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Numerous studies have investigated corporate social responsibility (CSR) towards stakeholders, but little is known concerning the process of how corporations are accountable in their CSR initiatives. This study posits that accountability is an integral part of the business strategy. Hence, the study aims to gain a deeper understanding of corporate accountability from the perspective of CSR initiatives in Malaysia. As such, the research addressed three aims: i) to conceptualise the meaning of accountability; ii) to provide insightful understanding of institutionalised corporate accountability mechanisms; iii) to theorising the concept from a CSR business initiatives perspective. Qualitative research methodology was employed appropriate for eliciting the process of accountability from the CSR perspective. Specifically, this study comprised a multiple case study for which two telecommunications companies were selected. The telecommunications industry contributes to the country’s economic development and has a different shareholding structure from other firms. The data were triangulated through interviews, observations and document analysis to gain a rich description. Ultimately, the in-depth data analysis suggests three processes of integration of the accountability concept in CSR related to strategy, people and structure. Most importantly, the study contributes to the literature, advancing knowledge with respect to process theory rather than variance theory. In addition, the study contributes to practice, as the findings could provide ways for corporations to implement accountability mechanisms, thus contributing to shareholder wealth, employee well-being, environmentalism and society more broadly. It is recommended that future research be undertaken to investigate further how corporations measure CSR performance and leadership. The ‘how’ question should be explored to gain an understanding of corporations’ behaviours with respect to CSR. This indicates an opportunity to promote the accountability perspective of CSR initiatives.

The main objective of this study is to examine factors influencing the performance of mosques in Malaysia. As existing frameworks measuring mosque performance is lacking for comparison, this research is limited to the performance measurement frameworks based on for-profit and non-profit organisations. This study also fills the void by investigating the variables affecting the performance of mosques, as remarkably unique entities. In essence, it seeks to investigate the relationship between the four main variables of performance measurement comprising resources, processes, outputs and outcomes. The fifth variable included in this performance measurement framework is governance, which was tested for its influence on resources and outputs respectively. While variables such as the resources, processes and outputs of mosques can be hypothesized, mosques also have many Syariah objectives as non-profit organisations such as preserving faith, preserving intellect and public interest. These objectives are used in this study as proxy measures of outcomes in the form of the Maqasid Syariah Index. Hence, outcome as a construct in this study is replaced by Maqasid Syariah Index. The survey was conducted throughout Malaysia, including Sabah and Sarawak. Given the population size and the vast geographical area to be covered, self-administered questionnaires survey by mail was used as the main method of data collection. A set of questionnaires in the form of booklet and a self-addressed postage paid envelopes were mailed to 800 mosques selected randomly across the states of Malaysia. Out of the 224 questionnaires returned, 210 were usable and valid for analyses. The resulting data was analysed using Structural Equation Modelling (SEM) and the findings of the study contribute to advancing understanding of mosque performance in several important ways. First, the mediation role of processes becomes a full mediator between resources and outputs. Second, governance has a positive influence on the resources and outputs of mosques in the performance measurement framework. Third, the Maqasid Syariah Index is found to be negatively significant, thus indicating that as outputs are increased, the overall Maqasid or objectives of the mosques shows a reduction, instead of increase in performance. The findings from this study will benefit various stakeholders of the mosques especially those related to the management, congregation and religious authorities whom are directly affected by the mosques’ performance. As relatively few researches have been done in this area, the findings of the study provide empirical evidence on the direct and indirect relationships between governance, resources, processes and outputs of mosques. It is worth noting that despite the perceived uniqueness of the mosques as religious-based non-profit organisations, this study shows that lessons from the private sectors’ performance measurement can also be applied to non-profit entities.