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AN EMPIRICAL INVESTIGATION INTO NON-PROFIT GOVERNANCE PRACTICES IN MALAYSIA FROM THE PUBLIC PERSPECTIVE

Muhammad Iqmal Hisham Kamaruddin[1,a*], Aimi Fadzirul Kamarubahrin[2,b], Syahirah Abdul Shukor[3,c], Nathasa Mazna Ramli[1,d], Nurul Aini Muhamed[1,e], Wan Nur Fazni Wan Mohamad Nazarie[1,f], and Nurfarhanah Umairah Amirrulhisam[1,g]

[1]*Faculty of Economics and Muamalat, Universiti Sains Islam Malaysia, Nilai, Negeri Sembilan, Malaysia*
[2]*Faculty of Forestry and Environment, Universiti Putra Malaysia, Serdang, Selangor, Malaysia*
[3]*Faculty of Shariah and Law, Universiti Sains Islam Malaysia, Nilai, Negeri Sembilan, Malaysia*
[a]*iqmalhisham@usim.edu.my*
[b]*aimifadzirul@upm.edu.my*
[c]*syahirah@usim.edu.my*
[d]*nathasa@usim.edu.my*
[e]*nurulaini@usim.edu.my*
[f]*fazni@usim.edu.my*
[g]*msnurfarhanahumairah@gmail.com*

*Corresponding Author: *iqmalhisham@usim.edu.my*

Abstract**:** *In the last five years, cases related to corruption, fraud, embezzlement, and abuse of power, especially in non-profit organisations (NPOs) in Malaysia, have risen sharply. It is believed that weak governance practices in NPOs have become the reasons why these cases happened. Therefore, this study was conducted to investigate the current governance practices in NPOs in Malaysia, especially from a public perspective. For this study, 1,000 public respondents across all 14 states in Malaysia were involved. For analysis, descriptive statistics were analysed using the Statistical Package for the Social Sciences (SPSS) version 31. The findings indicate that all 10 governance indicators were found to be weak in practice in NPOs in Malaysia. Additionally, political involvement/interference in NPOs was found to be the highest-rated governance indicator by the public contributing toward current weak governance practices in NPOs in Malaysia. Thus, this study is among the pioneering empirical studies on governance practices in NPOs, especially from a public perspective.*

Keywords: Governance, Governance Indicators, Governance Mechanisms, Non-Profit Organisations (NPOs), Public Perspective

1. Introduction

Recently, the public in Malaysia have been shocked by various issues related to corruption, fraud, embezzlement, and abuse of power in various organisations and sectors throughout the country. Beyond cases involving the public and private sectors, the non-profit sector has also been implicated. Apart from public funds, several cases related to non-profit organisations (NPOs) also involved Islamic social finance funds such as *zakat*, *waqf*, *sadaqah*, and *infaq*.

For instance, in 2022, there were 47 cases involving the Akalbudi Foundation, which faced charges covering 12 counts of criminal breach of trust, 8 of corruption, and 27 of money

laundering, totalling more than RM114 million (Zakaria, 2023). In the same year, a case involving the online crowdfunding platform Jom Donate saw two influencers face 10 charges for misusing infaq funds of more than RM1.52 million (Roslan, 2024). Additionally, RM9.6 million was reported missing from *zakat* collections in 2023, involving an NPO that allegedly failed to deposit funds into the state religious Islamic council's account (Asyraf, 2024).

In early 2024, the public were continually shocked by the prosecution of Aman Palestin Berhad for breach of trust, fraud, and money laundering totalling RM39.5 million, with 164 charges brought against its board and management (Abdul Patah, 2024). Similarly, Serantau Muslim is being investigated in 2025 for the suspected misappropriation of RM26 million in public donations allegedly misused for personal gain, including luxury purchases and land (Muhamad, 2025).

By early 2026, two individuals linked to an NPO were remanded on suspicion of abuse of power involving RM600,000 (Zakaraya, 2026). Shortly after, three individuals, including an NPO deputy chairman, were arrested for allegedly embezzling approximately RM230 million in *zakat* funds (Aziz, 2026a), while a religious influencer was arrested for the suspected embezzlement of RM12.3 million (Aziz, 2026b).

These cases suggest that the root cause stems from weak governance practices in Malaysian NPOs. This environment is believed to be the reason why NPOs are unprotected from 'opportunity seekers.' This leads individuals to enter NPOs to take advantage of insufficient controls (Uygur & Napier, 2024). Given the severity, this study was initiated to investigate current governance practices in Malaysia, specifically from a public perspective, as donors and beneficiaries bear the losses from such misconduct.

Therefore, this study is divided into five sections. In the following literature review section, detailed overviews and discussions are provided regarding governance practices in NPOs, especially in the Malaysian context. Next, the research methodology section outlines the research objectives, design, and sampling. After that, findings and discussions on NPOs governance practices from the public perspective are presented in the results and discussion section. Finally, the last section summarises and concludes the study.

2. Literature Review

Governance practices are believed to play a pivotal role in mitigating corruption, fraud, embezzlement, and abuse of power within NPOs. These practices are closely related to the NPOs' processes and mechanisms through which people access resources and information (Wan Husain et al., 2023). By implementing good governance mechanisms, NPOs can reduce these mismanagement risks, fostering ethical cultures and setting a tone at the top that discourages misconduct (Wahab et al., 2022).

It is undeniable that there are a lot of mechanisms that can be implemented to ensure good governance practices in NPOs. For instance, Al-Sharabi et al. (2025) identify four main governance mechanisms that can reduce the risk of mismanagement in NPOs: the board of directors, audit committees, donor accountability, and beneficiary accountability. Meanwhile, Huang (2023) identified a number of governance mechanisms that can be categorised into internal and external forms of governance for NPOs. However, this study will adopt the categorisation by Ortega-Rodriguez et al. (2024), which divides governance mechanisms into three aspects: (i) reason mechanisms; (ii) internal mechanisms; and (iii) external mechanisms.

First, the reason mechanism refers to a set of processes and tools used by NPOs to fulfil their accountability and justify their existence. In this case, NPOs will implement several governance mechanisms to avoid mismanagement, remain accountable to stakeholders,

support growth, and increase public trust. This includes actions such as complying with related rules and regulations, adopting governance guidelines and frameworks, and publicly disclosing their projects and activities. However, the current situation in the Malaysian context shows that these mechanisms are still lacking in practice among NPOs. This includes outdated provisions related to NPOs (Lokman et al., 2023), the absence of clear guidelines and frameworks (Nawawi et al., 2024), and a lack of reporting and public disclosure (Ghazali et al., 2024; Mahadi et al., 2022; Rahmat et. al., 2024).

Second, the internal mechanism refers to a set of processes and tools used by NPOs to strengthen and empower their operations internally. For this, NPOs will implement several governance mechanisms to portray best practices, including setting up a formal governance structure, employing appropriate internal controls, involving stakeholders in decision-making, and conducting self-assessments (Ariffin et al., 2025). In this case, previous studies in NPOs found that several internal mechanisms are still lacking, including conflicts of interest arising among NPO board members due to the absence of an appropriate selection process (Lokman et al., 2023), weak internal control practices (Kamaruddin & Ramli, 2018), a lack of stakeholder participation (Fadzlyn et al., 2023), and weaknesses in self-assessments that are supposed to be used to report NPO performance (Nair et al., 2023).

Third, external mechanisms refer to a set of processes and tools used by NPOs to enhance their governance and operations through external support. In this situation, NPOs tend to utilise external support systems to enhance their operations, such as oversight from respective authorities, enrolment in related certification programs and training, external evaluations from third parties, and collaborative engagements. Based on previous studies on NPOs in Malaysia, several authorities with different regulations make NPOs in Malaysia inconsistent in their governance practices (Nawawi et al., 2024). Besides, a number of NPOs in Malaysia also face political interference (Abiddin et al., 2022), as well as the absence of statutory obligations for audits and reporting disclosure (Hadi et al., 2023; Mahadi et al., 2022).

Therefore, based on the above discussions, this study employs all three aspects of governance mechanisms for NPOs to evaluate current practices in Malaysia: (i) reason mechanisms; (ii) internal mechanisms; and (iii) external mechanisms, as suggested by Rodriguez et al. (2024).

3. Research Methodology

This study investigates the current governance practices in NPOs in Malaysia, especially from a public perspective. A quantitative method was adopted through a nationwide survey to obtain public insight into current practices, as suggested by previous studies (Kamaruddin et al., 2025a, 2025b). The survey was carried out from December 2024 to February 2025 across Malaysia.

By using an acceptable 95% confidence level and a 5% margin of error (Bougie & Sekaran, 2026), 385 respondents were suggested based on a total population of 34.4 million (DOSM, 2026). Based on this sample size, 1,000 respondents were targeted, with the sample drawn from a framework encompassing the population across all 14 states in Malaysia using a stratified random sampling technique (Bougie & Sekaran, 2026).

The survey questionnaire is divided into two sections. The first section covers the demographic profile of respondents, and the second section covers current governance practices in NPOs in Malaysia from a public perspective. For the second section, ten (10) governance mechanisms were tested, categorised into three aspects: (i) reason mechanisms; (ii) internal mechanisms; and (iii) external mechanisms, as suggested by a previous study

(Rodriguez et al., 2024). All variables in the second section were assessed using a five-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree).

For data analysis, Statistical Package for the Social Sciences (SPSS) software version 31.0 was used to perform descriptive analysis (mean and percentage analysis). All items were tested and passed the data cleaning process before further analysis (Bougie & Sekaran, 2026).

4. Findings and Discussions

4.1 Respondents' Background Information

In total, 1,000 respondents were involved and answered the survey. Table 1 summarises the background information of these respondents.

Table 1. Respondents' Background Information

Demographic	Frequency (n)	Percentage (%)
Gender		
Male	553	55.3
Female	447	44.7
Age		
18 - 30 years	148	14.8
31 - 40 years	352	35.2
41 - 60 years	497	49.7
Above 61 years	3	0.3
Marital Status		
Single	202	20.2
Married	762	76.2
Divorced	36	3.6
Highest Education Level		
Secondary School (SPM/STPM)	236	23.6
A-Level (Diploma)	253	25.3
Degree	274	27.4
Master/PhD	214	21.4
Others	23	2.3
Household Income		
B40 (RM4,850 and below)	504	50.4
M40 (RM4,851 - RM10,970)	383	38.3
T20 (RM10,971 and above)	113	11.3

Based on Table 1 above, the gap between male and female respondents is small (10.6%), meaning there are more male respondents compared to females. This proportion is

similar to the Malaysian population's sex ratio of 110 males for every 100 females (DOSM, 2026). Meanwhile, half of the respondents were aged 41 and above. In terms of marital status, 76.2% of respondents were married, while the remaining 20.2% and 3.2% were single and divorced, respectively. Regarding education, respondents were almost evenly distributed from secondary school (23.6%) to tertiary education (21.4%). Finally, more than half of the respondents (50.4%) are in the B40 household income category, whose monthly income is RM4,850 and below. Meanwhile, another 38.3% were in the M40 category, and the remaining 11.3% were in the T20 category.

4.2 NPOs Governance Practices - Reason Mechanism

Table 2. NPOs Governance Practices – Reason Mechanism

Reason Mechanism	Mean (n=1,000)	Percentage (%)
Outdated provisions in NPOs legislation	3.84	76.8
Absence of clear guidelines and framework	3.93	78.6
Lack of reporting and public disclosure obligations for projects implemented	4.01	80.2
Overall Mean	**3.93**	**78.53**

Under reason mechanisms for NPO governance practices, three indicators were derived from the literature review: (i) outdated provisions in NPO legislation; (ii) the absence of clear guidelines and framework; and (iii) a lack of reporting and public disclosure obligations for projects implemented. Based on Table 2, about 78.53% (mean = 3.93) of respondents agreed that all three indicators reflected current weak governance practices in Malaysia. The most significant indicator was the lack of reporting and public disclosure obligations for projects implemented, scoring 80.2% (mean = 4.01). This was followed by the absence of clear guidelines and framework (78.6%, mean = 3.93) and outdated provisions in NPO legislation (76.8%, mean = 3.84). Thus, the public evaluates these reason mechanisms' indicators as contributing to weak governance practices, supporting previous findings (Ghazali et al., 2024; Hadi et al., 2023; Lokman et al., 2023; Mahadi et al., 2022; Nawawi et al., 2024).

4.3 NPOs Governance Practices - Internal Mechanism

Table 3. NPOs Governance Practices - Internal Mechanism

Internal Mechanism	Mean (n=1,000)	Percentage (%)
Absence of appointment screening for NPOs board members	4.04	80.8
Lack of fund-raising authorisation/verification procedures	4.03	80.6
Lack of public involvement in NPOs operation	3.91	78.2
Overall Mean	**3.99**	**79.87**

Under internal mechanisms for NPO governance practices, three indicators were identified: (i) the absence of appointment screening for NPOs board members; (ii) a lack of fund-raising authorisation procedures; and (iii) a lack of public involvement in NPOs operation. About 79.87% of respondents agreed these reflected current practices. The most significant was the absence of appointment screening for NPOs board members, scoring 80.8% (mean = 4.04). This was followed by the lack of fund-raising authorisation procedures (80.6%, mean = 4.03) and lack of public involvement in NPOs operation (78.2%, mean = 3.91). It can be concluded that these internal mechanisms' indicators are viewed by the public as key components of weak governance practices in Malaysian NPOs, in line with previous studies (Fadzlyn et al., 2023; Lokman et al., 2023; Kamaruddin & Ramli, 2018; Nair et al., 2023).

4.4 NPOs Governance Practices - External Mechanism

Table 4. NPOs Governance Practices - External Mechanism

External Mechanism	Mean (n=1,000)	Percentage (%)
Establishment through multiple authorities	3.89	77.8
Weak monitoring by authorities	4.02	80.4
Political interference in NPOs operations	4.19	83.8
Lack of implementation of audit processes and disclosure of audit reports	4.06	81.2
Overall Mean	**4.04**	**80.80**

Under external mechanisms for NPOs governance practices, four indicators were derived: (i) establishment through multiple authorities; (ii) weak monitoring by authorities; (iii) political interference in NPOs operations; and (iv) lack of implementation of audit processes and disclosure of audit reports. Based on Table 4, approximately 80.80% of 1,000 respondents agreed that these reflect current practices. Among these four indicators, political interference in NPOs operations was most significant, scoring 83.8% (mean = 4.19). This was followed by the lack of implementation of audit processes and disclosure of audit reports (81.2%, mean = 4.06), weak monitoring by authorities (80.4%, mean = 4.02), and establishment through multiple authorities (77.8%, mean = 3.89). Thus, external mechanisms' indicators are evaluated by the public as key factors in weak governance practices, supporting previous findings on inconsistent practices on these scopes (Abiddin et al., 2022; Mahadi et al., 2022; Nawawi et al., 2024).

5. Conclusion

This study provides empirical evidence on current governance practices in Malaysian NPOs from the public perspective. Three categories of governance mechanisms were tested: (i) reason mechanisms; (ii) internal mechanisms; and (iii) external mechanisms. The findings show that all 10 indicators of weak governance practices were agreed upon by the majority of the public. External mechanisms were the most significant (80.8%, mean = 4.04 agreement), followed by internal (79.87%, mean = 3.99) and reason mechanisms (78.35%, mean = 3.93). Thus, these three categories represent the primary governance practices weaknesses identified in Malaysian NPOs, especially from the public perspective.

The findings have several implications. First, political interference is viewed as the largest contributor to weak governance from the public perspective. Therefore, NPOs management is encouraged to avoid such political influence in order to increase the public trust. Second, because external mechanisms scored highest, the government needs to improve enforcement and regulations for better oversight. This includes amending acts and issuing governance guidelines specifically for NPOs' sector. Third, NPOs management should enhance internal operations by involving stakeholders and adopting voluntary initiatives like increased disclosure, stronger internal controls, and regular audits. All these are needed to enhance NPOs governance practices especially from the public perspective.

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