

**ACCOUNTABILITY OF WAQF MANAGEMENT: LEARNING FROM PRAXIS  
OF NONGOVERNMENTAL ORGANISATION (NGO)**

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### **ABSTRACT**

The paper aims to explore a conceptual framework in which improvement on waqf management may be made focusing on its relationship with beneficiaries. The study uses accountability as the main theoretical lens informing this, where waqf management does not merely see beneficiaries as the passenger in the relationship, rather, as one of the means to improve waqf management.

Drawing from NGO accountability literatures, the paper looks at the potential of the holistic accountability where the notion of downward accountability augments the conventional upward accountability. While effort to improve the effectiveness of waqf management tends to focus on upward accountability to board of trustee, there may be a huge potential to listen to and to have dialogue with beneficiaries. An improved accountability relationship downwardly to beneficiaries offers an opportunity for an improvement on the effectiveness and efficiency of waqf management.

This is essentially a conceptual paper in which the empirical study is in progress. In presenting the conceptual elements, the paper draws experience from NGO accountability literature and explores the extent to which a theoretical understanding of holistic accountability may offer important insight into the way management of waqf may be improved.

## **Introduction**

Issues on waqf in Malaysia have come under close scrutiny in recent years. Several initiatives have been and are being implemented in an effort to improve management of waqf. While the act of waqf is itself voluntary, the management of waqf asset could take the form of public entities, or private company or voluntary organisation/NGOs. In Malaysia, waqf is managed by government-like entity, while in some other countries it may fall under the purview of NGO or private corporation.

With improvement of waqf management in mind, this paper focuses on developing conceptual framework in which improvement on waqf management may be made focusing on its relationship with beneficiaries . While there are many ways to improve the state of waqf management in Malaysia, this paper looks at the entities and relationship within waqf environment, specifically State Religious Council (SRC), local service provider and ultimate beneficiaries. The conceptual framework, would hopefully provides some insights into how and what waqf management can learn and improve from NGO in light of accountability discussion especially the downward accountability towards beneficiary.

The notion of closeness to the poor, as a declared role of some NGOs, is widely discussed. However, since these NGOs sources funds from outside (e.g. government grants, international donors), they have been called to account whether these NGOs have been effective and efficient in achieving its objective. Hence, this invariably calls for mechanism sourced upwardly or/and downwardly, to determine whether the benefit actually accrues to the intended beneficiary. This accountability mechanism serves to inform funder on the effectiveness and efficiency of the NGO's undertaking.

This paper starts with a very brief discussion on the different form of waqf entity and its relationship with other interested parties. It evolves from an individually-managed entity to a more organisation-managed entity, as in the case of some countries including Malaysia. Section 2 discusses the notion of accountability and how the emphasis on accountability within NGO literatures has evolved. Section 3, meanwhile outlines the notion of accountability from Islamic perspective with some epistemological discussion where waqf organisation is situated. Section 4 follows by augmenting insights from the preceding three sections and presents an accountability conceptual framework. Section 5 concludes.

### **Section One: Brief discussion on the concept of waqf**

#### **1.1 Meaning of waqf**

In Islamic law, *waqf* denotes holding certain property and preserving it for the confined benefit of certain philanthropy and prohibiting any use or disposition of it outside its specific objective (Kahf, 2007). He added further that *waqf* is an endowment of money or property made for benevolent reasons. Meanwhile Gaudioisi (1988, p. 1234) stated that *waqf* is “the detention of the corpus from the ownership of any person and the gift of its

income or usufruct either presently or in future, to some charitable purpose”. She added that while “ownership of the *waqf* property was thereby relinquished by the founder, it was not acquired by any other person rather, it was ‘arrested’ or ‘detained’”. McChesney (1991, p. 6) similarly noted that *waqf* in its narrowly legal sense is “the voluntary relinquishing of the right of a disposal of a thing by its owner and the dedication of usufruct of that thing to some charitable end, as a charitable gift”. In a nutshell, *waqf* is a donated property used for the benefit specified by the founders-donors, in which the purpose must be benevolent normally serving community interest (McChesney, 1991, p. 10)

## 1.2 Features of waqf

As in any NGO or/and charitably organisation, there are normally three parties involved, i.e., donor, manager/trustee, and beneficiaries. In waqf setting, there is a few guidelines in which Islamic scholars considers necessary before waqf takes place. For the donor, he/she must be “in full possession of his physical and mental faculties, be of age and a free man”. His/her donation is from his free-will, without being coerced or harassed or manipulated. He must also have unrestricted ownership of the property declared *waqf* (Gaudiosi, 1988, p. 1236). In addition, donor needs to state clearly his/her intention to create *waqf* and to clearly specify the purpose of *waqf* in waqf deed. Second party, the manager/trustee of waqf property. This is the area where potential improvement may be made. Trustee is normally appointed by donor to manage property for beneficiaries’s benefit. This trustee/manager implemented the wishes of the donor as expressed in the *waqf* deed. Gaudiosi (1988, p. 1239) states that among the primary duties of the trustee are “preservation of the *waqf*, collection of *waqf* income, distribution of that income to the appropriate beneficiaries, hiring and firing of subordinates, and resolution of disputes”. Gaudiosi (1988) also added that trustee are given “free reign in his administration of *waqf*” as long as it is “within the boundaries of Islamic law, and any decision regarding the *waqf* were to be made for the common good”. McChesney (1991, p. 11), similarly echoed that “the primary concern of the manager/trustee and, indeed, the only reason for his existence is the “general good” of the *waqf*”. He noted that “it was therefore to the advantage of the donor to allow the manager as wide a scope as possible to manoeuvring while at the same time trying to insure he kept his attention riveted on the welfare of the *waqf*”<sup>2</sup>. As for the last party; beneficiaries, they are “to be as informed as the manager” regarding the provisions of *waqf* deeds. This is an important point in our discussion on downward accountability because this indicates that the concept of waqf do have a provision to get beneficiary involved, i.e., engaging them in a move towards better waqf management. This participatory mechanism could arguably result in better decision making and hopefully benefiting beneficiaries more.

The above discussion on the two parties, i.e., managers and beneficiaries leads to two important points regarding concern/problem and potential solution. Firstly, the discussion on the manager/trustee, is the area where the concern lies (and where improvement may be made) and secondly, and interestingly, it is the beneficiaries where the potential

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<sup>2</sup> For a brief exposition on the role of manager, including that of government as manager, see McChesney (1991, pp. 10-19)

solution lies. The next section explores the theoretical framework based on accountability in which how and why engaging beneficiaries may potentially be an avenue where waqf management could learn from.

In the next section, accountability is discussed from Islamic perspective. While it portrays accountability as an ideal concept from Islamic perspective, it later provides a relevant channel to discuss the downward accountability to beneficiary, which emerges from emphasis on accountability to fellow human being. This 'ideal' channel of discussion is then practically highlighted in the later section 3 of NGO accountability, where the notion of holistic accountability, which forms the theoretical basis of the paper, is introduced.

## **Section 2: Accountability from Islamic perspective**

The notion of accountability is not alien in Islam. Murtuza (2002) noted that the fact that "human being are accountable to their Creator is an article central to Islamic beliefs". Meanwhile, Khir (1992) quoted in Ibrahim (2000) asserts that "the concept of accountability is so ingrained in the Muslim community...this is due to the fact that Muslims hold dearly to the concept of man as a trustee and not as holder of absolute power". Before further embarking into accountability from Islamic perspective, a brief discussion on some of pertinent Islamic teachings is outlined to put accountability discussion in perspective.

Islam is not a mere ritual religion. It is a 'way of life' (A. R. Ansari, 1980; Hitti, 1970). Islamic teaches how human leads his life not confined to 'sacred' matters only (Abdul-Rahman & Goddard, 1998; A. R. Ansari, 1980; M. F. R. Ansari, 2001; Kamla et al., 2006; Lewis, 2001, 2006; Tinker, 2004). The most important concept in Islam is Unity of God. Muslim believes that everything in this universe is created by one God-Allah. Therefore, human owes their life, their action and everything to Allah. Maali et. al (2006) asserts that

“(a)ccording to this concept, the Creator is one, and everything originates from this one source. All created things are thus elements of a single set and the whole world is one unit with a single goal, which is God’s will. The concept of the unity of God implies total submission to God’s will and following the religious requirements in all aspects of life. Each Muslim is thus responsible to God for everything that he or she does”

Hamid et. al (1993) noted that “adherents to Islam have to be obedient to God and to appreciate the purpose of their existence in this world. The human race, according to Islam, owes its existence to God. Thus ...man has to relate his conduct to the purpose of his existence as envisaged by God”. And the purpose of human existence in this world is to serve Allah as stated in *Qur’an*, “I’ve not created men... except that they may serve me”<sup>3</sup>. The notion of serving Allah is then spelt out in *Qur’an*, “it is He that has appointed you as trustee in the earth”<sup>4</sup>. In essence, for a person to properly serve Allah, that person is appointed as trustee in this world to use any resources available (Abu-Tapanjeh, 2008).

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<sup>3</sup> Verses 51:56.

<sup>4</sup> Verses 35:39

This notion of trusteeship brings us closer to the issue at hand, i.e., accountability, which is discussed next.

The concept of unity of God implies that everything in this world belongs to Allah and a human being uses/manages these resources under their capacity as trustee. Kamla et.al (2006) quoting Begader et al (2005) stated that “man has been granted stewardship to manage earth in accordance with the purpose intended by its Creator; to utilise it for his own benefit and the benefit of other created beings, for the fulfilment of his interest and theirs”. This gives the power and right for humans to use/manage earth and its resources within specified limit. However this power and right is accompanied by responsibility (Cone, 2003, pp. 55-56; Kaler, 2002, p. 332; Muller-Smith, 1998, p. 54)<sup>5</sup>. Human must use this power and resources responsibly because arising from belief in Day of Judgment, human is going to be accountable to Allah on that Day. Lewis (2001) succinctly put that,

“All resources made available to individuals are made so in the form of a trust. Individuals are trustees for what they have been given by God in the form of goods, property and less tangible ‘assets’ (*such as power*). The extent to which individuals must use what is being entrusted to them is specified in the *shari’a*, and the success of individuals in the hereafter depends upon their performance in this world. In this sense, every Muslim has an ‘account’ with Allah, in which is ‘recorded’ all good and all bad actions, an account which will continue until death, for Allah shows all people their accounts on their judgement day” (*emphasis added*)

## 2.1 Accountability to fellow being

In addition to the notion of personal accountability discussed above, a person has a duty to his/her fellow human being. Kamla et al. (2006) remark “Muslim is not to be free from care for others”. In a similar tone, Ansari (2001) asserts that “it is a duty of a Muslim to spend all that he can, save from his basic needs, for the welfare of others. Since, the absolute owner of property is Allah, Allah’s commandment (on helping society) should be heeded. Wilson (2008) asserts “(r)esponsibility to Allah comes first, (human do) not (have) unrestrained freedom - the stress (is) being on social obligations rather than individual rights....., humans have responsibility for how assets are utilised. (This is) the Muslim concept of khalifah; accountability to Allah for how resources are managed...”.

Maali et al. (2006) similarly articulate this view noting that the benefit (of using resources) to society should be given priority.. This concern towards society forms a sense of communality, which is enshrined in Islam (M. F. R. Ansari, 2001; Kamla et al., 2006). Maali et.al (2006) later added that “(t)he relationships of Muslims to each other and to the *Umma* in general are emphasised in the *Qur’an* and *Sunnah*. Submission to the will of God thus includes recognizing the rights of others, and dealing with society justly. *Thus, accountability to God includes accountability to society*”. Lewis (2001), although arguing from corporation’s context, claims that “both management and the providers of

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<sup>5</sup> On a lighter note, this reminds me of a popular catch-phrase in Spiderman “with great power, come great responsibility”.

capital<sup>6</sup> are accountable for their actions both within and outside their firm. Accountability in this context means accountability to the community (*umma*) or society at large”.

The notion of right-based approach of the poor in NGO accountability literatures (which is discussed in the next section) also shares a similar basic understanding with Islamic teaching. A verse in Qur’an noted that “And in their wealth and possessions, the right of the (needy), him who for some reason was prevented from asking”<sup>7</sup>. This indicates that beneficiaries have a claim/right on the wealth of the rich<sup>8</sup>. With this religious motivation from Islamic teaching, the accountability to beneficiaries is advanced through the notion of God-given right. In fact, the emphasis on duty is not unique to Islam. Berger (2003) asserts that it is a characteristic of religious NGO, in contrast with many secular NGOs which emphasises rights-based approach. Quoting Falks (2001), she wrote

“the starting point for religious NGOs is the duty-oriented language of religion characterized by *obligations towards the divine and towards others*, by a belief in transformative capacities, and a concern for justice and reconciliation” (emphasis added).

The above discussion demonstrates two important points. Firstly, accountability is an important concept within Islamic teaching. Secondly and relevant to our discussion later is, accountability to fellow human being especially to and including affected beneficiaries is a manifestation of fulfilling accountability to God. However the above discussion, while ideally suited, lack crucial link showing how accountability from Islamic perspective may improve waqf management. To this issue, we now turn, where NGO accountability ‘operationalise’ the downward accountability to beneficiary..

### **Section 3: Holistic accountability as the theoretical underpinning**

While section 2 outlines the importance of accountability to others in society including beneficiaries, it stops short of its practical implication in discussing the potential in which waqf management may learn, if (and when) it engages beneficiary in its management. Particularly, it explores how may theoretical understanding of holistic accountability underpins the effort to improve waqf management.

Accountability has become a very popular catch-phrase. A simple Google search results in about 6.41 million hits<sup>9</sup> while Yahoo! search engine comes out with a staggering 154 million hits. A more academic search through Google scholar results in 0.87 million hits.

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<sup>6</sup> If we frame this notion into *waqf* institution, the management and providers of capital refer to *waqf* management and donors respectively.

<sup>7</sup> Verse (51:19).

<sup>8</sup> It must be noted here that the notion on right is generally not emphasised in Islam. Rather Islam put more weigh on the notion of duty (i.e., its reciprocal partner). “The emphasis on duty creates harmony in social life, because if everyone were to concentrate on his or her duty, the emphasis on rights will naturally vanish. On the contrary, the emphasis on rights creates strife, because if everyone were to think about his rights on others, he would hardly have the mind to think of his duties towards other” (M. F. R. Ansari, 2001). However, when there is unequal power relation as in this instance, right of the weak take precedence.

<sup>9</sup> General search at 2.12am on 4<sup>th</sup> December 2009.

In the academic circle, accountability has attracted attention from scholars of various disciplines. Based on the abstract and introduction of various academic papers<sup>10</sup>, accountability seems to an attractive researched area.

Comparing to accountability issues in government and corporation, the concern on NGO accountability is rather new, i.e. possibly arises during 1990s<sup>11</sup> (O'Dwyer, 2007). Jordan & Tuijl (2006) outlines three reasons for greater call for NGO's accountability, i.e., growth in size and numbers, attraction of more funds and stronger voice in shaping public policy. O'Dwyer (2007) echoed similarly but added that the "widely publicized scandals" of NGOs has accentuated a greater call.

Within NGO accountability literatures, there are numerous papers focus on the issues on direction and forms of accountability. Prominent among them are the notion of upward accountability and downward accountability<sup>12</sup>. Any effort toward improvement of management through upward directional (such as reporting to funder) is considered hierarchical in nature while the notion that embraces both especially downward looking (such as inviting beneficiary's participation) is regarded as holistic in nature. To this, we now turn our discussion.

### **3.1 Upward accountability**

Accountability to those who provides funds is similar to corporate accountability in its narrowest sense, i.e., accountability to shareholder. In NGOs accountability literatures, the upward accountability is accountability to donors. This is probably the earlier and more established accountability concern when NGO is called to account (O'Dwyer, 2007). Ebrahim (2005) noted that "an established literature in both the global North and South suggests that as NGOs increasingly seek external grants, they are simultaneously facing the constraints of donor dependence, public service contracting, and narrow manifestations of accountability that are heavily weighted towards their patrons or funders". In this case, donor's primary concern is on the effectiveness of funds' using. This according to Najam (1996) denotes NGOs accountability in terms of "spending designated moneys for designated purpose". Therefore, quantitative indicators (including financial) are in use (see Bendell & Cox, 2006; Dixon, Ritchie, & Siwale, 2006; Edwards & Hulme, 1996; Smillie, 1995). Ebrahim (2003b) asserts that "for nonprofit organizations, this may imply reporting on the easily measurable components of their work (such as numbers of homeless people served or hectares of land reforested) in order to satisfy funders...".

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<sup>10</sup> Accountability is a key theme and a key problem (Scott, 2000); topic of concern (Erkkila, 2007); notoriously imprecise term (R. Mulgan, 2000), cherished concept, sought after but elusive (Sinclair, 1995), endemic in society (Willmott, 1996); central to the emphasis on good government (Moncrieffe, 1998); golden concept (Bovens, 2006), iconic role (Dubnick, 2002), key concept in the management of social affairs (Cousins & Sikka, 1993), modern buzzword (Lerner and Tetlock, 1999, p. 255), central to effective corporate governance (Roberts, 2001), the adhesive that binds social systems (Frink & Klimoski, 2004), amongst others

<sup>11</sup> However see works by Korten (1987) and Uphoff (1995)

<sup>12</sup> Other directional terms include vertical, horizontal, diagonal, external and internal.

The above leads to the notion of accountability as a controlling and monitoring mechanism, which is a very important accountability mechanism especially if it is discussed in the realm of corporate setting. Avina (1993) aptly put this

“One can expect to find higher levels of institutional accountability in an externally financed agency, if only because it will probably be a condition for external support. Heightened accountability will often include a systematic accounting procedure (if not an actual project accountant) and annual external audits of all project expenses. In addition, there are likely to be pre-established mechanisms for project monitoring”.

The concern on accounting is termed by Edwards & Hulme (1996) as short-term functional accountability (accounting for resources, resources used and immediate impact) as opposed to strategic<sup>13</sup> accountability, i.e., accounting for the impacts that an NGO's actions have on the actions of other organisations and the wider environment.

On the donor's emphasis on financial accountability, Najam (1996) claimed that “the donor asserts financial control by seeking accountability for the money; and policy control by seeking accountability for the designated purposes”. He clarified this later, in that “(f)inance provided by the donor can, therefore, be a means both of ensuring that the donor's policy agenda is adopted by the NGO and of holding the NGO accountable to that agenda (by keeping close tabs not only on whether the said money is spent, but also on how it is spent)”. This financial control of holding NGO accountable necessitates some form of accountability mechanism to indicate accountability is ‘executed’ (Ebrahim, 2005; Smillie, 1995). This is discussed by Ebrahim (2003a) at length. One mechanism outlined, i.e., performance assessment and evaluation, are normally employed to assess whether the NGO is worth funded next time. Ebrahim (2003a) asserts that this evaluation “typically aims to assess whether and to what extent program goals and objectives have been achieved and are pivotal in determining future funding to NGOs”. He further claims that the performance and evaluations “focus on short-term results of NGO intervention (i.e., ‘outputs’ or ‘activities’ such as training program offered and irrigation systems built) or medium- and long-term results (i.e., ‘impacts’ or ‘outcomes’ such as improvements in client income, health, natural resource base, etc.)”. However, most of donor's efforts are channelled towards short-term results since this is easily measurable. The mention terms such as “products, short-term, measurable, quantifiable, simplification, and quantification”, similar to that of private corporation, in numerous documents as the condition for funding surmises the emphasis of functional accountability, which according to Ebrahim (2003a) prevalent in NGOs practices.

In addition to performance evaluation as an accountability mechanism, Ebrahim (2003a) also identifies disclosure statements and reports. While performance evaluation has the possibility of including middle- or long-term result, i.e., the impacts; disclosures statement, meanwhile, is considered even cruder due to its exclusive emphasis on figure. Ebrahim (2003a) states that funders often requires “highly detailed quarterly and annual

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<sup>13</sup> The use of holistic accountability used by O'Dwyer & Unerman (2008) could be more appropriate as author feels that strategic accountability could unnecessarily imply covert motive.

reports on “physical” achievement resulting from funded projects...as well as accounts of expenditure based on pre-specified line items”. He further added that “(i)n many cases, NGOs with multiple foreign donors expend considerable care in complying with the auditing system of each funder”. He, however, cautioned that this effort may shift NGO’s attention away from the real responsibility to the beneficiaries,

“Yet, the bulk of this reporting emphasizes upwards reporting of financial data, with only limited indication of the quality of NGO work and almost no attention to downward accountability to stakeholders” (Ebrahim, 2003a).

Edwards & Hulme (1995a) raised similar concern on this notion of accountability, noting that

“The type of appraisal, monitoring and evaluation procedure insisted on by donors, especially their heavy reliance on ‘logical framework’ approaches and bureaucratic reporting, may also distort accountability by overemphasizing short-term quantitative targets, standardising indicators, focusing attention exclusively on individual projects or organisations, and favouring hierarchical structure – a tendency to ‘accountancy’ rather than ‘accountability’; audit rather than learning. This is perhaps an inevitable result of the pressure for short-term visible results in order to keep Parliament or Congress happy”.

Edwards & Hulme (1995a) above describe that this upwardly-tendency ‘may distort’ accountability. On the emphasis toward ‘audit rather than learning’ as mentioned above, Jepson (2005) noted that “the audit culture has failed in its goals of accountability and transparency...”. Gray et al. (2006) went even further in stating that reducing NGO’s complex accountability relationship to a “monotonic performance measure is to demean the complexity of the relationship” and “could stifle the very nature of the organisations”.

The above indicates that accountability mechanism commonly employed in corporate setting (financial goal, audit, report) may not effectively working in NGOs setting. Ebrahim (2005) underlines two reasons for this. Firstly, high attention given to upward accountability may ignore broader accountability system<sup>14</sup>. He noted that upward accountability “can overshadow or marginalize mechanisms for holding NGO accountable to communities or to their own missions” (Ebrahim, 2005; Najam, 1996). Secondly, emphasis on upward accountability initiated to satisfy funding criteria may not be in line with larger public interests. He contend that accountability mechanism advancing “rule-following operational behaviour run the risk of promoting NGO activities that are so focused on short term outputs and efficiency criteria that they lose sight of long-range goals concerning social development and change” (Ebrahim, 2005). Jepson (2005) aptly summed up by saying “the key to accountability regime is not in the adoption of structural process such as audit trails or the reporting of performance measurements, but in the engagement of public constituencies in informed discussion on values, issues and strategy”. This notion on engagement with beneficiaries is discussed next.

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<sup>14</sup> Ebrahim (2005) describes that NGO’s system of accountability comprise 3 types, i.e., accountability to donors, government (upward); to clients, beneficiaries (downward); and to itself, e.g., mission, staff (internal).

### 3.2 Downward accountability

The term ‘downward accountability’ refers to accountability to partners, beneficiaries, staff and supporters (Edwards & Hulme, 1996). On the “non-upward accountability”, Gray et al. (2006) states that “NGOs are actively accountable through shared values, understanding and knowledge to the staff...the other NGOs...*the communities in which they are embedded* and to the professional knowledge base in...”(*emphasis added*). However, of all those parties identified, Edwards & Hulme (1995b), found out that accountability to beneficiaries is ranked the lowest. This lack of accountability to beneficiaries, “leads to an accountability gap”; which in final analysis renders downward accountability just as an act of “discretionary” and “a little more than grace or favour” by NGO management (Kilby, 2006; R. G. Mulgan, 2003). This is mainly due to little (or no) power in which beneficiaries possess (For more discussion and example see Dixon et al., 2006; Ebrahim, 2005, p. 72; Kilby, 2006, p. 952).

In discussing multiple accountability relationship, Najam (1996) underscores the importance of NGO being accountable downwardly noting that,

“the obvious line of responsibility is for the NGO to be accountable to the needs and aspiration of the community it is working with. After all, serving community interest, as defined by the community itself, is the stated primary goal of much NGO activity in development”.

This similar notion is found in accountability mechanism espoused by Ebrahim (2003a). He underlines the importance of participation process as a “downward (*accountability mechanism*) from NGOs to clients and communities” (Ebrahim, 2003a). The notion of participation is commonly cited as the mechanism activating downward accountability (A. S. Bradley, 2007; Ebrahim, 2003a; Kilby, 2006; Ngin, 2004). Najam (1996) noted that “the popular mantra of participation is, in many ways, the NGO’s way of expressing its accountability to community”.

The above discussion on downward accountability portrays the extent to which how important downward accountability is, albeit normatively. In a more pragmatic note, several current effort directed at pursuing downward accountability in NGO literature has been advanced through the notion of ‘rights-based approach’ (Callamard, 2006; Edwards & Sen, 2000; Jordan & Tuijl, 2006b; Van Tuijl, 2000). Jordan & Tuijl (2006) posit that the growing public expectation on NGO accountability is very much related to the mission and services to beneficiaries, i.e., downward accountability by noting that “a right-based approach to NGO accountability could service this public expectation”. This is indicated in the work of Agnes Callamard on Humanitarian Accountability Project International (HAP) (Callamard, 2006)<sup>15</sup>. This human rights-based approach has moved the emphasis of accountability originally leaning towards hierarchical accountability,

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<sup>15</sup> Basically, HAP, which was introduced at the beginning of 2001 by humanitarian community, is intended to address concerns related to lack of accountability towards crisis-affected communities, i.e., ‘downward accountability’, involved in Rwandan genocide.

privileging report monitoring and performance/output measurement to “one that encompasses affected populations” (Callamard, 2006), i.e., a holistic one.

Linking rights-based approach with downward accountability discussion introduces a different perspective (and different terminologies) regarding the roles of NGOs and beneficiaries and its relationship. Sidoti & Frankovits (1995) argue that this right-based approach shifts the perspective of all 3 parties, i.e., funders, NGOs and beneficiaries. Beneficiaries are not considered as a passive party anymore, waiting to be served. Instead, they are now right-holder; having the right to live without poverty. NGOs are now duty-bearer instead of manager or coordinator. Meanwhile, donor are seen more of assisting supporter rather than a demanding aid giver.

This shows the extent to which downward accountability is more comfortably placed since beneficiaries are given ‘authority’ by virtue of rights. HAP, as discussed earlier, underscores this significance of downward accountability to the poor putting them at the centre of attention. While not entirely discounting the importance of formal upward accountability, its implementation needs to be ‘subverted’ to fulfil a greater good (Callamard, 2006). She then explains what ‘greater good’ means, referring to “true accountability...aimed at listening, responding and providing redress to disaster-affected populations”. Linking downward accountability and rights-based approach, she concludes that “to be accountable presupposes recognizing that individuals and populations affected by disasters have rights, including to information and participation in decisions and programmes that directly affect their lives, dignity and autonomy” (Callamard, 2006).

The discussion above outlines normative and pragmatic downward accountability which have the potential for effectiveness and efficiency of management. Based on our discussion above, it seems that normatively, downward accountability is ideal since legitimacy of NGO is derived from its closeness to ‘the poor’ (Edwards, 1999; Fowler, 1997), which is also relevant to waqf; while in practice, the effort to strengthen accountability, as demonstrated above, still seems to incline towards upward accountability (although the intention is to benefit beneficiaries). In the next section, both views of accountability is integrated into one view of accountability; a holistic one.

### **3.3 Holistic accountability**

In the context of NGO accountability discussion, the term is arguably made popular by O’Dwyer & Unerman (2008). They refer this as a broader concept of accountability encompassing both the short-term functional accountability which is, as discussed earlier, privileged in upward accountability discussion; and strategic accountability, which is more familiarly discussed in downward accountability. In investigating Amnesty International, they elucidate that “this expands the concept of ‘performance’ articulated within hierarchical accountability to embrace quantitative and qualitative mechanisms concerned with signifying the long-term achievement of organisational mission and the impact of this achievement in bringing about structural change. Hence, holistic

accountability augments the short-term monitoring aspects of accountability focused on isolated campaign achievements/impacts favoured under hierarchical accountability with mechanisms of accountability for the ‘second and third order effects of NGO actions’” (O’Dwyer & Unerman, 2008). Framing previous discussion into the notion of holistic accountability, both upward and downward accountability considered individually, is similar to hierarchical accountability while employing both with balancing act is considered as a holistic approach. In a nutshell, holistic accountability is a form of accountability to a broader range of stakeholders.

Implicit in the discussion of holistic accountability is the notion of stakeholder engagement. In other words, to afford accountability to broader range of stakeholders, it might need, in some way, to identify the stakeholders concerned. This is, to a great extent, addressed by Gray et al. (1997) and Unerman (2007). This linkage between holistic accountability and stakeholder engagement, to a certain degree, is offered by Unerman & Bennett (2004) (although in different organisational context as they ground their discussion in corporate context), in that, stakeholder engagement might potentially be useful in informing the debate and dialogue on determination of organisation’s responsibilities and accountabilities (Unerman & Bennett, 2004).

This stakeholder engagement informing holistic accountability is similar to the concept of stakeholder-centred polyvocal citizenship” perspective (PCP) introduced by Gray et al. (1997), when they discussed a conception of organisation-society interaction. According to them, PCP bases its approach on

*“stakeholder dialogue and its essence lies in providing each of the stakeholders with a “voice” in the organization. Focus groups are held with each stakeholder group, from which key issues are identified, and wider constituency of the stakeholder group is consulted to collate their views on these and other issues”* (Gray et al., 1997, emphasis in original)

This stakeholder engagement is, hopefully, moving in a direction towards, not just those with the most economic (and possibly political) power over the organisation, but to all stakeholder irrespective of its economic and political power, privileging and grounding on “the strength of the more compelling moral arguments” (Unerman, 2007, p. 96; Unerman & Bennett, 2004, p. 691)<sup>16</sup>. Therefore, any effort that balances a formal upward reporting, i.e., hierarchical accountability, with a more participation from and engagement with beneficiaries, i.e., holistic accountability should reduce the current tendency towards short term functional accountability. O’Dwyer & Unerman (2008), added that “(t)hus, within holistic accountability, in addition to the key stakeholders recognised under hierarchical accountability, the stakeholders to whom an NGO might be considered accountable include the groups on whose behalf the NGO advocates, along with the individuals, communities and/or regions directly and indirectly impacted by the NGO’s advocacy activities”.

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<sup>16</sup> Arguments put forth in both papers are based on philosophical argument by German philosophers, Juergen Habermas on discourse rules. These rules are commonly referred to as “ideal speech situation”.

However, it must be noted that while holistic accountability is offered, the notion of downward accountability, rather than upward, should be the driving force informing any effort or decision-making process. This is in line with O'Dwyer & Unerman (2008) in that,

“(t)his leads to explicit consideration of multiple stakeholder groups, with a significant emphasis being placed on downward accountability to beneficiaries..., in addition to upward accountability to donors and governments. Issues encompassing how responsive and aware NGOs are of the actual needs of those whom they seek to assist, as well as the extent of their openness to involving beneficiaries and/or partners in assessing the nature and impact of their work, are prioritised”.

This section has put an argument that the notion of holistic accountability is potentially be beneficial in ensuring effective management of NGO. The above demonstrates the potential that a better accountability could contribute in improving the performance of waqf management, more effectively and efficiently. In other words, effective and efficient management of waqf can be improved with better accountability, especially towards the poor/beneficiaries. It is shown that in holistic accountability, notion of downward accountability should (at least, in the present condition) be given greater attention, although upward accountability is not totally neglected.

#### **Section 4: Conceptualising accountability framework in the *waqf* management**

The discussion in preceding section offers insight into theoretical framework in which the paper is based on, i.e., the holistic accountability. While Islamic perspective starts the accountability discussion ideally by illustrating accountability as an embedded feature in Islamic teaching, including the notion of ‘downwards’ accountability to society and the less fortunate group, it is further strengthened by introducing holistic accountability as theoretical basis underpinning the potential practical application of advancing both upward and downward accountability. Informed by this argument, this section attempts to offer a conceptual framework in which accountability relationship in *waqf* institution, primarily with the view to accrue benefit to beneficiaries, could potentially be meaningfully addressed, namely through beneficiaries engagement.

##### 4.1 Beneficiaries engagement: the practical application of holistic approach

Entrusting a local *waqf* property to just one state-management without local community/beneficiaries authoritative decision-making capacity could manifest into accountability problem because in deciding the scope of accountability and responsibility, the action at the state level authority might decide differently from the local affected people. Unerman & O'Dwyer (2006) argued that the actor “may equally feel no such responsibility to be accountable to many other stakeholders potentially affected by their actions, and where they do feel such a responsibility, they define the stakeholders to whom they feel they are accountable”. Contextualising Unerman & O'Dwyer's (2006) argument into current discussion on *waqf*, the management of *waqf* under state religious council (SRC), might believe that their action serves the interest of

society, when in fact their view do not represent the view of local community/beneficiaries in which the property is located, where the need might be different. They may claim to be accountable to society by virtue of undertaking certain project but the ‘accountability’ asserted may not represent or neglect views of local community or worse, it may run opposite to local community’s view. Unerman & Bennet (2004) raise the possibility of divergent interest between the real affected people and the people who claim to represent them<sup>17</sup>. They state that

“...it seems that if such responsibilities are solely determined by economically powerful stakeholder [*in this case a group of waqf committee and SIRCs, without beneficiaries view*], the impact of corporate operation [*and inoperation*] on the interest of economically weaker stakeholders [*waqf beneficiaries*], who are excluded from the debate, might be overlooked. Although economically powerful stakeholders might take account of what they perceive to be the interests of economically weaker stakeholders when self-reflecting on the morality of corporate actions, their perceptions of these interests (and of the impact particular corporate acts might have on these interests) *may differ substantially* from economically weaker stakeholders’ perception of their own interests” (*emphasis added*).

In our context, although the management committee and SIRCs believes that their decision is made with real beneficiaries in mind, it could differ substantially from what the beneficiaries really want and/or need; hence the benefit is not accruing to them. Najam (1996), cautioned us the need to balance between “what people deem best for themselves” and “what the NGO and/or donors deem best for the people”, because as NGOs strives to achieve accountability to their goals (i.e., what NGOs believe to be in the interest of community/beneficiaries), they inadvertently “dilute the validity of accountability to the community”.

Kahf (1999) also shares similar view on the need to include local community when he asserts,

“Hence, in fulfilment of the will of founders, and in respect of the distinctive nature of the third sector, the non-profit sector of *Awqaf*, and in recognition of the tremendous failure of governments in managing economic and benevolent enterprises, and in realization of the need for distinguishing the style of management of *Awqaf* from that of profit-motivated private-interest-seeking enterprises, *the Awqaf management should be run by local people who relate to the beneficiaries of Awqaf as well as to the community in which Awqaf properties represent an infrastructure capital for social work and social interests*” (*emphasis added*).

In other words, while Kahf (2007) proposes the idea of empowering community (exclusively “run by local people”) in the management of *waqf* property, Najam (1996) echoes a more compromised approach where the management task is shared by both affected community and NGOs (*waqf* management in this case).

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<sup>17</sup> Although their discussion on stakeholder engagement is thrown in light of corporate setting, where there is a notion of economically powerful stakeholder, it has a cunning resemblance with our discussion on *waqf* accountability where there is a possible difference between the interests of real affected people and the perceived interest mooted by representative is put forward.

The above has conceptually argued that the need for waqf management to put a greater emphasis on beneficiaries and the potential it brings from their involvement and participation. After arguing the need for beneficiaries' engagement which is grounded on accountability to them, this paper attempts to formulate an approach to which accountability relationship between *waqf* management could be made more 'intimate' with the hope that any 'improvement' initiative would accrue its benefit to beneficiaries.

#### 4.2 An attempt at modelling *waqf* accountability: beneficiaries' engagement

As argued earlier, accountability in *waqf* institution is framed in contextual discussion of accountability to higher principal-Allah. *Waqf* management is accountable to Allah (as any other human beings). However, since operationalising accountability to Allah is 'intangible', it is thus manifested in *waqf* management accountability to beneficiaries. Based on argument made by Ibrahim (2000, p. 258) that operationalisation of accountability to Allah is made 'in the form of Islamic teachings' and that being accountable to the fellow being, including the poor is one of Islamic teaching, then it would be a good starting point here to offer an argument that the operationalisation of accountability to Allah is made clear through accountability towards beneficiaries. In other words, to show that *waqf* management is accountable to Allah, they must be accountable to beneficiaries. In other words, beneficiaries derive its 'authority'<sup>18</sup> from Allah hence *waqf* management should now be accountable to them. In addition, Najam (1996) also proposes 'giving authority' to beneficiaries by suggesting role reversing exercise, where beneficiaries act as patrons and donor-NGO as client. Therefore, taking a cue from Ibrahim's (2000) framework of dual accountability, *waqf* management accountability to Allah is effected through its accountability to beneficiaries possibly operationalised through local beneficiaries/the poor participation.

Currently, the operationalisation (e.g., the line of reporting) within waqf relationship is hierarchical in nature. For example, a waqf officer is accountable to its immediate superiors. Beneficiaries have a very limited recourse in ensuring that benefit of *waqf* property should ideally accrue to them although they may have informal avenue such as complaints made to politicians or SRC. However, there is no affirmative intent to ask their participation. Therefore, to ensure that *waqf* management is working towards benefiting beneficiaries, every project involving local beneficiaries, in which *waqf* properties is used, might need some forms of mechanisms/efforts which could move towards gaining greater local community participation in decision making; and not totally left to centralised body. Thus, instead of waqf management exclusively be accountable upwardly to higher authority, the accountability model should also engage downwardly to beneficiaries. This holistic accountability informs the conceptual framework in which beneficiary may offer an opportunity in which the management of waqf may be improved. Hence, this paper offers a *waqf* accountability model as shown below, i.e., the conceptual framework of *waqf* accountability, in which the focal point of accountability is to higher principal. At this point, it may be useful to point out that, the holistic approach discussed in this paper focuses only on the grey boxes/parties. Although

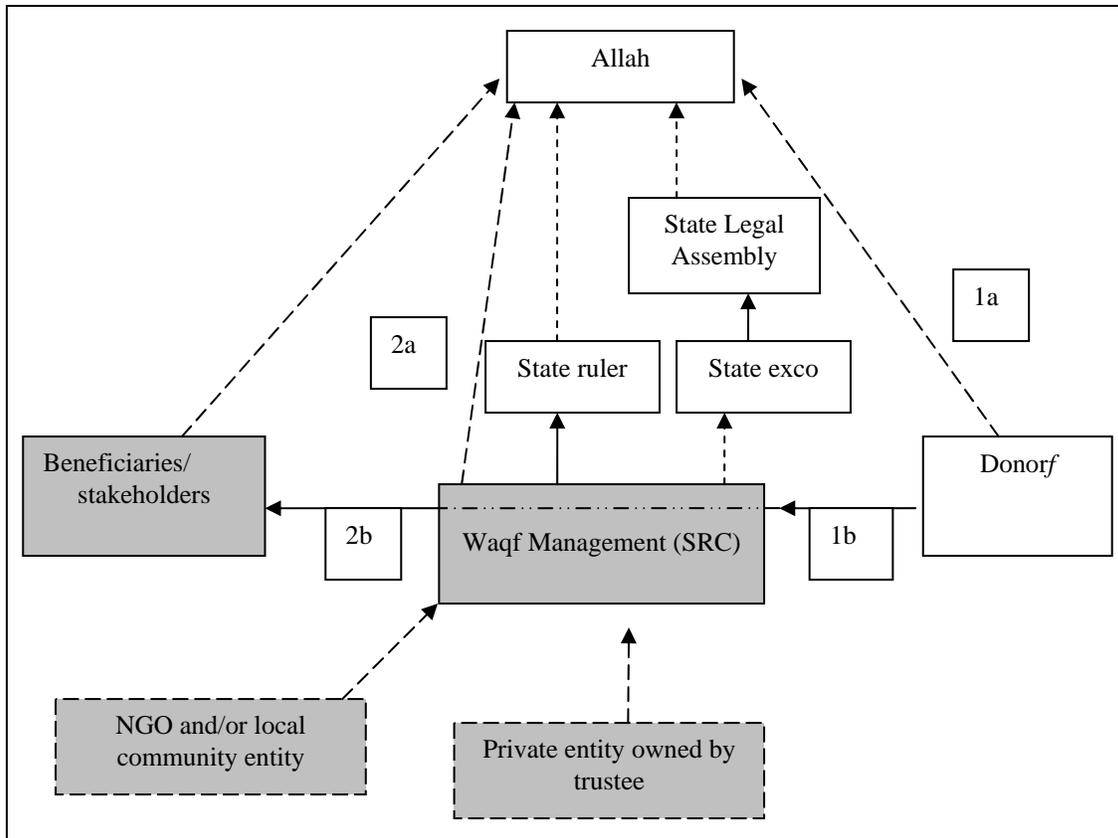
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<sup>18</sup> Qur'an *Surah az-Zaariyaat* (51:19) noted "And in their wealth and possessions, there is right of needy".

discussion on accountability to God is a very important discussion, perhaps the most important; this paper tries to explore the practical application of it by focusing on accountability of waqf management towards other stakeholders especially the affected parties, i.e., the beneficiary.

In the model, it is explicitly shown that every human is ultimately responsible and accountable to God. In an arrow marked **1a**, it shows that donor as human and Muslim, fulfils one of his many obligations towards society by undertaking *waqf*. This act/deed exemplifies the person's discharge of responsibility to society and accountability to God. Its operationalisation is crystallised through physical donation of property. Put in another way, the proof that he/she is accountable to God is shown in his/her good deed of *waqf* donation, denoted in **1b**. A person can be the manager or heshe can appoint someone else. However, as practiced today, it is *waqf* management (of SRC) who become manager (Siti Mashitoh, 2006a). In this case, the waqf management is obliged to ensure the intention of donor is implemented. While, waqf management should ideally, at least from NGOs debate, be accountable to donors, many cases, indicate that donor could not be bothered about it anymore, or has already passed away (Sabran, 1991 quoted in Siti Mashitoh, 2006a). Since the primary accountability of everybody including *waqf* management is to God, operationalisation of accountability to God for *waqf* management is manifested through accountability to beneficiaries. In other words, the line indicated as **2a** is crystallised through line **2b**. Therefore, it would be interesting to see the way in which downward accountability operates with the presence of local community groups/NGOs and other parties. In the diagram below, the **2b** is essentially a stakeholder/beneficiary engagement. The paper thus focuses on the parties indicated in the grey boxes as shown below.

Figure 1: Proposed conceptual framework



## Conclusion

Based on the conceptual framework, the paper offers some insights, in which waqf management could learn from NGO literature, especially the extent to which how NGO address its relationship with interested parties with the view to remain relevant to its objective. The notion of holistic accountability offers a view to which waqf management may need to consider in its effort to improve its management. In the context of improving management of waqf, this paper does not view accountability as just a mechanistic tool (e.g., audit, accounting and reporting) used for monitoring an organisation, although it may well do so. Instead accountability should also be seen as the ability for organisation to learn from beneficiaries through engagement and participation, which in turn inform the organisation concerned on how to improve and better serve them.

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