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MARKETING MUSLIM FAITH-BASED ORGANISATIONS WITH TRANSPARENT REPORTING

Ramesh Nair (a)*, Roshayani Arshad (b), Fazrul Radzi Shaharom (c), Zaid Mat Yusop (d)
*Corresponding author

(a) Accounting Research Institute, HICoE, Universiti Teknologi MARA, Shah Alam, 40450, Malaysia, ramesh@uitm.edu.my
(b) INTEC Education College, Shah Alam, 40200, Malaysia, roshayani.arshad@intec.edu.my
(c) Faculty of Business, Accountancy, and Social Sciences, Universiti Poly-Tech Malaysia, Kuala Lumpur, 56100, Malaysia, radzi@kuptm.edu.my
(d) Faculty of Business, Accountancy, and Social Sciences, Universiti Poly-Tech Malaysia, Kuala Lumpur, 56100, Malaysia, zaidmatyusop@kuptm.edu.my

Abstract

Muslim faith-based organisations, like any other organisation operating in the third sector, must compete for funding and financial support to carry out their social impact initiatives. Marketing themselves in a highly competitive third sector is necessary if these Muslim faith-based organisations are to remain visible to potential funders, and if they are to meet the expectations of stakeholders who demand transparency. Anchored to the premise that transparent reporting is an important part of any marketing initiative, this paper focuses on the capacity of Muslim faith-based organisations to plan for, measure, and report impact. We share the findings of a study which examined the web-disclosure practices of Muslim faith-based organisations in Malaysia by drawing on an existing framework for transparent reporting. The investigation paid particular attention to the reporting of social impact programmes which third sector organisations are tasked to manage. The findings revealed that the Muslim faith-based organisations were largely unsuccessful in leveraging on web-disclosure reporting practices in order to gain stakeholder trust, and convince potential funders to support future activities. It was found that the majority of Muslim faith-based organisations in Malaysia do not manage websites, and as such are severely limited in their capacity to showcase their expertise and achievements. Those which did, appeared uninformed about effective transparent reporting. The findings have implications for the management of effective reporting by organisations operating in the third sector, and sheds light on areas in which Muslim faith-based organisations in Malaysia require further support.

Keywords: Muslim faith-based organisations, third sector, transparent reporting, web-disclosure

1. Introduction

Not-for-profit organisations operating in the third sector play an important role in supporting social impact initiatives, and for this reason, they are often sought out by government agencies to accelerate their responsiveness. The success and effectiveness of any not-for-profit organisation is dependent on good governance practices which assure their sustainability (Arshad et al., 2018). Operating within the third sector and among these not-for-profit organisations are faith-based organisations. Kessler et al. (2021) describe faith-based organisations as a subset of non-profit organisations with missions, values and even members tied to a particular faith. Faith-based organisations have evolved beyond looking the traditional aims of offering spiritual guidance to more ambitious targets of impacting and influencing social conditions (Ochillo et al., 2017). Those which have been successful in this transition have become strong forces of change within the non-profit sector. However, like all non-profit organisations, their ability to impact target communities is very much dependent on access to funds from government agencies, corporations and even individual donors. For this reason, faith-based organisations must focus on their marketing strategies to communicate a positive image and gain the trust of potential funders and donors. Often, these organisations rely on their online communication through their websites or social media sites to create this image and communicate with stakeholders. This is observed by Seelig et al. (2019) who observe that non-profit organisations have embraced online communication and are even shaping online content delivery, transforming traditionally monologic transmission of information into dialogic discourse.

The success of any initiative driven by third sector organisations depends on their ability to access finances provided by other organisations such as government agencies and for-profit driven private corporations. However, obtaining such funds is a complex process which requires both third sector organisations and the funding agency to consider a variety of factors such as reputational risk when they partner to realise shared goals (Bocquet et al., 2020). Funding partners ask that the third sector organisations provide information so that they may assess the organisation's capacity to effectively delivery the proposed social initiatives. Third sector organisations form alliances with their funding partners, and therefore should reach a collective agreement on desired outcomes of activities which are lined up. Once this is done, the third sector organisation should prepare a framework for assessing outcome and impact, collect the relevant information, and finally publish that information for public consumption. Unfortunately, most organisations operating within the third sector are not effectively measuring and reporting performance, because they lack the skills for doing so (Bach-Mortensen & Montgomery, 2018).

Within the third sector, faith-based organisations, particularly Muslim faith-based organisations have come under intense scrutiny in relation to their transparent reporting practices. Indeed, Muslim faith-based organisations have found it a challenge to convince potential partners to support their social impact initiatives following the rise of Islamophobia after 9/11 and accusations that Muslim charities support terrorism activities (Marusek, 2018; Milton-Edwards, 2017; Wasif, 2021). With such risks to reputation, it is vital for Muslim faith-based organisations to adopt transparent reporting practices so that they are able to convince potential funders, stakeholders and the public at large of their intention to positively impact society. Despite the challenges faced by Muslim faith-based organisations, there has been few

studies which have made these organisations the site of their investigation. Furthermore, within this limited research area, no studies to date have examined the transparent reporting practices of Muslim faith-based organisations as a means of marketing. This frames the focus on the present study as we examine the information disclosure practices of Malaysian Muslim faith-based organisations (henceforth, MMFBOs). The observation of Lee and Blouin (2019) that non-profit organisations fail to take advantage of web-disclosure practices despite the fact that such practices provide excellent opportunities for enhancing stakeholder confidence and establishing trust, grounds the present study.

2. Literature Review

Outcome and impact assessment of any initiative should lead to transparent reporting of those activities, and this is particularly important for organisations operating in the third sector (Connolly et al., 2013; Hyndman & McConville, 2018; Polonsky et al., 2016; Yang & Northcott, 2018). The interest in third sector organisations is generally informed by the fact that their ability to communicate their endeavours will add value to their image, and this in turn will help them sustain their initiatives (Polonsky et al., 2016). However, studies suggest that third sector organisations are ineffective in reporting evidence of outcome from their activities because of they lack the motivation to report to their stakeholders (Bach-Mortensen & Montgomery, 2018). From a marketing perspective, this is an opportunity lost because transparent reporting demanded by stakeholders can serve as a marketing strategy for engaging future partners (Englund et al., 2020).

The challenge facing Malaysian third sector organisations is that they require support in improving their web-disclosure practices, and this is particularly true in the case of MMFBOs. In a study by Arshad et al. (2018) which investigated the sustainability of non-profit organisations in the context of board capabilities, it was found that the competence of board members served as key determinants of success. The study focused on factors contributing to success, but was not extended to examining the ability of these organisations to measure and report outcomes and impact of their initiatives although this is central in realising stakeholder trust and serving as an effective marketing strategy for third sector organisations. Blouin et al. (2018) concluded that there was a strong correlation between voluntary web-disclosure and the amount of funding received by non-profit organisations. Carvalho et al. (2020) found that while the need from stakeholders for web-disclosure included both financial and non-financial disclosures, the degree to which such information was shared varied and depended on factors such as the size and age of organisations. Unfortunately, fewer studies have focused on the web-disclosure practices of Malaysian third sector organisations. A search revealed that Sarah et al. (2016) investigated the web-disclosure practices of Malaysian non-profit organisations but the study compared the web-disclosure practices of such organisations in Malaysia and Singapore to report a correlation between size and financial performance to the amount of information disclosed through websites. In another study, Nair et al. (2020) reported the web-disclosure practices by Malaysian non-profit organisations and the ability of one organisation to adopt a transparency reporting template to plan for, develop, measure and report the outcome of its programmes.

Information which supports the legitimacy of an organisation needs to be communicated through transparent reporting practices. Faith-based organisations, like other non-profit organisation, should

communicate through their websites as it is the most effective way of disclosing information to a wide audience. However, the effectiveness needs to be assessed and one way of doing this is through the use of a stakeholder-focused framework of transparent reporting on effectiveness developed by Hyndman and McConville (2018). The framework was developed as a way of assessing the effectiveness of transparent reporting. The framework suggests a list of stakeholder information which should be accessible and assessable. Table 1 which follows presents the measures listed in the framework:

Table 1. Items for the transparent reporting to stakeholders (Hyndman & McConville, 2018)

Framework Items	Subset
Measures	• Output
	• Individual outcome
	• Societal outcome
	• Output-based effectiveness
	• Outcome-based effectiveness
Context	• Explanation
	• Prior-year comparatives
	• External comparatives
	• Link to overall mission
Format	• Numerical
	• Narrative
	• Case-study
Reliability	• Method used to gather/calculate
	• Reference to external sources
	• Evidence of independent preparation or verification
	• Examples of 'bad news'
Causality	• Extent of change cause by charity
	• Evidence of what might have happened without intervention
	• Other factors/organisations impacting on change
Stakeholder Involvement	• Evidence of stakeholder consultation in design of measures
	• Evidence of stakeholder involvement in measuring performance

Drawing on this framework, the present study aimed to determine the online presence of of MMFBOs as reflected in the maintenance of websites and examine the transparent reporting practices of MMFBOs.

The following section outlines the data collection and data analysis procedures which were followed to address these objectives.

3. Methods

For addressing the objectives of the present study, there was first the need to identify the number of MMFOBs which would make up the sample for analysis. A review of previous studies revealed that researchers identifying non-profit organisations based on ratings awarded by regulatory bodies (Gandía, 2011), listing by independent agencies such as Guidestar, a US-based website which lists American non-profit organisations (Lee & Joseph, 2013) or listing by larger organisations governing non-profit organisations (Carvalho et al., 2020). This was however not possible for the present study because no

similar databases exist in Malaysia. The researchers therefore drew on the database of all organisations registered with the Registrar of Societies Malaysia. A request was put in to the Registrar of Societies Malaysia for a list of all MMFBOs registered with them.

Once the list was obtained, the researchers undertook an Internet search for websites managed by each MMFBO. Next, a data analysis instrument was developed for examining the transparent reporting practices of MMFBOs. For this purpose, the framework offered by Hyndman and McConville (2018) served as the foundation for the creation of the data analysis instrument. The instrument was refined after it was tested by two independent coders before it was finalised for data analysis through a content analysis of websites managed by MMFBOs.

Each website was examined to identify the presence of the various items of transparency prescribed in Hyndman and McConville's (2018) framework. Screenshot were taken of texts which contained evidence of the items. Two independent coders were trained to search for and isolate all evidence. The search for each subset was limited to 30-minutes with a target to secure a maximum of five excerpts. Once the coding was completed, the research team re-examined the data to confirm accuracy.

4. Findings and Discussion

4.1. Online Presence of MMFBOs through Websites

The data set obtained from the Registrar of Societies Malaysia revealed that a total of 1,147 MMFBOs were registered. However, the investigation revealed that of this number, only 47 MMFBOs disseminated information through their website, and 8 of them did this through the website of larger organisations. For example, while Badan Kebajikan Pekhidmat Majlis Agama Islam Wilayah did not maintain its own website, the organisation disseminated information of its activities through the website of Majlis Agama Islam Wilayah Persekutuan which serves as an agency overseeing activities in the Federal Territory. The findings suggest that MMFBOs are failing to adequately market themselves by drawing on multimedia resources which are available for communication with stakeholders, and the public at large. As a result, they are missing out on the opportunity to establishing trust and engage with potential funders which Twis and Hoefer (2020) assert can be achieved with the right website designs.

A content analysis was undertaken for the 47 MMFBOs which had websites to determine if they were successful in transparent reporting, and this was guided by Hyndman and McConville's (2018) framework. The analysis revealed that there was no evidence of the MMFBOs reporting outcome-based effectiveness, providing explanations, offering external comparatives, making references to external sources, providing independent verification of claims, reporting extent of change, speculating what may have happened without intervention, or reporting of stakeholder involvement in measurement design and measuring performance. The absence of so many items in the reporting of activities by MMFBOs is a cause for concern because the inclusion of each item serves to position an organisation as one which prioritises transparency. In the case of MMFBOs, and by extension all organisations operating within the third sector, transparent reporting practices can serve as a social marketing strategy which foregrounds good governance practices (Olarewaju et al., 2021).

Evidence was found of attempts by MMFBOs to employ some transparent reporting practices. Examples are provided in the sections below to illustrate evidence of several transparent reporting items.

4.2. Output

A total of 63.8% of the 47 MMFBOs included reports of output:

i. (OP1) 3 projects have managed to accomplish the target contribution of RM7,322,372.00 as at 31 December 2020, while the remaining are still ongoing.

ii. (OP2) A total of 1,300 participants attended the day and 50 countries represented. More than 100 banks and financial institution entire world participated and 30% of the C-level and the director attendees joined the virtual conference.

iii. (OP3) Kempen Seorang Sekampit Beras: Total Collected: RM 276,550, Total Benefited: 800 Asnaf Families (Wilayah Persekutuan)

4.3. Individual Outcome

A total of 8.5% of the 47 MMFBOs included reports of individual outcome:

i. (IO1) 180 orang murid dibantu untuk meningkatkan kadar literasi mereka, 200 orang sukarelawan anak muda terlibat menjayakan program. [trans. 180 students were helped to improve their literacy rate, 200 young volunteers were involved in making the program a success]

ii. (IO2) Seramai 50 orang peserta berjaya meningkatkan kemahiran membaca al-Quran mereka hanya dalam tempoh sebulan [trans. A total of 50 participants managed to improve their Quran reading skills in just one month.]

iii. (IO3) 17 usahawan dibimbing untuk menjalankan perniagaan dengan sistematik. [trans. 17 entrepreneurs were guided to conduct business systematically.]

4.4. Societal Outcome

A total of 4.3% of the 47 MMFBOs included reports of societal outcome:

i. (SO1) REC Pulau Pinang currently serves 339 students and is managed by 16 Malaysian teachers. REC Klang started operation in July 2012 with some 57 students enrolled. In 2015, with initial funding from the Al-Bukhary Foundation, JREC opened REC Kuantan in Pahang with initial enrolment of 50 students. In February 2018, REC Gombak in Selangor opened its doors with an initial enrolment of 80 students.

ii. (SO2) In 2019, the programme has been extended to REC Gombak as well, where it benefits 145 students (boys and girls) from both schools. Phase 3 includes weekly football training for students with experienced coaches as the trainers, friendly matches with other football teams as well as football carnival at the end of the season.

iii.   (SO3) The implementation of the workshop was considered a success with a total of 62 workshop participants which exceeded the initial target number of participants by 24%.

4.5. Output-Based Effectiveness

A total of 2.1% of the 47 MMFBOs included reports of output-based effectiveness:

i.   (OBE1) Pentadbir USIM telah menggerakkan usaha mengumpul dana bagi pembelian 50 unit kerusi roda berharga RM250 sebuah untuk disumbangkan ke PPV IPT Mega USIM. Usaha ini telah mencapai sasarannya dan ke semua kerusi roda ini sudah mula dimanfaatkan untuk kegunaan orang ramai sejak hari pertama PPV IPT Mega USIM ini beroperasi pada Isnin lalu. [trans. The USIM administrator mobilized fundraising efforts for the purchase of 50 wheelchairs priced at RM250, each to be donated to USIM's IPT Mega PPV. This effort reached its target and all wheelchairs have started to be used by the public since the first day of PPV IPT Mega USIM on Monday.]

4.6. Prior-Year Comparatives

A total of 2.1% of the 47 MMFBOs included reports of prior-year comparatives:

i.   (PYC1) 50 Mualaf PERKIM Terima Bungkusan BONDA 2.0 (24 March 2022). Kali pertama BONDA mengagihkan sumbangannya di sini pada 9 Disember 2020 lalu dengan memberikan 30 sumbangan kepada mualaf dan pada hari ini mereka sekali lagi hadir ke PERKIM untuk memberikan sumbangan kepada 50 penerima. [trans. 50 PERKIM converts receive BONDA 2.0 Packages (March 24, 2022). For the first time BONDA distributed donation on 9 December 2020 by giving 30 donations to converts, and today they once again came to PERKIM to give donations to 50 recipients.]

4.7. Link to Overall Mission

A total of 40.4% of the 47 MMFBOs included reports which linked to the overall mission of the organisation:

i.   (LMO1) MAHEX was hosted by the Ministry of Entrepreneur Development (MED) with AIBIM as the strategic partner. The event themed "Malaysia to Japan for 2020 Olympics" has successfully promoted Islamic finance and AIBIM to more than 500 visitors via surveys and activities at AIBIM booth.

ii.   (LMO2) The nine participating nations gave the world a renewed beacon of hope in ensuring enduring economic development and advancement in a region long engulfed in a state of turmoil for many decades. Global Islamic Unity Forum is a committed proponent of global unity and in bringing about enhanced collaboration in trade and investment among the diversely peace loving communities in this world.

iii.   (LMO3) REC established the Rohingya Education Centre (REC) Pulau Pinang with support from UNHCR in July 2010.The vision is to equip Rohingya refugee children living in the mainland area of Pulau Pinang state with essential knowledge and skills for their future.

4.8. Example of Bad News

A total of 2.1% of the 47 MMFBOs included examples of bad news:

i.   (EBN1) Phase 1 of the project was directed to the plantation sector, commenced in December 2016. However, by June 2017 all the Rohingya refugee participants had left the participating plantation company and it was concluded that the plantation sector was not a good fit for the Rohingya refugees.

4.9. Other Factors/Organisations Impacting on Change

A total of 34.0% of the 47 MMFBOs included reports of other factors or organisations impacting change:

ii.   (IC1) For 2019, the collaboration with JAKIM and Malaysia Takaful Association (MTA) was extended to include Perbadanan Nasional Berhad (PNB) as their strategic partner and it was held at Institut Latihan Islam Malaysia (ILIM).

iii.   (IC2) BAKIT SABAH dengan Kerjasama BAKIT PUSAT akan mengadakan kutipan untuk bantuan rakyat Palestin di Gaza. [trans. BAKIT SABAH in cooperation with BAKIT PUSAT will hold a collection for the aid of the Palestinian people in Gaza.]

iv.   (IC3) REC established the Rohingya Education Centre (REC) Pulau Pinang with support from UNHCR in July 2010. In 2015, with initial funding from the Al-Bukhary Foundation, JREC opened REC Kuantan in Pahang with initial enrolment of 50 students.

The excerpts in the sections above provide evidence that MMFBOs possess the capacity to practice transparent reporting. However, it is certainly evident that most MMFBOs are failing to embrace web-disclosure practices as a means of marketing themselves as trustworthy, reliable organisations which are capable of managing external funds to achieve shared goals with their partners. The fact that only 4.1% of all MMFBOs registered with the Registrar of Societies Malaysia were engaging with stakeholders through web-disclosure is an indication that these organisations are largely unaware of the marketing potential of having an online presence. In the case of MMFBOs which maintain their own websites, the analysis revealed that reports of their activities were not comprehensive, with most transparency reporting items missing. There is sufficient evidence in literature to suggest that third sector organisations, particularly Muslim faith-based organisations, must prioritise stakeholder engagement and good governance practices to establish trust and enhance their reputation. Based on this assertion, it is a serious concern that MMFBOs are performing so poorly in terms of their readiness to embrace web-disclosure practices.

5. Conclusion

Evidence from the present study suggests that better regulation of Muslim faith-based organisations may help these organisations better market themselves to have their presence felt. For this, agencies such as the Registrar of Societies Malaysia and the Malaysian Communications and Multimedia Commission may want to take advantage of their role as regulatory agencies to compel MMFBOs to have an online presence, and to adopt transparent reporting practices. However, imposing such requirements must also be followed by support to these organisations in the form of training to develop websites and adopt transparent reporting practices.

Future research in this area is indeed warranted. There is a need to understand the limitations under which MMFBOs operate, and a need to assess the training needs for these organisations which are often managed by volunteers. Researchers may also want to consider other frameworks related to impression management to develop more efficient data collection instruments.

Acknowledgment

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