INTRODUCTION

Philanthropy plays an important role in alleviating the wellbeing of society. The role of philanthropy has been significant lately during the covid-19 pandemic, especially in the education sector. Due to economic shutdown and lockdowns imposed, schools and institutions of higher learning were closed. Thus, new norms of learning such as open and distance learning (ODL) were implemented. Thus, technology becomes important, incurring additional costs for parents to acquire computers, handphones, and internet lines. As a result, various parties such as philanthropic organisations came forward to assist. However, the issue of transparency and accountability of these organisations also becomes the main highlight of the public. In addition, the effectiveness and efficiency of the assistance were also raised. Thus, this study aims to present a philanthropy framework in implementing new learning norms for B40 households, one of the worst groups affected by the pandemic. Specific issues such as transparency, accountability and effectiveness of assistance would be focussed. This study will be useful to provide guidelines to the management of philanthropy organisations towards sustainability and effective assistance in teaching and learning for B40 households.
LITERATURE REVIEW

Pandemic & Education

COVID-19 has dramatically reshaped the way global education is delivered. Educational institution closures affected millions of learners due to the pandemic, which resulted in the largest online movement in the history of education. With this sudden shift away from classrooms in many parts of the globe, schools and universities rapidly shifted to virtual and digital strategies. Many believe that the adoption of online distance learning will persist after the pandemic. In response to the government's actions and the self-initiatives of the education management in the country, the education sector could only agree that technology is the only way forward. Despite the hardship caused by COVID-19, the learners' academic interests are not disregarded as most academicians strive hard to provide teaching and learning activities with any available methods, tools, and means. Both instructors and learners are given no choice but to proceed with Open and Distance Learning (ODL) to replace the conventional face-to-face method. Today, ODL is widely practised throughout the globe.

Definition of Online Distance Learning

Today, Online Distance Learning (ODL) is becoming a norm likely to be expected in any formal education curriculum. ODL has grown into an important global strategy in resolving problems of access to education (UNESCO, 2004). ODL which is also known as online distance education (D Randy Garrison, 1987), e-learning (Keis et al., 2017), blended learning (Deschacht & Goeman, 2015), interactive learning and virtual learning is a form of education in which the key practice include physical separation of lecturers and students and the use of various online applications to facilitate interactive communication between lecturers and students. Students and institutions embrace distance learning for a good reason.

In ODL, personal computers/laptops are used as educational supports hardware and computer literacy levels to ensure students can work independently to complete ODL activities (Suprabha et al., 2017). On the other hand, computer-based, web-based, technology-based learning and virtual education opportunities are processes involved to further online learning (Reshma, Soumya & Sr. Juli, 2017).

However, the cost and access to the internet has been highlighted as a challenge faced by students in doing ODL (Adam, et al, 2021). Rozana (2020) has reported the interview done by Higher education in The News Straits Times, where students raised some concerns in doing online learning which is directed to internet stability. Osman (2015) has conducted a self-directed learning readiness assessment on a group of university students in Universiti Kebangsaan Malaysia (UKM). The findings showed that low internet coverage has contributed to the low percentage of students' participation which is supported by Henaku (2020), who interviewed college students who participated in ODL. Nonetheless, the problem with the internet has made the experience bad, especially when the connectivity is bad, plus it is costly (Dita & Nuzulul, 2020). These findings are similar to the one conducted by Mallillin, Carag, Mallillin and Laurel (2020), where quantitative and qualitative research done by the Institute of higher learning students showed that poor internet connection and devices have destroyed learning while the students are still in crisis of adapting to the change of classroom setting from traditional to online.

Wellbeing in ODL

In Economics, the term "wellbeing" is used to evaluate from a quantities point of view of life quality for a group. In this respect, it should be noted that the term "quality of life" refers to the overall wellbeing of individuals from society.

Besides educators, students' anxiety to join the ODL activities must be considered. Before planning ODL activities, educators need to analyse internet access connections and use computers that develop anxiety, especially students in sub-rural and rural areas. In addition, do students can complete the task listed in ODL activities independently without physical discussion with friends and lecturers (Ajmal & Ahmad, 2019). Furthermore, students' motivation to complete study while facing interruption and
difficulties at home should be considered. These suggested factors significantly affect students' online learning readiness (Hung et al., 2010) and academic performance (Saadé et al., 2017).

Students cannot perform the ODL activities listed by the lecturer, and it triggers anxiety that leads to fear to achieve the best result for the course enrolled. Besides Internet speed connection, basic computer skills that need student's ability to participate in ODL must have at least a satisfactory level to use a computer, software, applications, and online learning tools (Suprabha et al., 2017). Eager to explore computer tools and possess the ability to use internet applications can reduce technology stress among students, especially in joining ODL activities (Yang et al., 2018).

**Effective Philanthropy**

We define philanthropy as 'the use of private resources time, treasure and talent for public purposes' (Phillips & Jung, 2016) and emphasise the importance of seeing 'the problems (of philanthropy) in the light of the institutional settings in which philanthropy functions' (Sacks, 1960). In the early 20th century, philanthropy is often referred to as the 'golden era' of modern philanthropy. One of the key innovations of portal figures such as Andrew Carnegie and John D Rockefeller was 'to conceive of philanthropy yet another financial investment' (Zunz, 2012). Among the main departures from previous charitable efforts were the focus on root causes and addressing wide-ranging, ambitious agendas, from disease eradication to national education reforms (Cunningham, 2016).

We view effective philanthropy as when contributors' funds successfully reach the respective receivers' hands. However, what does it take to achieve effective philanthropy? We suggest that well-governed philanthropy tantamount to effective and efficient philanthropy. Our definition of effective governance refers to the transparency and accountability of managing contributors' funds. Transparency and accountability is the act of providing relevant and reliable information to stakeholders promptly that is free from bias, comparable, understandable and focused on stakeholders' legitimate needs. The information provided can be understood by users with practical knowledge of business, economic activities and accounting and a willingness to study the information with reasonable diligence.

Williams (2015) divides transparency into information and accountability components. The concept considers the act of a government providing more economical, social and financial information. Whereas accountability is more closely associated with the idea of information as a constraining mechanism on the part of public officials rather than the information itself. Septianto et al. (2019) views that the philanthropy division of which 18% of it are religious plays a substantial part in the public interest and is a major driver for delivering charity to the society. Meanwhile, donors’ trust is crucial to ensure the long-term sustainability for charity organizations. However, the philanthropy bodies are frequently reported to be misused due to the fact that charitable donations are generally non-profit money thereby hinder the detailed audit of the collected wealth. Besides, scandals inside the religious philanthropy has been a global issue in which could be directed to the issues of negligence and mismanagement of donations reported as reported in the United States, the United Kingdom, Kingdom of Saudi Arabia, and Pakistan etc (Farooq et al., 2020). In addition, 38% philanthropy bodies were investigated for poor bookkeeping and negligence involved religion-based charity organizations, where most of them were related to Abrahamic traditions involving Muslims and Christianity based charity organizations (Yasmin et al. (2014).

Furthermore, in the charity’s context, accountability is the ‘process by which assets devoted to charitable purpose are put to their proper purpose and information about their use is made available’ (Fishman, 2007, p. 13). Hence, accountability is discharged via reporting information that meets the needs of charities’ stakeholders (Connolly and Hyndman, 2003, 2013a). The stakeholders to whom charities are accountable include: regulators; funders (government and philanthropic); beneficiaries, volunteers;
boards of trustees; and paid staff. Among these groups, funders are key stakeholders, with high accountability expectations (Dhanani, 2009). Connolly and Hyndman (2013b) examined the accountability information needs of philanthropic funders (including donors), and found that small donors have limited powers of interrogation and rely on communication channels such as trustees’ annual reports to meet their information needs. There is, however, a lack of research into the information needs of larger government and philanthropic funding organizations and the mechanisms they use to ensure charities provide this information. This paper addresses this research gap.

Government and philanthropic organizations have a distinct and important accountability relationship with charities because not-for-profit organizations (NFPs), including charities, rely heavily on these funders (Meyer and Simsa, 2014). Consequently, government and philanthropic funders hold a legitimate and immediate interest in charities’ activities and have considerable influence over their accountability reporting practices. Also, unlike donors, government and philanthropic organizations often have direct contact with charities they fund. This gives them the opportunity to influence the institutional structures and norms that shape accountability reporting, as will be shown in this paper. However, although some studies (for example Benjamin, 2010) examine the information requirements funders place on charities, these imposed requirements may not fully meet funders’ information needs. Indeed, little is known about funders’ own perceptions of the accountability information they need from charities. In this regard, an assessment of transparency and responsibility between different charity organizations is long overdue.

CONCEPTUAL FRAMEWORK: A PROPOSAL

Role of Philanthropy in Education

Referencing back to an ideal, apparent golden age period, when philanthropy was a central strategic actor in society, and its institutions (notably philanthropic foundations) dominated the social and public stage, it has also continued to influence how modern philanthropy has conceptualised its role in society, for example in seeking projection of its institutional logics (Hammack & Heydemann, 2009). Similarly, contemporary philanthropic institutions' focus on generating and demonstrating 'social impact', increasingly sought through foundation grant-making reconfigured as 'social investment' (Nicholls & Teasdale, 2021). Philanthropy's institutional expressions contain a wide range of non-governmental, quasi-governmental and quasi-business organisations. Some are in hybrid, bridging forms, such as intermediary structures, with commercial or charitable aims (Hazenberg et al., 2015). Others are in singular forms, such as foundations and trusts, historically modelled on structures including the Islamic institutions of the waqfs (Singer, 2016), mediaeval charitable endowments (Cunningham, 2016) and the United States' 'versatile' foundation (Hammack & Anheier, 2013). Nevertheless, it is the institution of the foundation, albeit in different types (Jung et al., 2018), which continues to be especially prominent in the 'philanthrope' (Osella et al., 2015), a prominence reflected in the contributions to this special issue.

In the present day context, Philanthropy has become more significant. The covid-19 pandemic has increased the number of students raised in the bottom 40% of household income families (B40). The Online Distance Learning (ODL) implementation has further dampened the hardship they need to bear as these students need to struggle with two main issues. First, the issue could be the lack of digital devices, such as not owning a smartphone or personal computer and poor internet connection. Second, the virtual learning style could also lose its excitement due to an unconducive learning environment. Zainol et al. (2021) has outlined these issues in their study on the challenges of online learning to B40 parents. The study suggests that lacking suitable devices, excellent internet connection, and a conducive environment have resulted in inefficient teaching and learning.
Considering the hardship faced by the B40 households in experiencing the ODL, numbers of philanthropy bodies, including the governments, Non-government organisations (NGOs), and Non-profit organisations (NPOs), are taking several initiatives by providing financial support for these families to aid the new norm of learning style. However, the issues of transparency and accountability in managing the charity funds have become a matter of concern. According to Kamaruddin and Ramli (2018), since charity depends on public donation, it is crucial to have good internal control practices, especially in financial management, to ensure organisational sustainability, including whether the charity funds follow good governance best practice of ethics. In addition, whether the charity funds are managed according to the shariah principle may also need critical discussion because charity funds may come in various forms, including sadaqah, waqf, and zakat. Thus, this issue is worth discussing to ensure the charity funds are free from any elements of riba, gharar, and maisir.

Furthermore, based on the fourth sustainable development goals (SDGs), ensuring the inclusiveness and equitability of quality education, and promoting lifelong learning opportunities can also promote human wellbeing. For instance, education quality management positively enhances Thailand's wellbeing (Nugraha & Jabeen, 2020). Given that the quality education is attributable to quality learning; hence Philanthropy is crucial in providing support to the B40 households to experience a wonderful ODL.

Hence, philanthropy play an important role in society, often addressing issues of importance to populations and communities where both the private and state sectors have not engaged or lacked resources (Lester M. Salamon, 1994). Clarifying the concept of transparency and accountability is one of the most complex problems faced by the third sector (Tacon, Walters & Cornforth, 2017). From an Islamic perspective, zakat and waqf institutions play important roles in enhancing the wellbeing of the B40 groups, especially from education assistance. Together with non-government organisations (NGOs) and non-profit institutions (NPO), they could organise a comprehensive philanthropic framework as shown by Figure 1 below:

**Figure 1: Conceptual framework of Philanthropy Model for Education**

![Figure 1](image_url)

*Source: Adopted from Williams (2015)*
This framework focuses on the collaborative effort of the four main players, namely NGOs, NPOs, State Zakat Institutions (PPZ) and State waqf organizations. A mechanism could be introduced to enhance the cooperation between these organizations as to include transparency and accountability procedures in distributing assistance to the receivers (B40 household members). Adopting from Williams (2015), a standard guideline on transparency and accountability shall be augmented into the philanthropy framework.

**Methodology**

A mixed method of qualitative and quantitative approach will be applied in this research. This study examines the relationship between reasonable assistance with the selected independent variables. Firstly, the dependent and the independent variables were identified from the focus group discussions with experts who have in-depth knowledge of education, ODL and other related matters related to this study. Then, the measurement scales of the identified variables were sought and determined. Before the measurement scales are used, the reliability of the scales will be assessed. Secondly, suitable sample size will be selected to represent the population of the study so that the study's results could be generalised to the population at large. The sampling frame of the study is the household head of B40 families with children either studying in schools or higher learning institutes throughout the nation. A sample size of approximately 400 is proposed in selected states in Malaysia. It is proposed to utilise the proportionate random sampling method. Next, the data would be collected from the sample using the validated and reliable research instrument by employing appropriate numbers of enumerators with a semi-structured questionnaire.

Since this study uses the mixed method, the analysis would be conducted using: (i.) Atlas.ti would facilitate the qualitative data analysis. Each transcript from the experts is read in detail. Then concise phrases representing units of meaning that captured the essential quality of a particular text will be coded by the research assistant. These units will be grouped and identified as categories and emerging themes. (ii) Partial Least Square (PLS-SEM) approach. The PLS-SEM approach consists of two stages: Stage one- assessing the measurement model and Stage two- assessing the structural model. The purpose of Stage one is to test the measurement model for reliability and validity and ensure the quality of the findings and conclusions of the study. On the other hand, Stage Two is assessed to analyse the proposed structural model in the study. This stage involves coefficient determination (R2), predictive relevance (Q2), effect size (f2) and path coefficient (β).

**CONCLUSION**

ODL has become a new norm as we are yet to have some assurance when the covid-19 will come to the finishing line. Besides achieving the vision of sustainability, government policy via the 12th Malaysian Plan also seeks to improve the local education system and increase the marketability of graduates in the post-covid-19. Hence, developing a comprehensive philanthropy framework is needed to help close the gap in ODL experience between students raised in the B40 families and those raised in more affluent homes. A framework for managing philanthropy funds specifically to enhance the quality of education in the new norm is suggested in this paper. This framework shall serve as an initial effort and fundamental for other countries globally to achieve the same objectives.
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