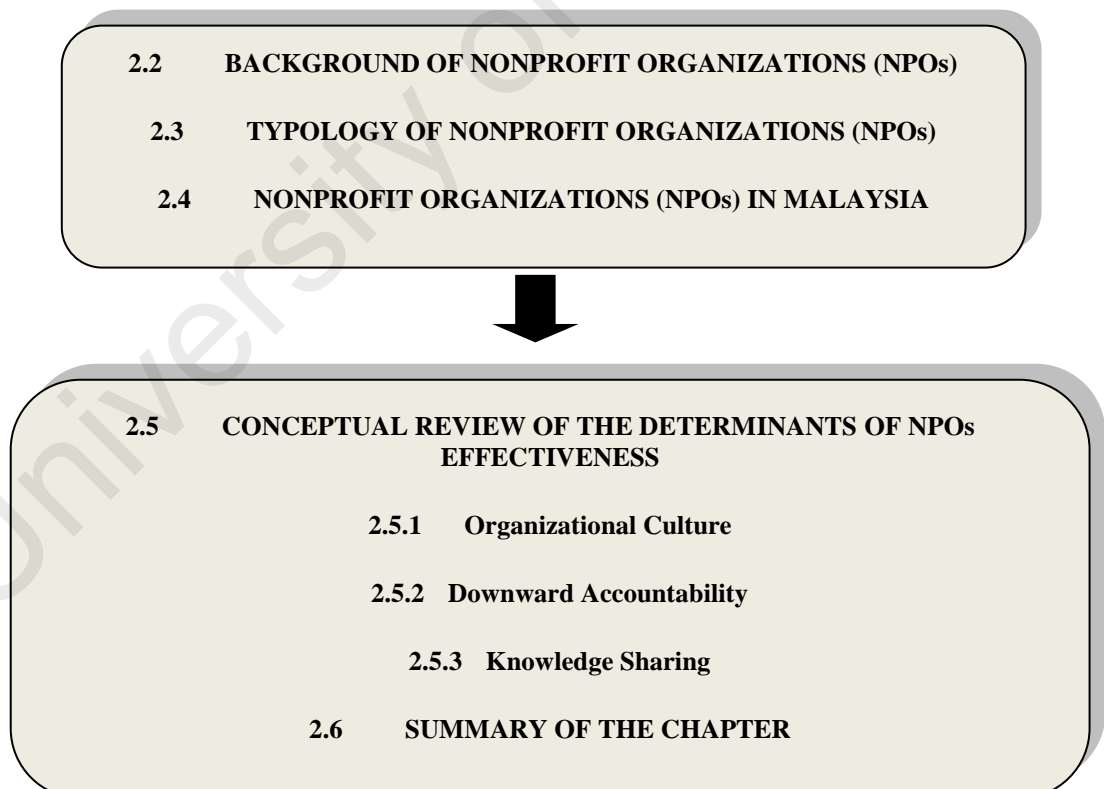
Figure 2.1: Structure of Chapter 2

2.2   Background of Nonprofit Organizations (NPOs)

NPOs are a part of third sector and in essence, third sector derives from a subset of social welfare. Social welfare denotes "the full range of organized activities of voluntary and governmental agencies that seek to prevent, alleviate, or contribute to the solution of recognized social problems, or to improve the well-being of individuals, groups, or communities" (National Association of Social Workers, 1971, p. 1446).

Based on theory of social division of welfare developed by Titmuss (1965) and Abramovitz (2001), there are seven classifications of social welfare, namely (1) public social welfare, (2) fiscal welfare, (3) occupational welfare, (4) legal welfare, (5) private sector welfare, (6) third sector welfare, and (7) individual welfare (as cited in Siti Hajar, 2011). Several scholars also defined national economy as having three sectors which are public sector, private sector, and third sector (Corry, 2010; National Audit Office, 2009; Ridley-Duff & Seanor, 2008).

The concept of third sector has its roots in Etzioni' (1961) work on the theorization of organizational difference (Doitchinova & Zaimova, 2013). He describes the boundaries between public sector, private sector, and third sector using the concept of compliance (i.e., coercive, remunerative, and normative). The public sector is usually associates with coercive power of compliance since the government applies several physical sanctions to public, whereas private sector is associates with remunerative power of compliance since this sector able to control several important resources such as technology, manpower, infrastructure, material, and others. Meanwhile, third sector is associates with normative power of compliance because they build commitment with

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their stakeholders through symbolic rewards and not through the financial attraction (Doitchinova & Zaimova, 2013; Etzioni, 1961).

Driving from Etzioni's (1961) work, Najam (1996) further provided three schemes that differentiate public sector, private sector, and third sector in term of resource mobilization. The schemes are coercive and legitimate authority (public sector), negotiated exchange in markets (private sector), and consensus-based systems (third sector) (Najam, 1996).

According to the director of third sector research center from University of Birmingham, Professor Pete Alcock, third sector comprises of two segments which are voluntary sector (i.e., NPOs) and informal sector (i.e., social support by family members, neighborhood, and friends to the needed community) (as cited in Siti Hajar, 2011). In fact, Priller and Zimmer (2001) further believed that there should be the existence of "fourth sector" since communitarian groups such as families and informal associations need to be excluded from the idea of third sector.

Learning from this, British Government's Office of the Third Sector viewed this sector as "comprising NPOs which are value-driven and which principally reinvest their surpluses to further social, environmental or cultural objectives; it includes voluntary and community organizations, charities and social enterprises, cooperatives and mutual" (National Audit Office, 2009, p. 5). For the purpose of this study, the researcher main focuses is on nonprofit organizations (NPOs) in term of its management and administration.

Apart from that, the terms non-government organizations (NGOs) and nonprofit organizations (NPOs) are commonly use synonymously and interchangeably, especially in the context of developing societies, and following to Malaysian voluntary context, the researcher prefers the term "NPOs" as it is recognized Registrar of Societies of Malaysia (ROS). In defining NPOs, previous research has discovered that there are little agreement and understanding on how to define and classify NPOs (Doh & Teegen, 2002; Vakil, 1997). Historically, NPOs already exist since 1839 and Anti-Slavery Society Rotary International is known to be one of the oldest NPOs (Leen, 2006). According to Emeritus Professor of Global Politics, City University of London, Peter Willetts, non-governmental organizations (NGOs) term is introduced in 1945 due to the need for United Nations (UN) to differentiate in its Charter between participation rights for specialized inter-governmental agencies and those for private international organizations (Johnson & Stoskopf, 2010).

There are also various acronyms for NPOs. These include Advocacy Groups and Networks (AGNs), Non-Profit or Not-for-Profit Organizations (NPOs), People's Organizations (POs), Big International NGOs (BINGOs), Non-Governmental Interests (NGIs), and Donor-Oriented or Organized NGOs (DONGOs) (Lewis & Kanji, 2009). Despite its numerous acronyms, NPOs are guided by the same principles and aims. Social ecologist, Peter Drucker believed that all NPOs are human change agents because their product is a changed human being (as cited in Bhatia, 2007).

Financial Action Task Force (FATF) defined NPOs as legal person, arrangement, or organization that primarily engages in raising or disbursing funds for charitable, religious, cultural, educational, social or fraternal purposes, or for the carrying out of other types of good works (Carter & Carter, 2013).

Furthermore, NPOs can be viewed as distinct from private entities because they do not make profit and they are also different from the government agencies since their authority is not derived from the political process (Doitchinova & Zaimova, 2013). Hence, Willetts (2001) provided three general characteristics that exclude some organizations from being considered as NPOs. First, NPOs should not be political parties or governmental agencies. Second, profit-oriented or generated body is not NPO, and third, all criminal groups such terrorist groups should be exclude from the definition, although they do not belong to the government or private organizations (Willetts, 2001). However, some NPOs are profit-generated organizations which seek profit to gain fundraising for their activities.

In addition, NPOs usually receive funds from several sources such as government subvention, donations, fees collected for services, or the combination of mentioned sources (Chan, Chau, & Chan, 1997). Moreover, these sources of funds can be either from local or within country contributor. Besides that, some NPOs are highly depend on the government capital, while some of them have their own organizational funds; hence, they do not receive any funds from the government. These characteristics have demonstrated the need for comparative studies in third sector across many countries (Lewis, 2003). Salamon and Anheier (1997) further provided five measurable characteristics of NPOs as follows:

> They are organized (i.e., they possess some institutional reality).
> They are private (i.e., institutionally separate from government).
> They are non-profit-distributing (i.e., not returning any profits generated by their owners or directors). They are self-governing (i.e., equipped to control their own activities). They are voluntary, at least in part (i.e., they involve some meaningful degree of voluntary participation, either in the actual conduct of the agency's activities or the management of its affairs

(p. 9).

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Based on the discussion, the researcher has concluded that an NPO refers to any legally established organization or association or society whose primary aim is to promote common goals. Furthermore, the nature of NPOs output is non-profit (e.g., reduction of illiteracy rate, increase of student performance, and reduction in poverty rate), and the input (e.g., fund) can be derived either from profit-oriented activities (e.g., business or membership fees) or nonprofit-oriented activities (e.g., donation, sponsor, and contribution). Figure 2.2 summarizes the discussion on this section.
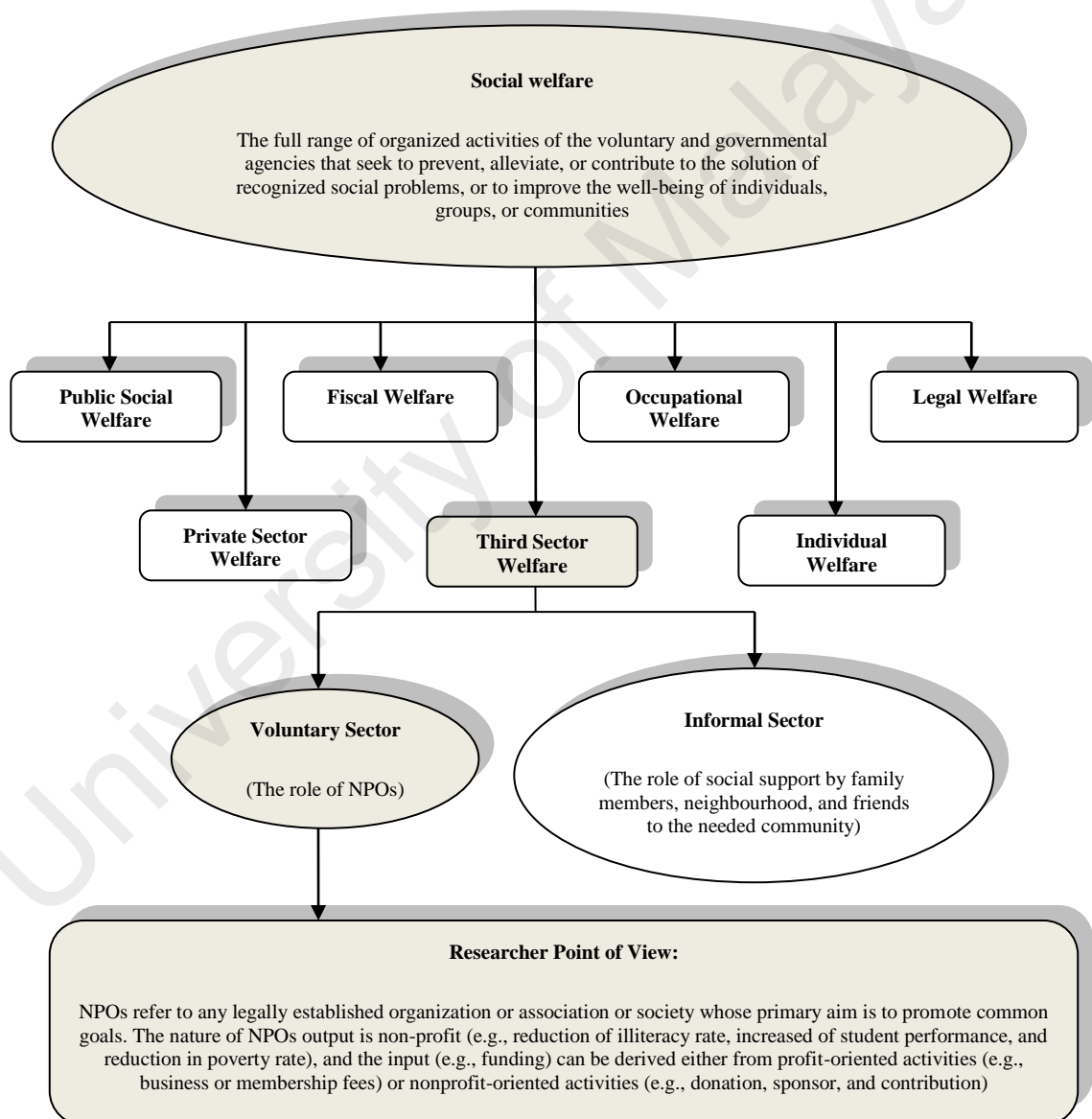
Figure 2.2: NPOs Background

2.3   Typology of Nonprofit Organizations (NPOs)

Apart of its definition, many authors also have attempted to describe NPOs from the perspective of its typology. For example, according to Cousins (1991), types of NPOs can also be understood by their orientation and by the level of its operation. The orientation of NPOs includes (1) charitable orientation, (2) service orientation, (3) participatory orientation, and (4) empowering direction, whereas, the level of operation for NPOs includes (1) community-based organizations, (2) citywide organizations, (3) national NPOs, and (4) international NPOs (Cousins, 1991).

Meanwhile, Clark (1991) classified NPOs into six categories which are (1) organizations that are involved in relief and welfare activities, (2) technical innovation organizations, (3) public service contractors, (4) big development agencies, (5) grassroots development organizations, and (6) advocacy groups and networking organizations.

Fisher (1993) then, classified NPOs based on its founding roots, especially in the developing context. In her classification, there are two categories of NPOs. One is created due to the availability of foreign assistance (e.g., in the field of development, environment, women, and primary health care) and the other is created by local people for their community well-being (e.g., women groups, farmer's groups, or user groups).

On the other hand, Ebrahim (2003) separated out three types of NPOs due to the differences in their accountability mechanism. First, membership organization is mainly focus on the interest of their members; for example, National Union Teaching Profession (NUTP) and Malaysian Trade Union Congress (MTUC). Meanwhile, service organizations typically provide a range of services to their clients or beneficiaries

(Ebrahim, 2010). For examples are Malaysian Nature Society and Befrienders Penang. The third category is policy advocacy networks, which they are similar to the membership and service organizations. However, they can be treated as the clients of service organizations. For examples are Debt Coalition and Third World Network based in Penang.

From Malaysian NPOs context, Sharifah (2003) categorized NPO in her study into two main umbrella groups, which are state-sponsored NPOs and autonomous NPOs. For state-sponsored NPOs, they usually depend on the government for fund and human resource development. For examples are National Council of Women Organization (NCWO) and Association of Women Civil Servants and the Wives of Civil Servants (PUSPANITA). In addition, some ministries such as Ministry of Women, Family, and Community Development, Ministry Youth and Sports, and Ministry of Human Resources also have NPOs under their wings. As for autonomous NPOs, these NPOs do not start by the government; instead, they are either full or half independent NPOs. These NPOs are typically found by groups or individuals for specific causes (Sharifah, 2003). For examples are Consumers Association of Penang, All Women's Action Society (AWAM), and Muslim Youth Association (ABIM).

Bhatia (2007) further categorized NPOs based on six categories that are (1) health services, (2) education or research, (3) religion, (4) social service, (5) civic and fraternal services and (6) others (e.g., forest fires, consumer cooperatives, and craft society).

Based on the typology from World Bank, NPOs can be categorized into operational and advocacy NPOs. For operational NPOs, the primary purpose is

executing projects or programs for the development. Their operations can be either at the national level, international level, or even community-based level. On the other hand, advocacy NPOs aim to promote particular cause, for example, hosting awareness campaign through several mediums such as lobbying, press work, and activist events (as cited in Sushant, 2010, August 30).

In addition, Registrar of Societies of Malaysia (ROS) classified NPOs into fourteen categories. These include (1) religion, (2) welfare, (3) social and recreation, (4) women, (5) culture, (6) mutual benefit societies, (7) trade associations, (8) sports, (9) youth, (10) education, (11) politics, (12) employment associations, (13) general (e.g., consumer associations, environmental associations, and residential associations), and (14) others (e.g., advocacy and lobbying groups, service organization for disaster relief, and specialized educational organizations focusing on international affairs) (Doss, 2012, July 13; Registrar of Societies of Malaysia, 2012).

Based on this discussion in this section, the researcher has concluded that there are many types of NPOs and they can be classified into different categories. No matter what category they are grouped, each of them represents significant roles across the world. Figure 2.3 summarizes several typologies that have been discussed.

a) Orientation:

1) Charitable orientation, 2) Service orientation, 3) Participatory orientation, & 4) Empowering orientation

b) Level of operation:

1) Community-based organizations, 2) Citywide organizations, 3) National NPOs, & 4) International NPOs (Cousins, 1991)

1) Relief and welfare organizations, 2) Technical innovation organizations, 3) Public service contractors, 4) Popular development agencies, 5) Grassroots development organizations, & 6) Advocacy groups and networking organizations (Clark, 1991)

1) Created due to the availability of foreign assistance (e.g., in the field of development, environment, women, and primary health care)

2) Created by local people for their community well-being (e.g., women groups, farmer groups, or user groups) (Fisher, 1993)

1) Membership organization, 2) Service organizations, & 3) Policy advocacy networks (Ebrahim, 2003)

NPOs Typology

1) State-sponsored NPOs, & 2) Autonomous NPOs (Sharifah, 2003)

1) Health services, 2) Education or research, 3) Religion, 4) Social service, 5) Civic and fraternal services, & 6) Others (i.e., forest fires, consumer cooperatives, and craft society) (Bhatia, 2007)

1) Religious, 2) Welfare, 3) Social and recreation, 4) Women, 5) Culture, 6) Mutual benefit societies, 7) Trade associations, 8) Sports, 9) Youth, 10) Education, 11) Political, 12) Employment associations, 13) General, & 14) Others (Registrar of Societies of Malaysia, 2012)

World Bank typology:

1) Operational NPOs, & 2) Advocacy NPOs (as cited in Sushant, 2010, August 30)

Figure 2.3: Typology of NPOs

2.4 Nonprofit Organizations (NPOs) in Malaysia

In Malaysia, there are growing numbers of NPOs and according to the statistics from Registrar of Societies of Malaysia (ROS), until 31st December 2015, there have been 57, 571 registered societies in Malaysia (Registrar of Societies of Malaysia, 2016). NPOs must have a legal personality if they wish to carry out activities in own name. In Malaysia, NPOs with revenue less than Ringgit Malaysia (RM) 1 million are registered with Registrar of Societies of Malaysia (ROS) and are governed under the Societies Act 1966. NPOs such as Muslim Care Society and PERTIWI Soup Kitchen are fall under this category. Registrar of Societies of Malaysia (ROS) is a department operates under Ministry of Home Affairs. On the other hand, NPOs with revenue of more than RM 1 million need to be registered as companies limited by guarantee with Companies Commission of Malaysia (CCM) and be held accountable under the Companies Act 1965. For example, Chartered Tax Institute of Malaysia and Malaysian Institute of Economic Research.

In addition to these particular regulations, there are several principles that deal with the regulation of NPOs. These include the Income Tax Act 1967, the Trust Companies Act 1949, and the House to House and Street Collection Act 1947. Moreover, some NPOs also need to be registered under specific Act such as the Sports Commission Act or the University and University Colleges Act 1971 (Doss, 2012, July 13; Registrar of Societies of Malaysia, 2012).

In addition, Registrar of Youth (ROY) is set up in close relations with the establishment of the Youth Societies and Youth Development Act 2007, and it is

located in a department under Ministry of Youth and Sports. Registrar of Youth (ROY) is introduced to assist and to manage youth association or society.

Malaysian NPOs may formally apply for tax exemptions under Section 44(6) of the Income Tax Act 1967 from Inland Revenue Department (IRD). Inland Revenue Department (IRD) established two conditions for an NPO to qualify for tax-exempt status. First, NPO must be established in Malaysia for charitable purposes only, and second, it must spend at least 50% of its income including donation received in previous year for the activities which are approve to achieve its objectives for the basis period for a year of assessment (para 3.4, Section 44(6) of the Income Tax Act 1967).

In term of regulatory strength, as compare to statutory requirements in developed countries, there is a minimum requirement established for Malaysian NPOs. For example, there is no particular accounting standard for NPOs to help them in managing disclosure practice. Nevertheless, NPOs are encouraged to comply with reporting standards that applicable to private entities. Also, NPOs are only required to submit the statement of receipts and payments of the last financial year, within 60 days after holding its annual general meeting. Other important statements such as cash flow statement, statement of changes, fund and notes, a summary of significant accounting policies, and other explanatory notes are not required by Registrar.

Furthermore, NPOs are also not required to disclose this information and any disclosures are taken based on a voluntary basis. Also, there is no standard national code of conduct to govern Malaysian NPOs. A code of conduct is paramount to help in regulating various numbers of NPOs as well as in strengthening their governing capabilities.

Instead of these weaknesses, Malaysian NPOs continue to place high impact on Malaysian society, and some of them have delivered a significant impact in their project, program, and mission implementation. For example, Narayanan, Vicknasingam, and Haris Robson (2011) discovered that Malaysian NPOs play a pivotal role in the needle-syringe exchange programme, by educating their partners in the state coalition, drawing academics and medical practitioners into advocacy, and engaging the religious lobby. Another study conducted by Hashim, Ali Amran, Md. Yusoff, Siarap, Mohamed, Hussein, and Jeng (2010), discovered the significance role of Malaysian environmental NGOs (MENGOs) in resolving various environmental issues, and MENGOs members (i.e., Water Watch Penang, Malaysian Nature Society, and Kedah's Friends of Ulu Muda II) had adequately equipped themselves for policy change and implementation.

2.4.1 Historical establishment and development of NPOs in Malaysia

The historical establishment of social welfare service in Malaysia has been a long journey. Initially, social services during British colonial were recognized through several programs and activities that were implemented by Social Welfare Department (Sayed Abdul Rahman, 1999). The journey of social service in the State of Malaya (i.e., an original name before Malaysia obtained its independent from British in 1957) can be explained by two phases namely, before World War II and after World War II. In general, social service in the State of Malaya was identified before World War II.

In the early 19th century, the establishment of NPOs in Malaysia was entirely unknown. It is only at the end of the 19th century that the establishment of formal society by immigrants was identified. Moreover, the period between 1870 and 1880 witnessed an upsurge of society movement in the State of Malaya. Migrants from India

and China were drowned in the Malay State and triggered the establishment of society movement in order to protect the immigrants' interest and right since there was no explicit policy to keep them safe (Samir Muhazzab & Winny, 2009). Also, social issues encountered by Chinese migrants such as prostitution, gambling, and drug had prompted British government to accelerate social service.

Within Chinese communities, it has been a long history of society movement. Based on the historical evidence, this begun with the formation of two society groups, namely "Huay Kuan" and "Kongsi." The Huay Kuan membership was restricted to those who originated from the same province in China and belonged to the same dialect group. On the other hand, membership of Kongsi was opened to those who were born with the same surname (Malaysia Factbook, 2014, April 9). The purpose of the establishment of these societies was to protect the interest of its members. Moreover, their primary income source was based on the compulsory subscription from its members (Douglas & Pederson, 1974).

Through history, there have been many secret societies and among the famous and well-known secret societies back in the days were "Ghee Hin" and "Hai San" (Samir Muhazzab & Winny, 2009). Secret societies were typically groups with aims to provide various social service supports to its members such as funding, conflict resolution, and whose activities were hidden away from non-members. Unfortunately, over a period, these organizations started to be politically vocal and acting violently (e.g., creating propaganda against British). Like Chinese, Indian and Malay communities also had secret societies known as "White Flag" and "Red Flag." However, these organizations were dissolved at the end of 19th century when British introduced a new regulation to banned secret societies. Prior to this rule, the expanding

numbers of societies created several conflicts, especially when there was no law and regulation to govern them.

With that, British established the Society Ordinance to overcome these problems. The introduction of the Ordinance was the beginning of the regulatory functions of Registrar of Societies of Malaysia (ROS) (Malaysia Factbook, 2014, April 9; Samir Muhazzab & Winny, 2009). Other than that, the Societies Enactment was amended in 1949 and was enforced on 1st September 1949. This statute demanded the registration of all existing societies. This enactment remained in force until Malaya achieved its independence on 31st August 1957 (Malaysia Factbook, 2014, April 9). Besides that, the enactment of 1899 was again legislated by the Parliament in 1965/66 and came into forced on 1st February 1966 as the Societies Act 1966 (Act 13 of 1966) (Registrar of Societies of Malaysia, 2012). As a consequence of the Societies Act 1966, Registrar of Societies (ROS) was established in 1966 to enforce the Act (Samir Muhazzab & Winny, 2009).

The establishment of social service institution in Malaysia was started formally due to the awareness by British government on social welfare after Japanese army had surrendered to the Alliance Forces in 1946 (after World War II). During Japanese occupation (1942-1945), many people suffered a significant loss of life, tremendous physical destruction, and post-war deficiencies such as malnutrition, disease, and starvation. In 1945, the poverty problems also deeply wounded the society and British government has been demanded to be more responsive towards the problems. For example, activist leader of Malai Kosei Kyokai, Larut and Matang urged British government to supply at least one packet of rice per month to the poor and affected families (Kratoska, 1998).

In 10th June 1946, Department of Social Welfare (now known as Ministry of Women Development, Family, and Community Development) was formerly established. The department was headed by J.A. Harvey and assisted by Captain Mohamed Salleh. At the early stage, the department was known as "Public Restaurant" as it provides food supplies to address famine problems among victims of Burma Railway salvation (Samir Muhazzab & Winny, 2009, p. 60). During the development of Burma Railway, about 70, 000 civilian labourers from the Malay States were recruited to become laborers and thousands of them died during the construction.

The early 20th century witnessed the emergence of nationalism-based society movements, such as Singapore Malay Union (*Kesatuan Melayu Singapura*), Friends of the Pen Association (*Persatuan Sahabat Pena Malaya*), and Youth Malay Union (*Kesatuan Melayu Muda*) (Samir Muhazzab & Winny, 2009). In term of specialization of social work, British Almoners established the first association for social workers known as Malayan Association of Almoners (MAA) in 1955 and it was re-named to Malaysian Association of Medical Social Workers (MAMSW) (Malaysian Association of Social Workers, 2015) in the late 1960s. Meanwhile in the early 1970s, medical social workers thought it was necessary to establish a national body to include their peers from social welfare, prisons, and social work education programs (Malaysian Association of Social Workers, 2010); therefore, Malaysian Association of Social Workers (MASW) was formed on 3rd March 1973 and registered with Registrar of Societies of Malaysia (ROS) on 28th March 1974 (Malaysian Association of Social Workers, 2010). Later, MAMSW was dissolved on 16th May 1975 (Malaysian Association of Social Workers, 2010). In the nutshell, there is a long history of the establishment of NPOs in Malaysia. The migration processes had witnessed the

evidence of social welfare service and the establishment of Malaysian NPOs was derived from the emergence of social service.

2.5   Conceptual Review of the Determinants of NPOs Effectiveness

This section elaborates the concept of proposed variables (i.e., organizational culture, downward accountability, and knowledge sharing) that are empirically supported by previous studies to enhance organizational effectiveness.

2.5.1   Organizational culture

Organizational culture is held to be the most valuable input for effective knowledge management (Casimir, Lee, & Loon, 2012; Nonaka & Takeuchi, 1995) and organizational effectiveness (Colquitt et al., 2012; Tropman & Wooten, 2013; Whatley, 2013). Formally, the term "culture" is introduced by Pettigrew (1979) and previous empirical studies conducted by Deal and Kennedy (1982), Ouchi (1981), and Peters and Waterman (1982) are responsible for the prevalent of this concept.

Although the concept of organizational culture often appears in the organization and management literature, it remains as a vague concept that lack of exclusive meaning and understanding. Previous scholars such as Denison (1996), Scott, Mannion, Davies, and Marshall (2003), and Shenkar (2001) believed that organizational culture is distinctive to each work environment; therefore, standardization is possible to reach. However, it is agreed that organizational culture relates to values, attitudes, and beliefs common to the organizational members (Brown, 1998; Davies, Mannion, Jacobs, Powell, & Marshall, 2007; Schein, 1984; Williams, Dobson, & Walters, 1994).

Organization culture is also influenced by national culture because like organisms, it interacts with the environment (Ackoff, 1999; Morgan, 1986; Mullins, 2002). Although organizational culture is constant, it is not absolute. In fact, organizational culture often changes in response to outside forces (i.e., changes in workforce composition and information technology advancement) as well as deliberate attempts to change the design of the organization. For example, in 2010, Cadbury approved to takeover bid from Kraft worth of 19.5 billion US dollar; therefore, culture integration need to be done. However, industry analysts expressed on a concern on how the culture of both organizations would be balances together (Greenberg, 2011).

Despite its complex nature, organizational culture receives a huge attention from many researches due to its ability to embark organizational performance (e.g., Colquitt et al., 2012; Tropman & Wooten, 2013; Whatley, 2013). There are also varieties of survey instruments available to establish clear patterns across the disciplines (Sackmann, 2011). For examples are Denison Organizational Culture Survey (Denison & Neale, 1996), OASIS Culture Questionnaire (Cowherd & Luchs, 1988), and Vale Performance Index (Schonborn, 2010). The majority of these surveys are aim to assess the specific behavioral norms and values (Ashkanasy, Bradfoot, & Falkus, 2000; Pettigrew, 1979); however, few scholars discovered that those instruments have failed to provide sufficient evidence on the reliability and validity (Ashkanasy, Bradfoot, & Falkus, 2000). Therefore, many scholars begin to develop a more comprehensive organizational culture framework.

Within this study, the researcher adopted the concept of care culture. Care culture strongly focuses on the relationship aspects such as teamwork, trust, faith, and learning which particularly essential for NPOs since they are heavily rely on their

employees and volunteers. Benevene, Cortini, and Callea (2011) for instance, discovered that NPOs employees emerge as a group-oriented where teamwork is more effective; therefore, care culture could effectively lend its influence towards NPO effectiveness.

2.5.1.1   Concept of care

Sobel (1969, p. 2612) defined caring as "feeling of concern, regard, respect, one human being may have for another." In care culture, the organization will assist the employees in learning, helping the employees to increase their awareness towards external forces, and also nurturing their personal knowledge creation (Krogh, 1998). Krogh (1998) defined care culture as the attitudes and behaviors that emphasize on mutual trust, empathy, access to help, and leniency in judgment (Krogh, 1998). Without care culture, knowledge hoarding will occur since the employees are likely to capture knowledge for themselves rather than share it to other employees. Moreover, the transaction of knowledge is also limited to explicit knowledge only which could affect organizational performance since tacit knowledge (e.g., experience, skill, and knowledge) is more crucial as compare to explicit knowledge (e.g., document, journal, and note).

In contrast, when care culture is highly embarked within the organizations, the employees are likely to share knowledge (both tacit and explicit knowledge) and they are also likely to help others and to learn among them. As a result, organizational members will be integrated into a high-performance work team and the organizations will able to achieve better performance (Krough, 1998). Following to Eppler and Sukowski' (2000) scheme and Lee and Choi' (2003) study, this study focused on collaboration, trust, and learning as the root of care culture.

(a)   *Collaboration*

Collaboration involves "exchanging information, altering activities, sharing resources, and enhancing the capacity of another individual or organization for mutual benefit, and to achieve a common purpose" (Himmelman, 1993, p.1). Collaboration also can be defined as a degree of dynamic support and helps in organization (Huemer, Krogh, & Johan, 1998; Kreitner & Kinicki, 1992; O'Dell & Grayson, 1999; Scott, 2000).

Collaboration differs from networking, cooperation, and coordination, and cannot be used interchangeably. According to Cigler (1999), each type of partnerships is different in term of its purpose, linkage, and formal agreements. Networking is simple relationships where the primary objective is for sharing the information and the occurrence is on a short-term basis. On the other hand, cooperation and coordination are tighter relationships as compare to networking, but the employees are only cooperating for meeting their organizational objectives, and not for a shared vision or goal. Meanwhile, collaboration is the strongest relationship where the employees share a common goal and collaboration exceeds the normal boundary of sharing that also requires the employees to share responsibilities, risks, and resources (Cigler, 1999).

Other than that, collaboration acts as a critical source of competitive advantage (Adler, 2001) as it facilitates innovation (Khoja, 2009; Tsai & Ghoshal, 1998), reduces cost (Weiss & Hughes, 2005), and improves decision making (Tropman & Wooten, 2013). Thus, it is important for the organizations to foster collaboration. According to Santchez (2011), there are several enablers that could help in promoting higher collaboration within the organization. These include (1) goals, (2) structure, (3) process, (4) culture, (5) skills, and (6) leadership.

In addition, several authors also firmly believed that organizational power could affect effective collaboration (Huxham & Vangen, 2000). As identified by Linden (2002), the result of forcing people to cooperate is likely to resemble "malicious compliance" rather than committed collaboration. Therefore, Linden (2002) further agreed that collaboration requires trust. In other words, collaboration occurs when the parties involved can trust each other and to reach a mutual consensus on particular situation or agreement (de Cremer & Dewitte, 2002). Since the second care culture dimension is trust; thus, the researcher has believed that both collaboration and trust are interrelated to each other.

(b)   Trust

Trust is defined as a degree of reciprocal faith in others' intentions, behaviors, and skills towards organizational goals (Davenport & Prusak, 1998; Huemer, Krogh, & Johan, 1998; Krogh, 1998). Trust can be categorized into two types which are cognitive trust and affective trust (Erdem & Ozen, 2003; Johnson & Grayson, 2005; Swift & Hwang, 2013). For cognitive trust, the perception of trust implies that an individual trust one another based on a rational assessment because both parties follow the same ethical principles (Gulati & Sytch, 2008; Ristig, 2009). On the other hand, affective trust is more proactive in which it involves a close mutual relationship (Gulati & Sytch, 2008), and affective trust is more important to achieve sustainable organizational development. In simple connotation, McAllister (1995) associated cognitive trust with the notion of "from the head" and affective trust as "trust from the heart".

In promoting trust, the organizations need to bear in mind that they cannot teach people to trust; instead, it requires considerable time and effort. Kouzes and Posner

(2007) asserted that building trust is "a process that begins when one party is willing to risk being the first to ante up, show vulnerability, and let go of control" (p. 243). In creating trust culture, Jane Sparrow and Chris Preston identified four essential elements which include (1) investment in relationships, (2) honesty, (3) humility, and (4) consistency (Sparrow, 2013).

Once trust culture is already inculcated, the organizations need to maintain trust as a breach of trust could occurs if the employees or systems do not act accordance with trust system. Elangovan, Auer-Rizzi, and Szabo' (2007) findings for instance, revealed that trust is eroded when one party fails to fulfil the promise. As a result, the organizations also need to focus on the processes or mechanisms such as attitudinal surveys, sample interviews, focus groups, and feedback survey that could act as warning system for possible erosion of trust (Gillespie & Dietz, 2009; Lamsa & Pucetaite, 2006; Smith, 2010).

(c) ***Learning***

Learning culture can be defined as the existence of attitudes, values, and practices within an organization that support and encourage continuous learning (Johston & Hawke, 2002). Chetley and Vincent (2003) further believed that learning covers all efforts to absorb, to understand, and to respond to the world around us. One of the most important reasons for the organization to inculcate learning culture is to increase the effectiveness of the organization (Hung, Lien, Yang, Wu, & Kuo 2011). Britton (2005) highlighted that learning is particularly important to NPOs because it develops the capacities that could help the organizations to strengthen the partnerships, and learning also ensures effective and efficient use of organizational resources.

Initially, learning occurs at three levels which are individual level, team level, and organizational level, and previous scholars suggested that all learning processes occur first at the individual level. At the individual learning, the employee first will acquire knowledge and skills that will help them in performing their work task (Senge, 1990). On other hand, team learning is continuous process by which team members acquire knowledge and knowledge is embedded in the team, not with the individual employee. Meanwhile, organization learning occurs when the organization has integrated processes and systems that support both individual and team to continuously learn and grow (Russ-Eft, Preskill, & Sleezer, 1997). Therefore, in order to achieve organizational learning, Tobins (1998) highlighted that the organizations need to ensure enabling learning environment is promoted throughout the organizations. For example, empowering the employees to try new ideas, coaching the employees, reinforce learning, and rewarding the employees for thoughtful ideas.

Furthermore, a body of knowledge also indicated that flatter organizational structure with open communication channel will enhance learning culture within the organization (Martínez-León & Martínez-García, 2011; Rebelo & Gomes, 2011). In addition, Popper and Lipshitz (2000) stated that learning culture requires commitment to learning, valid knowledge, and transparency which can be achieved by high level of professionalism and strong leadership. To conclude this section, similar to collaboration culture, a body of knowledge discovered that high level of trust also could facilitate learning culture (Holste & Fields, 2010; Liao, 2006). Therefore, trust appears as a primary dimension of care culture (von Krogh, Ishijo, & Nonaka, 2000).

2.5.2 Downward accountability

Accountability has been described in several ways in nonprofit and organizational literature, but it all effectively boils down as holding someone to account, which implies a relational construct where one party is held responsible for his/her actions (Ebrahim, 2003; Greiling & Spraul, 2010). As first defined by Najam (1996), the categorization of nonprofit accountability can be considered into three forms. First, upward accountability refers to the relationships between NPOs and its funders, founders, and the government. Second, internal accountability associates with being responsible for the vision that makes an NPO and also its mission and employees. Third, downward accountability refers to the relationships between NPOs and their service recipients.

In particular, this study aimed to take a coherent look on the effect of downward accountability has on the effectiveness of NPOs since past studies revealed that NPOs seem to have too much focus on upward accountability as compare to downward accountability (Andrews, 2014; Murtaza, 2012). Besides that, past studies argued that many NPOs are reluctant with the need of their beneficiaries and this can undermine their organizational effectiveness (Hyndman & McDonnell, 2009; Smith, 2010). Furthermore, too much attention on upward accountability could divert NPOs main aim and goal (Ebrahim, 2003). As a result, downward accountability has been increasingly raised attention from scholars and academicians due to its ability to fulfil the need and demand of the intended beneficiaries.

Bendell (2006) defined downward accountability as the face down relationships focus where a less powerful actor (i.e., beneficiaries) uses accountability mechanisms to influence NPOs projects and programs. In fostering downward accountability, there are

several mechanisms that can be adopted by NPOs. Among the mechanisms are information disclosure, project evaluation, complaints procedures, participation, and others. For example, as community-based organization that encourage Kenya' people to be involved in fisheries, Beach Management Units (BMUs) has reformed its legislation by requiring every BMU to disclose its financial record to public. In addition, BMUs' officers are also trained for handling basic book keeping and Transparency Board is designed to display the collections of levies (Jabry, 2008). In specific, accountability mechanism can be categorized either as tool or process. Tool is orients towards external stakeholders, and often applied over a limited period, tangibly documented, and repeated. For examples are annual reports, financial accounts, and logical framework analysis. On the other hand, process usually focuses on maintaining the relationship with NPOs stakeholders (Ebrahim, 2003).

2.5.2.1 Downward accountability core area

In this study, downward accountability mechanism is defined based on four areas that are (1) information disclosure, (2) participation mechanism, (3) complaints procedures, and (4) employee attitudes and behaviors (Mango, 2010).

(a)   Information disclosure

Scholars widely agree that disclosure is only initial step towards more meaningful accountability (Ebrahim & Weisband, 2007). Disclosure of information is crucial in ensuring NPOs had implemented their activities and programs in an appropriate standard manner (Ebrahim, 2003; Saxton, Kuo, & Ho, 2012). Information disclosure can either be legally required or voluntarily prepared by NPOs. In Malaysia, depends on

which regulation is governing them, it is legal for NPOs to submit a set of annual report to Registrar of Societies of Malaysia (ROS) or Companies Commission of Malaysia (CCM). However, NPOs are not obliged to report this information to public.

Florini (1999, p.5) defined disclosure as "the release of information that is relevant to evaluating those institutions," whereas William (2002, p.5) described it as "the process of sustaining trust-based relationships with stakeholders through the open exchange of information and knowledge." Based on these definitions, the researcher has concluded that disclosure is a process whereby relevant information of an organization is made accessible to the stakeholders for several relevant purposes such as obtaining necessary information, evaluating organizational performance, checking the donation flow whether it has been used in practical and efficient manner, seeking grievances solution, and others.

A plethora of studies discovered several important roles of information disclosure such as to diminish reputational risk (Auger, 2014), to promote good governance (Pasquier & Villeneuve, 2007), to build the relationships with the stakeholders (Ebrahim, 2010), and to increase the flow of donation (Gandia, 2011). Therefore, NPOs need to ensure that their information disclosure practice is implemented at the highest integrity and contains important and quality information that can fulfil the need and demand of their numerous stakeholders.

In the era of technology advancement, NPOs can utilize the usage of technology in helping them to disclose the information (Gandia, 2011; Saxton, Guo, & Brown, 2007), and empirical research revealed that there is an increasing number of NPOs that utilizes this medium and these figures are expected to increase (e.g., Gálvez-Rodríguez,

Caba-Pérez, & López-Godoy, 2015; Kingston & Stam, 2013; Saxton & Wang, 2014).

For example, AidData in Uganda creates software called "Enhanced Project View" that

provides a platform for the beneficiaries to receive or to provide feedback via messages,

trip reports, and others medium (Jump, 2013).   Meanwhile, Eimhjellen (2014)

discovered that NPOs using the Internet have higher probability of achieving

organizational growth than those who do not. Furthermore, these organizations are also

more likely to hold internal meetings and arrange face-to-face activities that in return,

could strengthen their organizational sustainability and vitality. Therefore, the

organizations that appreciate the usage of technology will gain several benefits.

(b)   Participation mechanism

Based on One World Trust's GAP Framework, participation is one of the five top

principles of downward accountability that receives a substantial attention by previous

scholars (Blagescu, Las Casas, & Lloyd, 2005).   Moreover, participation is entirely

distinct from information disclosure and performance evaluation because it is a process,

not a tool, and it focuses on the regular practices of an organization.   Participation

covers the inclusion of beneficiaries during the planning, implementation, and

evaluation of NPO projects and programs (Jump, 2003). From the development context,

participation refers to "a process through which beneficiaries influence and share

control over development initiatives, and the decisions and resources which affect

them" (World Bank, 1996, p. 3).

There are various participatory approaches that can be employed by NPOs such

as external oversight, feedback boxes, and focus group discussion (Ebrahim, 2003). For

example, in utilizing active participation approach, ActionAid lets its community

members to be involved in deciding the content and timing that would be most useful for them which allow them to participate in the development phases. Therefore, proper attention can be delivered to the intended target groups (Jabry, 2008).

Participation offers several benefits such as faster decision-making, faster proper interaction, and promoting transparency and trust to the beneficiaries (Organization for Economic Co-operation and Development (OECD), 2001). Instead of its potential benefits, the degree of participatory practice is complex since a body of knowledge discovered that participation practices vary across the organizations (Padanyi & Gainer, 2004). For instance, Bovaird and Loffler (2012) introduced the model of participation. There are three categories of participation namely (1) communication (i.e., one-way flow of information), (2) consultation (i.e., two-way dialogue), and (3) co-production (i.e., active stakeholder participation). A consensus of research firmly believed that participation is only established when the beneficiaries are involved in all phases of organizational projects or activities (Fowler, 2000; Kolavalli & Kerr, 2002; Long, 2001).

To added, many scholars also believed that different beneficiary groups require different participation strategies. As recognized by Mitchell, Agle and Wood (1997), there are two factors that influence the form of stakeholders' involvement. These are the perception of manager on the important of individual stakeholders and the characteristics of the stakeholders. For example, for a wider and mass stakeholder, public report can be considered as the most appropriate medium of involvement, while to the specific stakeholders such as clients, major funders, founders, or customers, strategies such as focus group discussion or formal meeting can act as the most appropriate approach.

Furthermore, NPOs also could utilize several available innovative approaches offers by external bodies to help them in managing participation. For example, Grantee Perception Reports develops by Center for Effective Philanthropy, is used to seeks anonymous feedback from NPO grantees about their relationships with funders (Center for Effective Philanthropy, 2004), and Comparative Constituency Feedback tool develops by Keystone Accountability, aim to give NPOs with the data on how their constituents view and evaluate their relationships (Bonbright, Campbell, & Nguyen, 2009).

(c)   ***Complaints procedures***

NPOs interact and need to gain feedback from their external environment in order to improve the input of their processes and activities (Fowler, 1997). Feedback or complaint is a special kind of output created by an organization that is then returned to the system in order to control future input, process, and output. Therefore, complaints mechanism is one way on how NPOs could react to their environment, and it is vital tool for the organizations to obtain information and to retain support. Burall and Neligan (2005) recognized that having complaints and grievance mechanisms that work proved that the organizations are serious about making themselves accountable.

Mango (2010) defined complaints procedure as the important mechanism to get feedback and information on the customer need and demand. Complaints arise due to the feeling of dissatisfaction (Devereux & Weisbrod, 2006). A body of knowledge exposed that effective complaints procedure is a basic premise that could make a substantial impact on the effectiveness of the organization (Hermel, 2006; Vos, Huitema, & de Lange-Ros, 2008). Technical Assistance Research Program (TARP)

(1979) also discovered that failure to manage dissatisfied customers would lead to several potential damages such as affect the customer loyalty, loss of potential customer, and negative word of mouth. Therefore, complaints procedures need to be concerned by the organizations, especially NPOs.

However, past studies identified three main barriers to effective complaints procedures (Stauss & Schoeler, 2004). These include (1) cost of handling complaints, (2) uncertainty of the management towards customer complaints, and (3) the ignorance of unsatisfied customer. In achieving complaints management effectiveness, the organizations can utilize variety types of complaint mechanisms such as complaint committees, third-party complaint mechanisms, community feedback, meeting and public hearing, perception survey, reports card, and others (Wood, 2011).

Based on the literature review on nonprofit accountability, the researcher discovers several complaints mechanisms that are currently being employed by NPOs which could inspire new or small-sized NPOs. These include suggestion or complaints boxes, village committees, beneficiary reference groups, and camp committees. In particular, effective complaints mechanisms must be (1) legitimate, (2) reachable, (3) expectable, (4) justifiable, (5) friendly, and (6) clear (Office of the Compliance Advisor/Ombudsman (OCA), 2008).

(d) *Employee attitudes and behaviors*

Employees are the most important tangible assets for NPOs (Akingbola, 2006; Rodwell & Teo, 2008). NPOs employees has been described as highly motivated, value-driven, and they are attracted by the organizational mission and public good of their work (Benz, 2005; Light, 2002). In addition, NPOs employees also has been demanded to show high level of professionalism and this has been seen as a substantial change in the kind of people entering to voluntary sector (Keating & Frumkin, 2003). Poor attitudes and behaviors in managing accountability could affect NPOs performance (Furnham, Petrides, Tsaousis, & Garrod, 2005); therefore, NPOs need to seek potential employees that exhibit appropriate attitudes and behaviors (Appels, van Duin, & Hamann, 2006).

However, it is not an easy task for the organizations as different people might has different capacity, and this can be explained by referring to a cognitive moral development theory developed by Lawrence Kohlberg (Kohlberg, 1976). The cognitive moral development identifies three levels of moral development which are (1) pre-conventional level of moral reasoning (children), (2) conventional moral reasoning (most adults), and (3) post-conventional level of moral reasoning (only a few people can obtain). Based on the Kohlberg's theory, the highest level of moral development is the post-conventional level at which people able to judge what is right and wrong due to the philosophical principles of duty, justice, and rights (as cited in Greenberg, 2011).

Therefore, in order to promote highest moral development (post-conventional level) as well as to improve employee' attitudes and behaviors towards accountability, the culture and work ethics that reflect accountability need to be nurtured (Barnes & Powers, 2006; Moore & Casper, 2006). Nonprofit management need to instil and to

enhance positive values so that their employees can distinguish between what is right or wrong, and they also need to be aware with several negative implications of poor accountability. Enhancement in personal beliefs and values can be beneficial as to support various financial and non-financial control mechanisms that are already embedded within the organization (Radiah, Norli, Normah, & Rashidah, 2012).

2.5.3   Knowledge sharing

Generally, knowledge can be categorized into two important categories. Nonaka (1994) defined knowledge into two types, namely explicit and tacit. Explicit knowledge is knowledge that is codified, formally documented, and transmittable, and able to be shared and maintained using databases and Information Technology (IT) facilities. In contrast, tacit knowledge is mainly personal and context-dependent, embedded in individuals' experience and character traits, and does not lend itself to formal communication and transmission means, which is harder to capture and classify (Nonaka, 1994). The organizations need to have knowledge management strategy to manage both tacit and explicit knowledge.

According to a seminal work conducted by Becerra-Fernandez, Gonzalez, and Sabherwal (2004), knowledge management processes can be divided into four main parts, which are (1) knowledge discovery, (2) knowledge capture, (3) knowledge sharing, and (4) knowledge application.   In this study, the researcher focuses on knowledge sharing as the mediating variable towards the proposed relationships.

Knowledge sharing involves the process of exchanging tacit knowledge and explicit knowledge in order to help others to accomplish goals, to resolve problems, to

develop new ideas, or to implement new policies or programmes (Cummings, 2004; Nonaka & Takeuchi, 1995). Knowledge sharing occurs at three distinct levels, which are (1) organizational level, (2) group level, and (3) individual level (De Long & Fahey, 2000). Past studies believed that individual level is the most significant level (Ipe, 2003; Nonaka & Takeuchi, 1995).

Knowledge sharing also involves two-way processes which are knowledge donating and knowledge collecting (van den Hooff & de Ridder, 2004). For example, when the individual employee knows about new information, he or she will share the information (donate) to his or her colleagues, and his or her colleagues will digest the knowledge (collect). Although knowledge sharing occurs in a two-way communication, full or partial knowledge sharing might affect the quality of knowledge. Full knowledge sharing refers to a full knowledge disclosure. Meanwhile, partial knowledge sharing occurs when the knowledge sharer unwilling to share or sharing only a part of his/her knowledge due to the issues of confidentiality and risk hindrance (Bigley & Roberts, 2001). In this case, situational or environmental factors may influence what and how knowledge is being shared. Therefore, Chiu, Hsu, and Wang (2006) believed that the quality of knowledge sharing can be measured in terms of its relevancy, understanding, accuracy, completeness, reliability, and timeliness.

Knowledge sharing offers several benefits to the organizations and a plethora of study has agreed that knowledge sharing leads to organizational effectiveness (e.g., Johnson, 1997; Landaeta, 2008; Reich, Gemino, & Sauer, 2008). Knowledge sharing promotes greater employee's satisfaction, foster continuous improvement, and increase organizational innovative ability (Cardoso, Meireles, & Peralta, 2012). To enhance knowledge sharing within the organizations, there are several factors or enablers for

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effective knowledge sharing. For instance, according to Witherspoon, Bergner, Cockrell, and Stone (2013), there are three main enablers for knowledge sharing. These are (1) intention and attitudes, (2) reward, and (3) organizational culture.

2.6   Summary of the Chapter

The first part of this chapter gives a brief description on the nonprofit concept (i.e., its definition, typologies, the background of Malaysian NPOs, and its historical development).   Following this matter, the chapter then, provides a review of the literature on the concept of organizational culture, downward accountability, and knowledge sharing that potentially to influence the effectiveness of Malaysian NPOs. The purpose of these reviews is to provide in-depth understanding as well as to enhance our knowledge on the proposed variables.

CHAPTER 3: THEORETICAL FRAMEWORK

3.1 Introduction

This study utilized four main streams of literature for building theoretical model and hypotheses of the study. First stream was related to systems theory, second stream was about organizational culture, while third stream was on downward accountability, and final stream was related to knowledge sharing. The structure of this chapter is summarizes in Figure 3.1.

3.2 SYSTEMS THEORY

3.3 COMPETING THEORY IN EVALUATING ORGANIZATIONAL EFFECTIVENESS

3.4 HYPOTHESES DEVELOPMENT

3.4.1 The Influence of Organizational Factors on Knowledge Sharing

3.4.2 The Influence of Knowledge Sharing on NPOs Effectiveness

3.4.3 The Influence of Organizational Factors on NPOs Effectiveness

3.4.4 Knowledge Sharing as Mediator

3.5 STRENGTHS AND FLAWS OF THE SYSTEMS THEORY

3.6 SUMMARY OF THE CHAPTER

Figure 3.1: Structure of Chapter 3

3.2   Systems Theory

Several theories have been developed to examine the concept of organizational effectiveness, and a systems theory acts as the most effective theory in illuminating thoughtful about NPOs effectiveness (Moeller & Valentinov, 2012; Zimmermann & Stevens, 2006). A prominent scholar in general systems theory, Ludwig von Bertalanffy explained a long history of systems concept as follows:

> … The systems concept has a long history... We may trace it back to Leibniz, to Nicholas of Cusa with his coincidence of opposites, to the mystic medicine of Paracelsus; to Vico's and Ibn-Kaldun's vision of history as a sequence of cultural entities or "systems," to the dialectic of Marx and Hegel, to mention but a few names from a rich panoply of thinkers. The literary gourmet may remember Nicholas of Cusa's De ludo globi and Hermann Hesse's Glasperlenspiel, both of them seeing the working of the world reflected in a cleverly designed, abstract game

(Bertalanffy, 1968, p. 408).

Among recognized scholars in systems theory's literature are Capra (1990), Gladwell (2000), Laszlo (1996), Murray Gell-mann (1972), Senge (1990), and Steve Strogalz (2003) (as cited in Cabrera, 2006). Ludwig von Bertalanffy (1901-1972) presented a general systems theory to describe the relationships between several diverse disciplines (as cited in Cabrera, 2006). The reality is there is no single discipline; however, the researchers have parted into chemistry, physics, biology, and others. As a result, the problems are examined in isolation (Laszlo & Krippner, 1997).

Systems theory also has been applied in numerous fields such as physical, natural, social sciences (Bertalanffy, 1968), military-industrial complex (Krygiel, 1999),

education (Gell-Mann, 1972), human development (Bronfenbrenner, 1979), business (Wheatley, 1992), and others.

A system can be defined as "an organized whole made up of components that interact in a way distinct from their interaction with way distinct from their interaction with other entities and which endures over some period of time" (Anderson et al., 1999, p. 4). Systems theory stresses on the interconnection of the various parts of the subsystems (Anderson, Carter, & Lowe, 1999; Senge, 1990). Salminen (2000, p. 42) listed out seven components that outline the subsystems (see Figure 3.2).

PEOPLE

Needs, Values, Abilities, Knowledge, & Expectations

STRUCTURE

Organizing, Job Description, Physical, Environment, & Projects

INFORMATIONAL SYSTEMS

Gathering, Processing, Storage, Distribution, Software, & Hardware

PRACTICES AND PROCEDURES

Rewards, Promotions, Accounting, Planning, Control, Leadership, Communication, Decision-Making, & Evaluation

PROCESSES

Research, Management, & Marketing

PRODUCTION SYSTEMS

Technology, Methods, Distribution, & Inventory

CULTURE

Shared Values, Shared Beliefs, & Shared Feelings

Figure 3.2: Organization and its Subsystems

Systems also comprise of two diverse models, namely closed systems model and open systems model. Closed systems model has rigid and solid boundaries (Berrien, 1976). On the other hand, open systems model views the organizations as the complex adaptive systems with a permeable boundary between itself and external environment (Richardson, 2005; Stacey, 2010). The organizations with open systems model also

have a self-sustaining system that transforms input from external environment into organizational output (Quinn & Rohrbaugh, 1983). Figure 3.3 shows open systems model which consists of four basic concepts which are (1) input─process─output, (2) boundaries, (3) environment, and (4) feedback.

Organizational Environment

Organizational Boundaries
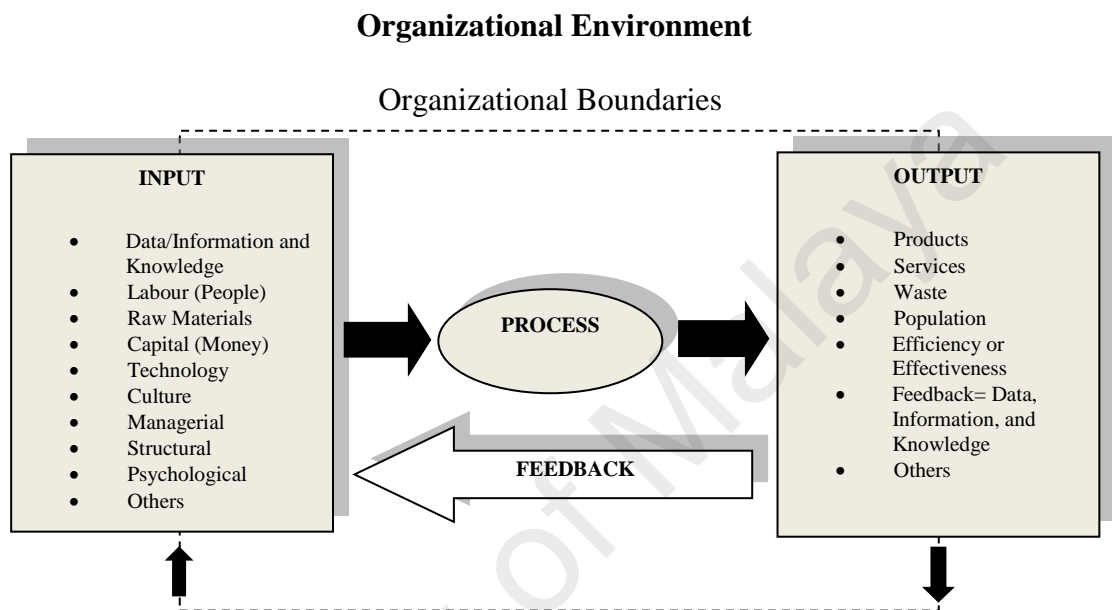
Figure 3.3: Open Systems Model

Adapted from Greenberg, J. (2011). *Behaviour in organizations,* London, UK: England Pearson Education Limited.

The organization in open systems model operates in a dynamic environment that receives various inputs, process these inputs, and exports outputs. The concept of feedback is concerned with output or process of the systems which transmit back as input to the system. In addition, open systems model has boundaries that separate them from their external environment which at the same time, it allows the interaction between the organizations and external environment. In contrast, closed systems model has hard and rigid boundaries which only allow minimal or no interaction with external environment. The environment is not a part of the system, but it can affect the system (Ackoff, 1971). Apart from that, external environment includes a wide variety of

elements such as political, economic, ecological, societal, and technological that can influence the organizations. In addition, some open systems known as "open-loop system" merely accepts environmental input. On the other hand, "closed-loop system" not only accepts input but also incorporate control mechanism with a feedback loop (Gillard & Johansen, 2004).

NPOs are usually operate based on open systems model since they have multiple stakeholders and they need to interact with their external environment in order to attract important resources such potential donor or funder as well as to maintain its relationships with the government, communities, beneficiaries, other NPOs, and other constituents. Utilizing systems theory, a study by Lee and Choi (2003) classified previous empirical studies on four relationships categories which are (1) between system input, (2) between system input and process, (3) between system input and organizational performance, and (4) among system input, process, and organizational performance. By combining both frameworks by Salminen (2000) and Lee and Choi (2003) classification, this study proposed a framework that includes (1) input factor (organizational culture and downward accountability), (2) process factor (knowledge sharing), and (3) output factor (NPOs effectiveness). These variables were selected based on the observation from previous empirical studies in which these factors have been portrayed as crucial elements in determining organizational effectiveness (e.g., Andreeva & Kianto, 2011; Chang & Lin, 2015; Kim & Hancer, 2010; Suppiah & Sandhu, 2011; Yoo, 2014).

3.2   Competing Theory in Evaluating Organizational Effectiveness

Apart from systems theory, there are four main competing theories for evaluating NPOs effectiveness. These include (1) goal approach, (2) internal process approach, (3) system resource approach, and (4) constituency approach. In this section, the comparison among different theories is provided.

3.3.1   Goal approach
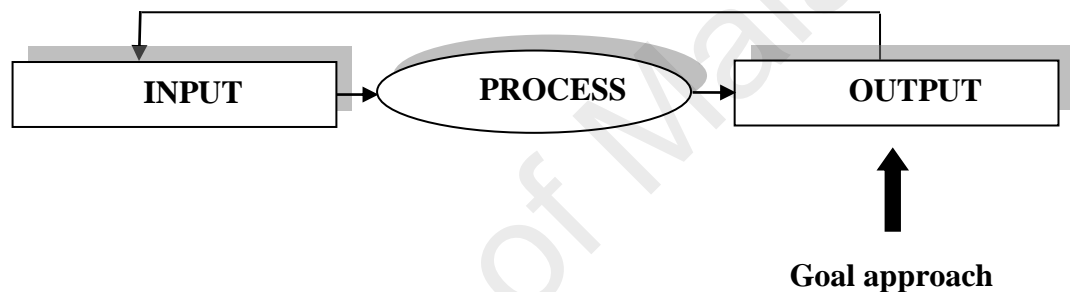
Figure 3.4: Goal Approach Model

Goal approach model defines the effectiveness of an organization based on its ability to achieve its goals (Etzioni 1960; Goodman, Pennings, & Associates, 1977). For instance, NPOs are effective when they able to attain several goals such as beneficiaries' empowerment, health awareness, employment opportunities, illiteracy reduction, child protection, and other goals. However, in reality, the organizations such NPOs may have several goals which may competing with one another and these goals may affect by several pressures such as lack of volunteer support, volatile donation flow, changes in the government rule and regulation, and others. Therefore, using this approach, it is difficult for NPOs to measure their organizational effectiveness, and by focusing on output alone, NPOs are unable to strategize themselves especially when they are operating in a dynamic environment where the environment is highly

competitive. On the other hand, systems theory is more concrete approach for NPOs since it not only recognizes what gets done but also how it gets done (Martz, 2013).

3.3.2 Internal process approach

Internal Process Approach
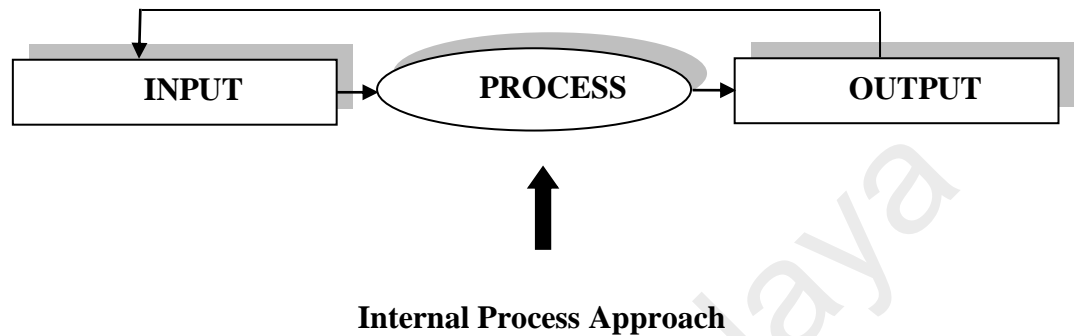
Figure 3.5: Internal Process Approach Model

Internal process approach defines effectiveness based on the organization abilities to excel on its internal process and operation. These include project development, organizational development, human resource management, knowledge management, information management, and others. However, this approach ignores the influence of important resources such as data, knowledge, employees, raw materials, capital, technology, culture, and others, and this approach also does not assess if goals are actually met or not.

3.3.3 System resource approach

System Resource Approach
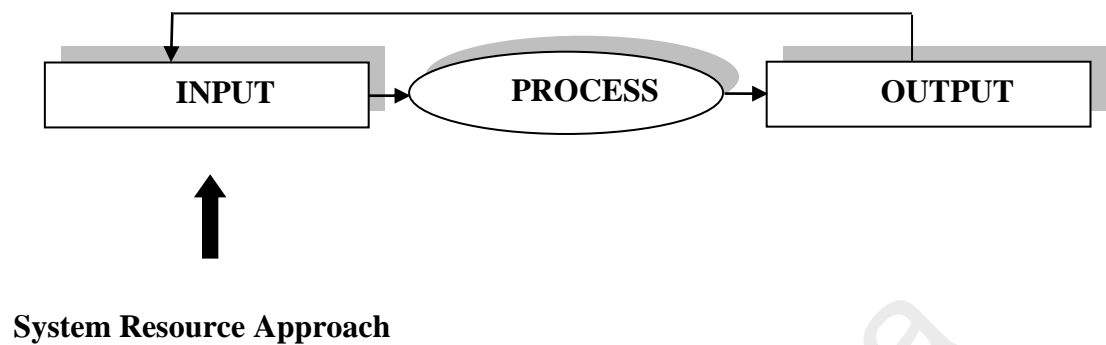
Figure 3.6: System Resource Approach Model

System resource approach defines organizational effectiveness based on its ability to acquire scarce resources from its environment (Yuchtman & Seashore, 1967). These resources include assets, processes, routines, firm attributes, information, knowledge, and others. For instance, NPOs is effective when they able to secure volunteer support as well as to maintain their donation flow. Yet, the main weakness of this approach is it does not acknowledge the issues of resource capabilities. Hunt and Derozier (2004) stated that resource is only valuable when it contributes to both organizational effectiveness and efficiency. As highlighted by Barney (1991), in order to gain competitive advantage over its competitors, the organizations need to ensure their resources have several distinctive characteristics such as valuable, rare, imperfectly inimitable, and non-substitute which has been neglected by system resource approach. Relating to third sector management, NPOs need to acquire several distinct resources and effectiveness cannot be defined based on their ability to acquire these resources alone, but also on how NPOs could utilize those resources in facilitating their service outcome (Handy, Mook, & Quarter, 2008; Holosko, 2009).

3.3.4 Constituency approach
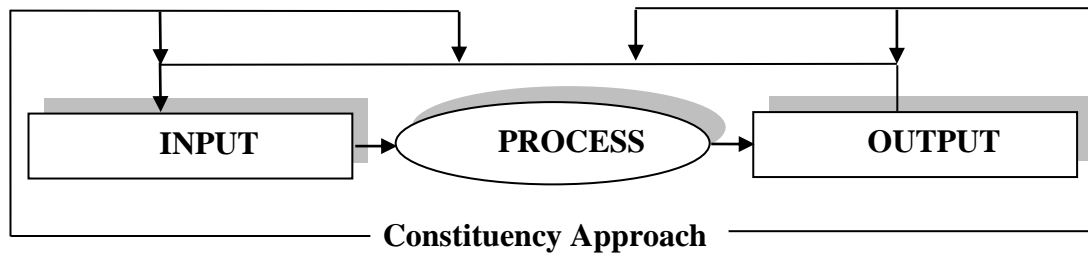
Figure 3.7: Consistency Approach Model

For constituency approach, effectiveness is defined based the organizations ability to fulfill the need and demand of its stakeholders (Connolly, Conlon, & Deutsch, 1980). For instance, NPOs need to ensure that their stakeholders such as employees, beneficiaries, clients, funders, government, and others are satisfying with their programs, projects, and outcomes. As a result, the actual measure of effectiveness is multifaceted and organizational effectiveness need to be measure by the stakeholders (Balser & McClusky, 2005). Therefore, NPOs need to conduct feedback assessment before they could implement any projects and programs to ensure that their intended goals are aligned with their stakeholders need and demand. However, it is not an easy process for NPOs since a number of constituency has different goals and expected needs which may involve extensive evaluation process. In addition, many NPOs also argue that some beneficiaries are unable to recognize the consequences of NPOs projects and programs; therefore, they are not able to provide valid clarification on organizational effectiveness (Lindenberg & Bryant, 2001).

Relating to this study, systems theory is considered as the most effective model as compare to other theories, and it would enable the researcher to define the causal relationships between organizational culture, downward accountability, knowledge

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sharing, and NPOs effectiveness. This is because systems theory does not neglect the importance of output, and it also emphasizes on both input and process (Yuchtman & Seashore, 1967). Therefore, this study helps to provide insights to the current literature by suggesting that systems theory is the most effectual concept for nonprofit studies since lack of studies have relied on systems theory within nonprofit context.

3.4 Hypotheses Development

Based on systems theory, this study proposed a framework that include input factor (i.e., organizational culture and downward accountability), process factor (i.e., knowledge sharing), and output factor (i.e., NPOs effectiveness). In this section, the pieces of practical evidences for each hypothesis are provided.

3.4.1 The influence of organizational factors on knowledge sharing

3.4.1.1 The influence of organizational culture on knowledge sharing
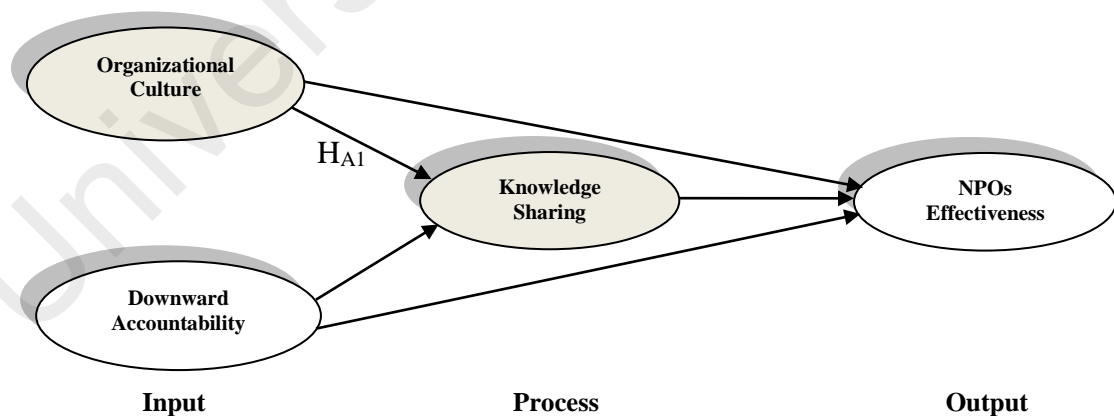
Figure 3.8: Hypothesized Model on the Influence of Organizational Culture on Knowledge Sharing

The growing numbers of studies reported on the positive roles of organizational culture for promoting knowledge sharing (Chang & Lin, 2015; Hussain, Konar, & Ali, 2016;

Suppiah & Sandhu, 2011; Wei & Miraglia, 2017). For instance, Chang and Lin (2015) discovered that culture of result-oriented, job-oriented, and professional-oriented affect the intention for sharing knowledge. Meanwhile, Langer and LeRoux (2017) discovered culture that orients towards innovation and risk-taking, may help NPOs to counter to the changes in their environment, and NPOs will be more effective in securing external support, acquiring resources, stimulating organizational growth, and achieving organizational effectiveness.

As mentioned earlier, this study narrowed its focus on the concept of care culture since there are similarities between Malaysian national culture, nonprofit orientation, and care culture (collaboration, trust, and learning). Malaysian society for instance, is found to be more emphasizing on collectivism, skills building, supportive element, intrinsic motivation, and the value of harmony and community welfare. Similarly, the relationship aspects such as teamwork, trust, faith, and learning are particularly common for all types of Malaysian NPOs. Therefore, this makes sense on why this study selected care culture for measuring the culture of Malaysian NPOs.

Organizations that care are characterized by supportive behaviors where there is a mutual cooperation to help each other to grow and to optimize their performance. Care is also a critical enabling condition to ensure effective knowledge sharing (Krogh, 1998). In this study, the researcher adopted care culture model from Lee and Choi' (2003) study that recognized three components of care culture (i.e., collaboration, trust, and learning).

First, collaboration culture encourages the employees to share knowledge since it can reduce individual differences and it also creates shared understanding among the

employees. For instance, both Lin, Wang, and Kung (2015), and Xue, Bradley, and Liang (2011) discovered that collaboration culture significantly influences knowledge sharing behavior by affecting employees' attitudes and behaviors towards knowledge sharing.

Meanwhile, in examining the utilization of collaboration tools and environment, both Horwitz and Santillan (2012), and Toe, Nishant, Goh, and Agarwal (2011) discovered that these methods can help the organizations to develop predictable patterns of knowledge sharing behavior. Collaboration tools are important since the organizations nowadays need to manage a countless volume of data; therefore, it can help to support speed communication across the organizations (Power, 2013, January 2). Therefore, collaboration is important since it could enhance sharing of knowledge and ideas (Clarke & Cooper, 2000; Edge, 2005; Whelan & Carcary, 2011).

Like collaboration, trust is also a critical enabler for knowledge sharing because it could facilitates greater process of explicit and tacit knowledge sharing (Casimir, Lee, & Loon, 2012; Nonaka & Takeuchi, 1995; Zeng, Guan, & Chen, 2014). In contrast to explicit knowledge (e.g., documented information, memos, email, and presentation slide), tacit knowledge is hard to be documented because it is embedded in the brain of knowledge carrier (Cross & Baird, 2000). When skilful employees leave the organizations, they will lose its valuable assets. Therefore, a plethora of research discovered that tacit knowledge sharing greatly depends on the extent that the employees are trusted recipients and sources (Adler, 2002; Nonaka & Takeuchi, 1995). Kankanhalli, Tan, and Wei (2005), Renzl (2008), and Wiewiora et al. (2014) also highlighted that trust helps to facilitate knowledge sharing behavior by reducing the fear

of losing one's value, and at the same time improving the motivation to document knowledge and to share tacit knowledge.

In discussing the third care culture, plethora of studies revealed that learning culture acts as the enabler of knowledge sharing (Matzler and Mueller, 2011; Salleh, Chong, Syed Ahmad, & Syed Ikhsan, 2013; Sorakraikitikul & Siengthai, 2014). For instance, Jo and Joo (2011) revealed that learning culture is significantly associates with organizational commitment, organizational citizenship behavior, and knowledge sharing intention. Meanwhile, a survey by Salleh et al. (2013) found that learning factors such as training and learning opportunities have a substantial impact on tacit knowledge sharing.

Finally, Malik and Garg' (2017) recent study also showed that learning culture affect knowledge sharing which significantly correlates with employees' ability to grow and to be adaptive. Therefore, learning culture is essential for the organizations since it inculcates the interaction of mental, spiritual, emotional, and behavioral structures which drives the employees to donate and to collect more knowledge (Ibrahim & Heng, 2015; Kontoghiorghes, Awbre, & Feurig, 2005). Thus, it is expected that:

H_{A1}: There is a significant positive relationship between organizational culture and knowledge sharing

3.4.1.2   The influence of downward accountability on knowledge sharing
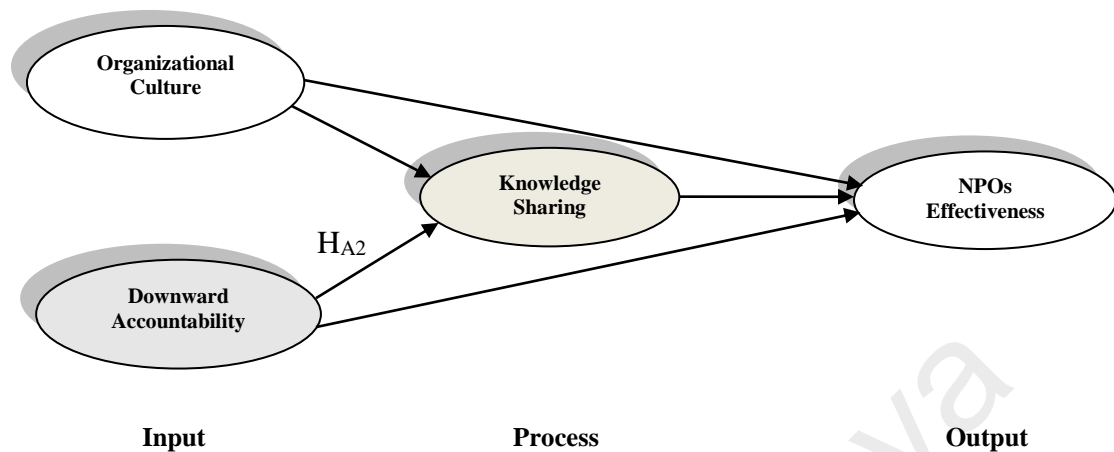
Figure 3.9: Hypothesized Model on the Influence of Downward Accountability on Knowledge Sharing

As previously discussed, although less investigation has been conducted, many of nonprofit scholars strongly believed that downward accountability mechanisms have a significant impact on knowledge sharing behavior, especially in the context of voluntary sector. Downward accountability mechanisms that include system and technology employed by the organizations could act as a platform to foster knowledge sharing. For example, complaints procedures can help to support knowledge sharing because complaints are potential source of learning that can be used to promote excellent service delivery (Hsieh, Thomas, & Roten, 2005). Both Bosch and Enriquez (2005), and Carvalho and Fidelis (2010) also discovered that complaints lead to the generation of useful information that could facilitate knowledge sharing process.

Next, Agyemang et al. (2012) discovered that accountability mechanism fosters knowledge sharing process among the fieldworkers and the study further suggested that knowledge sharing within accounting and accountability processes is perceived as vital

in improving the level of development aid. Meanwhile, Tseng and Fan (2011) revealed that organizational ethical environment influences employees' attitude and behavior and also encourage employee involvement in knowledge management activities. In a similar vein, employing two-quasi-experimental studies, Wang et al.' (2011) study found that accountability-inducing management practices (i.e., evaluation and evaluation ─ plus ─ reward) are necessary to create condition for the employees to share knowledge. Although existing studies provided some views on the effect of accountability mechanisms on knowledge sharing; yet, it has been asserted that there have been only few studies examining the role of downward accountability mechanism in leveraging knowledge sharing behavior. Therefore, this study proposed the following hypothesis:

H_{A2}:   There is a significant positive relationship between downward accountability and knowledge sharing

3.4.2 The influence of knowledge sharing on NPOs effectiveness
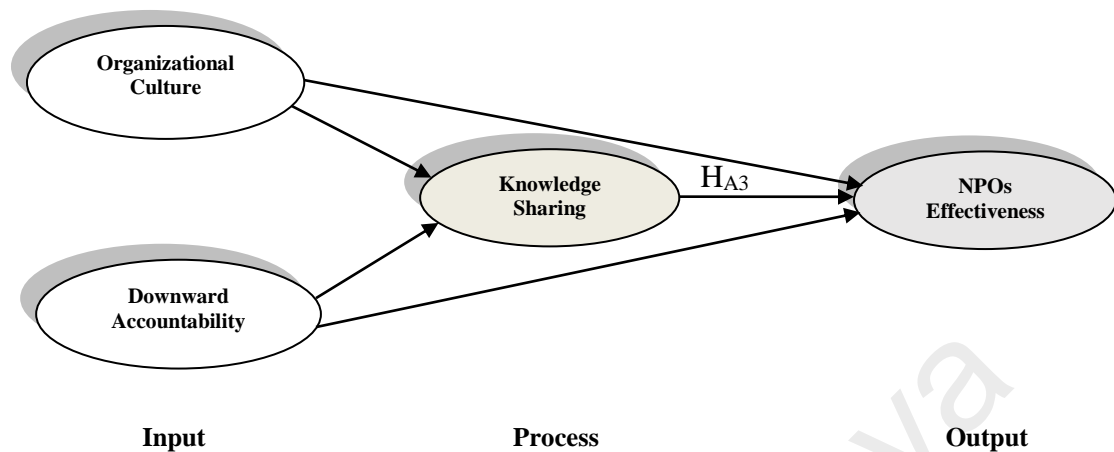
Figure 3.10: Hypothesized Model on the Influence of Knowledge Sharing on NPOs Effectiveness

Knowledge sharing has been associated with numerous positive outcomes such as (1) organizational learning (Fiss, 2011; Kim & Hancer, 2010; Woodside & Zhang, 2013), (2) organizational innovation (Andreeva & Kianto, 2011; Yoo, 2014), (3) competitive advantage (Shanks, Lundstrom, & Bergmark, 2014), (4) team performance (Pangil & Chan, 2014), (5) project success (Landaeta, 2008; Ragsdell et al., 2014), (6) fast decision making (Oyemomi, Liu, & Neaga, 2015), (7) operational excellence (Johnson, 1997), (8) high employees capabilities (Purushothaman, 2015), and (9) better technological capabilities (Zahra, Neubaum, & Larraneta, 2007).

In particular, number studies suggested that knowledge sharing may directly improve various aspects of organizational innovation (e.g., Guevara & Bounfour, 2013; Radaelli et al., 2014; Wang & Wang, 2012). Wang and Wang (2012) for instance, revealed that both explicit and implicit knowledge sharing facilitate organizational innovation and performance. In particular, tacit knowledge sharing fosters innovation

and promotes higher operational performance. On the other hand, explicit knowledge sharing improves innovation speed and delivers greater financial performance.

Because knowledge sharing involves social interactions and greater mutual understanding (Ipe, 2003; Senge, 1990), previous empirical studies revealed that knowledge sharing behavior could influence workplace spirituality. This is because knowledge sharing process involves the sharing of emotions and information which help in strengthening emotional bonds between the employees and their organizations (Altaf & Awan, 2011).

In relating to NPO work nature, Huck, Al, and Rathi (2009) identified three broad categories of knowledge that required by NPOs, these include (1) technical, (2) operational, and (3) personal knowledge. In particular, Rathi, Given, and Forcier (2016) identified five essential categories of knowledge types that relevant to NPOs. These categories are: (1) management and organizational practices, (2) organizational intellectual capital, (3) organizational stakeholders, (4) nonprofit sector, and (5) situated or context-based knowledge.

Many scholars also recognized the benefits of knowledge sharing for NPOs (Gregory & Rathi, 2008). Since NPOs are dealing with numerous projects and programs, knowledge sharing has been regarded as the most valuable tool for managing project information and knowledge (Reich, Gemino, & Sauer, 2008). For instance, Landaeta (2008) discovered that knowledge sharing acts as a critical success factor towards project efficiency. Similarly, Ragsdell et al. (2014) stated that project effectiveness is achieved through knowledge sharing because the exchange of know-how helps in managing project activities. Therefore, it is necessary for NPOs to

develop relevant approaches and systems to encourage their employees to share knowledge. Based on the discussion, this study proposed the following hypothesis:

H$_{A3}$:   There is a significant positive relationship between knowledge sharing and NPOs effectiveness

3.4.3   The influence of organizational factors on NPOs effectiveness

3.4.3.1   The influence of organizational culture on NPOs effectiveness
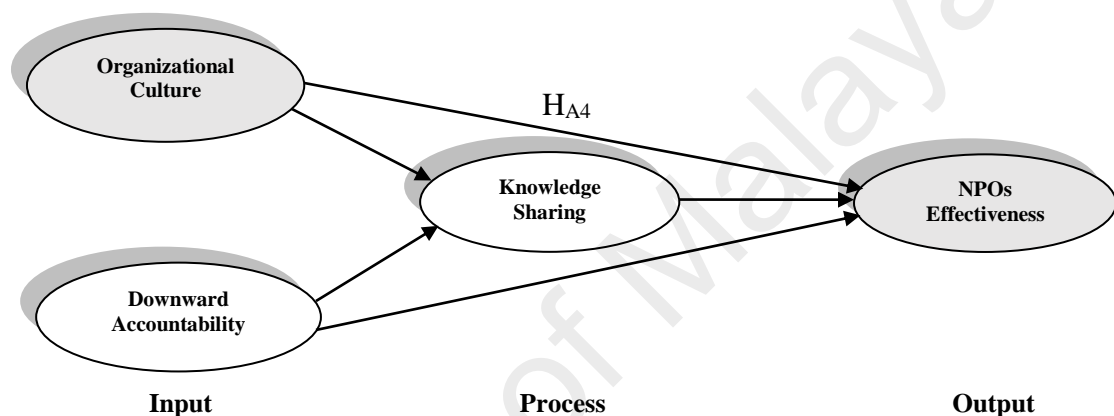
Figure 3.11: Hypothesized Model on the Influence of Organizational Culture on NPOs Effectiveness

A body of knowledge believed that organizational culture is held to be the most valuable resource, thereby facilitating the achievement of organizational effectiveness (e.g., Colquitt et al., 2012; Tropman & Wooten, 2013; Whatley, 2013). For example, Wei, Samiee, and Lee' (2014) study found that culture that emphasizes on flexibility, innovation, and participation impact market responsiveness and product strategy change that in return, produces superior performance.

Previous studies suggested that culture is very important for the organizations because of its three important functions (Eisend, Evanschitzky, & Gilliland, 2015;

Fullan, 2014). First, organizational culture acts as informal monitoring system that governs and guides the employees' decisions and behavior. Second, organizational culture works as social glue that holds the employees together. Third, organizational culture assists in decision-making process since culture directs the employees to understand the problems in a shared mind.

As previously highlighted, the researcher niches the study focus on care culture (collaboration, trust, and learning), and in discussing the role of collaboration, previous studies have revealed that in a complex and dynamic workforce, collaboration culture turns into a critical source of competitive advantage (Adler, 2001; Khoja, 2009; Tsai & Ghoshal, 1998; Yazici, 2011). Furthermore, collaboration also reduces costs. By working together, the employees can share resources and performs their task efficiently (Weiss & Hughes, 2005). Next, Tropman and Wooten (2013) firmly believed that collaboration affects leadership magnitude and decision-making process. Meanwhile, Longoni, Golini, and Cagliano' (2014) study found that organizational practices that focus on collaborative teamwork, training, and employee involvement are significant for the organizations to attain higher performance.

Second care culture is trust. Previous studies discovered that trust offers several benefits for the organizations (Colquitt et al., 2012; Khanifar et al., 2012). For example, Sousa-Lima, Michel, and Caetano (2013) revealed that trust influences affective organizational commitment and job satisfaction. Then, Costa (2003) found that trust culture is strongly related to employees' attitudes and behaviors, attitudinal commitment, perceived task performance, and team satisfaction.

For the third care culture, a plethora of research indicated learning culture with several organizational benefits such as (1) job satisfaction (Wang, 2007), (2) adaptation to change (Kontoghiorghes, Awbre, & Feurig, 2005), (3) organizational commitment (Song, Jeung, & Cho, 2011), and (4) organizational innovation (Tiwari & Lenka, 2016). For instance, both Lin (2006) and Hussein, Omar, Noordin, and Ishak (2016) found that collaboration and team learning are highly associated with organizational innovativeness, organizational absorptive capacity, and organizational performance.

Relating to NPOs, Britton (2005) highlighted that learning is particularly important to NPOs because it influences organizational effectiveness, ensures the efficiency used of the resources, and improves organizational health. Whatley (2013) also discovered that learning is a critical component in the complex world of development NPOs. Meanwhile, according to a book writer of "Developing a Learning Culture in Nonprofit Organizations," Stephen J. Gill, without learning, NPOs will suffer numerous problems such as loss of funding and difficulties to attain skilled employees (Opollo, 2010). Therefore, it is not surprising that organizational culture is important in creating value for NPOs. Thus, the researcher proposed that:

H_{A4}:   There is a significant positive relationship between organizational culture and NPOs effectiveness

3.4.3.2 The influence of downward accountability on NPOs effectiveness
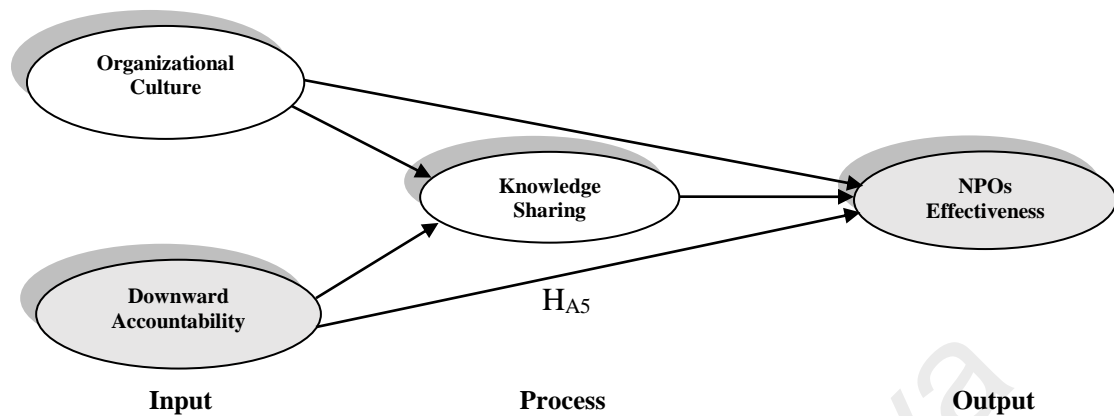
Figure 3.12: Hypothesized Model on the Influence of Downward Accountability on NPOs Effectiveness

In particular, this study aimed to take coherent look on the influence of downward accountability mechanism on the effectiveness of NPOs, since past studies revealed that NPOs have focus too much on upward accountability (i.e., accountable to donor, funder, and government) as compare to downward accountability (i.e., accountable to beneficiaries) (Andrews, 2014; Murtaza, 2012). According to Unerman and O'Dwyer (2010), there are three main obstacles to downward accountability. These include (1) the difficulties to get access to the important beneficiaries, (2) the reluctance of NPOs to include their beneficiaries in strategic decision-making, and (3) the perception on the usefulness of downward accountability. These obstacles need to be addressed since many scholars argued that the disinclination of beneficiaries' need and demand can undermine organizational effectiveness (Unerman & O'Dwyer, 2010; Wellens & Jegers, 2014). For instance, Wellens and Jegers (2014) discovered that beneficiaries are recognized as imperative stakeholders and it has become apparent that stakeholder theory without recognizing the role of beneficiary is incomplete.

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Taken together, there is ample evidence suggesting that downward accountability encourages learning (Brown et al., 2004), promotes beneficiary ownership (Marks & Davis, 2012), improves service delivery (Taylor, Tharapos, & Sidaway, 2014), enhances project effectiveness (Prokopy, 2005), reduces the risk of fraud (Adair, 2000; Mango, 2010), and improves trust (SustainAbility and the Global Compact, 2003). For example, a body of knowledge believed that information disclosure practice is a foundation for effective accountability (Ebrahim & Weisband, 2007; Goetz & Jenkins, 2002).

Meanwhile, Christensen and Ebrahim (2006) discovered that accountability processes that focus on beneficiaries have impacts on NPOs activities and programs. Similarly, Johansen and LeRoux (2013) discovered that beneficiaries' empowerment has a positive effect on organizational effectiveness. Furthermore, Porter (2003) stated that accountability practices allow faster decision-making and improve performance evaluation. However, most of the development NPOs tends to ignore the importance of beneficiaries' participation; hence, discourage downward accountability. Therefore, NPOs need to reduce the overdependence on the donors and focus more on the responsibilities towards their respective beneficiaries (AbouAssi & Trent, 2016). Therefore, the researcher proposed the following hypotheses:

H$_{A5}$:   There is a significant positive relationship between downward accountability and NPOs effectiveness

3.4.4 Knowledge sharing as mediator
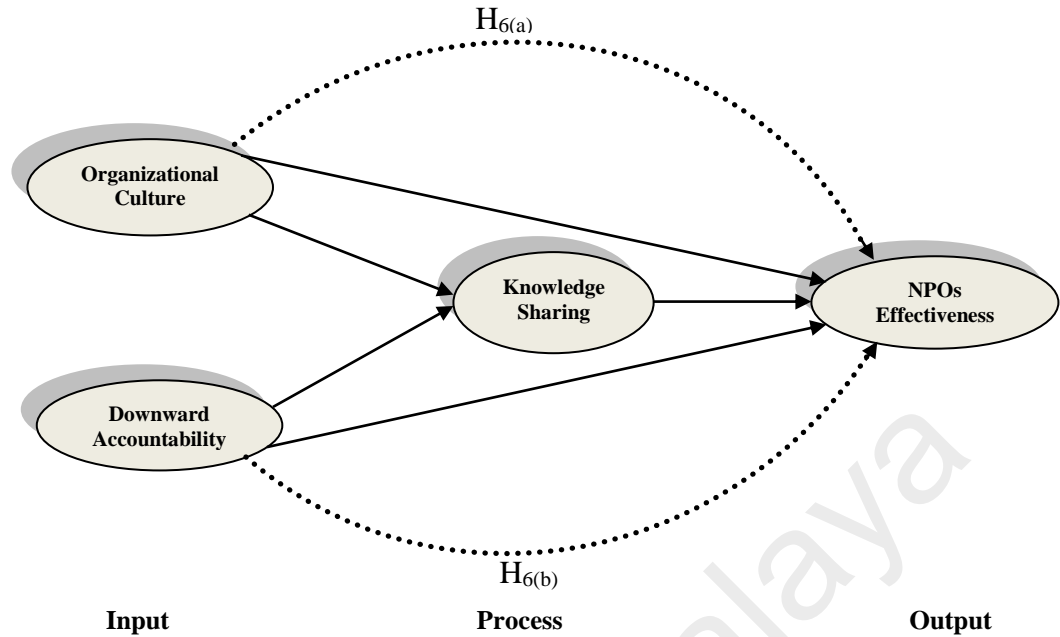
Figure 3.13: Hypothesized Model on the Influence of Organizational Culture and Downward Accountability on NPOs Effectiveness

While most studies have examined the direct effect of knowledge sharing on organizational effectiveness, some research in the literature has focused on the intervening role of knowledge sharing. This present study has believed that knowledge sharing could acts as a crucial intervening role towards the relationships between organizational culture, downward accountability, and NPOs effectiveness. In other words, the influence of organizational culture and downward accountability on NPOs effectiveness may be directed through their interface with knowledge sharing.

Although the importance of organizational factors on knowledge sharing and NPOs effectiveness is well-recognized in previous literature, empirical studies that examines the mediating effect of knowledge sharing towards the relationships between organizational culture, downward accountability, and organizational effectiveness has yet to be explored. At this moment, only the investigation on the mediation effect of

knowledge sharing towards the relationship between organizational culture and organizational effectiveness has been examined.

For example, Waheed, Qureshi, Khan, and Hijazi (2013) indicated that knowledge sharing mediates the impact of information technology, organizational culture, teamwork, trust, and employee motivation to disseminate their knowledge on organizational performance. Then, Tong, Tak, and Wong (2015) revealed that knowledge sharing acts as the mediating role between organizational culture and job satisfaction. On the other hand, Chang, Liao, and Wu' (2017) study discovered that knowledge sharing acts as the mediating variable towards the relationship between organizational culture and innovation capability. Nevertheless, the study on the role of knowledge sharing as the mediator in nonprofit setting has yet to be explored. Therefore, this warrants more empirical evidence to support the hypothetical relationships between organizational culture, downward accountability, knowledge sharing, and NPOs effectiveness. Thus, in light of the above reasoning, the researcher proposed the following hypotheses:

$H_{6(a)}$: Knowledge sharing mediates the relationship between organizational culture and NPOs effectiveness

$H_{6(b)}$: Knowledge sharing mediates the relationship between downward accountability and NPOs effectiveness

Figure 3.10 depicts the research model of this study. The seven alternate hypotheses are proposed in this study.
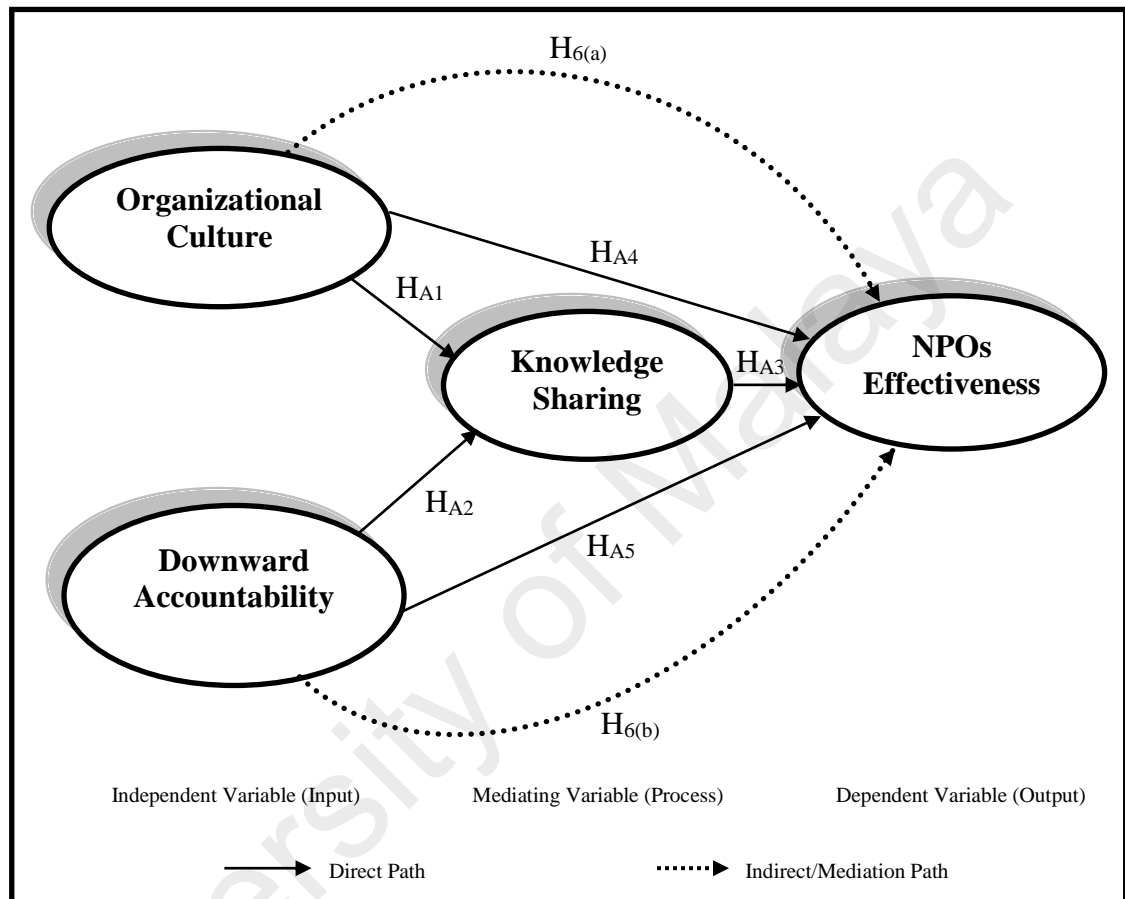
Figure 3.14: Schematic Diagram of the Research Model and Hypotheses

3.5   Strengths and Flaws of the Systems Theory

The concept of systems theory has been used by many organizations and management theorists. The central proposition of systems theory is resolving the problems require a broader view of the whole system (Rubenstein-Montano, Liebowitz, Buchwalter, McCaw, Newman, & Rebeck, 2001). For example, the organizations are unable to achieve its effectiveness if they only focus on certain departments such research and development and finance without the integration of other departments such as human resource, marketing, and business. Furthermore, organizational elements such as employees, technology, infrastructure, strategies, management practices, culture, and structure also must be considered as the contributors of organizational effectiveness (Lee & Choi, 2003; Rubenstein-Montano et al., 2001; Zheng, Yang, & McLean, 2010).

However, based on previous literature, the researcher has identified some limitation of this theory. First, what actually consists in the systems remains debatable since the theory is too general and does not indicate clear boundaries in defining the systems. Moreover, most of previous studies have established their own elements to determine what should be included within or outside system. For example, Lee and Choi (2003) included factors such as culture, structure, people, information technology, and knowledge management process as the factors within the boundaries of the organizational system. On the other hand, Zheng, Yang, and McLean (2010) indicated that culture, structure, and strategy are elements within the system boundaries. Thus, the indication of the systems elements is depended on the researcher.

The second limitation is the difficulties to categorize the systems, either as open or closed systems model (Kast & Rosenzweig, 1972). Many scholars have argued that

the organizations nowadays are actually either "partially open" or "partially closed." Moreover, there seems to be widely views that open systems model is good as compare to closed systems model. However, there is no sufficient research conducts to examine this proposition.

Next, systems theory commonly associates with macro views. However, many scholars have urged the organizations to consider micro views studies (Kast & Rosenzweig, 1972). When macro views seem to be incomplete, many studies have turn their research attention to contingency and micro views which focus on more detailed analysis of the subsystems.

Finally, the roles of systems theory in providing solutions to the problems remain unclear. Systems theory facilitates the understanding of the complex situations and increases the likelihood of appropriate action; however, it does not indicate real solutions for the organizations. Therefore, the leaders will use their intuitive sense to adjust action and to reach for the solutions (Kast & Rosenzweig, 1972).

3.6 Summary of the Chapter

This chapter begins with a discussion on the overview of systems theory and within this theory, the complex nature of NPOs operation can be explained using the open systems model. Then, it highlights four main competing theories that are goal approach, internal process approach, system resource approach, and constituency approach for evaluating NPOs effectiveness, and it was concluded that systems theory is the most appropriate theory in defining NPOs effectiveness. Based on systems theory, this study proposed a framework that include input factor (i.e., organizational culture and downward accountability), process factor (i.e., knowledge sharing), and output factor (i.e., NPOs effectiveness). Next, the empirical findings to provide insights for the hypotheses development were discussed. Overall, this study proposed seven main alternate hypotheses. In final section of this chapter, the research model of this study was presented and followed with some discussions on the flaws of systems theory.

CHAPTER 4: METHODOLOGY

4.1   Introduction

The explanation covers in this chapter include the nature of research design, population and sample of the study, sampling techniques, data collection techniques, research instruments, data analysis, and summary of the chapter. Figure 4.1 illustrates the schematic diagram of research methodology for this study.
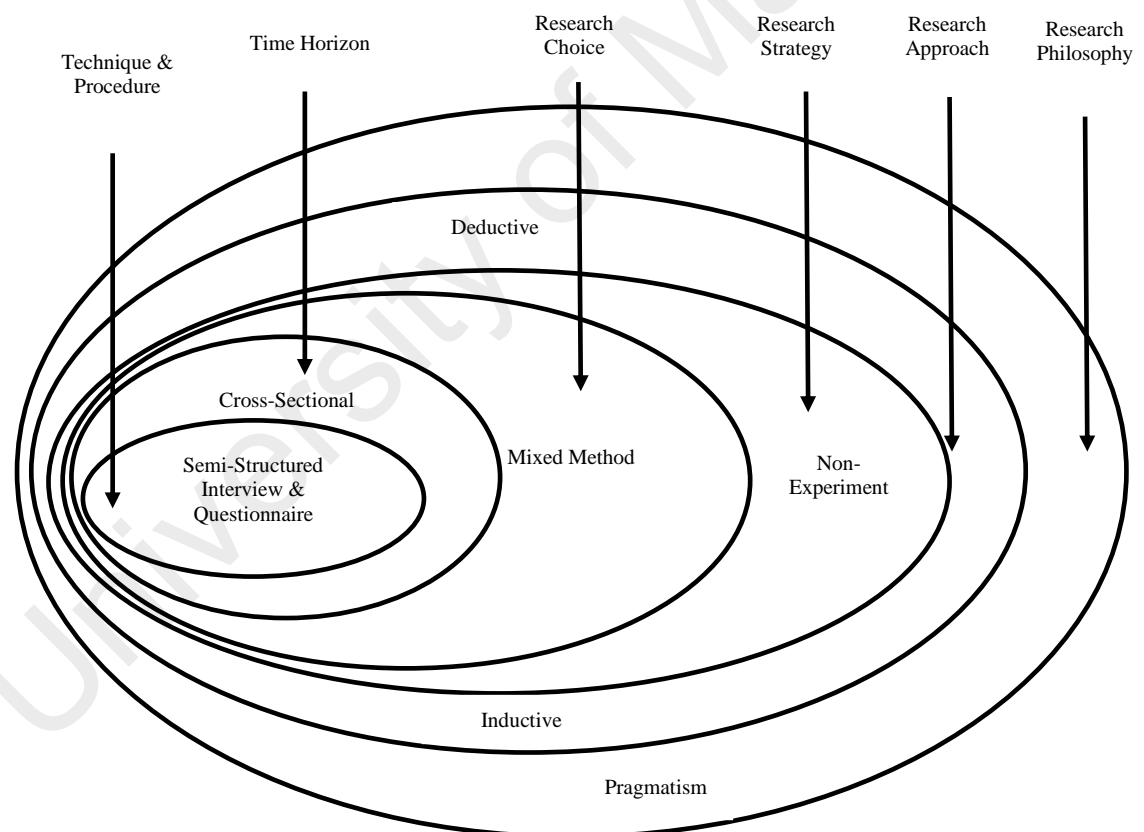
Figure 4.1: Schematic Diagram of the Research Methodology

4.2   Research   Design

For the purpose of the study, the researcher adopted a mixed method design and the proponents of mixed method research associated this design with a pragmatic paradigm (Greene & Caracelli, 1997; Johnson & Onwuegbuzie, 2004; Tashakkori & Teddlie, 2003). The researcher utilized mixed method design as it would deliver more inclusive finding, rather than looking into single perspective (Nueman, 2011). Adapted from multiple literatures such as Creswell (2003), Jogulu and Pansiri (2011), Johnson and Onwuegbuzie (2004), Pansiri (2005), and Tashakkori and Teddlie (1998), there are numerous categories of mixed method, and the method could be used either with equal status or with one dominant approach. Moreover, quantitative and qualitative approaches can be conducted concurrently (i.e., qualitative and quantitative data collection are undertaken at the same time) or sequentially (i.e., either qualitative phase of study first, and then separate quantitative phase, or vice versa) (see Figure 4.2).
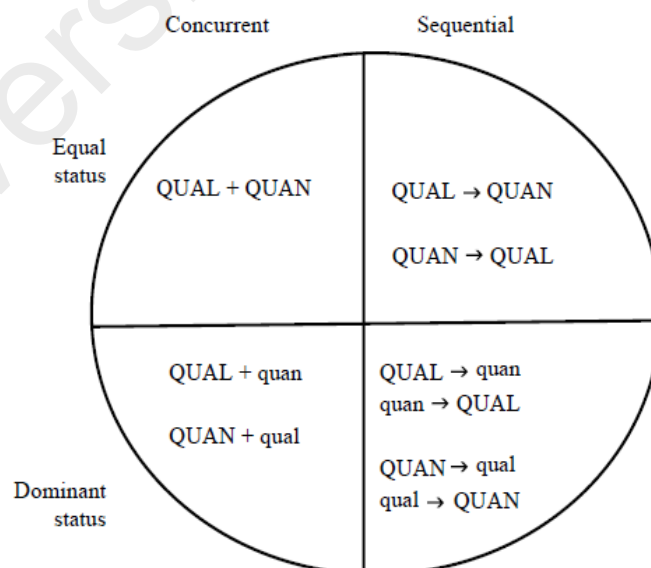
Figure 4.2: Mixed Method Design Practice

For the purpose of this study, the researcher adopted an explanatory sequential mixed method with the dominant status of quantitative study (QUAN-qual). Thus, this study was started with a quantitative study (i.e., structured questionnaire), and followed with a qualitative study (i.e., semi-structured interview). The purpose was to understand better and to explain the results of the quantitative study. As recognized by Tashakkori and Teddlie (1998), this design could enhance the validity and reliability of the study, since the potential limitation of one method will be compensated by the strength of other method. In the final step of the explanatory sequential mixed method design, the quantitative and qualitative data were synthesized to discuss research findings, and also to offer several policies, practical, and research implications. Time horizon design for this study was cross-sectional design due to its ability to classify high volume of information and data (Drake & Jonson-Reid, 2008). Figure 4.3 presents a graphical model of research design phase for this study.

First Phase: Quantitative Study

| Sample: 369 NPO employees | Sampling Technique: Purposive, Systematic, & Convenience | Data Collection: Questionnaire Survey | Data Analysis: Structural Equation Modeling (SEM) |

Second Phase: Qualitative Study

| Sample: Six NPO employees | Sample: Purposive Sampling | Data Collection: Semi-Structured Interview | Data Analysis: Descriptive & Inductive Analysis |

Figure 4.3: Research Phase

4.3   Population of the Study, Sample of the Study, and Sampling Techniques

4.3.1   Population of the study

In this study, the researcher focused on the employees of Registrar of Societies of Malaysia (ROS) registered NPOs located in Klang Valley, Malaysia. This decision was made due to large number of registered NPOs in Klang Valley, which accounted for 20, 534 active registered parents and branches NPOs. Figure 4.4 shows the study sampling frame.

Employees of ROS registered NPOs located in Klang Valley, Malaysia

Employees of Malaysian NPOs located in Klang Valley, Malaysia

Employees of Malaysian NPOs
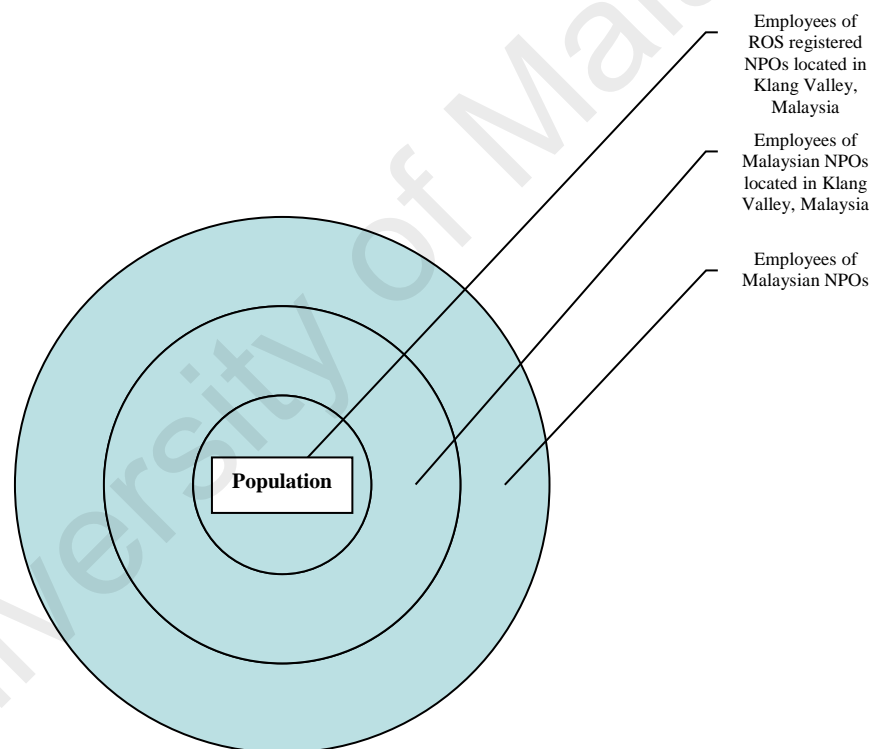
Population

Figure 4.4: Population of the Study

Klang Valley (*Lembah Klang*) is an area in Malaysia comprising Kuala Lumpur and its suburbs and adjoining cities and towns in the state of Selangor. The valley is named after Klang River which is closely linked to the early development of the area as a cluster of tin mining towns in the late 19th century. The boundaries of Klang Valley refer to the designation areas that cover the areas of Kuala Lumpur, Putrajaya, Petaling, Klang, Gombak, and Hulu Langat. Figure 4.5 shows the map of Klang Valley area.
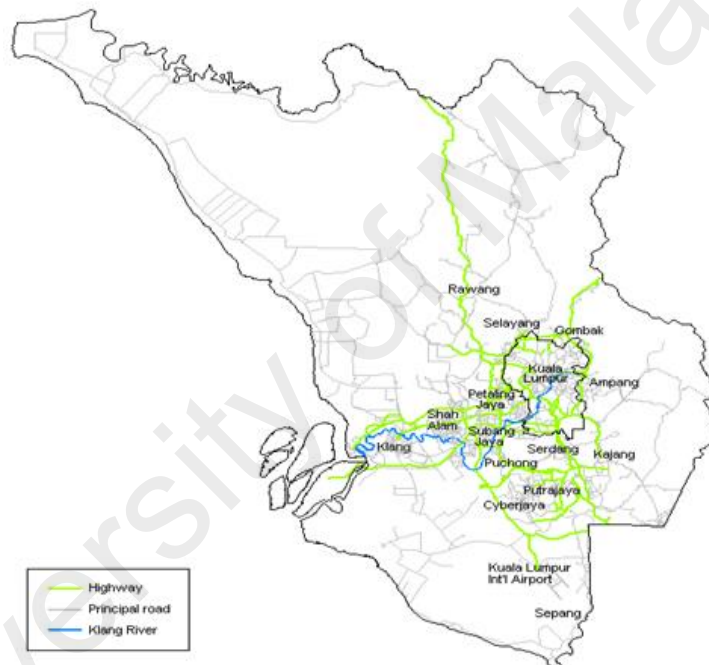
Figure 4.5: Klang Valley Area

For the purpose of this study, the researcher generalized the sample of the study by focusing on all categories of NPOs. To made data collection process feasible, the researcher further categorized NPOs based on Ebrahim's (2003) typology which are service-oriented NPOs and membership-oriented NPOs.

4.3.2   Sample of the study

4.3.2.1   Quantitative study

For the quantitative study, the unit analysis was the individual employee of Registrar Societies of Malaysia (ROS) registered NPOs located in Klang Valley area. In Malaysia, there is no statistical data on the number of the social worker population due to the nature of the social service employment. The minimum office bearer of single NPO is seven members and there is no maximum number of these seats. Thus, each NPO has a different number of members. NPOs employee can be either a permanent staff or a part-timer (e.g., volunteer and internship students).

To overcome this problem, the search of NPOs in the area (Klang Valley) was conducted. Based on the official data from Registrar of Societies of Malaysia (ROS), the list of 20, 534 NPOs in Klang Valley was referred. In deciding the sample size for this study, the researcher decided to determine it based on its statistical requirement. Following the rule of thumb for determining sample size as proposed by Roscoe (1975), for most research, a sample size larger than 30 and less than 500 is the most appropriate. Since this study employed structural equation modeling (SEM) for data analysis, Hair, Black, Babin, and Anderson (2010) suggested that sample size depends on the model complexity and basic measurement model characteristics (see Table 4.1). Based on the description from Table 4.1, since this study comprised of four latent constructs (i.e., organizational culture, downward accountability, knowledge sharing, and NPOs effectiveness) and each of latent constructs contained more than three items; therefore, the minimum sample size was 100.

Table 4.1: Sample Size based on the Measurement Model

Model Characteristics	Item loadings	Minimum
1) Five or less latent constructs. Each construct has more than three items	0.60 or higher	100 sample
2) Seven or less latent constructs. Each construct has more than three items	0.50 or higher	150 sample
3) Seven or less latent constructs. Some constructs have less than three items	0.45 or higher	300 sample
4) More than seven latent constructs. Some constructs have less than three items	0.45 or higher	500 sample

Therefore, the researcher targeted more than 100 employees and 500 employees were selected as the final sample. For each NPO, the researcher decided to provide 10 set of questionnaires. Thus, 50 NPOs were selected from the list (500 employees/10 questionnaires =50 NPOs). After data collection and questionnaire screening, a total of 369 responses from 43 involving NPOs were received. This constituted a response rate of 73.8%. Participants comprised of 369 employees; with the largest group of NPOs category was service-oriented which accounted for 25 NPOs (58.1%), and followed by membership-oriented which accounted for 18 NPOs (41.9%). Of the respondents, 205 were males (55.8%) and 164 were females (44.2%). Next, 268 (72.6%) respondents were Malay and the rest of 101 (27.4%) were non-Malay. About 275 respondents were married (74.5%) and 94 of them were single (25.5%). Regarding the respondents' age group, 219 (59.4%) respondents were above 30; whereas the rest 150 (40.6%) respondents were lower than 30. Out of the respondents, 80.5% (n=297) have undergraduate qualifications, 9.8% (n=36) postgraduate qualification, and 9.8% (n=36) other qualifications. More than half of the respondents has income below than RM 3000 (55%, n=203). It also revealed that 211 employees (57.2%) work as a part-timer, and the rest work as a full-time employee (n=158, 42.8%). Full-time employees refer to those who hold a permanent position such Exco members (e.g., president, honourable secretary, treasure, fund raising officer, and accountant). On other hand, part-time

employees are those who working as volunteer or on a part-time basis. Demographic

profiles of the respondents is summarizes in Table 4.2.

Table 4.2: Demographic Profiles

Profile	f (no. of respondent)	% (percentage)
Name of NPOs:		
Malaysian Rope Skipping Association	10	2.7
Malay Vehicle Importers & Traders Association Malaysia	10	2.7
Selangor Malaysian Islamic Youth Movement	10	2.7
Malaysian Trades Union Congress	10	2.7
Klang Kiwanis Down Syndrome Foundation	5	1.4
Malaysian Mental Health Association	10	2.7
Young Buddhist Association of Malaysia	10	2.7
Kuala Lumpur & Selangor Spastic Children Association	10	2.7
Association of Imams, Mosque Officer, & Assistant Registrar of Marriages State of Selangor	10	2.7
Selangor Darts Association	10	2.7
Automobile Association of Malaysia	7	1.9
1 Malaysian Foundation	10	2.7
Malaysian Rehabilitation Council	8	2.2
Society for the Rehabilitation of the Disabled Selangor & Federal Territory	6	1.6
Chow Kit Foundation	7	1.9
Malaysian Hypertension Society	9	2.4
Genetics Society of Malaysia	10	2.7
Malaysian World Vision	10	2.7
Malaysian Crime Prevention Foundation	10	2.7
Malaysian Drug Prevention Association	10	2.7
Lembaga Tabung Haji Staff Union	9	2.4
1Malaysia Putra Club	9	2.4
Karyawan Malaysia	7	1.9
Mara Officers Union	9	2.4
Mercy Malaysia	7	1.9
National Union of Hotel, Bar & Restaurant Workers	8	2.2
Felda Youth Council	7	1.9
Kuala Lumpur National Union of the Teaching Profession	8	2.2
Malaysian Ex-Army Association	11	3.0
Malaysian Environmental NGOs (MENGOs)	6	1.6
Warisan Alam Sekitar Malaysia	8	2.2
Pertubuhan Kebajikan Baitulmal Selangor & Wilayah Persekutuan	7	1.9
Malaysian Youth Council	10	2.7
Malaysian Association of Youth Council	10	2.7
Malaysia Islamic Business Council	7	1.9
Dewan Usahawan Industri Desa Malaysia	8	2.2
Sisters in Islam	8	2.2
Malaysian Rare Disorder Society	7	1.9
Klang Consumer Association	7	1.9
Ministry of Education Laboratory Workers Union	10	2.7
Selangor National Union Teaching Profession of Malaysia	6	1.6
Kuala Lumpur Islamic Youth Movement	10	2.7
Gabungan Pelajar-Pelajar Semenanjung Malaysia	8	2.2

Profile	f (no. of respondent)	% (percentage)
Category of NPOs:		
Service-oriented	25	58.1
Membership-oriented	18	41.9
Gender:		
Male	205	55.8
Female	164	44.2
Race:		
Malay	268	72.6
Non-Malay	101	27.4
Status:		
Single	94	25.5
Married	275	74.5
Divorced	-	-
Others	-	-
Age:		
< 30	150	40.6
≥ 30	219	59.4
Highest Academic Qualification:		
Undergraduate	297	80.5
Postgraduate	36	9.8
Others	36	9.8
Income Group Average:		
≤ RM 3000	203	55
> RM3000	166	45
Category of Employment:		
Full-Time	158	42.8
Part-Time	211	57.2

4.3.2.2 Qualitative study

For the semi-structured interview, the researcher selected key representatives from participating NPOs to validate the findings of the survey data. After approval, six key informants willing to take part in the validation stage. The key informants included the leader, expert, manager, and experienced employee of participating NPOs. Table 4.3 summarizes the profile of key informants.

Table 4.3: Key Informants Profile

No.	ID	Name of NPO	Location of NPO	Orientation	Position
1)	Mr. L	Malaysian Crime Prevention Foundation	Kuala Lumpur	Service-oriented	Vice Chairman
2)	Madam T	National Union of Teaching Profession	Kuala Lumpur	Membership-oriented	Honorable Secretary
3)	Mr. Z	Society for the Rehabilitation of the Disabled Selangor & Wilayah Persekutuan	Selangor	Service-oriented	Administrator
4)	Madam A	Klang Kiwanis Down Syndrome Foundation	Selangor	Service-oriented	Administrator
5)	Mr. Zah	Baitul Kasih Selangor & Wilayah Persekutuan	Kuala Lumpur	Service-oriented	President
6)	Madam L	Young Buddhist Association of Malaysia	Selangor	Membership-oriented	Treasurer

4.3.3 Sampling techniques

4.3.3.1 Questionnaire survey

For the purpose of this study, three stage sampling was adopted. Due to time and cost constraints as well as research feasibility, the researcher decided to divide sampling techniques into three stages: (1) purposive sampling, (2) systematic sampling, and (2) convenience sampling.

Based on the minimum requirement of the sample size (n=100) suggested by Hair et al. (2010), 500 employees were purposively selected as the final sample. The researcher also focused on both of full-time and part-time employees who continuously attached to the activities and programs organized by NPOs. First, the researcher relied on the official list of 57, 571 Malaysian NPOs produced by Registrar of Societies of Malaysia (ROS). Next, the researcher decided to narrow down the study focus by select the employees of Malaysian NPOs located in Klang Valley area in order to ensure data collection process was feasible. Using the identified source, the researcher identified 20, 534 NPOs located in Klang Valley area. For each NPO, the researcher decided to provide 10 set of questionnaires. Therefore, 50 NPOs were selected from the identified list (500 employees/10 questionnaires =50 NPOs).

For this purpose, a systematic sampling was adopted. This design involves drawing every n^{th} element in the population starting with a randomly chosen element between 1 and n (Sekaran & Bougie, 2013). This sampling technique has least bias and easy to use. The researcher sampled every 410th NPO starting from a random number from 1 to 410 (20, 534/50 = 410th). For example, the random number was 410, and

then, the next NPOs must be numbered 820, 1230, and so on, would be sampled until 50 NPOs were selected.

Then, the researcher contacted NPOs by email, phone, and letter in order to get approval, arrange for meetings, and clarification of research work. As decided, the researcher distributed 10 set of questionnaires for each participating NPOs and arranged for follow-up meetings to collect the complete questionnaires. For the third stage sampling, the researcher used a convenience sampling as sampling technique because the questionnaires have been distributed to the representative and he/she distributed it to the employees. Through this sampling, selection of unit was easily accessible, quick, and convenience (Sekaran & Bougie, 2013). Overall, it took almost eight months to complete the first phase survey study. Figure 4.6 summarizes the sampling procedure of this study.
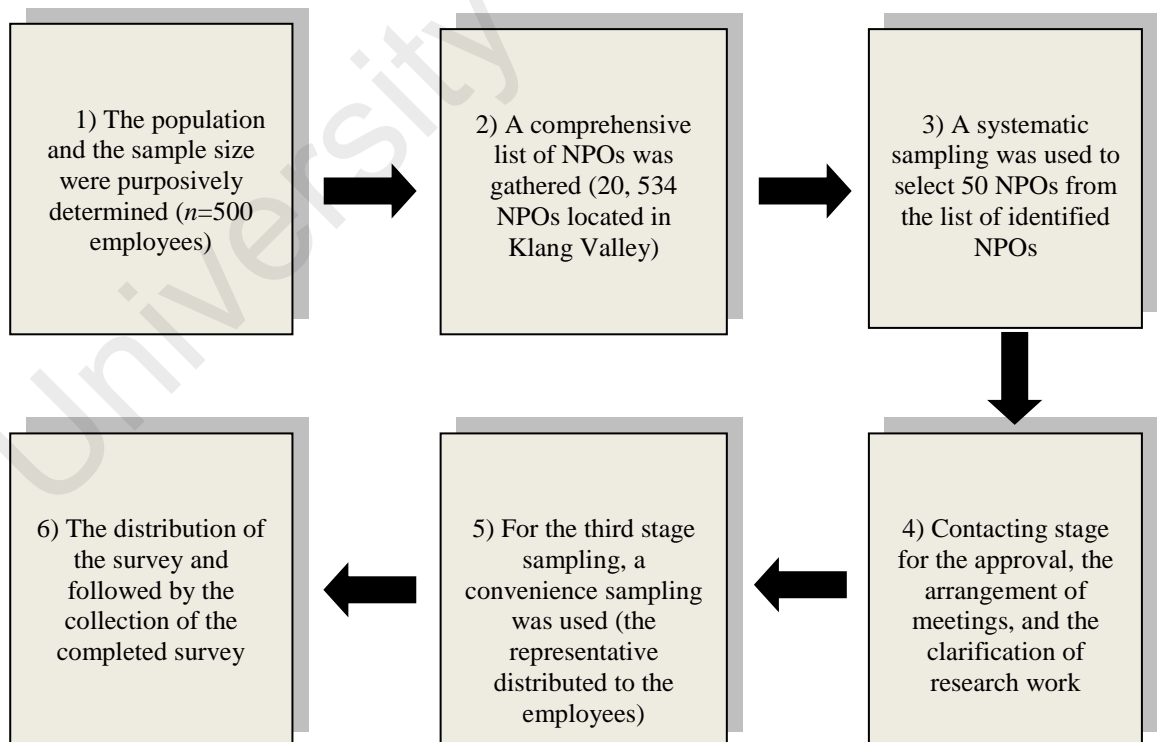
Figure 4.6: Sampling Procedure

4.3.3.2 Semi-structured interview

Interviewees were selected through a purposive sampling. Purposive sampling technique was used to explore most of the research questions (Neuman, 2011). In the choice of individuals, the researcher needs to choose those that able to deliver the information that lead to knowledge generation which is relevant to the research question (Lundahl & Skarvad, 1999). The criteria advocated by Stewart and Cash (2003) were used to guide in the selection of interviewees. These include (1) the level of information or expertise, (2) availability, (3) willingness to participate, and (4) ability to deliver information freely and accurately. A useful rule of thumb on when to stop recruiting additional interviewees is when little new information is provided by the recruit or when it reached theoretical saturation (Krueger, 1994).

4.4 Data Collection Technique

This study employed the explanatory sequential mixed method of data collection that used the questionnaire survey and followed by the semi-structured interview. A self-administered questionnaire was developed to gain insight into the evaluation of organizational culture, downward accountability, knowledge sharing, and NPOs effectiveness. In the second phase, the semi-structured interview was conducted to validate the findings of the quantitative survey. Participants were NPOs key informants (i.e., administrator, expert, and leader of NPOs) from the participating NPOs.

4.5 Research Instrument

This study adopted two important instruments which were the questionnaire survey for the first phase and the semi-structured interview for the second phase.

4.5.1 First phase: Questionnaire survey

The questionnaire was divided into five parts which were (1) demographic profiles, (2) organizational culture, (3) downward accountability, (4) knowledge sharing and (5) NPOs effectiveness. A copy of the survey instrument can be found in Appendix A (English version) and Appendix B (Malay version). The survey items were adopted and adapted from the existing instruments that were used in past research as well as based on the established framework.

First, organizational culture was measured using a 16-item scale drawn from Lee and Choi' (2003) study. Based on the concept of care, this scale encompassed three areas which were (1) collaboration, (2) trust, and (3) learning (Eppler & Sukowski, 2000). The examples of the statements were, "There is a willingness to collaborate across nonprofit units/department/branch within my organization" and "There is a willingness to accept responsibility for failure."

Next, downward accountability was defined based on four areas with 16-item scale adopted from Mango's (2010) checklist. Four areas were (1) information disclosure, (2) participation mechanism, (3) complaints procedures, and (4) employee attitudes and behaviors. As previously noted, downward accountability has not been adequately measured. However, accountability to beneficiaries' checklist developed by Mango (2010) provides concrete benchmarks for measuring downward accountability.

For example, the respondents were asked to evaluate statements such as, "My organization involves people in setting the program's goals" and "My organization involves people in designing specific activities such as contents of aid packages, the design of shelters, and others."

On another hand, to measure knowledge sharing, the researcher adopted a 10-item scale developed by van den Hooff and de Ridder (2004). For example, the respondents were asked to evaluate based on a 5-point scale on statements such as "When I have learned something new, I find that colleague in my department/unit/branch/organization can learn it as well" and "I share the information I have with my colleagues within my department/unit/branch/organization."

Finally, to measure NPOs effectiveness, this study used a 20-item scale developed by Espirito (2001). For external effectiveness, a 7-item scale was used. The examples of the statements were "Specific objectives are met within budget constraints" and "Overall goals are accomplished." Then, internal effectiveness was measured using a 13-item scale. For this purpose, the respondents were asked to evaluate their organization current level of internal effectiveness based on the statements such as "Goal clarity" and "Clarity of program activities." Cronbach's alpha reliabilities for all scales were acceptable and met Nunnally's (1978) cut-off criterion of 0.70. Table 4.4 provides the operational measure of each variable.

Table 4.4: Operationalization of the Constructs

Construct	Dimension	Definition	Item	Source
OC	Collaboration[a]	The degree to which people in a group actively help one another in their work	5	Lee & Choi (2003)
	Trust[a]	Maintaining reciprocal faith in each other in terms of intention and behaviors	6	Lee & Choi (2003)
	Learning[a]	Individual own an adaptive response pattern, in that they persist, increase effort, partake in solution-oriented self-instruction, and claim to appreciate the challenge	5	Lee & Choi (2003)
DA	Information Disclosure[b]	Disclosure statements and reports on fund, money, and resources acquired from various sources as to ensure NPOs have implemented the activities and programmes in appropriate standard manner	6	Mango (2010)
	Participation Mechanism[b]	The opportunities for beneficiaries in making decision about any activities that might impact or being impact by them.	3	Mango (2010)
	Complaints Procedures[c]	The mechanisms typically apply to all stakeholders, rather than a subset of stakeholder, and they are closely related to the organization's efforts to improve performance. The results of this effort are system advancement, developments in reliability, decreasing waiting times, and a superior service attitude.	3	Mango (2010)
	Employee Attitudes & Behaviors[d]	Employees to develop the effective and respectful relationship with their beneficiaries	4	Mango (2010)
KS	Knowledge Donating[a]	A way of transmitting knowledge to other employees who need that knowledge in the organization	6	van den Hooff & de Ridder (2004)
	Knowledge Collecting[a]	An individual collects intellectual capital by talking to other employees	4	van den Hooff & de Ridder (2004)
EF	External Effectiveness[e]	The degree to which objectives are met within budget constraints, overall goals are attained, services are perceived as valuable, funding is maintained and sufficient, and impact on the served population	7	Espirito (2001)
	Internal Effectiveness[f]	Reflects organizational performance indicators include: (1) goal clarity, (2) clarity of program activities, (3) goal setting, (4) goal determination, (5) communication, (6) change in decision making, (7) interdependence, (8) diversity of funding sources, and (9) long-term decisions	13	Espirito (2001)

Note. OC=Organizational Culture; DA=Downward Accountability; KS=Knowledge Sharing; EF= Effectiveness; [a]Five-point scale was used with 1=Strongly Disagree, 2=Disagree, 3=Neutral, 4=Agree, 5=Strongly Agree; [b]Five-point scale was used with 1=Not At All, 2=Not Effectively, 3=Neutral, 4=Effectively, 5=Very Effectively; [c]Five-point scale was used with 1=Bad, 2=Average, 3=Neutral, 4=Good, 5=Very Good; [d]Five-point scale was used with 1=Very Weak, 2=Weak, 3=Neutral, 4=Strong, 5=Very Strong; [e]Five-point scale was used with 1=Never, 2=Rarely, 3=Sometimes, 4=Very Often, 5=Always; [f]Four-point scale was used with 1=Poor, 2=Fair, 3=Good, 4=Excellent.

4.5.1.1 Questionnaire quality: Testing for validity and reliability

Several steps were taken to ensure the goodness of research instruments. First, the face validity need to be fulfilled to test whether the questionnaire appears to measure what it is designed to measure. Second is content validity which refers to the degree to which a test appropriately represents the content domain of the measure (Sireci, 1998). A review from some experts or senior practitioners as well as pilot study can help to fulfil this condition. Finally, construct validity need to be proved to test whether the scale or measure correlates with the theorized construct it purports to measure. This can be achieved through the analysis of correlation matrix, multicollinearity result, and factor analysis (MacCallum & Marr, 1995).

In the current study, the researcher employed structural equation modeling (SEM) by using AMOS 18.0 software. Prior to analysis, the measurement model was analyzed using confirmatory factor analysis (CFA). The researcher evaluated the model fit by using several appropriate indexes in order to increase the robustness of the analysis. These include (1) root mean square error of approximation (RMSEA), (2) goodness of fix index (GFI), (3) comparative fit index (CFI), (4) tucker-lewis index (TLI), and (5) chi-square/degree of freedom (Chisq/df). Among the vast evaluating indexes, these indexes were selected since many studies employed these criteria for evaluating their model fit in their nonprofit studies. Table 4.5 summarizes the literature support for the respective fitness index.

Table 4.5: Index Category

Name of Category	Name of Index	Level of Acceptance	Comments	Literature
1) Absolute Fit	Chisquare	*p*> 0.05	Sensitive to sample size>200 One could ignore this level, if the sample size obtained for the study is greater than 200	Wheaton, Muthen, Alwin, & Summers (1977) Hair, Anderson, Tatham, & Black (1995), & Jöreskog & Sörbom (1996)
	RMSEA	<0.08	Range 0.05 to 0.10 acceptable The value between 0.08 to 0.10 provides a mediocre fit and below 0.08 shows a good fit	Browne & Cudeck (1993) MacCallum, Browne, & Sugawara (1996)
	GFI	>0.90	GFI=0.95 is a good fit	Jöreskog & Sörbom (1984)
2)Incremental Fit	AGFI	>0.90	AGFI=0.95 is a good fit	Tanaka & Huba (1985)
	CFI	>0.90	CFI=0.95 is a good fit	Bentler (1990)
	TLI	>0.90	TLI=0.95 is a good fit	Bentler & Bonett (1980)
	NFI	>0.90	NFI=0.95 is a good fit	Bollen (1989)
3)Parsimonious Fit	**Chisq/df**	<5.0	The value should be below 5.0	Marsh & Hocevar (1985)

Note. RMSEA=root mean square error of approximation; GFI= goodness of fix index; AGFI=adjusted goodness of fix index; CFI= comparative fix index; TLI= tucker lewis index; NFI= normed fit index; Chisq/df=chi square/degree of freedom; the word in bold is the main fit index used within this study.

Second, in order to analyze the validity and reliability of the measurement model, the researcher followed several suggestions provided by Fornell and Larcker (1981). First, all item loadings should be significant and exceed 0.70. Then, composite reliability (CR) value for each construct should be more than 0.70. CR is similar to internal consistency reliability which can be measured using Cronbach's alpha. Internal consistency reliability is a measure of how well the items measure the same construct. For example, applying the current study to the same sample (i.e., NPOs employees) for the second time should yield similar results as determine in the first time.

Next requirement is average variance extracted (AVE) for each construct should exceed 0.70. AVE is a strict measure of convergent validity to ensure that the dimensions correlate well with each other within their parent factor. For example,

collaboration, trust, and learning are correlating together to measure organizational culture. Finally, the researcher verified discriminant validity of the instrument by looking at square root of the average variance extracted (AVE) as recommended by Fornell and Lacker (1981). Discriminant validity shows the extent to which a construct is entirely different from other constructs (Hair et al., 2010). Table 4.6 summarizes assessment of the measurement model.

Table 4.6: Assessment of the Measurement Model

Test	Definition	Level of the Acceptance
1) Unidimensionality	Unidimensionality is achieve when the items have acceptable factor loadings for the respective latent construct	Any item that low below than 0.70 factor loading should be deleted
2) Validity	The ability of the construct to measure what it supposed to measure	
• Convergent Validity		$AVE \geq 0.70$
• Construct Validity		TLI>0.90, GFI>0.90, CFI>0.90, RMSEA<0.08, and Chisq/df <5.0
• Discriminant Validity		All redundant items are either deleted or constrained, also the correlation between construct is 0.85
3) Reliability	The extent of measurement model in measuring the intended latent construct	
• Internal Reliability		Cronbach Alpha ≥ 0.70
• Construct/Composite Reliability		$CR \geq 0.70$ Formula: $CR= (\sum K)\,^2/[(\sum K)\,^2+(\sum 1\text{-}K^2)]$ K=factor loading of every item
• Average Variance Extracted		$AVE \geq 0.70$ Formula: $AVE=\sum K^2/n$ K=factor loading of every item n=number of items in a model

Note. RMSEA=root mean square error of approximation; TLI= tucker lewis index; GFI= goodness of fix index; CFI= comparative fix index; Chisq/df=chi square/degree of freedom; CR=composite reliability; AVE=average variance extracted.

(a)   *Validity and reliability results: A pilot study*

Prior to commence the full-scale study, pilot test was carried out to access the proposed research framework and trial some of the logistical issues. The sample size for the pilot study was based on the guideline of 10% from actual sample size (n=50 employees) (Lackey & Wingate, 1998). In this section, the researcher presented the validity and reliability results of the pilot study as well as from the full-scale study. Pilot study was started in March 2013 and it took almost one-month duration in completing this phase. The sample size for pilot study survey was 50 employees. A total of 30 final responses were received which constituted a response rate of 60%.

First, to evaluate validity of the construct, factor analysis was conducted to refine items and to determine whether items are tapping into the same construct. For this study, items with the loading of 0.50 or greater, and factors with the eigen value of more than one would be retained for further analysis (Hair et al., 1995). In conducting factor analysis, all eleven dimensions of four variables were submitted for analysis using principal component analysis (PCA). Initial results indicated that Kaiser-Meyer-Olkin (KMO) value exceeds the recommended value of 0.60 (Kaiser, 1974) and Bartlett's Test of Sphericity was significant. Both results suggested that the sample data was appropriate to proceed with factor analysis procedure.

Using Varimax rotation, no factor had been dropped out under this circumstance. As the result, the construct validity was fulfilled and the researcher retained all construct for the full-scale study. Table 4.7 presents the results of the pilot phase.

Second, for the reliability analysis, based on Table 4.8, in accordance with the Cronbach's alpha test, the total scale of reliability for pilot study data was varied from 0.64 to 0.80. Nunnally (1978) highlighted that reliability value between 0.50 until 0.60 is sufficient for the early stages in any research. Sekaran (1992) also mentioned that the minimum acceptable reliability coefficient level is at 0.60. Overall, all variables in this study were found to be reliable.

Table 4.7: Factor Loadings for Factor Analysis with Varimax Rotation of Variable Scales

Scale	Factor			
	1	2	3	4
Organizational Culture				
Collaboration		0.868		
Trust		0.913		
Learning		0.908		
Downward Accountability				
Information Disclosure	0.811			
Participation Mechanism	0.799			
Complaints Procedures	0.826			
Employee Attitudes & Behaviors	0.816			
Knowledge Sharing				
Knowledge Donating			0.873	
Knowledge Collecting			0.894	
NPOs Effectiveness				
External Effectiveness				0.955
Internal Effectiveness				0.941
Eigenvalue	7.307	1.639	1.207	0.530
Percentage of Variance	29.837	27.532	19.879	19.871
Total Variance Explained	3.282	3.029	2.187	2.186

Note. N=30; Factor loadings>0.50

Table 4.8: Reliability Results

Variable	M	SD	Cronbach's Alpha	Items
1) Organizational Culture	4.00	1.00	0.74	16
2) Downward Accountability	3.94	1.27	0.64	16
3) Knowledge Sharing	3.80	1.12	0.78	10
4) NPOs Effectiveness	3.50	1.18	0.84	20

Note. N=30; M=Mean; SD=Standard Deviation

(b)   *Validity and reliability results: A full-scale study*

Once the pilot study data analysis finished, the researcher moved to the full-scale data collection. Based on Table 4.9, the results of the fitness indexes met the requirement level; RMSEA= 0.075, GFI= 0.900, CFI= 0.914, TLI=0.901, and Chisq/df=4.330.

Table 4.9: Fitness Indexes for the Measurement Model

Name of Category	Name of Index	Index Value
1) Absolute fit	RMSEA	0.075
2) Incremental fit	GFI	0.900
	CFI	0.914
	TLI	0.901
3) Parsimonous fit	Chisq/df	4.330

Note. *N*=369; RMSEA=root mean square error of approximation; GFI= goodness of fix index; CFI= comparative fix index; TLI= tucker-lewis index; Chisq/df=chi square/degree of freedom.

Figure 4.7 portrays the schematic diagram of CFA results. Table 4.10 shows the overall results of the measurement model. The standardized loadings were all above 0.70 providing evidence for convergent validity. For each factor, its composite reliability (CR) and average variance extracted (AVE) were calculated. The CR and AVE values for each factor were above 0.70 which indicated the acceptable levels. Thus, according to the suggestion by Fornell and Larcker (1981), the assumptions of the measurement model were fulfilled.

Figure 4.7: Schematic Diagram of CFA Results
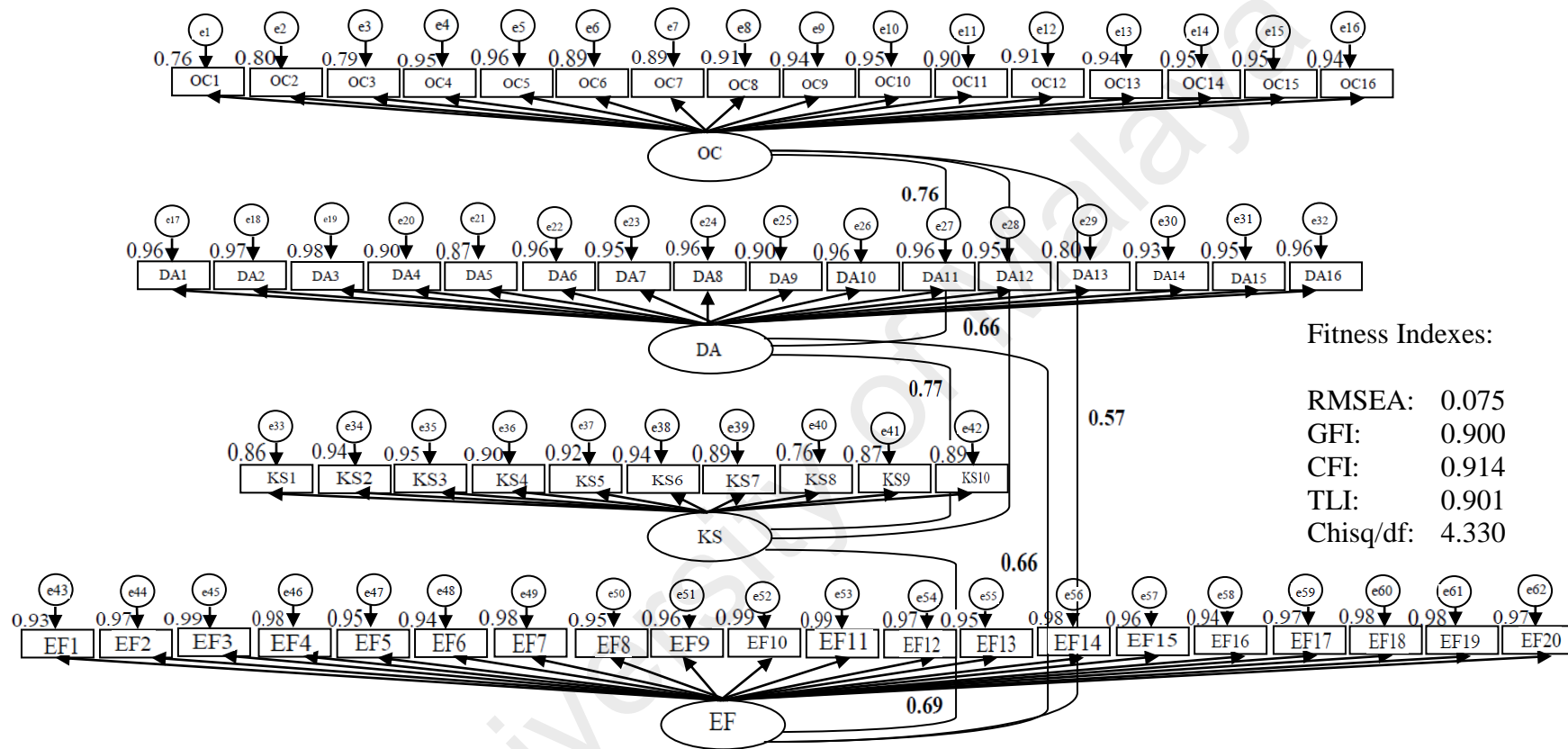
Fitness Indexes:

RMSEA: 0.075
GFI: 0.900
CFI: 0.914
TLI: 0.901
Chisq/df: 4.330

Table 4.10: CFA Results

Construct	Items	Factor Loading	α	CR	AVE
Organizational Culture	OC1	0.76	0.87	0.99	0.82
	OC2	0.80			
	OC3	0.79			
	OC4	0.95			
	OC5	0.96			
	OC6	0.89			
	OC7	0.89			
	OC8	0.91			
	OC9	0.94			
	OC10	0.95			
	OC11	0.90			
	OC12	0.91			
	OC13	0.94			
	OC14	0.95			
	OC15	0.95			
	OC16	0.94			
Downward Accountability	DA1	0.96	0.82	0.99	0.88
	DA2	0.97			
	DA3	0.98			
	DA4	0.90			
	DA5	0.87			
	DA6	0.96			
	DA7	0.95			
	DA8	0.96			
	DA9	0.90			
	DA10	0.96			
	DA11	0.96			
	DA12	0.95			
	DA13	0.80			
	DA14	0.93			
	DA15	0.95			
	DA16	0.96			
Knowledge Sharing	KS1	0.86	0.84	0.98	0.80
	KS2	0.94			
	KS3	0.95			
	KS4	0.90			
	KS5	0.92			
	KS6	0.94			
	KS7	0.89			
	KS8	0.76			
	KS9	0.87			
	KS10	0.89			
NPOs Effectiveness	EF1	0.93	0.87	0.99	0.93
	EF2	0.97			
	EF3	0.99			
	EF4	0.98			
	EF5	0.95			
	EF6	0.94			
	EF7	0.98			
	EF8	0.95			
	EF9	0.96			
	EF10	0.99			
	EF11	0.99			
	EF12	0.97			
	EF13	0.95			
	EF14	0.98			
	EF15	0.96			
	EF16	0.94			
	EF17	0.97			
	EF18	0.98			
	EF19	0.98			
	EF20	0.97			

Next, the researcher conducted the discriminant validity test. The discriminant validity was achieved when a diagonal value in bold was higher than the values in its row and column. Based on Table 4.11, this study fulfilled the assumption of the discriminant validity.

Table 4.11: Discriminant Validity Results

Construct	1	2	3	4
1) Organizational Culture	**.91**			
2) Downward Accountability	.76	**.94**		
3) Knowledge Sharing	.66	.77	**.89**	
4) NPOs Effectiveness	.57	.66	.69	**.96**

Note. *N*=369; Values in boldface are the square root of AVE and others are correlations.

4.5.2   Second phase: Semi-structured interview

For validation phase, the researcher employed the semi-structured interview as the primary instrument. The interviews were conducted between December 2014 and February 2015. The researcher first contacted the participating NPOs from the first phase study to inform the intention for the second phase study. The researcher also clarified to NPOs to help in promoting any names that suitable for the second phase study. After getting responses, the research confirmed the time and place either by email or by phone. Upon the key informants' request, all interviews were conducted in Malay. Every interview was held individually and face-to-face. These allow the researcher to establish some connection with the participants (Saunders, Lewis, & Thornhill, 2009, p. 324).

Qualitative interview questions can be divided into three categories which are (1) open questions, (2) probing questions, and (3) closed questions (Saunders et al., 2009, p. 338). In this study, the researcher asked open and probing questions. Every

participant was asked the same questions. A funnel technique was used to identify the key informants' perception about the results of the survey phase. This technique begins with a big question (open ended questions) and down to details explanation (probing questions). The explanation about the survey study was given first to the participant. The informants were asking whether they agreed with the results and were invited to provide explanations based on the situation they had experienced. Full interview protocol can be seen in Appendix D.

4.5.2.1 Interview quality: Testing for validity and reliability

In the qualitative study, the reliability and validity have a different meaning as compare to the quantitative study. Reliability in the qualitative study includes category and interjudge reliability (Sekaran & Bougie, 2013). Category reliability "depends on the analyst's ability to formulate categories and to present to competent judges' definitions of the categories so they will agree on which items of a certain population belong in a category and which do not" (Kassarjian, 1977, p. 14). While, interjudge reliability can be defined as "a degree of consistency between coders processing the same data" (Kassarjian, 1977), and the agreement rates at or above 80% need to be achieved (Sekaran & Bougie, 2013). For this purpose, the researcher gathered the agreement from other raters to ensure the coding and interpretation process was reliable.

Next, in the qualitative research, the validity refers to the degree to which the procedure measures what it proposes to measure in which the interviews are valid if they are used carefully for the research inquiry. One way in validating interview data is by using triangulation method. If the two measures agree, then the validity of the interview data is proven (Cohen & Manion, 1994; Krueger, 1994). Moreover, the

researcher needs to minimize the amount of bias that may result from the interviewer, interviewees, and questions (Cohen & Manion, 1994).

Interview questions have to be carefully and clearly formulated to reduce bias. The interviewer needs to avoid leading questions and the respondents need to be carefully selected. Moreover, the researcher needs to ensure that the interview session is accurately recorded. If any malfunction occurs, the interviewer need to prepare notes of everything that remembers. Follow-up session also need to be conducted if there is any uncertainty (Patton, 1987). For the study purpose, the researcher validated the interview protocol through pilot testing. In addition, there are several ethical considerations need to be followed by the researcher before, while, or after conducting the study.

4.5.2.2 Ethical consideration for recruitment strategy

According to Creswell (2009), the researcher must anticipate any ethical issues that may arise during research process. These following safeguards were used to protect the participant's right:

- Participants were advice in writing of the voluntary nature of their participation and they could depart from the study at any time without penalty.
- The research objectives were clearly delineated in writing and articulated to the participants.
- A written consent form was obtained from each participant (see Appendix C).

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- The participants were informed in writing of all data collection methods and activities.

In addition, the researcher also followed University Malaya Code of Research Ethics which required all researchers to strive for the highest standards of excellence and morality in any research activities (see Appendix E).

4.5.2.3 Quality of the interview script: Pilot study results

Table 4.12: Key Informants Profile for Pilot Study

No.	ID	Name of NPO	Location of NPO	Service Orientation	Position
1)	Mr. A	Airod Workers Union	Selangor	Membership-oriented	Honorable Secretary
2)	Mr. K	National Union of Telecommunication Employees (NUTE)	Kuala Lumpur	Membership-oriented	Honorable Secretary

The researcher tested the interview script after the survey data have been collected. The pilot study involved two participants who met the participant criteria (see Table 4.12). The main use of pilot study was to identify the interview questions that were difficult to understand or that did not elicit the appropriate data. The study findings did not include the data results from the pilot study.

Based on the interview, some modifications have been made to the original interview script. For example, the researcher reduced the number of questions from 20 questions to eight questions to ensure the interview session did not reach or over the maximum time (40 minutes). Second, the amendment has been made to the last question that is the validation question. Since, the participants did not understand the mediation

process; therefore, for the full-scale study, the researcher provided a graphical diagram to enhance the participant knowledge.

4.6   Data Analysis

4.6.1   Quantitative data

Structural equation modeling (SEM) was used to assess the conceptual framework guiding this study. The researcher analyzed the data using IBM Statistical Package for Social Science (IBM SPSS 20.0) and Analysis of Moment Structure (AMOS) program version 18.0 (AMOS 18.0). SPSS helps to facilitate data clearing and checking for logical inconsistencies, and also contribute in producing descriptive statistics.

Since the survey data were self-reported and collected through the same period, common method variance (CMV) may occurs which lead to a systematic measurement error and bias (Podsakoff, MacKenzie, Lee, & Podsakoff, 2003; Podsakoff & Organ, 1986; Spector, 1994). Therefore, Harman's single factor test was conducted to test the presence of CMV effect. After the researcher addressed the issues of unidimensional, validity, and reliability of the measurement model, the next step was to analyze all constructs into SEM for examination of the mediation effect of knowledge sharing.

4.6.1.1 Baron and Kenny (1986) mediation test

Concerning the mediation effect of knowledge sharing, the present study referred to Baron and Kenny' (1986) mediation procedure. Although there are other several alternative ways to estimate the mediation effect such as Clogg, Petkova, and Shihadeh (1992), Judd and Kenny (1981), and others, this study employed Baron and Kenny' (1986) procedure since it is the most widely used methods which provide a simple understanding on the mediation flow and also could be analyzed using a basic regression model (ISI, 2008).
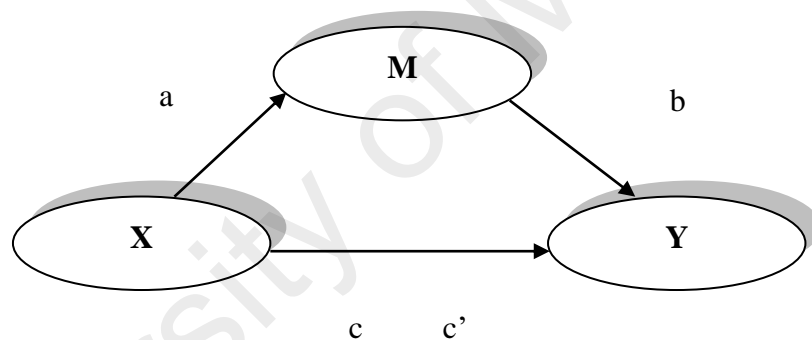
Figure 4.8: Mediation Model

A basic mediation hypothesis can be presented by a causal model diagram (see Figure 4.8). The basic direct effect of the effect of X (independent variable) on Y (dependent variable) is known as path c'. Then, the effect of X on M (mediating variable) is known as path a. The final direct path is path b, which refers to the direct effect of the combination of X and M on Y. Following to Baron and Kenny' (1986) requirements, once these three requirements are fulfilled (significant p-value); the researcher needs to examine full model that comprised all variables. Full mediation is achieved when X is no longer has an effect on Y after M has been included in the model

and so path c' is insignificant ($p>0.05$). On the other hand, partial mediation is the case in which the effect from path X to Y is reduced but remains significant ($p<0.05$) even in the mediator is added into the model. The strength of the indirect or mediated effect is estimated by multiplying the ab path coefficients. The total path relationships between X, M, and Y is known as path c = (a × b) + c' (Baron & Kenny, 1986).

In the context of the study, using Baron and Kenny' (1986) procedure as guideline, there are three steps for confirming the mediation role. These include:

- Organizational factor: both organizational culture and downward accountability should pose a significant and positive influence on NPOs effectiveness

- Organizational factor: both organizational culture and downward accountability should pose a significant and positive influence on knowledge sharing

- When knowledge sharing is added to the model of organizational factors and NPOs effectiveness respectively, the standardized estimates of the path of organizational factors (organizational culture and downward accountability) to NPOs effectiveness become insignificant (full mediation) and may weaken before adding knowledge sharing (partial mediation).

This study comprised two main mediation models (see Figure 4.9 and Figure 4.10). To confirm the mediation path, the researcher used Sobel test as recommended by MacKinnon and Dwyer (1993). The Sobel test is a method of testing the significance of the mediation effect ($p<0.05$).
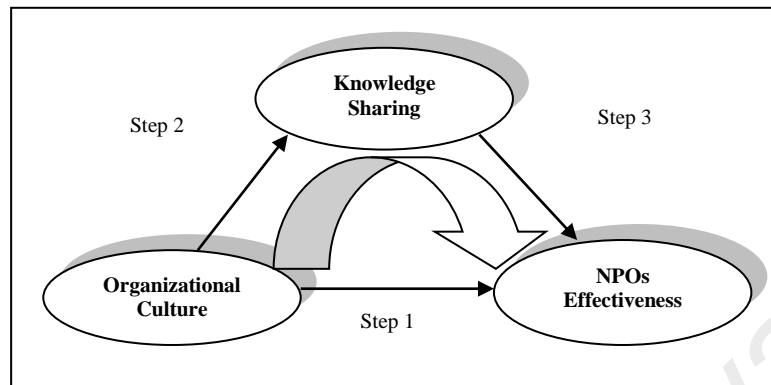
Figure 4.9: Mediation Model 1 [H$_{6(a)}$]
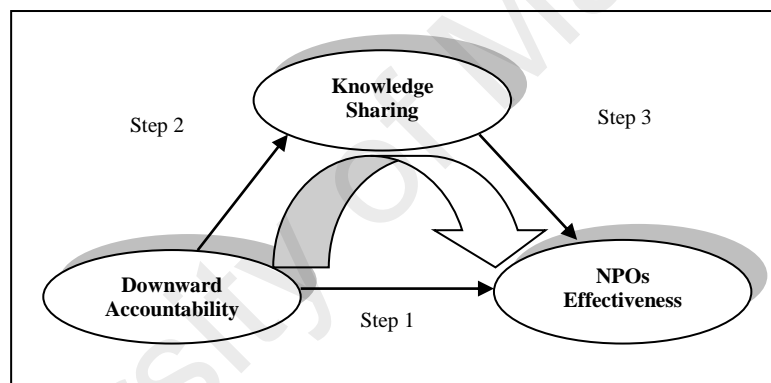
Figure 4.10: Mediation Model 2 [H$_{6(b)}$]

4.6.2   Qualitative data

For this study, the combination of deductive and inductive approach was used to analyze the qualitative data. First, prior to the semi-structured interview, the quantitative data were analyzed to determine themes which formed the basis of the interview questions (deductive approach). The interview schedule was structured based on the quantitative themes to systematically explore and to re-examine the data.

Second, once the themes were completely identified from the survey data, the researcher conducted the semi-structured interview based on the funnel techniques. Data from the interview then, were also analyzed using inductive approach. This is a research technique involving the identification of themes derived from the interview data (Liamputtong & Ezzy, 2005). While the survey questionnaire did influence the development of the semi-structured interview questions, new themes did emerge from the data (Coffey & Atkinson, 1996; Dey, 1993).

The software of NVIVO 8.0 was used to store the data and the results were displayed in the form of verbatim quotes. This software allows streamlining of the data analysis process while offering the additional benefit of adding the validity or trustworthiness to the findings (Morse, 2006). During and after the analysis, the researcher sent follow-up questions to the key interviewees to verify and to expand the reasoning. The researcher also conducted discussion with other researchers that not involved in the study in order to improve findings objectivity.

4.7   Summary of the Chapter

Overall, this study was conducted among the employees of registered NPOs under Registrar of Societies of Malaysia (ROS) that located in Klang Valley, Malaysia. Data were collected through the questionnaire and semi-structured interview. For the first phase (i.e., survey study), a total of 50 NPOs with 500 employees were selected. Among 500 employees who answered the survey, a total of 369 responses were received which constituted a response rate of 73.8%. For the qualitative study, six key informants were involved to validate the findings of the survey data. The key informants included the leader, expert, manager, and experienced employee of participating NPOs. Before the implementation of the full-scale study, pilot study was conducted first. Next, once the instruments fulfilled the requirement for the soundness of research project, the full-scale research was conducted. The main data analysis for the survey study was completed using structural equation modeling (SEM). To assess the mediation model, this study followed three main steps provided by Baron and Kenny (1986). On the other hand, the semi-structured interview data were analyzed using the deductive and inductive analysis. The tools used in facilitating this study were IBM SPSS 20 and AMOS 18.0 for the quantitative research and NVIVO 8.0 for the qualitative study.

CHAPTER 5: FINDINGS AND DISCUSSION

5.1 Introduction

This study examined the mediation effect of knowledge sharing in defining the relationships between organizational culture, downward accountability, and NPOs effectiveness. The explanatory sequential mixed method design was employed to provide in-depth understanding of the study context. The findings of this study were synthesized based on the data from two phases: (1) the survey of 369 employees and (2) the semi-structured interview with six key informants. In specific, this study aimed to answer the following research questions:

- To what extent knowledge sharing mediates the relationships between organizational culture, downward accountability, and NPOs effectiveness?
- Why organizational culture, downward accountability, and knowledge sharing are critical for Malaysian NPOs effectiveness?
- How does Malaysian NPOs can utilize, develop, or strengthen their current organizational culture, downward accountability, and knowledge sharing?

5.2 Preliminary Data Analysis

Before the main analysis was conducted (i.e., assessment of the structural model), preliminary data analysis first need to be addressed. The objectives of the preliminary data analysis are to edit the data as prepare it for further analysis, to describe the key features of the data, and to check several assumptions such as common method variance

(CMV), reliability, validity, normality, correlation analysis, and others assumption (Blischke, Rezaul Karim, & Prabhakar Murthy, 2011).

5.2.1 Harman's single factor test

Before testing the proposed model, Harman's single factor test was first applied. Through the analysis, the evidence of common method variance (CMV) was discovered when one factor accounted for most of the covariance (65.65%) which more than 50% of total variance. As suggested by Podsakoff and Organ (1986), all variables need to be included in the factor analysis. For the present study, the factor analysis produced four factors, with none of them explaining the majority of the total variance. The results indicated that four factors with eigen values above one were extracted. Of all the variance, 65.65% was explained by these four factors, and first factor accounted for 31.29% (second factor=22.84%, third factor=22.14%, and fourth factor=12.88%). Since all items used in this study could not be treated as one dimension and no single general factor accounted for most of the variance; therefore, common method variance (CMV) did not influence the data.

5.2.2 Descriptive statistics, normality tests, reliability results, and correlation between constructs

The descriptive analyses were carried out in order to examine mean (M) and standard deviation (SD) of the variables. All means scores were above the midpoint of 2.5, ranging from 3.17 to 3.83 (see Table 5.1). This result indicated an overall positive response to the constructs in the study. The standard deviation values suggest a narrow spread around the mean. The value of skewness should fall within the range of ─2.0 to +2.0 to indicate the normal distribution; otherwise, the distribution for the respective items departs from normality (Mardia, 1985). In this case, the researcher should examine the outliers, and delete certain number of extreme outliers in the data set and re-specify the model. Based on the results of normality test, this study fulfilled the assumption of normality (see Table 5.1).

Table 5.1: Descriptive Statistics, Normality, and Reliability Results

Construct	M	SD	Skewness	Kurtosis	Cronbach's Alpha
1) Organizational Culture	3.72	1.16	-1.19	0.34	0.87
2) Downward Accountability	3.83	1.29	-1.20	-0.03	0.82
3) Knowledge Sharing	3.52	1.25	-0.93	-0.69	0.84
4) NPOs Effectiveness	3.17	1.19	-0.97	-0.86	0.87

Note. *N*=369; M=Mean; SD=Standard Deviation

Next, the researcher examined the reliability of the constructs by looking at the Cronbach's alpha coefficient to indicate how well the items in a set are positively correlated to one another. In general, the reliabilities less than 0.60 are considered to be poor, those in the 0.70 range are acceptable, and those over 0.80 are good (Sekaran & Bougie, 2013, p. 293). The scale of reliability for this study data was varied from 0.82 to 0.87. Therefore, all variables were good and reliable according to Nunnally's (1978)

criterion of 0.70 (see Table 5.1). As a conclusion, all variables fulfilled the assumption for internal consistency. Thus, the data in this study were regarded as reasonable and valid for the purpose of structural equation modeling (SEM).

Table 5.2: Correlation between Constructs

Construct	1	2	3	4
1) Organizational Culture	1			
2) Downward Accountability	.71**	1		
3) Knowledge Sharing	.61**	.74**	1	
4) NPOs Effectiveness	.54**	.66**	.68**	1

Note. *N*=369 **Correlations is significant at the 0.01 level (two-tailed).

Also, correlation analysis was conducted to establish the relationships among the variables. The highest correlation was between downward accountability and knowledge sharing (see Table 5.2). There were positive correlations among various variables. There were no high correlations of 0.90 or above. According to Bryman and Cramer (1997), to ensure multicollinearity problems do not exist, coefficient between each pair of independent variables should not exceed 0.80. The highest coefficient of correlation in this study was 0.74. As a result, discriminant validity was achieved (Hair et al., 1995).

5.2.3 Assessment of the measurement model

The details on the assessment of the measurement model have been clarified in Chapter 4. Thus, in this section, the researcher summarizes the results in the tabular format as shows in Table 5.3.

Table 5.3: Assessment of the Measurement Model

No.	Assessment	Achieve	Not Achieve
1)	Unidimensional – measuring items have acceptable factor loadings for the respective latent factor	√	
2)	Validity		
	a) Convergent validity – the validity is achieved when all items in a measurement model are statistically significant (AVE greater or equal to 0.70)	√	
	b) Construct validity – meet the requirement of fitness index:	√	
	RMSEA: 0.075 GFI: 0.900 CFI: 0.914 TLI: 0.901 Chisq/df: 4.330		
	c) Discriminant validity - the measurement model is free from the redundant items which the correlation between the constructs must less than 0.85	√	
3)	Reliability		
	a) Internal reliability- Cronbach's alpha value is 0.70 and higher	√	
	b) Construct reliability – the measure of reliability and internal consistency of the measured latent construct (composite reliability (CR) must equal or more than 0.70)	√	
	c) Average variance explained (AVE) must equal or more than 0.70	√	

5.3   Research Findings

This study proposed the mediation effect of knowledge sharing on the relationships between organizational culture, downward accountability, and NPOs effectiveness. Semi-structured interview was conducted following the first phase study to elaborate on the survey results. To recall, six key informants were chosen for this phase (see Table 5.4). The interviewer explained to each interviewee that he/she has been identified as the key informant, and his/her opinion was being sought to understand the relationships between organizational culture, downward accountability, knowledge sharing, and NPOs effectiveness.

Table 5.4: Interview Table

No.	ID	Name of NPO	Date of Interview	Location of Interview
1)	Mr. L	Malaysian Crime Prevention Foundation	30/12/2014	NIOSH Office, Bandar Baru Bangi, Selangor
2)	Madam T	National Union of Teaching Profession	15/1/2015	NUTP Headquarters, Kompleks Batu, Kuala Lumpur
3)	Mr. Z	Society for the Rehabilitation of the Disabled Selangor & Wilayah Persekutuan	16/1/2015	University Malaya Student Lounge, Kuala Lumpur
4)	Madam A	Klang Kiwanis Down Syndrome Foundation	22/1/2015	Kiwanis – Klang Centre, Selangor
5)	Mr. Zah	Baitul Kasih Selangor & Wilayah Persekutuan	26/1/2015	Baitul Kasih Centre, Taman Seri Keramat, Kuala Lumpur
6)	Madam L	Young Buddhist Association of Malaysia	30/1/2015	YBAM Headquarters, Petaling Jaya, Selangor

Based on the synthesis of both quantitative and qualitative data, the researcher discovered six main finding themes. The themes were:

- Organizational culture and downward accountability significantly positive influence knowledge sharing

- Knowledge sharing significantly positive influence NPOs effectiveness

- Organizational culture significantly positive influence NPOs effectiveness

- Downward accountability significantly positive influence NPOs effectiveness

- Knowledge sharing as mediator

- Leadership role

Table 5.5 shows the overall quantitative results.

Table 5.5: Causal Effect Regression Path for the Hypothesized Models

Hypothesis & Path			Estimate	S.E.		
1) H_{A1}	OC →KS (path a)		0.215**	0.066		
2) H_{A2}	DA →KS (path a)		0.520***	0.048		
3) H_{A3}	KS →EF (path b)		0.419***	0.059		
4) H_{A4}	OC	EF (path c')	0.194**	0.073		
5) H_{A5}	DA	EF (path c')	0.424***	0.050		
Mediation model						
			Direct Effect (c')		Indirect Effect (ab)	Total Path (c=c'+ab)
6) $H_{6(a)}$	OC →EF (path c')		0.106	0.069	0.090	0.196
7) $H_{6(b)}$	DA →EF (path c')		0.203***	0.055	0.218	0.429

Note. N=369; OC=Organizational Culture; DA=Downward Accountability; KS=Knowledge Sharing; EF=NPOs Effectiveness, ***p*<0.001, **p*<0.01.

5.3.1 Finding 1: Organizational culture and downward accountability significantly positive influence knowledge sharing

From Table 5.5, both organizational culture (β=0.215, p<0.01) and downward accountability (β=0.520, p<0.001) had a significant and positive influenced towards knowledge sharing. Thus, H_{A1} (There is a significant positive relationship between organizational culture and knowledge sharing) and H_{A2} (There is a significant positive relationship between downward accountability and knowledge sharing) were valid. These mean that 369 NPOs employees supported that both organizational culture and downward accountability were positively related to their knowledge sharing behavior. These findings were consistent with previous research such as Carvalho and Fidelis (2010), Chang and Lin (2015), Horwitz and Santillan (2012), Suppiah and Sandhu (2011), Wang et al. (2011), and Xue, Bradley, and Liang (2011).

Based on Ipe's (2003) knowledge sharing framework, there are four major factors that influence knowledge sharing. These include (1) the nature of knowledge, (2) motivation to share, (3) opportunities to share, and (4) culture of the work environment. Relating to this study, organizational culture and downward accountability were related with third and fourth factor. First, to foster knowledge sharing behavior, culture acts as critical condition since it blends the identity of individual employee into group shared identity (Wiewiora, Trigunarsyah, Murphy, & Coffey, 2013), and it is critical since shared identity allows active knowledge sharing behavior (Sackmann & Friesl, 2007). Culture also determines the attitudes and behaviors of the employees regarding organizational knowledge processing (Davenport, 1997). Suppiah and Manjit (2011) indicated that organizational culture such as collaboration and group culture could influence tacit knowledge sharing. Since, the nature of NPOs operation is around

teamwork, mutual consensus, trust, and people-centered, culture could acts as the most important driver for promoting knowledge sharing.

Similar to organizational culture, accountability mechanisms also offer the important opportunity for sharing knowledge (Ipe, 2003; Riege, 2005). As highlighted by Chaminade and Roberts (2003), accountability is part of intellectual capital owned by the organizations that facilitates the experience of knowledge sharing. In a similar vein, Foss, Husted, and Michailova (2010) also emphasized that accounting and accountability processes could help to shape the governance of knowledge sharing. Moreover, according to Busco, Giovannoni, and Riccaboni (2007), there are three roles of accountability mechanism which are (1) compliance, (2) performance, and (3) knowledge creation. A body of knowledge also discovered that information disclosure, performance report, and complaints procedures could facilitate the sharing of knowledge and these mechanisms also enable project effectiveness (Carvalho & Fidelis, 2010; Ipe, 2003; Wenger, 2000; Bosch & Enriquez, 2005).

The qualitative data collected during the semi-structured interview were also consistent with the survey findings. For example, one interviewee from KIWANIS stated that their care culture as follows:

> "In KIWANIS, collaboration and trust culture are important for ensuring effective knowledge transfer… Our teachers need to collaborate in exchanging information and schedule since they are required to exchange class every month. Furthermore, we encourage our teachers to share any kinds of knowledge and information that are necessary to KIWANIS. At least once a month, we will conduct meeting where the employees can share the information… When one staff attends to any training or external learning sessions, once they coming back to KIWANIS, they are required to prepare full report and to share it with other teachers… I belief that self-centred culture should not exist in KIWANIS"

> (Madam A, Klang Kiwanis Down Syndrome
> Foundation, January 22, 2015).

5.3.2 Finding 2: Knowledge sharing significantly positive influence NPOs effectiveness

Second, the findings also discovered that knowledge sharing was significantly positive influenced NPOs effectiveness (β=0.419, p<0.001) (see Table 5.5). Thus, H$_{A3}$ (There is a significant positive relationship between knowledge sharing and NPOs effectiveness) was accepted. These mean that 369 NPOs employees supported that knowledge sharing was positively affected their organizational effectiveness. These findings were also consistent with previous studies such as Johnson (1997), Landaeta (2008), Pangil and Chan (2014), Reich, Gemino, and Sauer (2008), and Shanks, Lundstrom, and Bergmark (2014).

Previous empirical studies also discovered that there are positive relationships between knowledge sharing, learning orientation, intellectual capital development and accumulation, and competitive position (e.g., Kogut & Zander, 1992; Law & Ngai, 2008; Stenmark, 2001; Yang, 2007; Vij & Farooq, 2014). Knowledge sharing is very crucial especially for NPOs since the nature of their operation continuously changing with the complexity of stakeholders' issues. For example, once NPOs project finish, they need to synthesize the project and further exchange any knowledge or information on the strengths and weaknesses of the project before they could proceed to the next project. This is important to ensure future project achievement and to align with the need and demand of its multiple stakeholders as well as to secure and to attract future support and donation. As previously highlighted, NPOs are nonprofit oriented and their primary source of income is unpredictable. Hence, strong and active management operation needs to be achieved. In this case, knowledge sharing will enable NPOs to improve understanding of its services as well as to respond proactively and innovatively

to the changing environment. In validating the survey findings, the interviewees were asked about the knowledge sharing process that exists within their organization. All interviewees alleged that knowledge sharing is paramount for their organization especially for maintaining their daily organization routines. The first interviewee, for example, explained that the knowledge sharing process occurs within their organization and along with this process, and he also identified the existence of knowledge hoarding issue. As stated by Mr. L:

> "In our foundation, I observe that the employees are normally sharing knowledge and information with each other. Even though, we have knowledge hoarding problem; however, I feel it is a small issue since we do not have larger number of employees, so knowledge hoarding is not big problem for us. Perhaps, it could be a huge problem for a larger organization. But, I believe that knowledge sharing is important for any institution"

> (Mr. L, Malaysian Crime Prevention Foundation, December 30, 2014).

On another hand, the second interviewee strongly oppressed the existence of knowledge hoarding. As explained by Madam T:

> "Knowledge hoarding cannot exist in NUTP. The employees cannot hoarding any knowledge or information. They need to share any knowledge related to their task. Without knowledge sharing, the organization is not healthy. Knowledge sharing is important to allow smooth delegation of task... Let's say A cannot attends work today, B need to take over A's work. If B not able to perform A's work, I assume there is no sharing occurs between both of them. In this case, I will advice both of them for changing this attitude… Each employee at least should know and aware about the basic task of their co-worker… In NUTP, when new information exists, all employees will receive the information. We have ICT officers that will disclose any information to our employees"

> (Madam T, National Union of Teaching Profession, January 15, 2015).

Next, the third interviewee described their organization knowledge sharing as follows:

> "Sharing knowledge is a must for our center. I myself encourage our employees to share knowledge by implementing several innovative mediums such as diagram form, checklist form, and others. These mediums are very important to assist the disabilities and limitations faced by our employees. For example, since our hostel warden has illiteracy problem, I had created a graphical form to help him to share any information about our resident as well as any information about our facilities... Since the disabled residents are unpredictable, sharing any kinds of information are vital within this society. I believe that knowledge sharing requires creativity and innovation"

> (Mr. Z, Society for the Rehabilitation of the Disabled Selangor & Wilayah Persekutuan, January 16, 2015).

Furthermore, the fourth interviewee stated that knowledge sharing not only occurs using formal approaches such as conference, meeting and report exchange but also including informal approaches such discussion, video conferencing, and chat. As explained by Madam A:

> "Knowledge sharing process in KIWANIS is a continuous process and sometimes if we have any problems, we will conduct informal meeting at anywhere and at any time. Recently, just imagine, I conduct meeting at our office stairway... In KIWANIS, teachers also need to share knowledge among each other since we rotate the class every month. Thus, to facilitate this process, they are required to share information especially about the performance and progress of the child (patient) as well as the information about the specific need of the child"

> (Madam A, Klang Kiwanis Down Syndrome Foundation, January 22, 2015).

In response to the same initial question, the fifth interviewee stated that he always encourages his employees to share knowledge in order to facilitate and to organize information within Baitul Kasih. Finally, similar to the second interviewee, the final interviewee also mentioned that sharing information could assist the delegation of work within their association.

5.3.3 Finding 3: Organizational culture significantly positive influence NPOs effectiveness

The third finding theme of this study was a significant and positive influenced of organizational culture on NPOs effectiveness (β=0.194, p<0.01) (see Table 5.5). Thus, H_{A4} (There is a significant positive relationship between organizational culture and NPOs effectiveness) was accepted. This finding was consistent with previous studies such as Fullan (2014), Prajogo and McDermott (2011), and Tropman and Wooten (2013).

Previous studies suggested that organizational culture is imperative for the organizations because culture acts as informal monitoring systems that guide employees' decisions and behavior, and culture is very useful to assist in decision-making process. For instance, Hartnell, Ou, and Kinicki (2011) indicated that culture is positively associated with effectiveness criteria such as employee attitudes and behaviors, operational performance, and financial performance. In their seminal work, Denison and Mishra (1995) revealed that culture is the indicator to organizational performance measures such as flexibility, openness, responsiveness, integration, direction, quality, employee satisfaction, and others. Gallagher and Brown (2007) also highlighted that organizational culture is important in influencing the organizations

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from the way they operate to how they treat and manage the relationships with their stakeholders. In addition, the study also discovered that there is strong association between organizational culture and organizational performance components such as return on investment, customer retention, and product sales. Finally, Lin (2006) stressed out that learning culture enhances organizational absorptive capacity and innovativeness, and both absorptive capacity and innovativeness are critical to organizational effectiveness.

All persons interviewed also stated that care culture is vital to their organization. For example, the second interviewee highlighted the importance of collaboration, trust, and learning in helping their employees to perform the work task. She further clarified that without trust culture, a delegation of task is unsuccessful. To create trust, opportunities and guidance should be given by the trustor. In return, the trustee employees must show her/his responsibilities to the trustor. In term of learning, she also mentioned that learning is imperative since they are dealing with the educated clients (i.e., teachers). Thus, strong professionalism needs to be nurtured and learned. On other hand, the third interviewee clarified their care culture as follows:

> "We only have 12 employees and the disabled person is unpredictable. So, collaboration and trust are important... Learning also becomes a part of our society value. Actually, the success of learning depends on the individual employees itself. This is because many of our employees are disabled persons. Thus, I can conclude that self-improvement depends on employees' ability. What we can do is to provide support to them. We also provide internal training for our employees by assigned them accordance to their abilities. Therefore, learning process in our society is very good. We also have been recognized by Malaysian Social Welfare Department among the best rehabilitation centers in Malaysia"

> (Mr. Z, Society for the Rehabilitation of the Disabled Selangor & Wilayah Persekutuan, January 16, 2015).

In addition, the fifth interviewee claimed that their care culture practice as follows:

> "Collaboration level is high because we usually hired those that we already familiar. For examples are friends and their relatives. In this case, our recruitment process is quite different from others. In term of trust, each employee is trusting to each other. I trust my employees but I believe that some control and supervision are needed. Learning culture in this center is more orients towards religious value. This kind of learning is more suitable with our vision which is giving care and love to the needed children. Based on my experience, I prefer to recruit those who come without experience because I do not want they work for money, instead the employees need to have a sense of sincere"

> (Mr. Zah, Baitul Kasih Selangor & Wilayah
> Persekutuan, January 26, 2015).

Finally, the final interviewee also firmly believed that care culture is vital in facilitating their employees in producing excellent service delivery. In explaining this, she stated:

> "Since our association is a religion-based association, we want to inculcate good values among our employees. Collaboration is very important in our workplace, and we always unite as a team and each employee must help each other… We trust each other and from my opinion, trust level within our association is very strong. Even though, the employees are encourage to voice out their opinion during the meetings either suggestions or critics, the relationship among the employees is always good… Our association also support learning by providing support for employees training. For example, our employees are encourage to attend development classes such Microsoft Excel training in order to improve their office skills"

> (Madam L, Young Buddhist Association of
> Malaysia, January 30, 2015).

5.3.4 Finding 4: Downward accountability significantly positive influence NPOs effectiveness

The results then revealed that downward accountability was significantly positive influenced NPOs effectiveness (β=0.424, p<0.001) (see Table 5.5). Thus, H_{A5} (There is a significant positive relationship between downward accountability and NPOs effectiveness) was valid. These findings were consistent with previous studies such as Adair (2000), Andrews (2014), Goetz and Jenkins (2002), Murtaza (2012), Prokopy (2005), Unerman and O'Dwyer (2010), Weisband and Ebrahim (2007), and Wellens and Jegers (2014). For instance, Isham, Narayan, and Pritchett' (1995) study confirmed that increasing customer participation would directly lead to better project outcomes. McGee and Gaventa (2011) then revealed that accountability mechanisms such monitoring and evaluating systems could secure and enhance the engagement process with the poor and marginalized beneficiaries. Furthermore, Couto (1998) stressed out that the concerned on maintaining customer accountability could determine the effectiveness of NPOs in managing social change. Then, Tremblay-Boire and Prakash (2015) discovered that information disclosure is vital for creating sufficient trust with the beneficiary groups. Finally, Christensen and Ebrahim (2006) discovered that by focusing on upward accountability alone, an organization could not improve and achieve their intended mission. Therefore, accountability acts as a crucial mechanism in ensuring the effectiveness of NPOs.

Based on the semi-structured interview, the findings discovered that each NPO has implemented downward accountability within their organization and all of them held that downward accountability is vital for their organization. For example, the first interviewee stated that his foundation is committed in implementing downward

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accountability by involving their beneficiaries in decision-making process. He briefly

explained that:

> "Disclosing information is vital in order to get public support and maintain donation flow. In order to organize our yearly activities, we need at least RM 1.5 million per year. Thus, accountability is something that cannot to be compromised by an organization… In term of participation, we invite our beneficiary representative to be involved with our meeting. Any decisions need to be subjected to our committee members for the approval. Any projects and programs in MCPF are based on public feedback. We also have our own websites where public can issue any complaints or feedback. Besides that, public also can complaints by phone, letter, or email. Feedback is important for MCPF improvement. We also have a special unit to monitor our employees' attitudes and behaviors. This unit also trains our employees on how to effectively manage feedback"

> (Mr. L, Malaysian Crime Prevention Foundation, December 30, 2014).

On the same question, one of the interviewees from National Union of Teaching

Profession (NUTP) explained as follows:

> "We disclose basic information such annual report to public using our websites. We disclose any single cents to show that we are transparent. According to Malaysian Trade Union Congress (MTUC), we are among the best employee association who produce the best annual report. Our account is strictly being managed by our internal and external audit board… Teachers (members) also can participate with NUTP in making and implementing our policies and programs… We also perform survey study in order to get teachers feedback on our projects and programs…We have complaints procedures and we will try our best in helping our clients… Employees must be accountable for their work and they are encouraged to share knowledge and to attend training to improve their competencies. This is because our clients are teachers and they are educated people. Therefore, in order to resolve any issued problems or demands, the employees need to have high level of professionalism"

> (Madam T, National Union of Teaching Profession, January 15, 2015).

While, Madam A from Klang Kiwanis Down Syndrome Foundation also explained their downward accountability practice as follows:

"In KIWANIS, under special scheme, each child will receive RM 2400 per year. So, any achievement or performances of these children need to be informed… Our children parents have created the websites known as 'Bunga-Bunga Syurga' and I quite surprise that they continuously maintain this websites by disclose any pictures or programs conducted by KIWANIS. We also had implemented several initiatives in disclosing the information such as providing flyers and brochures, and opening public awareness booth. Parents and public also can participate in our programs and we welcome any complaints about our foundation… Teachers in KIWANIS need to be accountable and acting in a professional manner. For example, they cannot receive any donation and all donations must go directly through me"

(Madam A, Klang Kiwanis Down Syndrome
Foundation, January 22, 2015).

On the other hand, Madam L from Young Buddhist Association of Malaysia discussed their downward accountability practice as follows:

"We disclose information using brochures, pamphlets, websites, group and public email, and newsletter. We also voluntarily disclose our annual report at our websites… We invite our beneficiaries to attend our annual meeting and convention. During this convention, they are encouraged to provide any feedback and suggestion. In managing complaints, if there are any complaints, those complaints will be raised during the meeting before it can be issued to our National Council. However, if the complaints are not serious, those complaints will be resolved at our committee level"

(Madam L, Young Buddhist Association of
Malaysia, January 30, 2015).

5.3.5 Finding 5: Knowledge sharing as mediator

Based on the findings from the mediation analysis, this study discovered that the mediating effect of knowledge sharing for all two models were appeared to be significant. Thus, $H_{6(a)}$ and $H_{6(b)}$ were valid. This means that organizational culture (full mediation) and downward accountability (partial mediation) were directly linked to NPOs effectiveness via knowledge sharing. In specific, within the first mediation model, the direct effect of organizational culture on NPOs effectiveness became insignificant and reduced from $\beta=0.194$, $p<0.01$ to $\beta=0.106$, $p>0.05$ (see Table 5.5). Based on Baron and Kenny' (1986) assumptions, knowledge sharing acted as a full mediator towards the relationship between organizational culture and NPOs effectiveness since the impact of culture on effectiveness was no longer significant after knowledge sharing was included. As a result, the causal path model indicated that the relationship between organizational culture and NPOs effectiveness was only enhanced and transmitted by the role of knowledge sharing. In a simple word, the impact of organizational culture towards NPOs effectiveness occurred through the relationship between organizational culture and knowledge sharing.

These findings delivered additional evidence to the ambiguous causality of organizational culture and knowledge sharing relationship. Relating to the nature of NPOs, Malaysian NPOs need to improve their employees and organizational performance through the interdependencies between organizational culture and knowledge sharing. Generally, despite the growing attention to the effect of organizational culture and knowledge sharing on NPOs effectiveness, most of previous scholars and practitioners generally overlooked the causal path relationships between organizational culture, knowledge sharing, and NPOs effectiveness. Therefore, this

finding provided some evidences on this matter. On the other hand, for the second mediation model, the direct influence of downward accountability on NPOs effectiveness was still significant but reduced from $\beta=0.424$, $p<0.001$ to $\beta=0.203$, $p<0.001$ (see Table 5.5). Based on Baron and Kenny' (1986) assumptions, knowledge sharing partially mediated the relationship between downward accountability and NPOs effectiveness. This indicated that the relationship between downward accountability and NPOs effectiveness could be enhanced by the role of knowledge sharing. In other words, without knowledge sharing, the relationship between downward accountability and NPOs effectiveness was still significant. However, the impact could be enhanced through the role of knowledge sharing.

Therefore, NPOs need to utilize downward accountability in their daily practice to achieve sustainable organizational effectiveness. By encouraging their employees to exchange knowledge, the impact of downward accountability on NPOs effectiveness could be enhanced. The significance role of knowledge sharing as the mediator within this study provides a clear view on how subsystems interdependencies could affect NPOs effectiveness. This is critical since there is lack of empirical studies that offers a detailed explanation about organizational effectiveness based on the systems theory. Therefore, this study provided a more refined framework for organizational and nonprofit researchers in examining the determinants of NPOs effectiveness which also added some values and insights to current empirical, conceptual, and theoretical basis.

Overall, these two mediation model findings support the claim on the need for investigating the mediation role of knowledge sharing (e.g., Chen & Huang, 2009; Huang & Li, 2009; Pangil & Chan, 2014). For instance, Zheng, Yang, and McLean (2010) found that knowledge sharing fully mediates the impact of organizational culture

on organizational effectiveness and partially mediates the impact of the organizational structure and strategy on organizational effectiveness. Then, Pangil and Chan (2014) discovered that knowledge sharing and trust are significantly related to the virtual team effectiveness. In specific, they found that knowledge sharing partially mediates the relationships between two culture elements (i.e., personality-based trust and institutional-based trust) and team effectiveness. In a similar vein, Chen and Huang' (2009) study proved that knowledge management capacity (including knowledge sharing) acts as a mediating role between strategic human resource practices (including organizational culture) and innovation performance. Finally, Huang and Li' (2009) study provided evidence that knowledge management (including knowledge sharing) acts as a mediating role between social interaction (norms and behavior) and innovation performance.

The interviews data also reflected these findings. For example, one interviewee from National Union of Teaching Profession (NUTP) stated that organizational culture, downward accountability, and knowledge sharing are interrelated, interdependent, and aligned with each other. While, one interviewee from Klang Kiwanis Down Syndrome Foundation held that without organizational culture, downward accountability, and knowledge sharing, one institution might be collapsed. When the interviewees were asked to validate the survey findings, all key informants interviewed were agreed with the findings. Thus, the interview data reflected the survey findings. Following were the examples of the verbatim quotes:

> "For me, accountability is the most important variable because the donors have the right to know how their money is being used by our foundation"

> (Mr. L, Malaysian Crime Prevention Foundation, December 30, 2014).

"I believe that those three variables (i.e., organizational culture, downward accountability, and knowledge sharing) must run together. They are interrelated to each other. For example, if there is accountability without knowledge sharing, an organization still cannot achieve its effectiveness"

(Madam T, National Union of Teaching Profession, January 15, 2015).

 "Knowledge sharing is the important enabler for achieving organizational effectiveness… Sharing experience (tacit knowledge) is more important because the employees need to share mental and physical knowledge. In other words, sharing is not complete without action"

(Mr. Z, Society for the Rehabilitation of the Disabled Selangor & Wilayah Persekutuan, January 16, 2015).

"All variables within your study are important. I believe without these variables; one institution might be collapsed"

(Madam A, Klang Kiwanis Down Syndrome Foundation, January 22, 2015).

"All variables are important but it also depends on the intention of the founder itself. If the founder only aims for generating fund or donation alone, perhaps she/he does not value the function of those variables. However, if the intention of the founder is for the sake of the children well-being, I believe that he/she will appreciate those variables. Our center is effective when we able to provide love and care as well as to help the needed children to grow and survive once they go out from our center."

(Mr. Zah, Baitulmal Selangor & Wilayah Persekutuan, January 26, 2015).

"Knowledge sharing could strengthen the dialogue process among the employees. Once it happens, our association will be more effective and we able to act as a platform to unite all young Buddhist societies in Malaysia"

(Madam L, Young Buddhist Association of Malaysia, January 30, 2015).

5.3.6   Finding 6: Leadership role

In addition to the semi-structured interviews findings, leadership has been repetitively

mentioned and emerged as a new theme derived from the qualitative data. Several

persons interviewed pointed out that no matter how well the systems are implemented

within the organizations, the organizations still cannot achieve its effectiveness without

strong leadership from the top management. Following were the examples of verbatim

quotes:

> "To conclude, there are three elements that defined the success of
> Malaysian NPO. First is leadership. The leaders must have the
> highest level of integrity, must be a dedicated person, and must
> hold a strong character. Second is accountability and
> transparency… Third is the willingness to adapt and change to
> ensure that the organization remains relevant to the society need
> and demand"
>
> (Mr. L, Malaysian Crime Prevention Foundation,
> December 30, 2014).

> "The effectiveness of NUTP depends on the leader. NUTP
> operation cannot runs successfully when the leaders politically
> include their main interest within NUTP. The leader must be
> neutral in fighting the teacher right. To summarize, NUTP is
> effective when the leader is effective, when the employees are
> working in honest way, and when our processes are carried out in a
> fairness and neutral way"
>
> (Madam T, National Union of Teaching Profession,
> January 15, 2015).

> "A leader must able to implement and to enforce rule and
> regulation. A leader without action is nothing. A leader must go
> along with actions"
>
> (Mr. Z, Society for the Rehabilitation of the Disabled
> Selangor & Wilayah Persekutuan, January 16, 2015).

> "KIWANIS success actually begins with its founder. Before she retired, she teaches, motivates, and continuously supports me to manage KIWANIS. She was very active in seeking for support and donation for our foundation..."
>
> (Madam A, Klang Kiwanis Down Syndrome Foundation, January 22, 2015).

Therefore, this new theme provided significant additional variable or implications in answering the study third research question. According to the review of the literature conducted by Kearns, Livingston, Scherer, and McShane (2015), there are seven leadership tasks that are necessary for NPOs leaders. These include (1) mission alignment, (2) operations management, (3) resource development, (4) financial management, (5) managing board relations, (6) goal setting, and (7) managing external relations. To confront with the emerging challenges as well as to achieve the high level of organizational effectiveness, NPOs leaders need to have an extensive repertoire of knowledge, skills, and experiences.

For instance, Taylor, Cornelius, and Colvin' (2014) study discovered that there is a significant relationship between visionary leadership skill and perceived organizational effectiveness. Thus, relating to this study, leadership could acts as the enabler in establishing appropriate organizational culture and accountability mechanism that respect and facilitate knowledge sharing behavior which could help to enhance organizational effectiveness.

Specifically, leadership could acts as the antecedent, mediator, or moderator in facilitating the proposed model (Sarros, Cooper, & Santora, 2011). For instance, Crawford (2005) revealed that knowledge management behaviors (including knowledge sharing) are significantly predicted by transformational leadership. Then, Xenikou and

Simosi' (2006) study discovered that there is mediation effect between organizational culture and transformational leadership on business performance. Finally, Champathes Rodsutti and Swierczek' (2002) study revealed that the outstanding multinational enterprises are those who have leader that strongly emphasized on the values such as performance-oriented, long-term employment, collectivism, and quality enhancement. Figure 5.2 summarizes the final research model of this study.

5.3.7   Sobel test

Table 5.6: Sobel Test Results

Mediation Model	Type	Test statistic	Std. Error	p-value
1) Knowledge sharing mediates the relationship between organizational culture and NPOs effectiveness	Full	2.9609317	0.03042455	0.003
2) Knowledge sharing mediates the relationship between downward accountability and NPOs effectiveness	Partial	5.93928786	0.03668453	0.000

Note. ***p<0.001; **p<0.01

The final phase of mediation analysis was to confirm whether the model was statistical significance using Sobel Test. Based on Table 5.6, all p-values were significant ($p<0.05$). Table 5.7 summarizes hypotheses of the study.
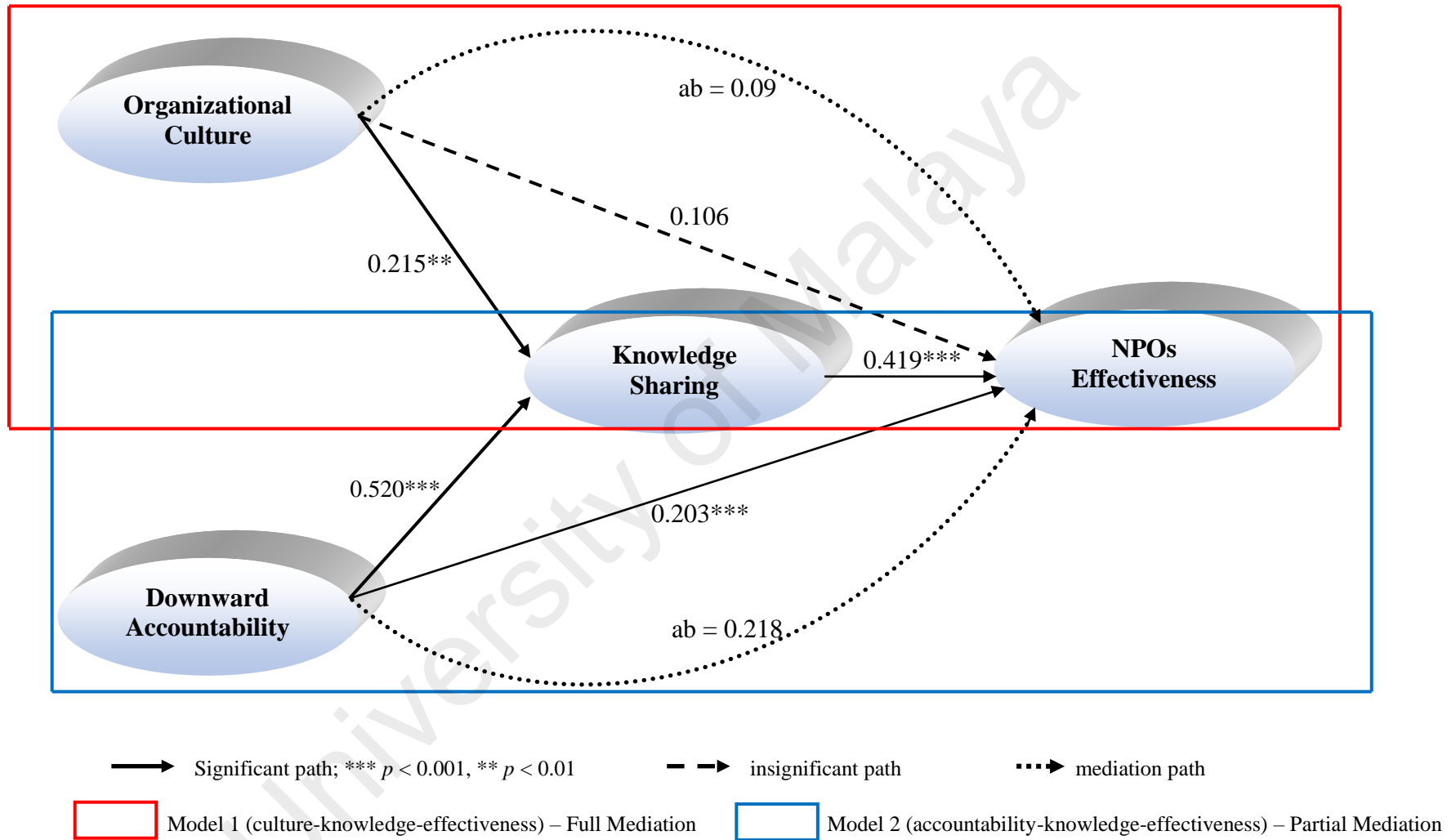
Figure 5.1: Final Research Model

Legend:

→ Significant path; *** $p < 0.001$, ** $p < 0.01$　　- - → insignificant path　　····→ mediation path

Model 1 (culture-knowledge-effectiveness) – Full Mediation　　　Model 2 (accountability-knowledge-effectiveness) – Partial Mediation

Within the model:

- Organizational Culture → Knowledge Sharing: 0.215**
- Organizational Culture → NPOs Effectiveness: 0.106
- Organizational Culture ····→ NPOs Effectiveness: ab = 0.09
- Downward Accountability → Knowledge Sharing: 0.520***
- Downward Accountability → NPOs Effectiveness: 0.203***
- Downward Accountability ····→ NPOs Effectiveness: ab = 0.218
- Knowledge Sharing → NPOs Effectiveness: 0.419***

Table 5.7: Summary Result of Hypotheses Testing

Hypothesis		Result	
H_{A1}:	There is a significant positive relationship between organizational culture and knowledge sharing	Accepted	
H_{A2}:	There is a significant positive relationship between downward accountability and knowledge sharing	Accepted	
H_{A3}:	There is a significant positive relationship between knowledge sharing and NPOs effectiveness	Accepted	
H_{A4}:	There is a significant positive relationship between organizational culture and NPOs effectiveness	Accepted	
H_{A5}:	There is a significant positive relationship between downward accountability and NPOs effectiveness	Accepted	
		Full Mediation	Partial Mediation
$H_{6(a)}$:	Knowledge sharing mediates the relationship between organizational culture and NPOs effectiveness	Accepted	
$H_{6(b)}$:	Knowledge sharing mediates the relationship between downward accountability and NPOs effectiveness		Accepted

Overall, the findings from both quantitative and qualitative data not only answered the first two research questions, but it also confirmed the first and second research objectives which were:

1) To evaluate and confirm the mediating effect of knowledge sharing towards the relationship between organizational culture and NPOs effectiveness

   (a) To validate and explain the finding of Objective 1

2) To evaluate and confirm the mediating effect of knowledge sharing towards the relationship between downward accountability and NPOs effectiveness.

   (b) To validate and explain the finding of Objective 2

The final research checklist of assessing the findings in this chapter is presents in Figure 5.3.

RESEARCH QUESTION:	RESEARCH OBJECTIVE: Chapter 5: Findings
First RQ √ To what extent knowledge sharing mediates the relationships between organizational culture, downward accountability, and NPOs effectiveness?	1) To examine whether knowledge sharing mediates the relationship between organizational culture and NPOs effectiveness √
	(a) To validate and explain the finding of Objective 1 √
Second RQ √ Why organizational culture, downward accountability, and knowledge sharing are critical for Malaysian NPOs effectiveness?	2) To examine whether knowledge sharing mediates the relationship between downward accountability and NPOs effectiveness √
	(a) To validate and explain the finding of Objective 2 √
	Survey – Quantitative √ **Interview – Qualitative √**
Third RQ How does Malaysian NPOs can utilize, develop, or strengthen their current organizational culture, downward accountability, and knowledge sharing?	**Chapter 6: Discussion** 3) To provide suggestions and strategies to strengthen NPOs current organizational factors (i.e., organizational culture, downward accountability, and knowledge sharing)

Figure 5.2: Final Research Checklist for Evaluating the Findings for RQ1 and RQ2

4.4   Summary of the Chapter

Chapter 5 reports the findings of the quantitative and qualitative data. The quantitative data were collected through the utilization of questionnaires survey on 369 employees, and the findings proved that knowledge sharing mediates the relationships between organizational culture (full mediation) and downward accountability (partial mediation) on NPOs effectiveness. Thus, all seven main hypotheses were accepted. Next, the qualitative data were collected through the semi-structured interview with six key informants. The interview data reflected the survey findings as well as providing in-depth understanding on the importance of organizational culture, downward accountability, and knowledge sharing towards NPOs effectiveness. Overall, the findings from both phases can be summarized into six main themes as follow: (1) organizational culture and downward accountability significantly positive influence knowledge sharing, (2) knowledge sharing significantly positive influence NPOs effectiveness, (3) organizational culture significantly positive influence NPOs effectiveness, (4) downward accountability significantly positive influence NPOs effectiveness, (5) knowledge sharing as mediator, and (6) leadership role.

CHAPTER 6: IMPLICATIONS AND RECOMMENDATIONS

6.1   Introduction

Based on the synthesis of both quantitative and qualitative data, the findings first discovered that there are positive relationships between organizational culture, downward accountability, knowledge sharing, and NPOs effectiveness. Then, the findings revealed that knowledge sharing mediates the influence of organizational culture and downward accountability on NPOs effectiveness. In particular, the findings discovered that knowledge sharing mediates the relationships between organizational culture (full mediation) and downward accountability (partial mediation) on NPOs effectiveness. Apart from that, based validation process conducted during the semi-structured interview session, the researcher discovered that leadership role emerged an enabler for the proposed relationships. Following to this matter, within this chapter, several policies and practical implications and recommendations of the study are highlighted and discussed.

6.2   Implications and Recommendations for Policy

Since, most of NPOs nowadays are under increasing pressure to operate within the competitive environment and volatile economy (Baur & Schmitz 2011; Helmig, Jegers, & Lapsley, 2004); therefore, the cooperation between the government and NPOs is a fruitful way to enhance social welfare system (Najam, 2000; Salamon, 1995; Smith & Lipsky, 1993). Therefore, based on the research findings, it is propelling that the government to develop some methods and approaches to support Malaysian NPOs in

improving their organizational effectiveness, particularly by focusing on the systems elements of NPOs.

6.2.1 Support and training to NPOs

Previous research demonstrated that NPOs are often lack of organizational capacity to fulfill the integration of its functional elements as compare to public and private sector organizations (Herman & Renz, 2008; Lewis, 2005; Salamon, 2007; Stid & Bradach, 2009; Thach & Thompson, 2007; Willems, Jegers, & Faulk, 2016). Thus, the government needs to help NPOs to strengthen their management by providing various supports such as advisory services, consultation, and facilities and equipment as well as training and development. Rivenbark and Menter (2006) demonstrated that by providing training and technical assistance to NPOs, they will be more approachable to results-based management. The government is encouraged to offer training for NPOs in relevant areas such as education, infrastructure, human resource, capacity building, sustainable development, new management approach, and others which particularly important for improving NPOs management. For instance, Netherlands Fellowship Programme (NFP) is introduced by Dutch Ministry of Foreign Affairs and Netherlands government which primarily aim to promote capacity building for the organizations especially NPOs (Fundsforngos, 2016, May 5).

Meanwhile, based on the cooperation between Public Health Foundation of India (PHFI) and Indian government, short-term training programs such as (1) Management Development Program for the Civil Surgeons of Chhattisgarh, (2) Project Planning and Management for Public Health and Development Professionals, and (3) Strengthening the Heat Wave Action Plan for Odisha are introduced to build the

capacities of public health and development professionals that working with NPOs, government, and private organizations (Public Health Foundation of India (PHFI), 2017, March 27). Therefore, several activities and approaches to support NPOs need to be continuously developed by the government in order to strengthen NPOs capabilities and management especially to maintain the strength of their systems elements.

6.2.2   Sufficient resources to NPOs

Next, the government can be helpful by making sufficient resources (e.g., scholarships, research grants, training grants, and traineeships) available to NPOs. For instance, Australian government has introduced several funding schemes such as Australian NGO Cooperation Program and Direct Aid Program and Small Activities Scheme to support NPOs activities and programs. Meanwhile, in Bangladesh, CARE Bangladesh's Reproductive Health Project, BRAC's Health and Development Programmes, and Leprosy Control Programmes of Health, Education, and Economic Development are the examples of successful initiatives that involve the cooperation between Bangladesh government and NPOs.

On another hand, in Malaysia, due to the huge flood in late 2006, many schools in Malaysia had affected by the disaster. To rebuild the affected school, Ministry of Education of Malaysia began to direct discussions with MERCY Malaysia. Following the discussion, a Memorandum of Understanding was signed, and a pilot project called Safe School Program was officially launched. Throughout the project phases, MERCY Malaysia had received full support from Malaysian government.

Furthermore, wrote on his blog, NAJIBRAZAK.com, according to Prime Minister of Malaysia, Datuk Seri Najib Razak, NPOs are encouraged to apply for the various financial and infrastructural assistance (e.g., administrative grants, grants for food expenditures, maintenance/repair grants, and special grants) through Social Welfare Department (Veena, 2017, May 19).

In addition, to ensure sufficient resources to NPOs, the government should actively encourage and promote volunteerism and charitable giving among public and community surrounding. For instance, 1Malaysia for Youth (1M4U) is an initiative that encourage volunteering among Malaysian youth. As a result, this could help NPOs in implementing their projects and programs effectively. On the other hand, former Minister for Civil Society of UK government, Nick Hurd has adviced public and community to donate 1% of their income to charity as to help to promote higher level of generosity (Brindle, 2010, July 5). Meanwhile, in Malaysia, the government has grants tax deduction in order to inculcate charitable culture. Tax deduction is eligible to the individual if he/she made donation to any government approved charitable organizations or directly to the government (CompareHero.My, 2017, March 6).

However, due to lack of awareness, majority of peoples are still unaware with this tax exemption. In addition, this tax deduction also could not cater the interests of low and middle-income groups for charitable giving since they have been excluded with tax imposition. Therefore, the government needs to promote charitable activities by implementing several marketing strategies such as television and radio advertising, events and campaign, social media awareness, and other efforts, and these initiatives must cater both small-sized and middle-sized NPOs.

6.2.3 Inter-organizational collaboration

As mentioned earlier, with the growing figures and roles of NPOs (Inaba 2011; Keller, Dato-On, & Shaw 2010), NPOs nowadays need to operate within competitive environment. The competition could affect their abilities in securing several important resources such as funding, labor, volunteers, clients, and community support from their external environment (Castaneda, Garen, & Thornton, 2008; Khanna & Todd, 2000; Schwenger, Straub, & Borzillo, 2014; Tuckman & Chang, 1998). Therefore, to overcome these challenges, NPOs need to evaluate, to restructure, and to strengthen their organizational functions (Dart, 2004; Lewis, 2001; McClusky, 2002), and the government could support NPOs by promoting collaboration effort either among NPOs or with public and private organizations.

For example, SmithKline used American Cancer Society's logo to help in promoting its nicotine patch. Similarly, CARE increased its organizational awareness following collaboration with Starbucks (Austin, 2000). Meanwhile, Unilever partnered with World Wildlife Fund (WWF) to develop a certification system that would identify fish products being harvested on a sustainable basis (Walter, Wymer, & Samu, 2003).

Collaboration facilitates learning process (Akkerman & Torenvlied, 2011), and as a result, it could help to improve organizational effectiveness (Meier & O'Toole, 2003). Collaboration is also vital especially for helping NPOs to reduce burden since collaboration can help to cut any unnecessary operational costs such external training program, new methods investigation, technology investment, and others, and collaboration is also important for helping NPOs to secure funding and donation. For instance, Halverson, Mays, and Kaluzny (2000) discovered that collaboration may be

required in settings where there is lack of institutional support and incentives. In a similar vein, Jang and Feiock (2007) found that NPOs that mainly depend on public funding are more likely to collaborate. Therefore, the government needs to help NPOs to foster inter-organizational collaboration since its produces several significant and measurable benefits for NPOs (Selden, Sowa, & Sandfort, 2006).

6.2.4 Strong regulatory environment

Based on the researcher observation, literature search, and research findings (i.e., the significant and positive influence of downward accountability on NPOs effectiveness and knowledge sharing), Malaysian government also needs to establish a national code of conduct as well as to strengthen the existing regulatory framework for Malaysian NPOs since a body of research also strongly supported that accountability will lead to desired goals and outcomes (Brown & Moore, 2001; Edwards & Fowler, 2002; Kaldor, 2003; Lewis & Madon, 2004). To the current researcher awareness, Malaysian NPOs are not subjected to robust and comprehensive accountability mechanisms as applied to the government institutions and private enterprises. The existing regulatory framework to govern Malaysian NPOs is still fragile and weak in practice.

To recall, in Malaysia, NPOs may be registered either with Companies Commission of Malaysia (CCM) (i.e., NPO with paid-up capital more than RM 1 million) or with Registrar of Societies of Malaysia (ROS) (i.e., those with paid-up capital less than RM 1 million). In addition, some NPOs are registered under Registrar of Youth (ROY) which is set up prior to the establishment of the Youth Societies and Youth Development Act 2007. Despite numerous rules and regulations; yet, there is no code of conduct or any legal operating standard to be followed by Malaysian NPOs

(Registrar of Societies of Malaysia, 2012). Therefore, some NPOs such as Board of Engineers Malaysia, Association of Malaysian Medical Industries, and Business Ethics Institute of Malaysia have implemented their in-house accountability mechanisms to ensure that they are operating with the highest level of integrity.

Similar findings also have been found from the interview data which the findings discovered that each NPO has different practices and styles of managing their accountability process. However, it is not easy for small-sized NPOs in establishing their accountability mechanism since most of them are facing with numerous management problems such as lack of competency, skills and knowledge, high operating cost, and lack of leadership.

In specific, there is no particular accounting standard for NPOs to help them in managing disclosure practice and most of them fail to provide comprehensive and substantial evidence on the program and project implementation. Instead, NPOs are encouraged to comply with reporting standard that applicable to private entities. Other important statements such as cash flow statement, statement of changes, fund and notes, a summary of significant accounting policies, and other explanatory notes are not required by Registrar of Societies of Malaysia (ROS). Furthermore, NPOs are also not required to disclose this information to public and any disclosures are taken based on a voluntary basis. In this case, Registrar of Societies of Malaysia (ROS) does not scrutinize the data and these further create some difficulties for public to gather information about NPOs.

Therefore, a strong regulatory environment is needed in helping and supporting NPOs in creating their governing capabilities and also to secure support from their

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important stakeholders. Therefore, the government needs to conduct discussion especially with Registrar of Societies of Malaysia (ROS) to regulate and to reform the existing rule and regulation. Strong enforcement and a set of rule and regulation are needed to standardize the regulatory framework for Malaysian NPOs. The example of the best practice is Ethiopia Code of Conduct. On 14th March 1997, a total of 165 local and international NPOs endorsed and signed the code and document that used to standardize the conduct, action, and behavior of NPOs.

Meanwhile, in Canada, Imagine Canada's Standards Program offers a wide set of shared standards to strengthen NPOs capacity on five fundamental areas. These include (1) board governance, (2) financial accountability and transparency, (3) fundraising, (4) staff management, and (5) volunteer involvement. Next, as to regulate the third sector, a national code of conduct was introduced in 2007 by Pakistan Center of Philanthropy (PCP) for NPOs. Together with this system, PCP also has delivered comprehensive training programs to NPOs in assisting them with the appropriate management standard.

Therefore, a robust and standard regulation system for NPOs is the most important aspect to facilitate, to control, and to monitor NPOs in the country. At this moment, the legal framework for regulating Malaysian third sector remains complex and incomplete. This need to be overcome as to ensure that Malaysian NPOs are able to create its own governing and monitoring abilities as well as to secure support and trust from its multiple stakeholders.

6.3 Implications and Recommendations for Practice

NPOs itself can benefit from the implications of this research in three ways. The first until fourth finding themes emphasize that NPOs should focus on its system elements, mainly on organizational culture, downward accountability, and knowledge sharing behavior. These three elements are interrelated to each other and the interaction between them could help to improve organizational effectiveness.

6.3.1 Integration between organizational strategy and subsystem elements

NPOs first need to focus on the integration of its subsystem elements in developing their organizational strategy. While this may seem obvious, NPOs have traditionally been taught that they should adapt and adopt for-profit organizations tool and model without concerning on developing their management capacity (Leat, 1995; Stid & Bradach, 2009) which create critical management challenges to NPOs since their vision and mission is different from for-profit organizations.

One way of addressing this shortfall is NPOs first need to carefully identify and assess its own organizational culture, downward accountability, and knowledge sharing. This requires a systematic investigation of discovering valid information about the strengths and weaknesses of its organizational factors which could affect their organizational effectiveness. In particular, NPOs need to answer these following questions:

- How important are their existing organizational culture, downward accountability, and knowledge sharing in creating the value?

- How strong are their current organizational culture, downward accountability, and knowledge sharing?

- How can NPOs utilize organizational culture, downward accountability, and knowledge sharing in a more efficiently manner?

This assessment is crucial for achieving more effective and efficient in the operation as well as to enhance sustainability and produce better results (Connolly & York, 2002; Nielsen, Lemire, & Skov, 2011; Stockdill, Baizerman, & Compton, 2002). This assessment is also important since different NPOs could have different types and level of organizational culture, downward accountability, and knowledge sharing. Thus, it requires different strategy for each NPO.

In addition, nonprofit researchers and practitioners have produced some useful assessment tools such Drucker Foundation's Self-Assessment Tool for Nonprofits and some foundations such as James Irvine Foundation Youth Development Initiative, DeWitt Wallace–Reader's Digest Fund Management Initiative, National Arts Stabilization Fund, and Local Initiatives Support Corporation have created assessment procedures for their supported NPOs (Backer, 2001).

The researcher also identifies several established assessment tools available from the Internet that can be employed by NPOs regardless of its types and size. For instance, adapted based on McKinsey Capacity Assessment tool, Marguerite Casey Foundation Organizational Capacity Assessment Tool (OCAT) is a free online tool that helps NPOs to assess their organizational factor, and identify strengths and areas for improvement based on four key elements that are (1) leadership, (2) adaptive, (3) management, and (4) operational. By using these online self-assessment surveys, NPOs

can determine how well their organization performs since these available tools are free, readable, and easy to manage.

In addition, there are several best practices for NPOs. For example, World Neighbours used Field Guide on Participatory Organizational Self-Assessment for Development (POSAD) to enable the organization to assess its strengths and weaknesses, to learn from the projects and programs, and to enhance the awareness of their organizational capacity. On the other hand, National Council of the Young Men's Christian Association of the United States (YMCA of the USA or Y-USA) outsourced their assessment process by assigned Altarum Institute to help them in facilitating their appraisal process. Altarum used several assessment mechanisms such as (1) capacity assessment survey, (2) online group discussion, (3) interviews, and (4) project visits (Altarum Institute, 2012). Once the assessment finished, and the gaps have been identified and reported, NPOs need to support and maintain the uniqueness of its organizational culture, downward accountability, and knowledge sharing. Therefore, NPOs need to develop and implement appropriate practices or procedures that support the development of its organizational culture, downward accountability, and knowledge sharing. As Salamon, Anheier, List, Toepler, Sokolowski, and Associates (1999) suggested:

> NPOs need to be able to demonstrate the worth of what they do, and to operate both efficiently and effectively in the public interest. This will require something more than traditional management training, or the wholesale adoption of management techniques imported from the business or government sector. Rather, continued effort must be made to forge a distinctive mode of non-profit management training that takes account of the distinctive values and ethos of this sector while ensuring the effectiveness of what it does

> (p. 37).

Therefore, the researcher suggests NPOs to focus on the use of strategic management. The achievements of NPOs are often depending on the strategies that suitable with the challenges that NPOs confronts. Regardless types and size of NPOs, strategic management is particularly important in enhancing the effectiveness of an organization and also helping them to be more competitive (Miller & Cardinal, 1994; Wright, McMahan, & McWilliams, 1994).

For instance, Siciliano's (1997) study revealed that the organizations that employed strategic approach in their planning had higher level of financial and social performance. On the other hand, Analoui and Samour' (2012) study in assessing the impact of strategic approach on the performance of NPOs, revealed that the organizations that employed strategic management approach will able to improve their organizational internal factors. For instance, by applying strategic management techniques, NPOs can resolve various organizational problems and reduce organizational conflicts.

Based on the evidence, the researcher believes that NPOs need to focus on several critical strategic functions and capacities such as strategic development, organizational behavior, organizational structure, good governance, organizational assessment, organizational learning, and human resource management when managing their organizational factors (e.g., Chadha, Jagadananda, & Lal, 2003; Edwards & Fowler, 2002; Roper, Pettit, & Eade, 2003).

For instance, NPOs need to focus on the area of strategic human resource management since previous studies discovered that organizational culture, downward accountability, and knowledge sharing require a stable workforce to support the

development of those factors. In Commonwealth Fund for example, once their employees have been recruited, the organization invests heavily in developing their talent by offering the employees with many benefits such as tuition assistance program, career development opportunity, monetary reward, and others. The Fund also provides the employees with in-house development opportunities. For example, the employees can contribute to Fund's blog and papers and receive public recognition for their work. All employees are also encouraged to publish papers in a prestigious health policy journal and the employees are also encouraged to present the paper at a national conference (Center for Effective Philanthropy, 2012).

On the other hand, to prepare the employees with the appropriate skill for managing accountability mechanisms, ActionAid implemented external training session to enable their employees to interact directly with the community as well as to learn the culture surrounding the community. As a result, the majority of the employees stated that the training is succeeded because the real-life setting enables them to understand the reality of participation mechanism (Jabry, 2008).

Therefore, in order to maintain the uniqueness of its organizational factors, the researcher believes that NPOs need to continuously develop their capacities and NPOs themselves must take ultimate responsibility for developing their capacities (Eade, 2007).

6.3.2   Knowledge sharing environment

A second recommendation derives from the fifth finding theme (i.e., knowledge sharing acts as a mediating variable) may indicate that NPOs must create an environment to support their employees' willingness to share knowledge. The finding discovered that knowledge sharing behavior acts as the intervening factor towards the relationships between organizational culture, downward accountability, and NPOs effectiveness.

Knowledge sharing is particularly important for NPOs since most of their employees are part-timer or volunteer. Thus, the turnover rate probably will be high because the part time employees/volunteers work on a mission basis. Once they left, NPOs would be affected because the knowledge and experience will lose as its goes with the individual employee. Thus, NPOs need to have efficient knowledge sharing tools in order to capture knowledge. NPOs also need to aware that knowledge sharing behavior greatly depends on the attitudes of the individual employee (Bock, Zmud, Kim, & Lee, 2005; Yang & Wu, 2008). However, attitude is not easy to change. In fact, a body of knowledge reported that many employees often engage in knowledge hoarding attitude (i.e., unwillingness to share) (Webster, Brown, Zweig, Connelly, Brodt, & Sitkin, 2008). For that reason, NPOs need to focus on creating a good and positive knowledge sharing culture and system (Hoof & Huysman, 2009; Huang, Davison, & Gu, 2008).

For instance, in Robert Wood Johnson Foundation (RWJF), once RWJF has finished its projects and programs, they will assigned a professional writer to collect valuable information from the project or program director as well as key stakeholders as to gain lesson about the finished project and program. This information will be

documented and shared across the foundation to help their employees to focus more for the next project or program. Meanwhile, in the late 1990s, World Bank had begun to develop the internal structure that promotes knowledge sharing across its regional unit. This initiative led to the establishment of internal communities of practice (i.e., Thematic Groups) which act as the primary medium for knowledge sharing (Kasper, 2007).

In addition, it is also recommended that NPOs not only need to support the environment and opportunities to share but also the motivation to share. Based on the findings from semi-structured interview, the findings discovered that NPOs employees are very committed in doing their work and the motivational aspects could explain this commitment. Previous studies also identified NPOs employees are also characterized as highly motivated, value-driven, and attracted by their organizational mission and public good of their work (Benz, 2005; Light, 2002; Schepers, De Gieter, Pepermans, Du Bois, Caers, & Jegers, 2005).

Initially, NPOs are entities where the essential element is a voluntary action. This voluntary implies that contributions of time (volunteering) and money (donations), as well as contributions in kind, may not be required or enforced by law (Salamon & Anheier, 1996). In this sense, those who work in NPOs are usually motivated by intrinsic value (e.g., sense of accomplishment or a sense of appreciation) as compare to extrinsic value (e.g., monetary reward and gift) (e.g., Almer, Higgs, & Hooks, 2005; Brown & Yoshioka, 2003; Speckbacher, 2003). Previous research also discovered that motivation and reward systems have an effect on individuals in terms of knowledge sharing (Parirokh, Daneshgar, & Fattahi, 2008; Togia, Korobili, & Malliari, 2012).

For instance, Jobome (2006) revealed that intrinsic rewards are greater for NPOs as compare to extrinsic ones. Thus, NPOs need to concentrate more on intrinsic motivation. Meanwhile, Ragsdell, Espinet, and Norris' (2014) study revealed that intrinsic motivation is important for NPOs since the volunteers have a different set of values as compare to paid employees; therefore, extrinsic rewards may not support knowledge sharing process.

As highlighted by Herzberg's (1987) theory, in order to foster intrinsic motivation, NPOs need to focus on several management approaches such as creating healthy and meaningful workspace, providing employee recognition, focusing on empowerment, supporting career development, and providing supportive supervision. For instance, at a high technology and management consulting firm, American Management Systems, knowledge contributors are recognized with an annual award (as cited in McDermott & O'Dell, 2001). Meanwhile, at OneWorld Netherlands (OneWorld.nl), the employees are compensated for their contribution to the organization and such compensation served as motivation for their employees to share more knowledge and information (Smith & Lumba, 2008).

While, World Bank make clear that they are serious about knowledge sharing by introducing three types of incentives. These include (1) performance reviews, (2) monetary rewards, and (3) awards and grants. For instance, they have several annual performances awards such President's Award for Excellence and financial grants to the winning proposals and ground-breaking ideas (Pommier, 2007). By providing these incentives, the employees will feel more committed to share knowledge especially tacit knowledge.

Whichever approach the organizations take, NPOs need to ensure that their management systems and approaches are aligned with their employees' knowledge sharing behavior. Therefore, there is no silver bullet solution for managing knowledge. It mostly depends on NPOs to experiment what kind of strategy that suit with their organizations. It is further believed that NPOs should institute a strategy that would cover critical components of knowledge management such as empowerment, motivation and incentive, best practices, and technology adoption. Therefore, NPOs should devote intense effort on building its intangible assets mainly knowledge since it is a major driver behind organizational effectiveness.

6.3.3 Leadership role

The final finding theme of this study demonstrated that leadership acts as a critical enabler for fostering the relationships between organizational culture, downward accountability, knowledge sharing, and NPOs effectiveness. From the semi-structured interview, leadership has been repetitively mentioned during the final question. Thus, NPOs need to focus on the role of leadership in helping them to foster its organizational factors.

As supported by Tsai (2011), leadership has impacts in creating and maintaining organizational factors. In this case, organizational factors are not only driven by the policies and procedures but also by the leader. Moreover, previous scholars such as Momeni (2009), Northouse (2010), and Yukl (2006) highlighted that leadership has a significant and positive influence on employees' attitudes and behaviors, and leadership are also a critical factor in managing the complexities of NPOs. For instance, Taylor,

Cornelius, and Colvin (2014) discovered that there is a significant relationship between leadership and perceived organizational effectiveness.

Leadership refers to "the rules and processes that facilitate setting direction, creating alignment, and maintaining commitment in groups of people who share common work" (van Velsor, McCauley, & Ruberman, 2010, p. 2). According to Kouzes and Posner (2001), highly effective leaders usually able to perform several essential skills and roles such as (1) effectiveness in meeting job-related demands, (2) success in representing their units, (3) ability to create high-performance teams, (4) ability to gain loyalty and commitment, (5) ability to motivate others, (6) ability to reduce employee absenteeism and turnover, and (7) possessing high credibility.

In describing types of leadership that suit with nonprofit nature, the researcher believes that not only top management should be responsible for the programs and process, but everyone needs to play their roles as a leader. In the nonprofit world, empowerment and shared leadership are essential especially to those who deal directly with decision-making process. As recognized by Hickman (2010), the organizations are "better able to meet the challenges of their complex and rapidly changing environments by developing the capacity of participants to share responsibility for leadership" (p. 164).

Shared leadership can be defined as "a dynamic, interactive influence process among individuals in groups for which the objective is to lead one another to the achievement of group or organizational goals or both" (Pearce & Conger, 2003, p. 167). Developing shared leadership culture in NPOs requires broad involvement and engagement of all employees to ensure that all decisions are established based on the

organizational values and priorities. It also requires trust and support across levels and functions (Hickman, 2010).

For instance, in Skillman Foundation, its former president & chief executive officer, Carol Goss has introduced "Skip-Level Meetings" in which this mechanism allows their employees to communicate directly to Goss. In addition, Skillman also provided their employees with the opportunities to observe the foundation's work by encouraging them to attend the neighborhood meetings and events. These proactive approaches have helped the organization not only in empowering their employees but also to develop their talent (Center for Effective Philanthropy, 2012).

To build capacity in the leadership component, NPOs need to concern on two aspects which are (1) improving existing leadership and (2) developing new leadership (De Vita & Flaming, 2001). First, NPOs could develop their existing leadership by focusing on (1) developing support and trust, (2) creating a meaningful workplace, (3) engaging with creativity and new ideas, (4) showing responsibility, and (5) responding to employee' needs and demands (Bass & Avolio, 1994; Teelken, Ferlie, & Dent, 2012).

According to Hailey (2006), leadership development is not about a single training or an event; it requires organizational creativity that suits with the organization. These include activities such as (1) coaching and mentoring, (2) self-assessment questionnaires, (3) psychometric testing, (4) journaling and narrative description, (5) photographs and video dairying, (6) cases and simulation exercises, (7) specialist workshops and seminars, (8) learning sets and peer group support, and (9) internships, attachments, secondments, and observation exercises.

For instance, Save the Children Alliance established a set of self-measurable known as Leadership Standards that has been designed based on four leadership abilities which are (1) ability to set a direction, (2) ability to identify and apply appropriate tools, processes, and people, (3) ability to empower peoples, and (4) ability to inspire (Hailey, 2006). In addition, Save the Children also has established Leadership Development Program that targets the employees at the executive level and the Senior Management Development Program that targets senior managers (Jayawickrama, 2011).

Meanwhile, CARE USA has created a set of systems which include several activities such as competency-based recruitment, 360-degree feedback, talent management, and a suite of programs such as eLearning platform, gender and diversity training, and leadership development programs for their leadership initiatives. CARE also has moved away from centred-style training programs by tailored their leadership training based on the particular needs and challenges of various groups of managers. For instance, Transformational Leadership Program is established to improve their senior leaders' personal skills and competencies (Jayawickrama, 2011).

Finally, World Vision US has introduced Leadership Development and Coaching Program that equipped their managers with the coaching tools such as Birkman method and Job-Person-Environment assessments. The managers also will receive one-on-one coaching and on-site executive leadership training on several important subjects such as team building, time management, and process design (Jayawickrama, 2011).

Then, based on the findings from the qualitative data, NPOs also need to focus on developing new leadership because the researcher discovered that some NPOs founders and executives are near to retirement age. Thus, it is fundamental for them to focus on succession management approach. Without succession planning, NPOs will suffer the risk of becoming incompetence and inabilities to renew and sustained (CIVICUS, 2002).

For instance, NPOs such as Save the Children Fund and Organization Development Department of the International Federation of the Red Cross have developed their in-house leadership development courses and workshops for its senior employees and board members (Hailey & James, 2004; Lewis, 2001; Smillie & Hailey, 2001). Meanwhile, Catholic Relief Services (CRS) has introduced Contemporary Management Practices course that particularly could help their employees to understand their managerial responsibilities (Jayawickrama, 2011).
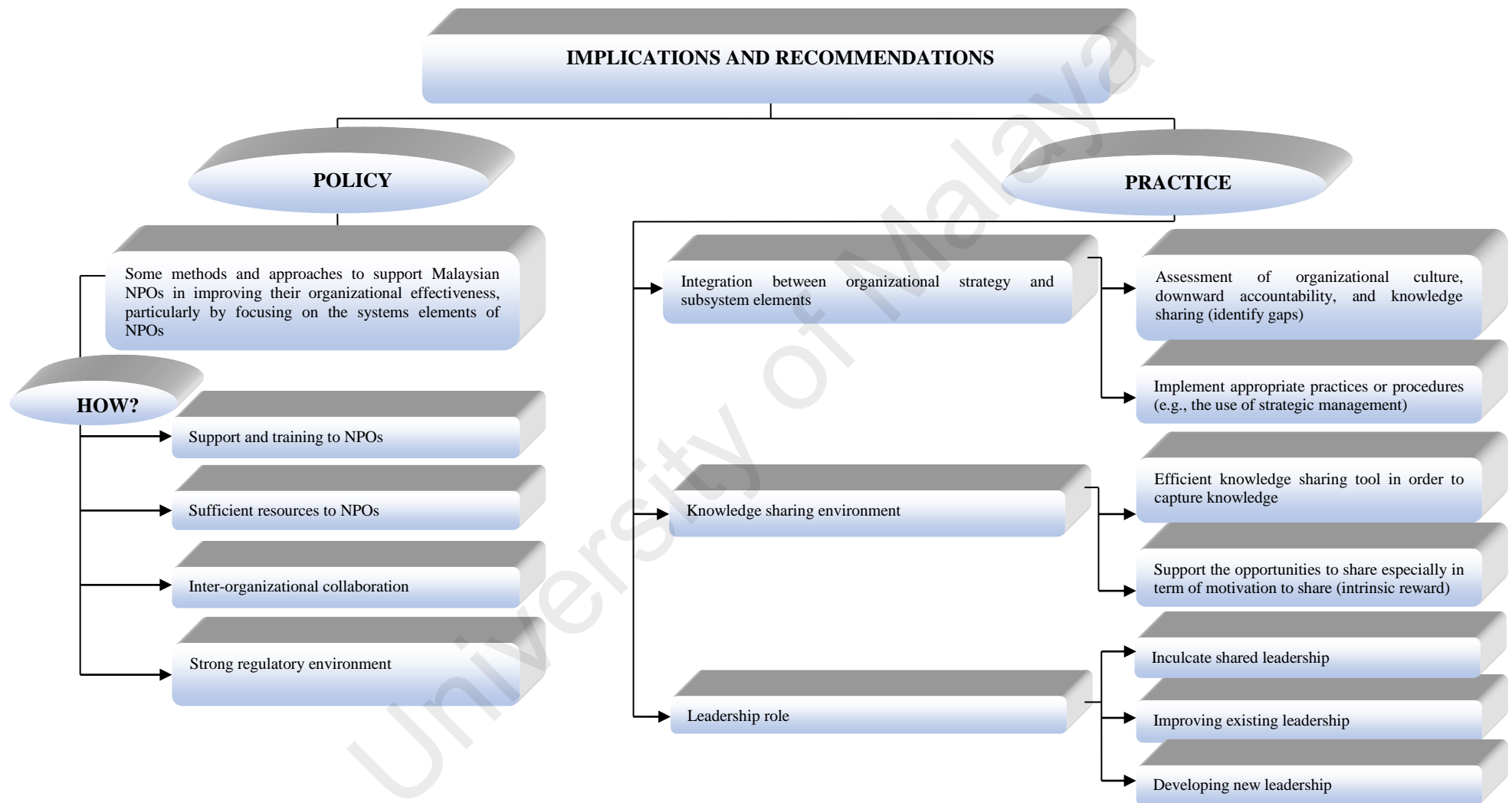
From previous examples, we can see that most of NPOs nowadays are focusing on developing new and young talent with an emphasis on a broad set of leadership skills such as emotional and social intelligence, decision making skills, ability to inspire and influence, and ability to apply those skills (e.g., Day, Harrison, & Halpin, 2009; Riggio, 2006). However, there are some issues which need to be considered by NPOs in developing their leaders.

Santora, Sarros, and Esposito (2010) for instance, discovered that most of the survey participants had admitted that they do not have strong financial and organizational capacities for developing their employees. In resolving this problem, NPOs need to submit the proposal to attract fund for establishing the capacity to
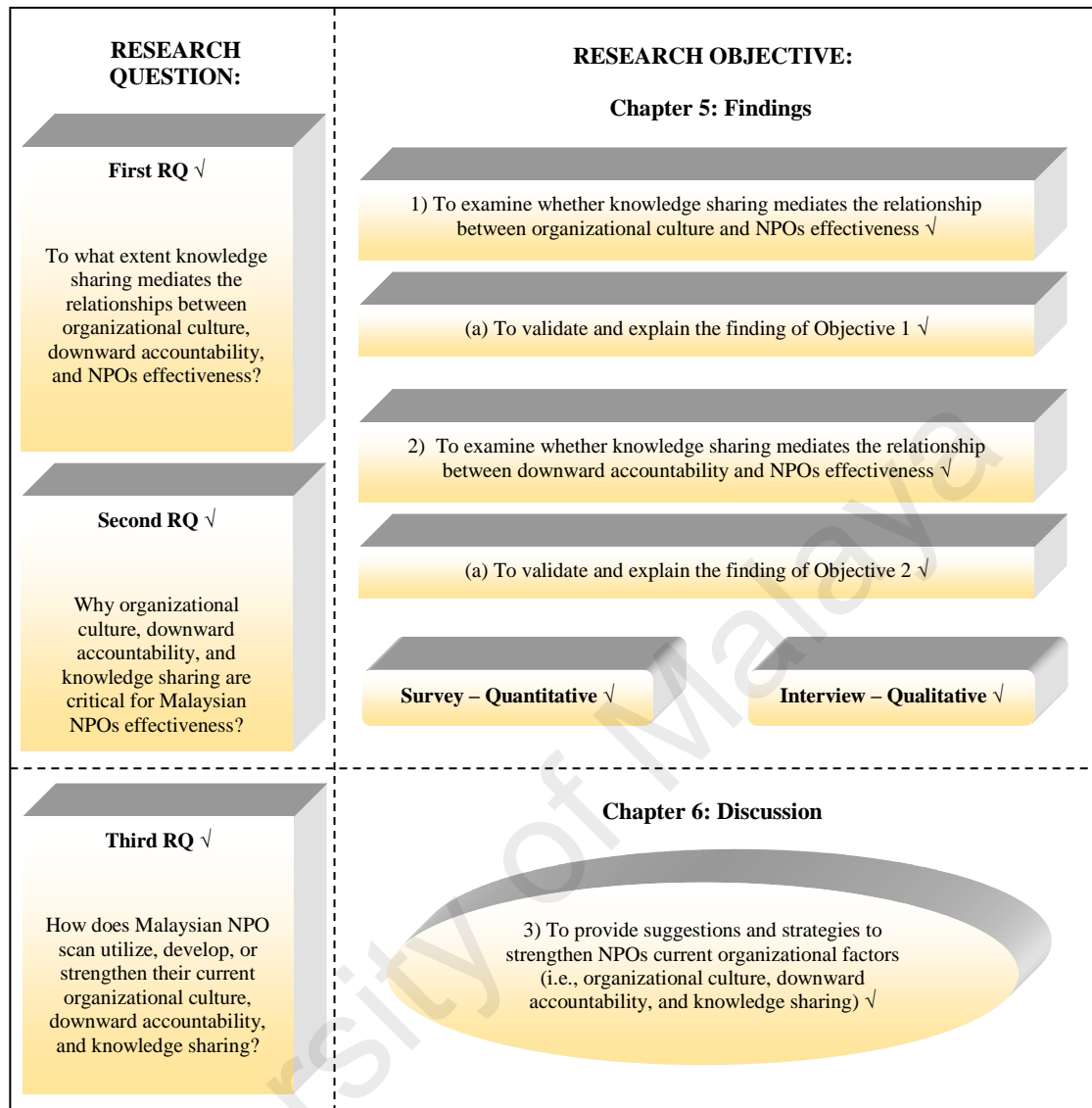
outsource their leadership development programs and activities or to work with the external leadership development consultants. For instance, Institute for Ethical Leadership at Rutgers Business School, Rutgers University has offered NPOs leaders and future leaders with the education and training program in order to help NPOs to become more effective (Rutgers Business School-Newark and New Brunswick, 2013, March 26). Meanwhile, designed and administered by Lee Draper Consulting (external consultant), Flintridge Foundation has involved their employees with the Nonprofit Leadership Program that offers several training programs and initiatives such as (1) educational workshops, (2) special workshop on self-assessment, (3) funds to conduct special project, and (4) board retreat for each agency, facilitated by the consultant (Backer, 2001).

Therefore, by outsourcing the leadership development to the external parties, NPOs could mitigate any risks or losses when they do not have any capacity for implementing their own leadership development programs. It also improves the scalability of resources since running in-house training requires more time, effort, and resources.

The discussion on policies and practical implications and recommendations is summarizes in Figure 6.1 and the final research checklist is recaps in Figure 6.2.

IMPLICATIONS AND RECOMMENDATIONS

POLICY

PRACTICE

Some methods and approaches to support Malaysian NPOs in improving their organizational effectiveness, particularly by focusing on the systems elements of NPOs

Integration between organizational strategy and subsystem elements

Assessment of organizational culture, downward accountability, and knowledge sharing (identify gaps)

Implement appropriate practices or procedures (e.g., the use of strategic management)

HOW?

Support and training to NPOs

Sufficient resources to NPOs

Inter-organizational collaboration

Strong regulatory environment

Knowledge sharing environment

Efficient knowledge sharing tool in order to capture knowledge

Support the opportunities to share especially in term of motivation to share (intrinsic reward)

Leadership role

Inculcate shared leadership

Improving existing leadership

Developing new leadership

Figure 6.1: Policy and Practical Implications and Recommendations

Figure 6.2: Final Research Checklist for Evaluating the Findings for RQ3

6.4   Summary of the Chapter

This chapter re-examines the results gather in Chapter 5, and discussing the implications and recommendations for policy and practice. First, for the policy, the government needs to develop some methods and approaches to support Malaysian NPOs in improving and developing their organizational capacity. This effort could be made by helping NPOs through support and training, by ensuring sufficient resources to NPOs, and by fostering inter-organizational collaboration. In addition, Malaysian government also needs to establish a national code of conduct and to strengthen the existing regulatory framework for Malaysian NPO since regulatory weaknesses could affect NPO management. Next, for practical, NPOs first should focus on its organizational factors by conducting assessment, by adapting and employing best practices, and by supporting and maintaining its organizational factors. Then, NPOs also needs to focus on organizational practices that positively impact their knowledge sharing environment. In addition, since NPOs work nature is based on volunteerism, NPOs is urged to motivate their employees to share knowledge. In this case, intrinsic motivation or internal reward could help to boost up their employee motivation and commitment to share knowledge. Finally, derived as the new theme from the qualitative data, NPOs also needs to focus on important leadership issues such as the improvement of existing leadership and the development of new leadership.

CHAPTER 7: CONCLUSION

This study conducted to examine the influence of organizational culture, downward accountability, and knowledge sharing on the effectiveness of Malaysian NPOs. In addition, it also analyzed the mediating role of knowledge sharing towards the relationship between organizational culture, downward accountability, and NPOs effectiveness. From the literature review and systems theory, this study proposed seven main hypotheses. Employing the explanatory sequential mixed method design, the survey study was first conducted and the data were analyzed based on structural equation modeling (SEM). For the second phase, the semi-structured interview was employed to validate the survey findings.

The key findings from both phases were as follow: (1) organizational culture and downward accountability were significantly positive influenced knowledge sharing, and H_{A1} and H_{A2} were therefore supported, (2) knowledge sharing was significantly positive influenced NPOs effectiveness, and H_{A3} was supported, (3) organizational culture and downward accountability were significantly positive influenced NPOs effectiveness, and H_{A4} and H_{A5} were also supported, (4) knowledge sharing acted as a full mediator towards organizational culture and NPOs effectiveness relationship, and also acted as a partial mediator towards downward accountability and NPOs effectiveness relationship, and therefore, $H_{6(a)}$ and $H_{6(b)}$ were also supported, and (5) leadership role emerged as enabler for the proposed relationships.

Data from both phases were synthesized to provide several policies and practical implications and recommendations in order to assist future decisions. As mentioned

briefly in previous chapter, in order to assist NPOs, Malaysian government needs to develop some methods and approaches such as providing support and training, delivering sufficient resources, fostering inter-organizational collaboration, establishing national code of conduct, and strengthening the existing regulatory framework for Malaysian NPOs. These efforts could help NPOs to utilize its organizational factors at the highest level which potentially offer higher effectiveness level.

On the other hand, NPOs itself should focus on its organizational factors by assessing the current practice of organizational culture, downward accountability, and knowledge sharing. The assessment is important to identify the main weaknesses and strengths of its systems elements. By identify these gaps, NPOs then, are encouraged to employ several best practices and appropriate management approaches. In this case, the researcher suggests the utilization of strategic management approach. Malaysian NPOs are also urged to emphasize on knowledge sharing tools and intrinsic reward that positively impact knowledge sharing environment. Finally, NPOs need to focus on important leadership aspects such as shared leadership, leadership development program, and succession planning since leadership could acts as an enabler to ensure strong utilization of organizational culture, downward accountability, and knowledge sharing.

Yet, NPOs could face several obstacles to foster the strategies and approaches as well as some challenges in maintaining their organizational effectiveness. In this case, the researcher identifies four main challenges typically faced by Malaysian NPOs. The first challenge is lack of funding. Numerous studies discovered that small and medium-sized NPOs may not have strong financial support in implementing activities and procedures in managing their organizational capacity. For instance, Rathi and Given

(2017) found that there are differences in the use of knowledge sharing tools across diverse sizes of NPOs. Large-sized NPOs have more capabilities in implementing sophisticated knowledge sharing technology and facilities. In addition, many NPOs are also struggling to cover basic organization liabilities such as rent, utilities, and salary. For example, according to one of ALIRAN members, Subramaniam S. Pillay, he admitted that they run a very low-cost administrative set-up, and the writers of the Aliran Monthly do not get paid for their pieces (ALIRAN Monthly, 2012). As a result, particularly efforts to reduce administrative costs may encourage corruption.

For example, at the end of 2007, International Helsinki Federation for Human Rights have been closed due to the insolvency problem when their former finance manager has corrupted some EUR 1.2 million (Fischer, 2007). Therefore, to overcome this issue, the researcher believes that there should be one national fund for Malaysian NPOs. Instead of applying and opening their proposal to fund to public or international bodies, NPOs could submit their proposal to this body. This is important especially for small and medium-sized NPOs since their ability to attract fund is challenging due to weak reputation and lack of achievement. Besides that, instead of solely giving the fund to NPOs, the government needs to ensure and to assist Malaysian NPOs in managing the fund to ensure every single cent is transparently being used for managing NPOs projects, activities, and management.

Second challenge plaguing Malaysian NPOs is political interference. Overdependence or political influence will damages NPOs function as the agent of social change since NPOs will negotiate with concern to its legitimacy (Hulme & Edwards, 1997; Princen & Finger, 1994). For example, in Malaysia, Coalition for Clean and Fair Elections (BERSIH) is clearly being politically influenced by the opposition

party. On 28th April 2012, BERSIH held its third protest cross-country called BERSIH 3.0. The Kuala Lumpur City Council refused to give the organizers permission on the basis that the protest violated the Peaceful Assembly Act 2012 (Royal Malaysian Police, 2012, May 17). For that purpose, the government needs to implement a number of regulatory approaches or monitoring systems to ensure that NPOs programs and activities are carried out in a proper manner.

Next, the fourth challenge is in term of management capacity. Weak and inadequate capacity has been identified in fundraising, governance, technical areas, leadership, and management (Lewis, 2005; Stid & Bradach, 2009). For instance, NPOs were found to be weak at career development especially in term of training and development process (Ahmad, 2002). While, according to former Inspector-General of Police, Tan Sri Musa Hassan, who has left as patron of MyWatch, has told his former colleagues that he was disappointed over the administration of this group. He also claimed that since his involvement in MyWatch, he only attends two meeting and his role and function as patron also have not been registered under Registrar of Societies of Malaysia (ROS). Moreover, former secretary of MyWatch, V. Ravindran also has exposed that MyWatch does not have members and its activities were done just to gain media attention (Zolkepli, 2013, September 7). Therefore, NPOs need to focus on evaluating and restructuring their organizational functions and dependency level in order to help them achieve higher effectiveness level.

Finally, lack of coordination and shift competition among NPOs. A body of knowledge discovered that competition for resources could undermine the reputation of NPOs (Khanna & Sandler, 2000; Schwenger, Straub, & Borzillo, 2014; Tuckman & Chang, 1998). Therefore, instead of operating within competitive environment, the

researcher suggests NPOs to foster collaboration. Previous studies also believed that one way to enhance organizational effectiveness is through the formation of organizational collaboration with external entities such as the government, private organizations, or other NPOs (Mulroy & Shay, 1998; Sommerfield & Reisch, 2003). This partnership could offers several potential benefits such as encourage innovation, leveraging resources, promote learning process, and resource exchange benefits (e.g., administrative expertise, capabilities exchange, and knowledge) (Sagawa & Segal, 2000). Therefore, NPOs are demanded to strategize themselves as to ensure and to protect their organizational viability. This also could assist them to survive within its complex environment as well as to challenge several significant problems and obstacles.

Overall, this study has provided several important theoretical implications. First, by focusing on the role of systems elements, this study has delivered better insights on the influence of organizational culture, downward accountability, knowledge sharing, and NPOs effectiveness. In particular, this study drawn on the systems theory to theoretically clarified the influence of input factor (organizational culture and downward accountability) and process factor (knowledge sharing) towards output factor (NPOs effectiveness).

Besides its theoretical contributions, this study also has offered several empirical and methodological implications. First, this study has offered a validated downward accountability scale and the quantitative measure of downward accountability has not been tested empirically. By proposing downward accountability as the input for the systems, this study also has expanded the perspective of system metrics.

Then, by employing the mixed method design, this study has offered more comprehensive findings because relying on the quantitative data or qualitative data solely would not be sufficient to examine and to explore the influence of organizational culture, downward accountability, and knowledge sharing on NPOs effectiveness. The findings from the interview data also have provided several important implications. First, the researcher able to validate the empirical model that predicts the influence of organizational culture, downward accountability, and knowledge sharing on NPOs effectiveness. Second, the interview data have provided comprehensive explanation on the results of the survey study as well as counterbalance the weaknesses of the survey study.

In addition, this study also has extended the field of organizational and nonprofit studies to developing nations. Furthermore, since numbers of studies within the context NPOs is currently sparse and there have been too many studies conducted on private and public organizations (e.g., Asiaei & Jusoh, 2015; Ramirez, 2010; Yu & Humphrey, 2013); therefore, this study has advanced the current knowledge in the existing literature by providing in-depth understanding from the local context (Malaysia) and nonprofit setting.

Although this study has provided several important research implications, some limitations have been discovered. First, the survey was conducted only among the employees because this group deals directly with NPOs management. Hence, the issue of common method variance (CMV) might affect the data (Podsakoff & Organ, 1986). For instance, when the employees need to evaluate the influence of organizational culture, downward accountability, and knowledge sharing towards their organizational effectiveness; concerning on their organizational reputation, the employees will tend to

indicate positive impacts of the variables on their organizational effectiveness. As a result, the actual measure of effectiveness cannot be determined. Previous scholars argued that organizational effectiveness needs to be measure by the stakeholders (Balser & McClusky, 2005). As stated by Herman and Renz (1998):

> It is sometimes suggested that NPO effectiveness assessment may be described by the parable of the blind men and the elephant. In that well-known parable, one man touches the elephant's tail and so describes the elephant as like a rope; another touches the back and says the animal is something big and bristly; and so on. The analogy implies that effectiveness is a real thing that may be perceived in partial and thus different ways. The social constructionist view, however, says there is no elephant at all. Rather, different people look for different things and what they 'see' is determined by a social process

(p. 26).

Therefore, the overall performance of NPO is socially constructed (Herman & Renz, 1997). However, due to complex nature and sample problems, this study unable to cater the beneficiaries group to evaluate the effectiveness of NPOs since some beneficiaries may not really recognize and define NPOs projects and programs; therefore, they are not able to provide valid interpretations about NPOs practices and performance (Lindenberg & Bryant, 2001). For example, the beneficiaries that only involves in a short-term project such as blood donation, health awareness campaign, or one day educational campaign are unable to evaluate NPOs effectiveness which indicate organizational long-term performance.

In addition, this study also cannot employed the beneficiaries as the survey respondents since for certain NPOs such as children-based NPOs and disabled-based NPOs, their main beneficiaries were disabled person and minor/children in which this study method was not appropriate and the researcher was not capable in handling and

fulfilling the subjects' specific need and demand. Therefore, future studies need to consider multi-method study, objective measurement, or conducting in-depth interviews and focus groups with several NPOs stakeholders such as environmentalist, media practitioners, regulators, donors, beneficiaries, and others. For example is by corroborating the survey data with the annual reports or observation results in order to achieve findings objectivity.

Then, due to time and resource constraints, the data collected from the respondents only represented NPOs that operate in Klang Valley, Malaysia. Hence, the generalizability of the findings to other settings was unknown. In this study, the researcher focused on NPOs employees that work with the registered association or society under Malaysian Registrar of Societies located in Klang Valley. The decision was made due to large number of registered NPOs in Klang Valley, which accounted for 20, 534 active registered parents and branches NPOs. Thus, future studies need to re-evaluate the model in different geographical areas to establish external validity. Also, as the study focused only on the third sector of developing country, a comparative study could be conducted among NPOs from other countries with the objective of uncovering the influence of organizational culture, downward accountability, and knowledge sharing in improving NPOs effectiveness. Such study is also important to determine whether the findings can be replicated.

In addition to the generalizability issues, since the researcher employed certain types of non-probability sampling (i.e., purposive and convenience samplings) in order to gather survey data; therefore, the sample of this research may not represent the entire NPOs employees' population. Even though the statistical data set on the number of Malaysian NPOs was already available; however, due to time and cost constraints as

well as research feasibility, the researcher was not able to collect data using the statistical data set on the number of Malaysian NPOs. Unfortunately, the statistical data set on the number of NPOs employees was not available due to the nature of nonprofit orientation. Therefore, future research need to put some efforts to ensure that data is accurate and sample has an equal chance to be selected in which this will all add to the costs of the research (e.g., time, money, and effort) but such costs are necessary if poor decisions are to be avoided.

Again, relating to sampling problems, some researchers are often interested in comparing correlations between variables at organizational level by computing the respondents' perception into aggregated data to represent each participating organization. For instance, the researcher selects at least five employees to represent each NPO, and the data will be analyzed by computing the aggregate data for each NPO. Following to this step, the final structural data will be analyzed based on hierarchical linear regression. Therefore, instead of individual level, the data is now accordingly to represent organizational level.

As highlight by Schneider (1985), current research need to assess and to evaluate some variables such as leadership, organizational performance, organizational effectiveness, human resource management, organizational commitment, organizational culture, and others as organizational variable in which the unit of analysis should be at organizational level. However, during the pilot study phase, this study did not get an adequately completed questionnaire (at least five respondents to represent each NPO) due to inability to make contact with the respondents especially for part-time employees. Therefore, to establish comparative data between pilot study and actual study, the researcher decided to choose individual employee as the study unit analysis

and treat the collected data as the perception of employees towards the relationships between organizational culture, downward accountability, knowledge sharing, and NPOs effectiveness. To overcome this limitation, future studies need to carefully plan their research design and they need to collect survey data and analyzed it by aggregating the data for each NPO.

Then, since this study employed a cross-sectional research design, it prevents the researcher from inferring the causality effect between organizational culture, downward accountability, knowledge sharing, and NPOs effectiveness. Therefore, the researcher cannot be sure whether the level of organizational effectiveness is changed after a period. Thus, future research needs to test the proposed model using the longitudinal data. The longitudinal studies extend beyond a single moment in time; as a result, it can establish the sequences of events.

Furthermore, since this study only focused on three subsystems, this could limit our understanding about the whole systems. As previously discussed, most of previous studies established their own elements to determine what should be included within or outside system. For example, Lee and Choi (2003) included factors such as culture, structure, people, information technology, and knowledge management process as the factors within the boundaries of organizational system. Therefore, future research should explore more subsystems within the existing model which are relevant for organizational effectiveness. Future research is encouraged to add or modify the research framework by include other variables such as management technique, personality, rewards, promotions, planning, decision-making, evaluation, organizational structure or demographic factors (e.g., type, size, and operating location) that could influence the proposed relationships. By doing this, the power of research model could

be increased. Since leadership has been repetitively mentioned by the key informants, perhaps future research could include leadership style as a part of the systems elements.

To added, this study only focused on the internal elements of organizational factors (i.e., organizational culture, downward accountability, and knowledge sharing) in determining the effectiveness of Malaysian NPOs. As the organizations that operate within the open systems model, the impact of external environment could also influence the effectiveness of Malaysian NPOs. As discussed in the theoretical chapter, NPOs are operating within the open systems model because they have multiple stakeholders and they need to interact with their external factors (Kohli & Jaworski, 1990; Subramanian & Gopalakrishna, 2001). Therefore, future research needs to focus on examining both external and internal factors that could influence the system elements.

In addition, NPO is not a homogeneous organization and Malaysian Registrar of Societies (ROS) has classified NPOs into fourteen categories such as religion, welfare, social and recreation, women, culture, mutual benefit societies, and others (Registrar of Societies of Malaysia, 2012). However, due to unequal distribution of data between two NPOs orientations, this study did not examine the influence of NPOs categories with respect to organizational culture, downward accountability, knowledge sharing, and NPOs effectiveness. Furthermore, stratified random sampling is difficult to be employed since the statistical data on the category of NPOs are not available to the researcher. Therefore, for the purpose of this study, the researcher generalized the sample of the study by focusing on all categories rather than specific into a particular class of NPOs. Yet, several scholars called for the consideration on organizational differences and categories when researching the nature of NPOs operation (Herman & Renz, 2008; Vakil, 1997). Therefore, future study needs to provide comparative data by equally

distribute the questionnaire to represent each category of NPOs. For example, 300 respondents will be selected for each two categories of NPOs (i.e., service-oriented NPOs and membership-oriented NPOs), and the data will be separately analyzed and comparison will be made on both findings.

Finally, the status of qualitative study in this study was small and limited since the study primarily depended on the quantitative data. As explained in previous section, the most important constraints are time and the cost. Since this study was carried out within a limited time period, the researcher could not gather as much information during the interview session as to keep the interview within the parameters traced out by the research objectives. Therefore, future research could explore other qualitative methodologies such as case studies, focus group discussions, observations, or content analyses in order to provide a holistic picture on the study context.

In a nutshell, NPOs play a powerful role in most societies through their involvement in various social welfare issues, and all sorts of NPOs are also likely to struggle with numerous challenges such as lack of skills and knowledge, political interference, difficulties in meeting the need and demand of its multiple stakeholders, insufficient resources, poor management structure, and shift competition. Hence, they are urged to explore, to exploit, and to strengthen their organizational factors. A number of studies showed the importance of organizational culture, downward accountability, and knowledge sharing on organizational effectiveness. In addition, a body of knowledge believed that knowledge sharing could acts as imperative intervening factor. Therefore, the study has departed from previous research by proposing the causal path model in examining NPOs effectiveness. Similar to the outcomes of previous study, the researcher hopes that NPOs will to pay more attention to enhance knowledge sharing

behavior as well as promoting organizational culture and inculcating strong downward accountability practice in order to maximize the level of their organizational effectiveness. To conclude, the researcher also hopes that future studies could advance the present research model in order to deliver better insights on the determinants of organizational effectiveness especially from the context of third sector organizations.

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LIST OF PUBLICATIONS AND PAPERS PRESENTED

Paper Published:

1) Mohd Noor, N. H., Hajar, S. A., & Idris, M. A. (2015). The determinant of nonprofit external and internal effectiveness: the role of knowledge sharing, collaborative culture, and beneficiary participation. *Human Service Organizations: Management, Leadership & Governance, 39*(5): 459-474. (ISI Journal)

2) Noor, N. H. M., Ah, S. H. A. B., & Idris, M. A. (2015). Mediation effect of knowledge sharing: a case study of Malaysian NGO culture and effectiveness. *Journal of Human Capital Development (JHCD), 8*(2): 9-24. (Refereed Journal)

3) Mohd Noor, N. H., Abu Bakar Ah, S. H., & Idris, M. A. (2017). The effects of customer accountability and knowledge sharing on voluntary organizations' (VOs) effectiveness: a causal path model. *International Journal of Organizational Analysis, 25*(1): 146-159. (Scopus Journal)

Paper presented:

1) Nurul Hidayana Mohd Noor, Siti Hajar Abu Bakar Ah, & Mohd Awang Idris (2014). *Mediation effect of knowledge sharing: a case study of Malaysian NGO culture and effectiveness*. Paper presented at the 6th International Conference on Postgraduate Education (ICPE), 17 to 18 December 2014, Universiti Teknikal Malaysia Melaka (UTeM), Melaka, Malaysia.

2) Nurul Hidayana Mohd Noor (2015). *Enforcing downward accountability for nonprofit effectiveness: a case study of Malaysian NGO.* Paper presented at the 2015 IEDRC Seoul, 8 to 9 March 2015, Mercure Seoul Ambassador Gangnam Sodow, Seoul, South Korea.

3) Nurul Hidayana Mohd Noor, Siti Hajar Abu Bakar Ah, & Mohd Awang Idris (2015). *Fostering knowledge sharing through care culture: a comparison study of membership-oriented and service-oriented NGOs in Malaysia*. Paper presented at the IEDRC International Conference on Social Sciences and Humanities, 9 to 10 April 2015, Kyoto, Japan.

4) Nurul Hidayana Mohd Noor, Siti Hajar Abu Bakar Ah, & Mohd Awang Idris (2015). *Embracing complaints procedures: a communication response towards non-profit organizations (NPOs) external and internal effectiveness.* Paper presented at the 4th International SEARCH Conference, 28 to 29 May 2015, Taylor's University Lakeside Campus, Kuala Lumpur, Malaysia.

5) Nurul Hidayana Mohd Noor, Siti Hajar Abu Bakar Ah, & Mohd Awang Idris (2015). *Addressing the missing link between knowledge sharing & NPO effectiveness: the mediation effect of trust*. Paper presented at the 2nd International Conference on Marketing, Business and Management, 25 to 26 November, 2015, Nathan Road, Hong Kong.

6) Nurul Hidayana Mohd Noor & Siti Hajar Abu Bakar Ah (2015). *Downward accountability & NGO effectiveness: a second phase study.* Paper presented at the IASTEM- 22nd International Conference on Social Science and Humanities (ICSSH), 17 March 2016, Bali, Indonesia.