

# IABC

The 6<sup>th</sup> International  
Accounting and Business  
Conference

# 2019

## THE 6<sup>TH</sup> INTERNATIONAL ACCOUNTING & BUSINESS CONFERENCE 2019

*Towards Greater Transparency, Accountability  
& Sustainability in Financial Governance*

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**AN INTEGRATED ACCOUNTABILITY REPORTING MODEL OF  
NON-PROFIT ORGANISATIONS (NPOS)**Saunah Zainon<sup>1</sup>, Ahmad Naqiyuddin Bakar<sup>2,3,4</sup>, Nor Fauziah Abu Bakar<sup>5</sup>,  
Badly Esham Ahmad<sup>6</sup> and Rosnani Abdul Razak<sup>7</sup><sup>1</sup>Associate Professor, Faculty of Accountancy, Universiti Teknologi MARA  
Cawangan Johor, Segamat, Johor, Malaysia  
*sauna509@johor.uitm.edu.my*<sup>2</sup>Associate Professor, UiTM Johor, Segamat Campus<sup>3</sup>Faculty of Administrative Science and Policy Studies,  
UiTM Shah Alam, Selangor<sup>4</sup>Centre for Biodiversity and Sustainable Development, UiTM,  
Puncak Alam, Selangor<sup>5</sup>Senior Lecturer, UiTM Johor, Segamat Campus<sup>6</sup>Senior Lecturer, UiTM Cawangan Pahang<sup>7</sup>Senior Assistant Bursar, UiTM Johor, Segamat Campus**Abstract**

Non-Profit Organisations (NPOs) have showcased unique features in serving important social missions. In addition, they also offer accounting services at a lower cost than the government or the private sector. However, questions have been raised as to whether the performance measurement used by the government or the private sector is appropriate and applicable to the NPOs. This article underlies a conceptual framework for performance indicator in developing an Integrated Accountability Reporting Model of NPOs. Four components were found to be the essential elements of an Integrated Accountability Reporting for NPOs namely Financial Information, Governance Information, Accountability and Transparency. Integration of these four elements serves as the fundamental aspects of integrated reporting. Based on mandatory and voluntary sources of information, this integrated reporting can be developed for the benefits of NPOs. This paper contributes to the NPO accountability literature by: first, developing a framework of NPO accountability through public discourse using the ethical model of principal-agent theory; and second, advancing the understanding of the accountability reporting of NPOs in Malaysia.

**Keywords:** *accountability, integrated, NPOs, model, reporting*