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## **Non-profit Accountability and International Good Governance Initiatives**

This work aims to develop a systematic body of knowledge regarding good governance in the nonprofit sector as a mechanism to prevent and avoid the occurrence of fraud cases. A systematic literature review methodology is used for the identification, selection, and evaluation of published research on nonprofit good governance. Our results highlight the scarce attention to the study of the good governance concept and the variety of internal mechanisms available and the large group of international third entities' initiatives that have been consolidated relevant tools to cultivate the image and reputation of the nonprofit sector.

## 1. Introduction

Accountability in the non-profit sector is crucial (Tacon, Walters, & Cornforth, 2017) to achieve NPO's social mission (Dato, Hudon, & Mersland, 2019), and as a way to strengthen trust, improving relationships and demonstrating transparency in its activities within the community (Costa & Goulart da Silva, 2019). Due to its social nature, NPOs obtain funding (Reid & Turbide, 2012); however, that money must not be used for their personal benefit (WANGO, 2004). Consequently, trust in the non-profit sector is essential. Good governance has become the most valuable element for NPOs to achieve the social credibility that allows ensuring their future.

Unfortunately, fraud cases have triggered a crisis of confidence in the sector (Greenlee, Fischer, Gordon, & Keating, 2007; Murtaza, 2012). Funders are concerned with allegations of corruption among NPOs (AbouAssi, 2015). Furthermore, the controversial behavior of some NPOs has resulted in increased efforts to analyze and improve the reputation of the sector (Hortsch, 2010).

To solve this, it is necessary to carry out ethical practices that are visible for their stakeholders. This is where the concept "good governance" arises. Taking this view, nonprofit governance should relate to all stakeholders involved in a NPO (Hyndman & McDonnell, 2009; Tacon et al., 2017; Wellens & Jegers, 2014). Nonprofit governance and accountability are social and dynamic processes (Coule, 2015), becoming a central concern for NPOs (Cornforth, 2012). This is reinforced with the view in prior literature that NPOs are perceived as more effective when they manage to align the diversity of expectations of stakeholders with good governance (Wellens & Jegers, 2014).

To conclude with, a new panorama has emerged: NPOs are assuming a much more relevant role in the society as a result of the growth of the sector and, in turn, they must recover their image, which has been damaged by cases of fraud, with the implementation of accountability mechanisms. That is why the need to adopt good governance mechanism arises, which is indicative of whether the organization is fulfilling the aforementioned responsibilities and provides sufficient content for stakeholders.

Our results highlight the large group of international third entities' initiatives that, supported by the need to adhere to the standards of ethics and honesty, have been consolidated as tools relevant to the survival of the non-profit sector in order to cultivate its image and reputation.

## 2. Theoretical Framework: An international framework on Non-profit Good Governance

The purpose of this section is to present an international review on good governance practices of NPOs over the last years, as well as to introduce the institutions in charge of them. To begin with, we refer to the World Association of Non-Governmental Organizations (WANGO)<sup>1</sup>, one of the world's preeminent memberships associations for non-governmental organizations (NGOs) which provides mechanisms for NGOs to solve humanity's basic problems. In this sense, on March 5, 2005, this organization published

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<sup>1</sup> <https://www.wango.org/>

the “Code of Ethics and Conduct for NGO” (2005), currently effective as a guide for NPOs. The Code of Ethics and Conduct for NGOs was formulated by an international committee representing the wide spectrum of the non-governmental community, and included input from NGO leaders from all regions of the world. Numerous standards and codes of conduct and ethics from NGOs and NGO associations worldwide were consulted in formulating this code. In early 2005, this Code was reviewed by the entire WANGO membership in over 140 nations and leaders of organizations of over 60 nations contributed in its development. Currently it is an effective guide for the organizations of the non-profit sector

In 2006, the organization Accountable Now<sup>2</sup>, wrote its Accountability Commitments. Several participating NPOs reached an agreement that accountability should include principles of transparency, participation, and answerability (Hielscher et al., 2017). Accountable Now further developed in 2014 the “10 Accountability Commitments” (2014), a document that was monitored by verification procedures (Hielscher et al., 2017). We focus on commitment 4 regarding “Good Governance” that requires NPOs to ensure, among other issues, ‘publication of a clearly defined and transparent mission, governance structure and decision- making process at the governance level’ (Crack, 2018; INGO, 2015).

In the European context, in 2012-2013, the European Foundation Context (EFC)<sup>3</sup> proposed a revision of “Principles of Good Practice”, originally launched in 1994. Nowadays, it is seen as a recent code of non-profit governance in Europe and it is based on four principles: governance, management, transparency, and accountability (López-Arceiz & Bellostas, 2020).

The International Committee on Fundraising Organizations (ICFO) aims to harmonize accreditation systems and standards for NPOs (Bies, 2010) throughout its “ICFO Principles for Charity Assessment” (2017). These principles aim to enhance confidence in donors from its donations. In particular, they focus on the following areas: public benefit, governance, finance, efficiency, effectiveness, integrity and transparency. Regarding “Governance”, NPOs are required “to have an active governing body and effective supervisory structures which fulfils their responsibilities and act with the necessary independence.”

In sum, a number of international entities have promoted good governance practices over the last years.

### **3. Methodology**

This work is based on showing results previously found in another work of Systematic Literature Review (SLR, hereinafter) done by the authors. From this previous SLR, we defined a Research Question (RQ, hereinafter):

- RQ<sub>2</sub>. What are the good governance mechanisms carried out by NPOs?

By answering this, we identified a research line:

- (L<sub>3</sub>): List of those practices or initiatives that are proposed by third entities and that the NPO can decide to implement itself or participate in it: external mechanisms.

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<sup>2</sup> <https://accountablenow.org/>

<sup>3</sup> <https://www.efc.be/>

SLR helps researchers to synthesize the papers under review (Kraus, Breier, & Dasí-Rodríguez, 2020).

The search was limited to “articles” as a type of document written in English language published between 2005 and 2020, inclusive, whose titles, abstracts or keywords (TAK) met the search criteria (search performed on January 4, 2021). The year 2005 has been selected as a start point due to the relevance of WANGO and its version of the “Code of Ethics and Conduct for NGO” (WANGO, 2005).

The publications were selected from WoS and Scopus. Only articles that were published in Non-profit Sector, Third Sector, Voluntary Sector or Ethics journals (2019 version) were accepted. In addition, articles must be published in journals with impact indexes, specifically Journal Citation Report (JCR). The reviewed journals (alphabetically ordered) are: “*Business Ethics-A European Review*”, “*Journal of Business Ethics*”, “*Nonprofit and Voluntary Sector Quarterly*”, “*Nonprofit Management & Leadership*”, and “*VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*”.

A selection of papers indexed in JCR journals ensure the quality of the selected works.

The following sub-phase was to evaluate the articles:

- Firstly, titles, abstracts and keywords (TAK) were read to identify papers that were relevant according to the RQ previously detailed.
- Secondly, the next phase consists of analysing each of the selected articles by their complete reading.

Through these steps, a final sample of 62 articles was reached.

## 4 Results

For a better understanding, the presentation of the results are divided as follows: “Good governance research in NPOs” and “external mechanism”.

### 4.1. Good governance research in NPOs

Focusing on the 62 papers from the sample, only seven articles (see Table 1) analysed the concept of “good governance” in the non-profit sector. Despite the abundance of empirical studies presented in this SLR (52 out of 62), very few articles (7 out of 52) have attempted to research the concept of good governance. The following Table 1 summarizes those articles, detailing where the concept “good governance” appears (title, abstract or keywords) and the focus of study.

Table 1 Good governance research in NPOs

<b>Reference</b>	<b>Title</b>	<b>Abstract</b>	<b>Key-words</b>	<b>Focus of study</b>
<i>Gill et al., (2005)</i>		√		Authors describe the development and validation of the Governance Self-Assessment Checklist (GSAC) designed to measures of organizational effectiveness: identify

				strengths and weaknesses in the governance, educate board members about the essentials of good governance, and improve their governance practices.
<i>Fuertes-Fuertes &amp; Maset-Llaudes (2007)</i>		√		Authors analyse Nongovernmental Organizations for Development (NGDOs) in Spain by grouping, measuring characteristics and using index numbers: "financial autonomy", "political independence", "contribution to social capital" and "transparency and good practices".
<i>Lee (2016)</i>	√	√	√	Authors examine the variables that measure the NPO's external environment (state regulations, funding and metropolitan area) and the organizational characteristics (structure, activity, size, and age) to explain their likelihood of having written policies for good governance.
<i>Harris, Petrovits &amp; Yetman (2017)</i>			√	Authors use the IRS (Internal Revenue Service) Form 990 to investigate whether strong governance reduces the likelihood of an asset diversion by several measures of governance that capture four governance constructs: "board monitoring", "independence of key individuals", "tone at the top", and "capital provider oversight".
<i>Tremblay-Boire &amp; Prakash (2017)</i>			√	Authors explore if individual donors in the United States are more willing to donate to a NPO participating in a "voluntary regulatory

		program" as the NPO is obligated to adopt good governance rules and standards.
<i>Gazley &amp; Nicholson-Crotty (2018)</i>	√	Authors help to fill the non-profit governance empirical gap to produce conclusions about the board performance and its association with organizational and labour dynamics.
<i>Dula &amp; Nicholson-Crotty (2020)</i>	√	Authors measured how the gender composition of a board or its leadership relates to board performance using 19 indicators and focusing on the governance practices of United States-based NPOs.

Source: Authors.

As a general conclusion, we point out the scarce attention paid to the research on the good governance concept in the non-profit sector. We highlight that the focus of the studies summarized in Table 1 do not result in a quantifiable level of good governance that can be implemented in a NPO as an useful guide for different stakeholders. A guideline is necessary for non-profit managers to generate and disclose information about its good governance practices as stakeholders need to obtain faithful information regarding how donations and resources are being managed in the NPO to which they have allocated funds and for its future decisions making. Consequently, a gap in the prior literature appears and it needs to be covered as it is an open question: the quantification of the level of good governance objectively in a NPO. Therefore, it is necessary to find the most suitable tool to measure good governance levels to cover the mentioned objective.

#### 4.2. External Mechanism

An external mechanisms is understand as those practices or initiatives that are proposed by third organizations and that the NPO can decide to implement in the organization itself or participate in it. This research line exposes a series of external good governance mechanisms that have been found through the previous literature analysis which are divided into different research sub-lines: "certification programs" (25.93%; 7/27), "codes and principles" (48.15%; 13/27), "voluntary programs clubs" (7.41%; 2/27), "watchdog ratings or rating reports" (18.52%; 5/27), and "Other external mechanisms" (22.22%; 6/27). Each mechanism is detailed below.

Table 2 External mechanisms

Research Line	Research Sub- Line	References
L 3: External mechanism	Certification programs	Bies (2010); Gugerty (2010); Sidel (2010); Burger (2012); Phillips (2012, 2013) & Tremblay-Boire & Prakash (2017).
	Codes and Principles	Fuertes-Fuertes and Maset-Llaudes (2007); Bies (2010); Sidel (2010); Gugerty (2010); Gugerty and Prakash (2010); Rodríguez et al., (2012); Sargeant, Hudson and Wilson (2012); Jäger and Rehli (2012); Lichtsteiner and Lutz (2012); Bromley and Orchard (2016); Harris et al., (2017); Cabedo, Fuertes-Fuertes, Maset-LLaudes and Tirado-Beltrán (2018) and López-Arceiz and Bellostas (2020).
	Voluntary Program Club	Gugerty (2010) and Tremblay-Boire & Prakash (2017)
	Watchdog Ratings / Rating Reports	Bies (2010); Szper and Prakash (2011); Tremblay-Boire & Prakash (2017); Beisland, Ndaki and Mersland (2019) and; Saxton and Neely (2019).
	Other external mechanisms	Nezhina and Brudney (2010, 2012); Buse et al., (2016); Gazley and Nicholson-Crotty (2018); Harris et al., (2019) and Lu et al., (2020).

Source: Authors.

In addition, a list of good governance initiatives (25 articles) proposed from entities in different countries is shown in Table 3.

Table 3 Worldwide good governance initiatives

Country	Entity name	Mechanism	Brief Description	Reference
Cambodia	Cooperation Committee of Cambodia (CCC)	NGO Governance & Professional Practice (GPP)	It aims to promote professionalism and good practices within NGOs.	Sidel (2010)
Canada	Imagine Canada	Imagine Canada's Standard Program	It demonstrates the commitment to operate at the highest levels of transparency and accountability	Phillips (2012, 2013) and Tremblay-Boire & Prakash (2017)
China	China Development Brief	China grassroots organizations' transparency index	The aim is to help Chinese NPOs to enhance their own transparency and credibility by four primary indicators: governance and management, project,	Lu et al., (2020)

		released (CTI)	financial and basic information.	
Ethiopia	Christian Relief and Development Agency (CRDA)	NGO Code of Conduct	The voluntary code lays out 40 standards of conduct and it includes access to training programs, donor funding, and technical assistance.	Gugerty, (2010)
Germany	Federal Association of German Foundations (BDS)	Principles of good foundation practice	It contains fundamental good practice principles for donors and foundations based on a clear ethical framework for effective and selfless foundational action.	López-Arceiz & Bellostas (2020)
	The German Central Institute for Social Issues and the Association of German Development Nongovernmental Organizations (DZI & VENRO)	Guidelines Ethics in Fundraising Mailing	They aim to extend its monitoring activities to more adequately address the growing concern of donations to relief organizations and promised to support external initiatives.	Bies (2010)
Ghana	Ghana Association of Private Voluntary Organizations in Development (GAPVOD)	The Ghana NGO/CSO Standards for Excellence	Standards-based accreditation system for NGO governance and management that is drawn explicitly on global standard-setting initiatives.	Gugerty, (2010)
India	Credibility Alliance	Norms of Accountability, Governance and Disclosure Practices	It provides the most significant assurance that an organization meets certain standards of quality in Organizational Governance and Delivery of Services.	AbouAssi (2015) and Sidel (2010)
Ireland	Dóchas - Irish Association of Non-Governmental	Charities Governance Code	It explains the minimum standards to effectively manage and control objectives with integrity,	Hielscher et al.,(2017)

	Development Organisations		effectiveness, efficiency, accountability and transparency.	
		Code of Conduct on Images and Messages	It aims to provide a framework within which organizations can build by designing and implementing their public communication strategies, programs, and values.	Hielscher et al.,(2017)
Kenya	The National Council of NGOs	NGO Code of Conduct	This code incorporates seven goals for behaviour: probity, self-regulation, justice, service, cooperation, prudence, and respect.	Gugerty, (2010)
Netherlands	The Netherlands Fundraising Regulator (CBF)	CBF Recognition Passport	It is an independent foundation which has been monitoring fundraising by charities, and giving information and advice to government institutions and the public.	Bies (2010)
Pakistan	Pakistan Centre for Philanthropy	Certification Programme	This certification examines the operations of the organizations and certifies if the NPO complies with the requirements agreed with the Federal Revenue Board (FBR).	Sidel (2010)
Philippine	Philippine Council for Nonprofit Certification (PCNC)	NGO/Foundation Certification Process	It guides NGOs to improve efficiency, effectiveness and accountability.	Sidel (2010) and Tremblay-Boire & Prakash (2017)
Spain	Loyalty Foundation	Principles of Transparency and Good Practice	It sets out a guide for best practice based on 9 principles and it measures the level of NGO's transparency developing credibility	Fuertes-Fuertes & Maset-Llaudes (2007); López-Arceiz & Bellostas (2020) and Rodríguez et al., (2012)
	NGO Coordinator for Development - Spain (CONGDE)	NGDO Code of Conduct	Internal and external behaviour regulations, mandatory for the organizations that make up CONGDE.	Cabedo, Fuertes-Fuertes, Maset-Llaudes, & Tirado-Beltrán (2018) and Fuertes-Fuertes &

				Maset-Llaudes (2007)
		Transparency and good governance tool	It allows the definition of a set of indicators that are necessary to analyse the level of self-regulation of transparency and good governance of the NGO.	Cabedo, Fuertes-Fuertes, Maset-Llaudes, & Tirado-Beltrán (2018)
Switzerland	Swiss Foundations	Swiss Foundation Code	Principles and recommendations for the establishment and management of grant-making foundations.	Lichtsteiner & Lutz (2012)
	Swiss NPO code	Swiss NPO code	It contains corporate governance guidelines for NPOs in Switzerland.	Jäger & Rehli (2012)
	Swiss self-regulation agency (ZEWO)	Zewo-seal	Ethics and integrity, corporate governance, efficient use of funds, results, true and fair accounting, transparency, accountability as well as fundraising and communication standards.	Bies (2010)
Tanzania	National Council on NGOs (NACONGO)	National NGO Code of Ethics	The main purpose is to establish core values and principles that shall guide the conduct and operations of all NGOs working in Tanzania.	Gugerty, (2010)
United States	BoardSource	BoardSource Nonprofit Governance Index (BSGI)	It gathers information on board composition, policies, practices, and performance via a written survey questionnaire administered to non-profit chief executives and board chairs.	Buse et al., (2016) and Gazley & Nicholson-Crotty (2018)
	BoardSource and Independent Sector	The Sarbanes-Oxley Act and Implications for Nonprofit	This document reviews those relevant provisions of Sarbanes-Oxley to NPOs and it aims that non-profit leaders should voluntarily adopt governance best	Nezhina & Brudney (2010, 2012)

		Organizations	practices, even if not mandated by law.	
	Charity Navigator	Encompass Rating System	It aims to help donors by a rating system that examines two broad areas: Financial Health and Accountability & Transparency.	Saxton & Neely (2019); Szper & Prakash (2011) and Tremblay-Boire & Prakash (2017)
	Independent Sector	Principles for Good Governance and Ethical Practice	33 principles related to legal compliance and public disclosure, effective governance, financial oversight, and responsible fundraising.	Bromley & Orchard (2016) and Harris et al., (2017)
United Kingdom	The Fund Raising Standards Board	Fundraising Promise	It is responsible for the self-regulation of fundraising practice and NPOs are required to complete an annual return detailing the complaints received about their fundraising.	Sargeant, Hudson, & Wilson, (2012)
Uganda	Development Network of Indigenous Voluntary Associations (DENIVA)	NGOs regulating themselves: The NGO quality standards	It sets principles and standards of behaviour for responsible practice, to protect the credibility and integrity of certified NGOs and their networks in Uganda.	Burger, (2012) and Gugerty, (2010)
	NGO Quality Assurance Certification Mechanism (QuAM)	NGO Quality Assurance Certificate	It aims to promote professional, ethical and accountable conduct in the NGO sector.	Burger (2012)

Source: Authors

From the previous Table 3, a classification made up of general types of mechanisms proposed and it consists of:

- "Principles of good practice" based on a clear ethical framework for providing the most significant assurance that NPOs meet certain standards of quality in their governance (Sidel, 2010; Bromley and Orchard, 2016; Harris et al., 2017), or principles based on a "set of indicators" to help NPOs to enhance their own credibility and to analyse the level of good governance (Fuertes-Fuertes and Maset-Llaudes, 2007; Rodríguez et al., 2012; Cabedo et al., 2018; López-Arceiz and Bellostas, 2020).
- In addition, "professional practices" to promote professionalism and good practices (Sidel, 2010) and "fundraising practices" for the self-regulation and

details about the complaints received about the resources obtained (Sargeant et al., 2012) are observed.

- Even, the adoption of "laws", even if they are not mandatory for NPO, for example the Sarbanes-Oxley Act (Nezhina and Brudney, 2010, 2012). Finally, an "online survey index" to gather information on board composition, policies, practices, and performance via a written questionnaire administered to non-profit chief executives and board chairs (Buse et al., 2016; Gazley and Nicholson-Crotty, 2018) can be incorporated into this classification.
- Next, "codes of conduct" are very common mechanisms among the proposals presented based on recommendations for its establishment and management in NPOs (Fuertes-Fuertes and Maset-Llaudes, 2007; Jäger and Rehli, 2012; Lichtsteiner and Lutz, 2012; Hielscher et al., 2017; Cabedo et al., 2018). Its aim is to establish core values for guiding the conduct of NPOs (Gugerty, 2010) or ethics guidelines to extend NPOs monitoring activities to address the growing concern of donations (Bies, 2010).
- The "standard programs" aim to demonstrate the commitment to operate at the highest levels of transparency and accountability (Phillips, 2012, 2013; Tremblay-Boire and Prakash, 2017). In this context, it is observed: "accreditation system" based on standards of behaviour for responsible practice (Gugerty, 2010; Burger, 2012); "certification programmes" to examine the operations of the organizations and certifies if the NPO complies with the good governance requirements (Sidel, 2010; Burger, 2012) "recognition passports" for monitoring fundraising by NPOs (Bies, 2010) and a "seal" regarding ethics, corporate governance, efficient use of funds, fair accounting and transparency among other standards (Bies, 2010).
- Lastly, the "rating systems" that aim to help donors in its decisions-making (Szper and Prakash, 2011; Tremblay-Boire and Prakash, 2017; Saxton and Neely, 2019).

## 5. Conclusions

NPOs currently evidenced the need to improve their good governance in order to obtain public trust and for the continuity of whole sector. The requirement for high levels of good governance in NPOs is motivated by the fraud cases of several international NPOs that have caused a destructive impact throughout the non-profit sector. In this sense, donors are worried about whether their donated resources are being correctly managed. NPOs are expected to adhere to the rules of ethics and honesty in order to cultivate their reputation, because it affects their survival as a sector.

At this point, the concept of "good governance" becomes a key issue as NPOs are obliged to develop external mechanisms that allow their stakeholders to assess the destination of resources.

As a final thought, from the analysis of the empirical articles published (83.87%; 52 out of 62), very few of them have attempted to research the concept of good governance (13.46%; 7 out of 52). Analysing the focus of study of these seven articles, it was deduced that there is no single way to measure good governance: measurement of the board performance, measurement of the organizational effectiveness or measurement of the NPO's external environment and the organizational characteristics. In sum, among

these articles that have empirically measured good governance, it has used different techniques for the study of particular situations.

NPOs have developed a wide variety of internal mechanisms and a large group of initiatives from third parties that, supported by the need to show the good governance levels, have been consolidated as a relevant instrument, supported by the need to show the good governance mechanisms followed by the NPOs, have been consolidated as a relevant instrument.

We contribute from a theoretical point of view to the existing literature, providing a detailed guidance of external mechanisms to increase good and ethical practices available for the whole sector. For practitioners, this mechanism are very useful as it offers in detail each of them that can serve as guidance for the management of NPOs, seeking to obtain desirable levels of good governance.

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