SOCIAL RESPONSIBILITY DISCLOSURE, ACCOUNTABILITY MECHANISM AND EMPOWERMENT: THE EVIDENCE OF MERCY MALAYSIA

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Abstract

Non-governmental organisations (NGOs) in Malaysia face increasing attention from the public and government agencies due to their provision of aid. This includes questions regarding the appropriateness of adopting accounting mechanisms designed for corporate organisations to NGOs with social objectives and no profit motive. The empirical research study reported in this paper centres on the accountability relations of one such NGO - MERCY Malaysia. MERCY occupies a dominant position in providing humanitarian assistance and medical relief to disasters around the world; they are a fully-certified member of the Humanitarian Accountability Practices (HAP) and the only NGO in South-East Asia to have received an ACCA reporting ward in 2007. The study is founded on an interpretive position executed through a case study which includes multiple sources of data collection: interviews with staff and volunteers across the organisation regarding their perceptions and experience of accountability and extensive documentary reviews. Our findings highlight the moral foundation underpinning plural rationalities for action taken to discharge social accountability and the importance of distinguishing the act of formal reporting from relief action. Thus, the act of formalising financial accounts is illustrated in the context of a broader framework for social and arguably 'moral' accountabilities.

Introduction

The aim of this paper is to question the appropriateness of adopting accounting mechanisms designed for corporate organisations to examine the social accountability of NGOs with no profit motive. Our empirical focus is accountability relations of Mercy Malaysia, an NGO providing

humanitarian assistance and medical relief to disaster situations. As the number and role of NGOs expand globally, NGO accountability is increasingly becoming an area of multi-disciplinary debate. Arguably, the specific contribution of accounting research within this broader debate has been to examine conceptual and empirical evidence on the (dis)association between the discharge of social accountability and accounting 'disclosure'. For example, it has been argued that the functional role of accounting in discharging financial accountability has a role to play in social responsibility disclosure and thus provides a mechanism which contributes towards discharging social accountability (see for example, Lehman, 1999; O'Dwyer etc). Examining the relationship between functional and social accountability requires us to question our understanding of 'accountability', the aspect of 'social' life being reflected on and the boundaries of 'accounting'.

In general terms, one sense of 'accountability', on which all are agreed, is that associated with the process of being called 'to account' to some authority for one's actions (Roberts, 1991). Buhr (2001) clarifies the concept of an account-giver whose task is providing the means of action and giving an account; and the recipient who determines 'what actions are to be accounted for'. In this accountability relationship the recipient has the rights to receive information and the account-giver has the responsibility to provide the details. The importance of power and control is recognised by Sinclair (1995) who defined accountability as 'people are required to explain and take responsibility for their actions' through 'the giving and demanding of reasons for conduct' (Roberts & Scapens, 1985). Accountability can be seen as 'a vital mechanism of control' (Mulgan, 2000) by providing stakeholders, potentially affected by an individual's or organisation's actions, with information needed to challenge and react to advocacy actions.

In a similar vein, Williams (1987), describes accountability as "an obligation relationship created via a transaction in which one party is expected to give an account of its actions to other parties" (p. 170). A much narrower perspective was provided by Gray et al., (1987), who defined social accountability as "the responsibility to account for actions for which one has responsibility under the established contract" (p. 4). However, this early definition Gray et al., (1987) did not clarify who and what makes people responsible for their action beyond the formation of a social contract which forms the basis of social responsibility obligations within the organisation and society at large. Bellah (1998) highlights the importance of recognising the fairness of social contracts. Along with concerns by Gray, Bebbington et al. (2006) with the relevance of the concept of social fairness in social contracts has become an issue of debate, particularly in large scale social institutions which reflect the

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diversity of differential power relations and injustice inherent in civil society. This point of debate is examined further later in the paper when questioning liberalism further.

Questions also exist surrounding the nature of the contract and the extent to which it is visible and made explicit. Munro (1996) reminds us that the accountability can be extended outside the traditional form of reporting to the conventional separation of thoughts and actions. He expands on the accountability approach of account giving by including conversation and behavioural explanations and reasons for conduct which translates into one's actions. Thus, applying Munro's theoretical position, an NGO who is accountable to their 'stakeholders', mainly their beneficiaries and donors, discharge their accountability through their actions and accounts. Munro's (1996) recognition of the range of 'accounts' reflected by all forms of actions and their socially symbolic association with accountability provides us with a challenge to more careful define the role of 'disclosure' and its distinctions from other actions embedding accountability.

As a starting point for constructing our view of accountability relations in NGOs, in particular Mercy Malaysia, the next section outlines our findings from a literature review designed to question what is currently understood by the term 'social' accountability when applied to accounting research with NGOs and the appropriateness of such a definition for a disaster relief organisation. The paper then proceeds to the case study of Mercy Malaysia including research methodology and methods and findings and analysis. The final section of the paper summarises the findings and offers some brief discussion and conclusions.

NGOs and accountability

Our contribution lies in the choice of an NGO engaged in international disaster relief as our empirical site. This allows us to highlight the additional challenge of a situation in which the beneficiary is 'silent' but not necessarily one whose actions are unaccounted for.

As recognised in our introduction from the proliferation of research on accountability it is apparent that accountability is a complex and dynamic concept. When applied to research with NGOs further complexity as added by questions surrounding emergent relationship between NGOs, corporations, the state and civil society (Bendell, 2000; Edward & Hulme, 2002). Describing NGO accountability through the stem of civil society still leaves indistinct the size of the NGO sector and demand for accountability (Gray, Bebbington, & Collison, 2006). The existence of NGOs political influence at a

global and local level opens a wide space for "political bargaining" in which NGOs are seen to negotiate with concern to legitimacy, transparency and transnationalism (Princen & Finger, 1994). In engaging the NGO with international collaboration, the participation of the NGO arguably enhances the ability of states to regulate through the treaty process and the changes in substance, participants and process may alter the state of power in the international setting (Raustiala, 1997).

The coalition achieved by NGOs internationally requires a mutual understanding and consensus of their social objectives. The importance of this basis for coalition is highlighted in the delivery of humanitarian assistance to vulnerable communities with which they engage. Within this setting, accountability rules and regulations stipulate the actions of international members. Generally, NGOs engaging in international networking will submit documents and information verifying membership, purpose and location and the applicants - i.e. NGOs - have to comply with the exact rules or processes in obtaining an accreditation, being the first phase for NGO participation (Raustiala, 1997). In this sense, research on NGO accountability challenges an accountant's position within the context of society and what constitutes appropriate reporting performance of an accounting 'entity' (Lehman, 1999, 2001, 2005).

NGO accountability issues are complex primarily because of the ambiguous situation in which NGOs exist, they engage with multiple stakeholders with diverse demands (Jordan & Van Tuijl, 2007). Jordan and Tuijl (2007) categorise NGO responsibilities as three-fold. Firstly, organisational responsibilities include transparency in decision making and accounting; efficiency of operations; and working within transparency legal confines. Secondly, responsibilities embedded in the mission of an NGO such as promoting rights for the poor, the alleviation of hunger, children's rights, or saving the environment. Thirdly, responsibilities entrenched in relationships with different stakeholders that are impacted by or involvement in the activities of NGOs. Thus, the NGO is seen as not only accountable for giving their accounts of their financial and social impact but also the moral-social values through which they engage with others.

From functional to 'communitarian' accountability

To identify the theoretical stances in NGO accountability research, Avina (1993) distinguishes between short term functional accountability (concerning resources, resources used and immediate impact) and strategic accountability (relating to the NGO interactions with other organisation in the wider environmental setting). He clarifies different phases of non-governmental development in

providing better understanding of NGO relationship with donors, beneficiaries and the surrounding entities. However, Avina (1993) did not clearly identify the boundaries of accountability existing in the NGO development organisation. In pursuant to this, Ebrahim (2003) strategically analyses three dimensions of accountability: upward-downward, internal-external and functional-strategic. It is observed that accountability in practice has emphasised "upward" and "external" accountability to donors while "downward" and "internal" mechanisms remain comparatively underdeveloped. Moreover, NGOs and funders have focused primarily on short-term "functional" accountability responses at the expense of long-term "strategic" processes necessary for lasting social and political change. The similar term, hierarchical accountability, is functional in nature in that has a short term orientation and is characterised on fairly rigid accounting and accountability procedures (Najam, 1996; O'Dwyer & Unerman, 2007, 2008).

In contrast, the term holistic accountability has been used to refer to accountability for the impacts NGO actions have, or can have, on a very broad range of organisations, individuals and the wider environment (Agyemang, Awumbila, Unerman, & O'Dwyer, 2009; Najam, 1996; O'Dwyer & Unerman, 2007, 2008). O'Dwyer and Unerman (2007) use the term social accountability to clarifying the various range of stakeholders including Non-government development organisation (NGDO) funder, the NGO, NGO counterparts and government funder. Nevertheless , in O'Dwyer and Unerman (2008) they introduces holistic accountability and bring to it a similar meaning. Their latest work is conducted within the case study of a human rights NGO, Amnesty International, also applies this term. However, clarification is required on how holistic accountability allows for social differences when balancing the role of an NGO, such as Amnesty, acting at a local and international level and ways to overcome this situation. The holistic accountability framework is replicated by Agyemang (2009) in describing accountability relations for action aid delivery in Ghana. She argued that in NGOs charged with an aid delivery service holistic accountability is explainable through a practical, moral based perspective but does not elaborate further on this.

Defining an NGO through the perspective of civil society where it engages with humanitarian action has led to political challenges based on appropriateness of adopting a communitarian position compared to a liberal democratic stance (Lehman, 1999). As one might expect, the concept of liberal democratic accountability is developed based on a social contract between citizens according to which corporations can be transformed and made accountable (see, Gray, Owen, & Adams, 1996). Under this liberal democratic position a model of neo-classical economic assumes that power is widely distributed between all individuals and all individuals are equal (Gray et al., 1996) Gray et al.,

(1996) states the society, including culture and ethics, determine the structure and acceptable mode of behaviour in the economic domain, where the identification of individuals or stakeholders in this economic domain is essential. However, Lehman (1999) contends Gray et al.'s (1996) position by claiming that they do not provide a clear understanding of the relationship between state and civil society. While Gray et al (1996) provide an extensive explanation of accountability relations between the accountor and accountee based on shared values reflected by social contracts between corporations and their stakeholders Lehman (1999) argues they fail to allow for disagreements on moral responsibilities' demonstrated by issues such as environmental crisis. To account for this, Lehman (1999) argues the democratic model is embedded in communitarian theory through which language, in terms of dialogue and debate, acts as a means to negotiate and serves to critically focus the role of accounting in the public sphere. Lehman (1999) proposed state and civil society can collaborate to create participation and a positive conception of freedom according to which corporations can be made accountable to act in the public sphere. He adopts John Rawls' Theory of Justice (1971) and Political Liberalism (1993) in providing a basis of his argument.

To elaborate further, in a communitarian model, accountability relationships are formed at the community level and not merely restricted within the corporations. It is at this ontological level Lawrence (2006) uses the communitarian model offered by Lehman (1999) in describing the communal values represented by community support and relevant states in negotiating acceptable economic activity at Lake Taupo. Taking a moral grounding for communitarianism drawing a similar parallel could be useful to extend Agyemang (2009) moral positioning on NGO relief aid when considering our case of Mercy. It leaves open for discussion the questions - what is a 'community' and do communities represent shared moral values. Taking up this point, the concept of closeness highlighted in Rawls' position (1971, 1993) may be helpful. Rawls proposes an ideal theory according to which the voices of all citizens are equal, irrespective of their different religious and philosophical views. Recognising conflicts in different views are often highlighted by an individual's moral position on human nature, it is Rawls' common 'moral' imperative that is of particular interest to us when reflecting on the need to achieve collaboration and coalition to discharge 'social' accountability in cases requiring disaster relief. This is not to forget that, as highlighted by Frazer (1999), moral positioning constitutes an individual's identity and, arguably, to reflect on Walzer's (1990) position on ego-centrism and power and how our individual as well as collective identity contributes to what becomes socially recognised. Taking a common position on morality individuals are joined to form a community through a position of mutual respect.

Frazer (1999) provides a wider perspective on the conception of community, where community is defined as a relational relationship of trust, shared values, mutual respect, knowledge and understanding between individuals and institutional systems in supporting the distributions of goods and resources. In a similar vein, Etzioni (1995) provides communitarian conception through two core lenses that are: political liberalism; and human nature and morality. Etzioni (1997) then further defined community as a integration of moral relationship among a group of individuals who shared moral commitments and moral values through historical background, identity and culture. However, Fowler (1995) classifies community based on community of ideas (based on political engagement and liberalism); community of crisis (based on nationalism, ethnicity, race and tribal concepts) and community of memory (based on religious and traditional ideas or beliefs).

Closeness and moral accountabilities

In disaster relief NGOs, the relationship between the organisation and community are usually being referred to as the driver for building a 'close community'. This study is based on an NGO providing disaster relief - the case of Mercy Malaysia. Their social actions and interactions with the specified beneficiaries and donors are determined by their 'closeness and togetherness' and how this aligns in discharge of their social accountability. Thus, in this research community is taken as a group of people, NGOs, donors and beneficiaries, who are sharing common values in pursuit of a humanitarian mission. Thus, a community consists of different level of stakeholders groups who have different levels of power in contributing to humanitarian aid but share mutual responsibilities in undertaken their social obligations. A particular challenge of the research is to question the boundaries of closeness and community implied when drawing plural rationalities for moral accountabilities.

By adopting this perspective, the NGO is narrowly defined through civil society where Rawls' (cited in, Lehman, 1999) developed the notion of "closeness society". We support Lehman's (1999) position to extend accountability through the lens of communitarianism because the liberal democratic accountability, in retrospect, fails to address the social causes of the environmental crisis and in our case humanitarian crisis. The accountability of an NGO involved in humanitarian relief is thus required to act with a wide range of stakeholders including beneficiaries, strategic coalitions and their patrons (Najam, 1996). The beneficiaries are comprised of people who hold shared values formed through vulnerable or crisis, for example, they require primary necessities such as food,

shelter and medical treatment to be supplied to them immediately – forming a community. The question on how immediate aid can be provided to beneficiaries will determine how many survivors and their social welfare. Therefore, it is vital that a community of donors (and their intermediaries/ collaborators) form to provide immediate actions to save peoples' life and combat hunger and suffering for those without medical treatment. Thus, a shared moral perspective is prevalent in discharging the moral accountability through moral commitments. Since the establishment of an NGO is not for profit engaging in social and moral obligations, values, and accountability based on community is deemed important. Thus, a moral communitarian perspective is adopted to helps us to explain the underpinning accountability relations of Mercy Malaysia and a situation in which 'benefits' are not restricted to privileged communities (Lehman, 1999, 2007).

Borrowing from Gray et al. (2006) remind us of the increased need for formal accountability in the absence of 'closeness'. Therefore, it is important to justify the degree of the 'closeness' as build within Mercy's organisational values towards their donors and beneficiaries. This 'closeness' can also help us to distinguish between the different forms of action that constitute 'accounts' and operationalisation of accountability mechanisms.

The form of actions that traditionally lead to reporting in the discipline of accounting centre on those that produce the annual report and accounts (read financial statements). Ebrahim's (2003) research on NGO accountability extends this focus on reporting to include five broad mechanisms namely: reports and disclosure statements; performance assessments and evaluations; participations; self-regulation and social audits. While such formalised written reports and reporting procedures are recognised as an important form of giving it should not be forgotten that a number of researcher within accounting have extended the form of 'account' to include conversations which provide reasons for conduct and have broader implications for helping us recognising the action of discharging accountability through the action of humanitarian aid giving in itself (Munro, 1996; Roberts, 1996; Wilmott, 1996).   With this in mind we have adapted Ebrahim's tabular representation of NGO accountability as follows to highlight the importance of making visible aid to beneficiaries:

Table 1: NGO accountability mechanism

Accountability mechanism	Direction of Accountability
Humanitarian relief	Beneficiaries
Disclosure statements and reports	Upwards to donors and oversight agencies.

Performance assessment and evaluation	Upwards to donors and oversight agencies.
Participation	Downwards from NGOs to NGO beneficiaries
Social auditing	To NGO themselves
Self regulations	Of NGOs themselves as a sector

Adapted from Ebrahim (2003)

What forms of account we recognise has important implications for drawing boundaries around the functional association between corporate accountability and categories of 'social' accountability disclosures. By operationalising accountability in this way while embodying our methodological stances also provides a link to our case study and method of data capture and analysis detailed below.

Mercy case study: methodology and methods

This study is motivated by an ambition to increase understanding of the emergence and impact of accountability mechanisms in a non-governmental organisation specifically related to humanitarian assistance and medical relief missions. In obtaining an in-depth comprehension about this case study, an interpretive position was adopted to understand the phenomenon of social responsibility disclosure and accountability relations in the NGO. In particular, emphasis was placed on questioning 'how' accountability is represented and 'why' certain forms of action are prioritised when disclosing accounts of accountability (Lilis, 1999).

The empirical site of our enquiry was Mercy Malaysia. Mercy was chosen for their profile in conducting successful missions in many disaster, crisis or non-crisis places around the world and the recognition they have received for their reporting as demonstrated by their full membership of Humanitarian Accountability Partnership (HAP[1]) achieved in 2007 and ACCA's Malaysia Environment and Social Reporting Award (MESRA) for two consecutive years, 2006 and 2007 (ACCA Malaysia, 2007). Gaining case study access to Mercy Malaysia was quite difficult and hedged with confidentiality restriction and practical constraints which the researcher needed to be prepared for (Bryman, 1989; Burgess, 1984; Hammersley & Atkinson, 1983). Mercy had not received any request to conduct case study research about their organisation before and they were very sceptical regarding the boundaries of confidentiality meaning access to individuals and documentation required careful negotiation. In addition, once access was achieved, , scheduling interviews was problematic as emergency response planning was taking place to respond to the humanitarian crisis brought about by war in Gaza in December 2008 - January 2009.

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[1] For the purpose of this paper empirical research with HAP is considered to be outside the scope of this study.

The main case study research centred on interviews, documentation review and observation conducted between December and June 2009, timing allowing the researcher time to discern the organisational patterns, responses to a number of disaster situations and any changes taking place in MERCY Malaysia. The structure for the research investigation was designed around seven in-depth interviews conducted with the individuals responsible for preparing the organisation's social 'disclosure'. The interviewees were comprised of two Honorary Members, three Heads of Departments and two Senior Officers. These interviews included the Acting General Manager who also functions as Head of the Finance Department managing the strategic operational tasks and financial matters at MERCY Malaysia. Each interview was tape-recorded and lasted between one and a half hours to two hours. The interviews were conducted either entirely in English or in mix of English and Malay to help translation of symbolic meaning. The interviews provided an opportunity to explore a number of themes, although the main focus was to explore social disclosures practices and interpreting accountability relations towards social obligations and disclosures. As regards to social disclosures, interviewees were asked what are the key practices underlying their decision to report social responsibility disclosures and what are their social obligations towards these practices. On the other hand, concerning accountability relations two questions were posed: firstly, describe any conflicts that they had come across related to accountability issues in the social responsibility disclosure; and secondly, interpretation on how to hold accountable in portraying the accountability notion towards social responsibility disclosure.

Requests for access to review documentation were centred on documentation reflecting preparation, planning and decision making processes in Mercy Malaysia. These sources of evidence were methodically investigated to obtain comprehensive insights which can be categorised as follows: publicly available information on Mercy Malaysia; press releases; articles disclosed in various medium of communication; and Memorandum of Understanding. The table below illustrates the types of documents observed in Mercy.

Table 2: Examples of documentation made available from Mercy for review

Examples of documentation reviewed
1. Annual reports
2. Progress reports
3. Performance and completed projects reports
4. Bulletins
5. Pamphlets
6. Newsletter
7. Press releases

8. Beneficiaries' acknowledgement letters
9. Memorandum of Understandings (MOU)
10. Financial statements at the local newspapers
11. Humanitarian Accountability Partnership (HAP) procedures
12. International Code for Humanitarian Workers including Code of Conduct
13. Information at the MERCY Malaysia websites
14. Humanitarian Accountability Partnership (HAP) framework
15. Approved meeting agenda with HAP
16. Auditors report from HAP Auditors
17. Donors' agreeable donation acknowledgement letter

Observation was conducted at the Mercy Malaysia Headquarters to gain insights on staff engagement, managerial obligations, and organisational change relating to their strategic planning operations and procedural implementation across Mercy Malaysia. This observational approach allowed the researcher to obtain fuller and richer insights into the data gathered on social relationships.

The subsequent analysis of case evidence was conducted with the help of Nvivo8 software and manually coding to identify patterns, in-depth insights and irregularities of evidence gathered from the transcriptions, documents reviewed and field notes (O'Dwyer and Unerman, 2008). The case study ended with a series of follow up interviews conducted with Mercy's Heads of Departments to obtain further clarification on interpretation of particular issues and observe any changes in their organisational strategies including their missions, core values and strategic planning. The findings and analysis of the case study are detailed in the following section.

Mercy case study: findings and analysis

Humanitarian missions and beneficiaries

Mercy Malaysia was founded in 1999 with the explicit humanitarian mission to "focusing on providing medical relief, sustainable health related development and risk reduction activities for vulnerable communities in both crisis and non-crisis situations", as set out in its Constitution. The actions taken by Mercy as a disaster relief NGO is prioritised with regard to their humanitarian mission to save many lives through the contribution of medical relief to people in need. Thus, in this respect the action of deploying doctors in disaster situations is seen as an essential part of discharging social accountability.

This mission is distinction from that recognised by Agyemang (2009) who classified beneficiaries as a group of people who need aid in their basic requirement such as water and food due to their deprived condition. However, drawing parallels with Agyemang (2009) the number and circumstances of beneficiaries will vary depending on the specific mission but what is common to all missions is the provision of medical assistance to beneficiaries by Mercy's volunteer doctors and nurses in the field. Along with such relief actions, traditional forms of discharging accountability through financial accounts and operational performance reports and disclosures are important resources through which stakeholders, especially financial donors, can question how money is being spent on the humanitarian mission. Although beneficiaries varying depending on the specific mission, they share experiences of vulnerability having found themselves in extreme situations requiring medical assistance and other basic supplies to maintain life. For example, one of Mercy's missions ongoing during the research was a mission to Gaza mission in 2009. The war in Gaza between Israel and Palestine saw civilians massacred and left Palestinians people suffering in need of medical supplies. Responding to Palestinian calls for aid, Mercy Malaysia decided to deploy their team to Gaza to provide humanitarian assistance through medical relief. The ability to access beneficiaries living in such extreme situations is a huge influence on Mercy's decision to pursue the mission. The Egypt government and Israel authority had restricted vehicles, medical supplies, and building material to be transported from the country borders to Gaza. Mercy's passage to enter to Gaza was very difficult. They had to consult and negotiate with the Malaysian Embassy in Egypt and the Malaysian government to enter the conflict area. This involved the preparation of a ground level survey of the mission site to provide evidence to justify their presence and a call for financial support to finance the mission. They then had to wait a few months to get their medical supplies to Gaza through Rafah. Most of the medical volunteers not only provided their medical expertise to the civilians, but additionally offered surgical sub-speciality training to the Palestinians medical team and maintained close contact with the local NGOs who would assist in the rehabilitation of disaster after war.

Taking another mission, in Sri Lanka, the crisis between the authority and Liberation Tigers of Tamil Eelam (LTTE) restricted the supply of humanitarian aid in refugees' camp. Only Mercy and Red Cross Germany are authorised to provide humanitarian relief in Sri Lanka by the government. They provided medical aid and water to the people; and then handed over responsibility for humanitarian development to the Sri Lanka Ministry of Health once their mission was completed. The mission in Sri Lanka was difficult; it involved a noble network and extensive negotiation. In collaboration with

the Asian Disaster Reduction and Relief Network (ADRRN) the Relief Operation Unit at MERCY Malaysia managed to negotiate access via the Sustainable Environment and Ecological Development Society's (SEEDS) local NGO in India who had experience of negotiating with Sri Lanka government in providing humanitarian assistance to the underprivileged peoples. To build trust and facilitate negotiations, MERCY Malaysia representatives took copies of their annual reports and performance reports to meeting with the authorities to highlight the success of their previous missions. In general it is difficult to gain access to Sri Lanka but the authorities responded favourably to Mercy's negotiations based on the success of MERCY's previous missions and strong strategic alliances with other NGOs internationally.

Humanitarian Accountability Practices

A significant event in Mercy's history which they believe has influenced such access to extreme situations was their achievement of membership to Humanitarian Accountability Practices (HAP)[2]. Mercy Malaysia was the first NGO in South-east Asia and fifth in the world, to gain fully certified membership with Humanitarian Accountability Practices (HAP) in 2007. Mercy Malaysia subscribes to HAP's Standard Humanitarian Accountability and Quality Management Framework (HAP International, 2008) and it is integrated in their Constitution, for employees, members and volunteers working with Mercy to adhere to it. The values shared between HAP and Mercy Malaysia are reflected by their mutual agreement on their engagement, standard compliance and coalition relationship. We draw on Rawls (1971, 1993, 1999) to conclude this 'original position' shared by Mercy and HAP is formed through a reasonable understanding of a basic sense of justice in achieving moral commitment and effective social cooperation. This is done on the understanding this sense of morality may be shared by individuals, families, associations or institutions at large.

HAP lays out six benchmarks that agency need to follow including: establishing humanitarian quality management system; disclosing information on background, HAP framework, humanitarian plan, progress report and complaints-handling procedures to their 'stakeholders'; engaging beneficiaries and representatives in programme decision; establishing and implementing complaints-handling procedures; and lastly establishing continual improvement process. The application of each to Mercy's Constitution highlights this shared understanding. For example, benchmark number 3 and 5

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[2] HAP International was established in 2003 and is the first international self-regulatory body for humanitarian sector. Members of HAP are expected to comply with the highest standards based on the Humanitarian Accountability and Quality Management. The standards include providing assurance to disaster survivors, staff, volunteers, host authorities and financial donors.

focus on procedures for engagement with beneficiaries' for those engaged in providing a humanitarian mission, beneficiaries includes 'vulnerable' people in crisis situations in need of special medical attention, proper sanitation and hygiene and sustainable development of human capital and infrastructure. However, in Mercy's case priority is afforded by HAP to the medical relief provided to beneficiaries.

Mercy's management recognises that HAP's framework has been used as directed to shape their standard of procedures; disclosure practices; assessment and evaluation; response and complaint mechanism; and continuous sustainable development. To ensure valid membership is visible HAP's auditors conduct a 'social' audit of Mercy Malaysia to ensure beneficiaries receive humanitarian aid. An example of the social scope of the audit was provided by one interviewee who stressed "*The auditors appointed by HAP went to Acheh to interview beneficiaries to ensure that the programmes conducted are relevant to them (Interviewee 1)".* Recognition of the scope of the audit is essential to HAP and those within Mercy and out with the organisation to ensure aid delivery is achieved. With this aim HAP provide public access to their findings and recommendation on the HAP website[3]. For example, the auditor's comments for the year 2007 recommended several actions to be taken by MERCY Malaysia to maintain full compliance with HAP standards. In Mercy's experience the credibility of the Certification provided by HAP has strong international influence which empowers them in negotiation with third parties such as the Malaysian Embassy in Egypt and the Malaysian government during the Gaza mission.

By examining the two missions outlined previously it is evident MERCY Malaysia has engaged in the negotiation process to gain mutual agreement or 'initial contract' (Rawls, 1971) before they undertaken the humanitarian mission. These negotiations include the use of Mercy's annual report and completed report project as a tool of initial engagement in building common trust with other parties. The international coalitions they engage in are often facilitated through HAP by ensuring (i) their reputation is visible to governments and regional authorities with whom they wish to engage (ii) HAP's make direct representation of Mercy's behalf to governments, local authorities or other NGOs facilitate missions. The concept of closeness can be observed through such coalition with their counterparts in the pursuit of shared values.

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[3] The auditor's report is accessed through HAP website and MERCY Malaysia considers it as a confidential document. The document is retrieved from http://www.hapinternational.org/pool/files/mm-audit-hap-standard-summary-report-fv.pdf, dated 14 April, 2010.

The analysis of the case delineates the elements of social accountability evident in Mercy Malaysia. An important part of identifying the accountability of Mercy Malaysia is to further examine the (potential) stakeholders "who" it has accountability relations with from its "beneficiaries" (detailed above) through to its "donors" and coalitions with other NGOs to ensure aid delivery. Its donors include both corporate representatives and individual members of the public and can be sub-categorised into financial donors, and volunteers of varying skills sets and expertise, including doctors providing medical care in the field. Mercy Malaysia seeing itself as operating in coalition with many of these on the basis of shared values and "strategic partnerships". These strategic partnerships are viewed as contributed immensely to the growth and development of the organisation and achievement of its mission (Raustiala, 1997). Further, many missions are pursued in collaboration with other NGOs. For example, Mercy Malaysia has a partnership with Merlin UK and Red Cross International. The partnership between Mercy Malaysia and Merlin UK is evident from the Letter of Understanding between them. This partnership enables Mercy to collaborate with Merlin UK in providing humanitarian assistance and medical relief, for example to Haiti.[4] However, there are situations where Mercy cannot reach potential beneficiaries. In such situations they work to assist other NGOs operating in the disaster area.

The next section discusses these relationships in more details drawing out issues of power and is followed by a review of the forms of account and disclosure mechanisms that form an inherent part of their accountability relationship.

Financial donors

Arguably, the financial donors provide contributions to Mercy Malaysia as a means of social engagement with the public based on a moral contribution to people in need. The extent to which is an act of charity or a means to gain political profile is open to question. Financial donations are made in the form of general commitments and specific calls to supports missions. Financial donors

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[4] In Haiti, security and safety is very much of concern. The disaster's survivors and bandits are aggressive searching for food and stealing any forms of needs to survive. With limitation of medical supplies and humanitarian assistance the patients have to wait for medical treatment or survive themselves. The police are incapable to stop the riots and stealing which happened everywhere in the street. Therefore, MERCY has decided in collaboration with Merlin UK to provide the humanitarian assistance through strategic alliance and without strong political intervention.

include the public or corporations (local and international) who respond to Mercy's call for donations to help specific disaster relief mission or general assistance.

Their financial donors include well-known corporations such as Burger King, Malaysian Airlines Berhad, Petronas, and Pharmaniaga Berhad whose contributions have been disclosed in various channels of communication to the public. For example, Pharmaniaga Berhad has pledged to support Mercy Malaysia with an annual grant of RM200,000. Throughout 2006, Pharmaniaga funded the purchasing of essential drugs and medical supplies by Mercy Malaysia for their missions both abroad and in Malaysia. The social form of contract between financial donors and Mercy Malaysia can be observed through 'mutual agreement' bound through a Letter of Understanding (LoU) and Memorandum of Understanding (MoU). Usually, Mercy Malaysia will signed a Memorandum of Understanding with the corporation that act as a legal document in reflecting their rights, mutual consensus and terms of condition applied to the contractual agreement. Mercy's position on "strategic partnerships" with financial donors is reflected in the following statement by one interviewee "*For Mercy Malaysia, the focus on providing humanitarian assistance and medical relief includes rebuilding and sustainable long term projects. Thus, networking is really important to MERCY Malaysia, for partnership engagement through mutual collaboration (Interviewee 4)*".

Mercy retains control of decisions regarding which humanitarian mission to pursue based on the condition of each recognised disaster situation. In order to determine social need and access Mercy Malaysia first undertake an assessment on the ground by deploying a team of assessors specialised in the disaster relief mission. Before commencing any humanitarian mission the Executive Committee of Mercy will consider Mercy's financial and human capacity to undertake the mission and launch appeals for donations based on specific target amount to support the mission. Normally, MERCY Malaysia is able to engage in the large scale missions on a worldwide basis. During the period of research these included the conflict in Gaza and conflicts in Sri Lanka, other examples of missions include the tsunami in Acheh and earthquake relief in Pakistan and Afghanistan.

Mercy Malaysia also has a strong coalition with the "government-linked companies". These are government-owned corporation or state-owned enterprises that are bind through legal entity created by activities on behalf of the government. They are allowed to operate in commercial affairs based on a distinctive legal forms monitored by the government. These donors, who are visible mainly as corporations, exert demands on Mercy for specific form reports and Mercy is "obliged" to

provide the information to the respective parties. Through implicit notation, the government-linked companies have the power to monitor and influence decisions made by Mercy. In turn, Mercy has the tendency to fulfil the requirement set by these government linked companies partly to respect these major contributors for their relief mission. It seems these government-linked companies have the salient voice and Mercy has to fulfil the requirement based on their expectations.

Volunteers

The volunteers include medical and non-medical expert groups who donate their time to assist in achieving Mercy's humanitarian mission. They are important as the backbone in the success of a mission. Even though they are volunteers, they have to understand and follow the code of ethics as volunteers. They are accountable to Mercy Malaysia and beneficiaries in the mission. The volunteers come from various sectors and usually have full-time job. They voluntarily engage in the mission and their nature of work is based on their expertise in providing humanitarian aid. For example, the affiliation between Mercy and the National Petroleum Company (Petronas), under the Petronas Volunteer Opportunity Programme (PVOP), initiated in 2005, provided a platform for Petronas employees to join the volunteering mission based on their expertise

The volunteers are bonded through the code of ethics for volunteers stated in the rules and regulations of Mercy Malaysia. The sharing of knowledge and understanding between the volunteers and Mercy Malaysia is a sign of mutual agreement that forms initial contact in pursuing social cooperation in the society. Volunteers are keen on engaging with specific missions because of their sense of responsibility in assisting vulnerable people in the disaster/conflict area. For them, financial reimbursement for their activities is not important they gain moral self-satisfaction and personal experience. Their sense of moral values and willing to contribute in their mission drives their attitudinal behaviour in engaging with a humanitarian mission and their common (or plural) rationalities for action binds them within the volunteers community. There moral code extends beyond sharing and giving of time to providing 'accounts' for their action, including where required, formalised feedback to Mercy.

Mercy Malaysia in turn discharges their accountability to volunteers through social reporting disclosed targeted at volunteers in various medium of communication. This included MERCY's provision of capacity building and training programmes for volunteers, as part of their concern to provide and ensure that the volunteers comply with the code of ethics, and equipped them with valuable knowledge before engaging with certain mission. This reflection shows that the forms of accounts is translate through the actions taken by Mercy Malaysia.

This mirrors Etzioni's observation that within society we find communal values and recognise shared mutual understanding, needs and preferences (Etzioni, 1997). However, this moral values argument

includes an individual's right to choose for themselves whether to engage in a particular situation (Etzioni, 1995). Thus, respecting privacy rights including religious liberty and freedom of speech that constitute the ideal neutrality of human agency. The findings reveal that respondents' moral values in conducting humanitarian mission and their self-satisfaction towards their social engagement are portrayed as expressions of their religious liberty.

> *Nowadays, the volunteering job is becoming unfavourable tasks among the younger generations. I believe that it is part of Mercy's responsibility to inculcate Malaysians youth to be active in volunteerism. The volunteering experience had totally changed my ways in engaging with society and provided understanding related to social work. I experienced satisfaction in myself for engaging with humanitarian work and for a Moslem we believe that we will be rewarded in the life of the hereafter. I am learning new thing and gained valuable exposure through my commitments with Mercy Malaysia. I have passion in International Law as it closely related to humanitarian missions that I encountered. (Interviewee 4)*

> *It is difficult to schedule appropriately between full time job and voluntary work. However, as an Honorary Treasurer I endeavour to prioritise the volunteering work as this will give self-satisfaction and fulfilling reward to himself. I struggle to commit to both jobs effectively and usually the volunteering job is done during the weekend unless I have to act in urgency. As a volunteer, with Mercy, it changes the way I look life and work harder to move forward. I see things as socially constructed and one has to conduct ones responsibility to others in society. One must feel gratitude for things they owned in this world so that they are not greedy pursuing material and glory without taking into consideration the underprivileged people around us. This will bring us close to our Creator that is one God. (Interviewee 5)*

Code of conduct, moral accountabilities and sensitivity

We have identified the primary stakeholders of Mercy Malaysia – beneficiaries, financial donors and volunteers - and started to elaborate the values and moral sense of accountabilities shared within the group and with Mercy as represented through form of action and code of conduct and cooperation. For Mercy representatives, these shared values are symbolised by Mercy Malaysia's Constitution and Code of Conduct and, in turn, these official documents serve as an important tool for negotiation and coalition. It is Mercy's Constitution which enables them to provide humanitarian assistance and medical relief to vulnerable or underprivileged people regardless of their race, religion and political status. Inherent within this is a non-partisan position developed to reflect the impartiality of individuals acting for the common good of society. This was demonstrated in the interview – "*Mercy adopted a non-partisan concept as their basic volunteering principle to provide non-bias situation at any level in the social community. As an Executive Committee Member, we*

cannot act for personal reasons and stop thinking individualistically. In certain situations impartial positing is important in directing towards the equality of the organisational political stances (Interviewee 5)".

Set within the context of this non-partisan approach, the Constitution of Mercy Malaysia directs financial accountability and transparency to promote: good stewardship of resources; compliance by representatives of Mercy Malaysia with the law and regulations countries in which it operates; accurate management of receipts and expenditure and restraint from using organisational resources for non Mercy Malaysia purposes. It shows Mercy Malaysia embedding upward accountability in their actions through fulfilment of legal responsibilities and compliance with the Societies Act (1966) under their registration as a non-profit organisation. To elaborate this, one of the Heads of Department explained on the accounting measures: *"Mercy has to understand the donors' needs since they primarily contribute to Mercy funds. We have to allocate up to 30% from the donors fund for operating expenditure and this is based on Registrar of Society Malaysia (ROS) guidelines. Additionally, we have to maintain the operating expenditure so that it is not too high. In this way, Mercy will be able to spend 70% or more from the donations for conducting humanitarian work (Interviewee 2)".* This is explained further by a Senior Officer who acknowledged the functional purpose of mechanisms of financial accountability: *"Our message regarding the success of projects will be disclosed in our financial statement and annual report. For Mercy this is the best way to show that we are transparent in conducting our humanitarian relief and accountable to donors. The public and corporate donors have to be informed on the spending donations and allocation of the budget for specific reliefs. Besides, the financial donors will be enlightened on the sum of money spent on each project. This is important because some of the projects are expensive, incurring high cost in carrying out sustainable development for the disaster or crisis area* (Interviewee 3)".

The Code of Conduct of Mercy Malaysia establishes strict codes on all public disclosures; in addition to financial disclosures this includes media/ press releases and one to one contacts in the field. Authorised media statements and other media engagements are restricted to a select few Mercy representatives. For example, their President, Head of Communication and Fundraising or General Manager provide press statements. This is because they attempt to avoid disclosing sensitive information on specific issues, especially issues related to religion and race (Haniffa and Cook, 2005). As noted by one interviewee *"The relationship and close network with the media is very important to inform humanitarian work and get immediate response from the public (Interviewee 4)".*

The understanding of values and knowledge shared among Mercy Malaysia's stakeholders including volunteers, donors and beneficiaries in the disaster relief organisation is prioritised towards the medical assistance provided to the vulnerable people in crisis/disaster situation. To ensure sensitivity on specific issues is maintained throughout Mercy they also *"conducted media training to its volunteers so that any statement made by Mercy is purely neutral based on humanitarian work not related to any sensationalised issues or favouring any parties. Reflecting on this, Mercy Malaysia established the Communication and Fund Raising Unit to support on media matters and appeals for public donations; and responsible in reporting humanitarian work conducted by Mercy (Interviewee 6)"*.

Mercy's stipulated code of conduct also recognises expert medical volunteers are additionally bound by professional code of ethics in handling and treating patients when providing humanitarian assistance. In such situation, they are expected to prioritise humanitarian medical relief to the beneficiaries over other programmes they may be engaged. Other programmes may include, for example, provision of water, sanitation and hygiene facilities; sustainable development projects; and learning and training programmes for professionals and non-professionals in the field.

An outlined above, we having evaluated the functional role and social symbolism of Mercy Malaysia's Constitution and Code of Conduct in achieving a "close community" based on shared moral values. The evidence supports our interpretation of Mercy Malaysia's social accountability as one set within a communitarian framework portraying moral commitments and accountabilities (Rawls, 1993). Within this framework the functional role of formal accounts is extended beyond the annual report and financial statements.

Formal accounts and accountability mechanisms

Taking a conservative view on accountability it is apparent the financial function within Mercy Malaysia plays a part in social accountability but is far from the complete framework. Adopting regulations from the Society Act (1966, Malaysia) and HAP guidelines, Mercy has a duty to fulfil a social obligation of reporting to financial donors and other stakeholders with a potential interest in Mercy's financial position. In this respect, Mercy Malaysia produces information on its financial position in the annual report and accounts (financial statements) for corporate and government related companies providing financial donations, other NGOs and government authorities with whom they are negotiating missions. These core documents are rewritten as performance reports,

brochures, web disclosures or press releases for public readers who may be financial donors, volunteers or the interested parties.

Mercy has no general fund, donations are classified based on specific humanitarian mission they are going to engaged in. The advantage of this is cash inflow and outflow from a single humanitarian project can be monitored closely and Mercy is able to keep track of donors' relationships through specific funds. Their accounts will be audited by external auditors and published, along with the audit report, in printed annual report and press releases. This will provide a means of increasing access to information and disclosing financial information to the public. There is a basic accounting system in which separate funds are integrated manually. Reflecting on this system the accountant noted *"We use UBS Accounting and Biztrak Accounting software in keeping our accounting transactions and the general ledger is recorded manually because the system is not linked with payroll and stock. The disconnection is reflected based on the insufficient server capacity to accommodate both software and avoid from computer virus (Interviewee 3)".* The information on completed projects is disclosed in individual and combined mission reports and the annual report. Priority is given to consolidation in the annual report: *"Our message regarding successful projects will be disclosed in their financial statement and annual report. For Mercy this is the best way to show that we are transparent in conducting our humanitarian relief and accountable to donors. The public and corporate donors will know where the money is being spent and how it is allocated for the specific reliefs (Interviewee 3)".*

Mercy endeavour to provide complete reports to their donors on a timely basis as set out in the Memorandum of Understanding - *"Mercy has to provide information to the corporate donors based on their standard report. This, sometimes, is stated in the Letter of Understanding (LoU) or Memorandum of Understanding (MoU)" (Interviewee 4).* Implementation of this statement is verified by referring to the Cooperation Agreement between Mercy Malaysia and UMW Corporation Sdn Bhd in the paragraph No. 7 stating that: *"In relation to Clause 4.2 of this Agreement Mercy Malaysia shall submit to UMW a comprehensive report of the utilisation and disbursements made by UMW under this Agreement".*

Linking financial and non-financial aspects of reporting, Mercy's management also recognise social responsibility disclosure is partly being driven by their achievement of winning in the best social reporting award in ACCA Malaysia Environment and Social Reporting Award (MESRA) for the year

2006 and 2007 (ACCA MESRA, 2007). Therefore, from the subsequent year, Mercy Malaysia endeavoured to provide good reporting to sustain their reputation with corporate donors and portray them as a corporate-styled NGO (seeking a professional reputation). *"Mercy imparts the disclosures in various forms that include the electronic or publication medium of communication. They published comprehensive annual report that they received the Best Reporting Award (MESRA) for the year 2007. They include their mission in the crisis and non-crisis situations. Besides these, they also produced performance report in compiling the humanitarian assistance and medical aid that they already served in several disaster and conflict area (Interviewee 1)".*

The HAP framework, however, goes far beyond financial mechanisms for capturing accounts of actions and maps out detailed guidelines for managing accountability relations. As outlined under our initial section on HAP, social disclosure falls in line with those outlined in HAP under benchmark number 3, it states that: *"The agency shall make the following information publicly available to intended beneficiaries, disaster-affected communities, agency staff, and other specifies shareholders: (a) organisational background; (b) humanitarian accountability framework; (c) humanitarian plan; (d) progress report; and (e) complaint handling procedures".*

In addition to HAPs social audit and related disclosures, Mercy Malaysia applies detailed financial and non-financial response mechanisms under HAPs direction to capture their own information regarding the impact of their actions. These response mechanisms form an integral part of their accountability mechanism including vital information for the pursuit and continuance of individual missions. For example, one mechanism highlighted by an interviews involved beneficiaries – *"Mercy Malaysia conducted ground assessment before they fully engage in medical relief and humanitarian assistance. They will identify the group of people that they classified as their beneficiaries. It is their responsibility to inform the beneficiaries precisely on their humanitarian mission and mandatory obligation. The beneficiaries have the rights to complaint, if they had any dissatisfaction about the medical relief or humanitarian assistance provided by Mercy Malaysia. This is a two-way communication between Mercy Malaysia and beneficiaries, in order to have balance in providing humanitarian assistance based on the requirements stipulated by the beneficiaries (Interviewee 7)".* With this in mind, *"Mercy Malaysia undertaken complaints and response mechanism where beneficiaries are given opportunity to raise their unsatisfactory issues and each complaint must be verified following HAP standards (Interviewee 6)".* The HAP standards thus act as a control mechanism on accountability as well as a framework for development. HAP standards are displayed

in the Headquarters office and mobile clinics all around the world to motivate MERCY volunteers' to work unequivocally and comply with HAP procedures.

The HAP framework has visible parallels with the proposed accountability mechanisms set out earlier in this paper (see Table 1 adapted from Ebrahim, 2003). The table below is used to summarise the full range of various accountability mechanisms evident at work in Mercy (as displayed through an analysis of the content of Mercy's disclosures and interviews) and the direction of accountability in terms of the "accountee" to whom accountability is being discharged.

Table 3: Accountability mechanism and targeted audience

Forms of action	Accountability mechanisms	Targeted accountee
Humanitarian relief (medical care)	Disaster risk reduction programmes	Beneficiaries – local community
	Assessment team	Beneficiaries -
	School preparedness programmes	Beneficiaries - Younger generations in the social community
	Mobile clinic and counselling	Beneficiaries - Traumatised people
	Water, sanitation and hygiene (WASH) programmes	Beneficiaries
Disclosure statements and reports	Annual report and (financial) accounts, Environment and Social Reports, progress reports in the press and online.	Donors
Participation and beneficiary involvement	Beneficiaries feedback form	Beneficiaries
	Sustainable long term development related to health	Beneficiaries
	Training the medical staff and doctors at hospital in Palestine as part of an alliance with local NGOs	Beneficiaries - Local communities in the disaster/conflict area
	Training locals in Afghanistan to undertake craft work	Beneficiaries - Local communities in the disaster/conflict area
Performance assessment and evaluations	Financial statements and progress report disclosed in the newspaper	Donors - Public donors, private donors and the public community in Malaysia
Self-regulations	Self regulation: The Constitution of MERCY Malaysia International Code of Humanitarian Worker: • Code of Conduct for International Red Cross and Red Crescent Movement and NGOs in Disaster Relief • Principles of Humanitarian	Staff, volunteers, beneficiaries, donors, government of Malaysia, government agencies

	Accountability Partnership (HAP) • The SPHERE Standards in Humanitarian Aid • UN Secretary General Bulletin on Special Measures for Protection from Sexual Exploitation and Sexual Abuse (ST/SGB/2003/13) • Principles of Partnership (endorsed on Global Humanitarian Platform, 12 July 2007) • Financial Accountability and Transparency • Confidentiality and Privacy	
Social auditing	Social audit	Auditors' from HAP, their NGO peer group

Discussions and Conclusion

Munro (1996) extends accountability beyond the traditional accounts to behavioural reasons for conduct and actions. For the disaster relief NGO, their rapid action is seen to be imperative in providing immediate humanitarian assistance and medical relief to the vulnerable people. In this respect, questioning who NGOs are accountable to and labelling their form of action offers valuable insights on the scope of social accountability. Holistic accountability proposed by O'Dwyer and Unerman (2007, 2008) fails to fully justify how the social is constructed when moral engagement is an imperative. Research has highlighted how salient voices from society have created tension between the corporations and environment regulators in their actions for giving an account (Lehman, 1999; Lawrence 2006).

In this empirical case study, the values shared between Mercy Malaysia and their stakeholders including their counterparts, beneficiaries and donors, can be reflected through their mutual agreement on their engagement, standard compliance and coalition relationship. We draw on Rawls (1971, 1993, 1999) to conclude that the shared values of one's 'original position' and beliefs can help to facilitate an initial 'social' contract between individuals. Plural rationalities for action, shared by individuals, can be achieved through a basic sense of justice in achieving moral commitments and effective social cooperation. In this respect, adopting holistic accountability position is seen to limit the moral values in the society and fails to address the reaction of Mercy's stakeholders to call for

the provision of rapid relief. We recognise the need to adopt a theoretical lens that makes visible a situation in which a close community has developed as a driving force for action (Rawl, 1993).

Our empirical evidence highlights that the need for formal accounts within such a close community give as much priority to the development of a shared Constitution or memorandum as it does to financial statements. However, this is not to say that financial donors, especially corporate s and government linked companies do not have a powerful influence of the availability of information to them and its form of account. This paper does not seek to rejected traditional form of financial accounts embedded in functional accountability but asks that it be considered in the context of the full scope of social accountability mechanisms. Thus, we consider the need to recognise humanitarian actions engaging beneficiaries as a legitimate form of discharging accountability in line with NGO representatives such as HAP. This is because in the disaster relief situation people anticipate their primary requirements to be fulfilled not through the giving of money but ultimately the distributions afforded equally to the people in need.

Our finding reflects that in the disaster missions in which Mercy Malaysia is engaged it is moral accountabilities embedded within 'communities' in the social arena that facilitate aid not money itself. With these communities, a shared moral commitment provides the fundamental stances of social cooperation through public recognition (Rawls, 1993, p. 155). The paper provides numerous illustrations of giving of 'accounts' in the disaster relief situations taken in discharging accountability in the hope that this will open up debate of the scope of 'social' accountability and encourage debate on the application of a sense of communitarian accountability and the basis of moral commitments.

It is suggested one route through which to further challenge the scope and power of alternative forms of action and account giving would be to engage in fieldwork with Humanitarian Accountability Partnership (HAP) to further examine the relationship between HAP and its NGO members. Another direction for future research would be to examine the accountability relationship between the government and minority voices in Malaysia. Even though Malaysia adopts a democratic political position, the government controls the salient voices and in effect the voices of the NGO. It is hoped that providing a new perspective of accountability through the lens of moral positioning embedded in communitarian accountability can help us to further explore inequalities.

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