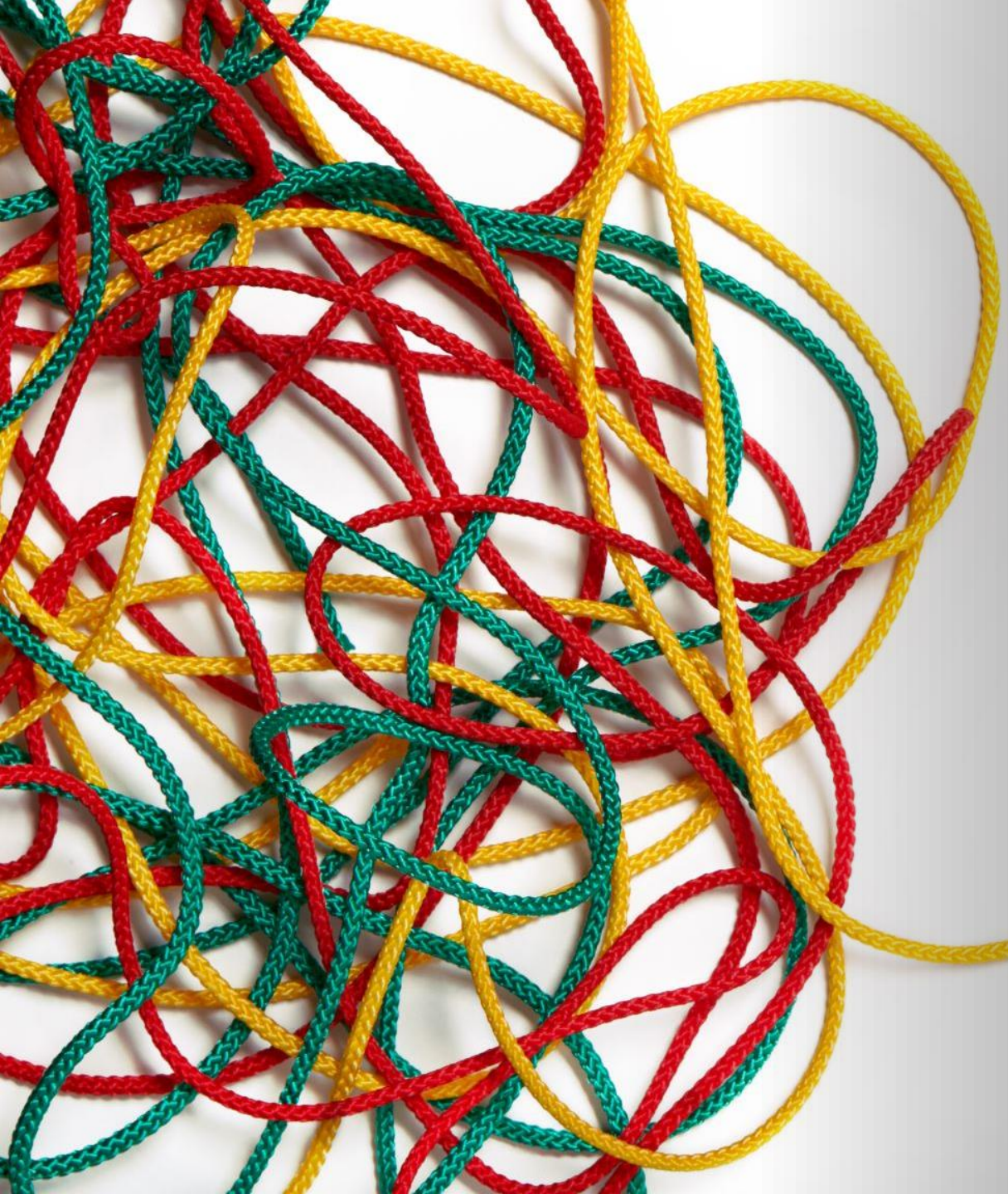


**Establishing trust through  
efficient web-disclosure  
practices:  
Towards sustainable  
Malaysian Non-Profit  
Organisations**

7 October 2021

Ramesh Nair, Roshayani Arshad, Ruhaini  
Muda, Siti Aeisha Joharry



**Motivation**

# The research team and its work

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## **Accounting Research Institute**

Professor Dr Roshayani Arshad

Dr Ruhaini Muda

Assoc Prof Dr Ramesh Nair

## **Academy of Language Studies**

Dr Siti Aeisha Joharry



## Most recent projects

Social Outcome Fund Project for Agensi Inovasi Malaysia, Industry Grant, 2018/2020

A Study on Measuring and Evaluating the Social Impact of PNB's Corporate Social Responsibility (CSR) Initiatives, Industry Grant 2019/2020

Balancing image and accountability: The case of Listed Companies in Financial Distress, ARI-HICoE Grant 2017/2018

Unlocking the Structure and Linguistic Signals for Quality Disclosure in NPO Annual Reports, ARI-HICoE Grant 2018/2019

Reputational Risk Management through Web Disclosures: A Case Study of Tabung Haji, ARI-HICoE Grant 2019/2020

# Most recent publications

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- **Nair, R.**, Roshayani Arshad, & Ruhaini Muda (online first, 2020). Utilising dialogic corporate web communication: The case of reputational risk management at Tabung Haji. *Media International Australia*. (SSCI-SCOPUS Indexed)
- **Nair, R.**, Roshayani Arshad, Ainul Zanariah Abd Aziz, & Ruhaini Muda (2021). A critical reading of impression management in times of financial crisis and implications for business writing. *Journal of Education for Business* 96(4): 230-236. (ESCI-SCOPUS Indexed)
- **Nair, R.**, Jaganathan, P., Roshayani Arshad, & Ruhaini Muda (2021). Communicating transparency and good governance through effective web-disclosure practices. *International Journal of Communication and Linguistic Studies* 19(1): 73-84. (SCOPUS Indexed)

# Rationale

Despite increasing pressure to measure and report performance, NPOs are still failing because of **a lack of capacity and capability** (Bach-Mortensen & Montgomery, 2018).

Although websites provide NPOs with an excellent platform for enhancing stakeholder confidence and establishing trust among existing and future collaborators, many NPOs have **failed to adopt web-disclosure practices** (Lee & Blouin, 2019).

# Statement of problem

The present study addresses the dearth in literature on **web-disclosure practices by NPOs** by examining the websites of Malaysian NPOs. Furthermore, given the gap in literature about **the capacity of NPOs to measure and report outcomes** of their activities through web-disclosure, we examine the reporting practices of Malaysian NPOs and **test the use of a programme evaluation instrument** to support NPOs with planning for and reporting on outcome-based initiatives.

# Objectives

- to investigate the **communication strategies employed by NPOs** in reporting their initiatives to stakeholders
- to **examine the current practices of NPOs in measuring and reporting outcomes** of programmes that they carry out
- to **test the use of a programme evaluation instrument** for determining, measuring and reporting outcomes of programmes







strategic virtual communication  
practices - must consider three main  
elements, namely disclosure,  
dissemination and involvement  
(Gálvez-Rodríguez, Caba-Pérez &  
López-Godoy, 2014)



Dialogic communication

## Communication strategies

# Significance

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a need for **regulators** in Malaysia **to regulate nonfinancial disclosure practices** to support the sustainability of NPOs in the country - can serve to guide regulatory agencies such as ROS and CCM to conceive **an information transparency index for Malaysian NPOs**

**training provided to the NPO** may serve as a model for regulatory agencies or the MCMC who intend to promote more efficient disclosure of information and the more efficient use of web-based communication strategies by NPOs.



**Quick take 1**

## Method – Phase 1

To investigate the **communication strategies** employed by NPOs in reporting their initiatives to stakeholders

To **investigate current practices of NPOs in measuring and reporting** outcomes of programmes that they carry out

## Content Analysis

- Corpus of NPOs – ROS v. CCM (2,143 NPOs registered with CCM)
- Content analysis of 100 NPOs with websites (every 6th)
- Testing and refinement of data collection instrument using 13 NPOs

## Survey

- Invite to all NPOs with websites
- 52 respondents

## Interviews

- 2 NPOs

**Method – Phase 2**  
to test the use of a  
**programme evaluation**  
**instrument** for  
determining, measuring and  
reporting outcomes  
of programmes

MELTA Negeri Sembilan Chapter

Event – 20 February 2020

Classroom Best Practices Competition

Template for assessing outcome – Impact Assessment Logic  
Model (2013)

Training of the NPO

Outcome Report





**Quick take 2**

# Findings



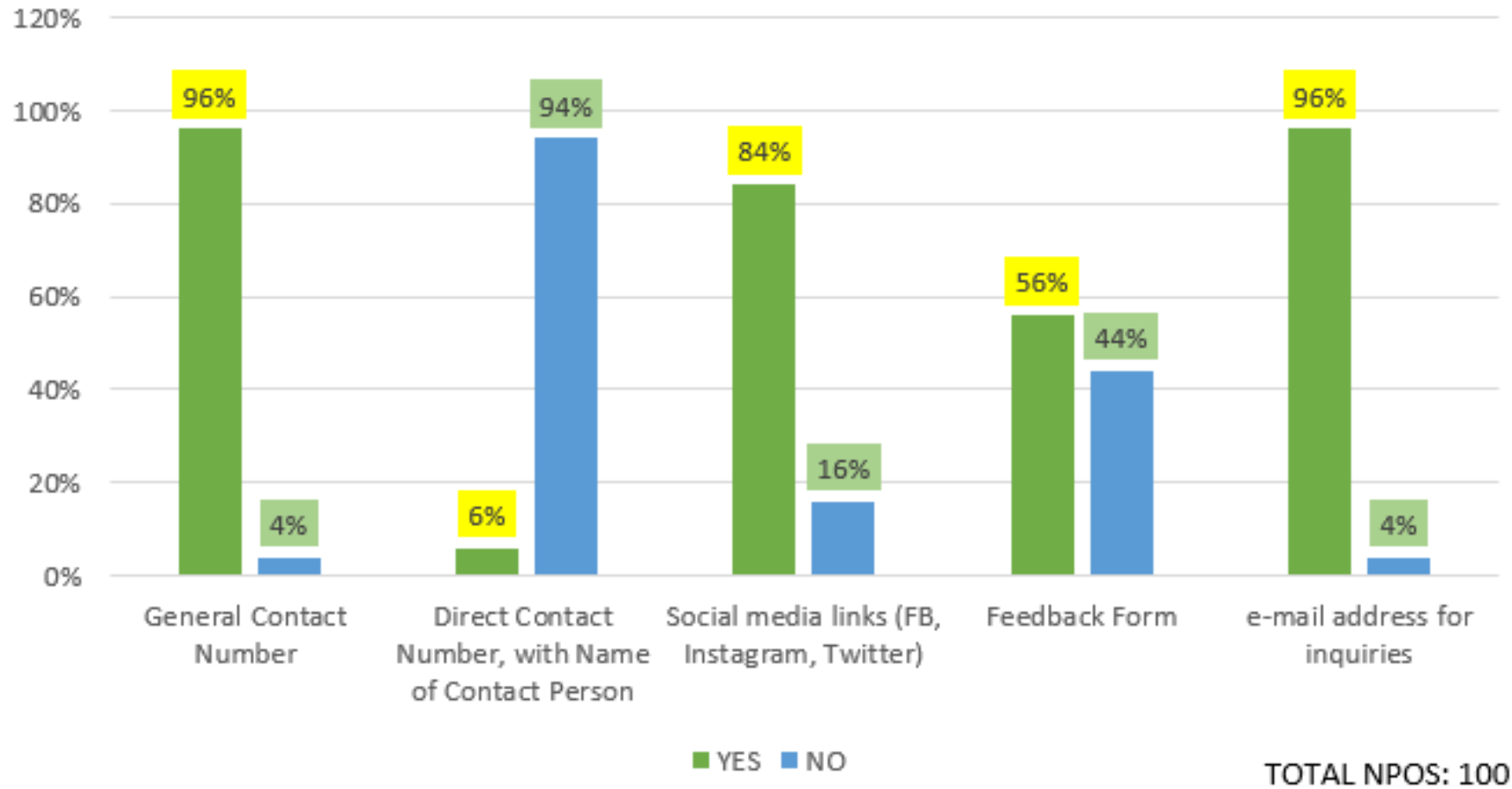
To investigate  
the communication  
strategies employed by NPOs  
in reporting their initiatives  
to stakeholders

Objective 1

## Findings

Only 663 of  
2,143 (30.9%)  
NPOs had  
websites

## Dialogic Communication Opportunities



**Dialogic communication opportunities – disclosure, dissemination and INVOLVEMENT**

# Preferred mode of engagement (survey – n=52)

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## PREFERRED MODE OF ENGAGEMENT

e-mail communication - most  
efficient (28.3%)

text-messaging services  
(23.9%)

telephone communication  
(23.9%)

social media sites (13%)

## RESPONSE TIME

emails and letters - within the  
same day (43.5%), within 3 days  
(43.5%)

responding to messages via text-  
messaging - within the same day  
(78.3%), within 3 days (19.6%)

Social media - within the same day  
(51.1%), within 3 days (37.8%)



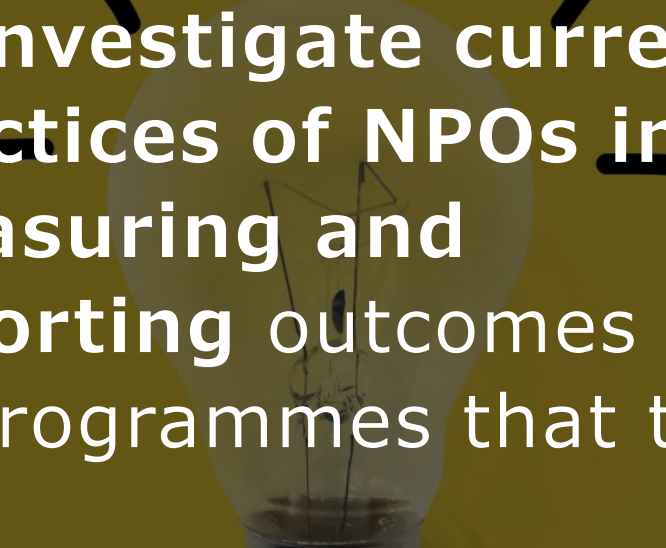
# Quick take 3

Large number of NPOs in Malaysia still do not appear to be leveraging on multimedia communication opportunities available for engaging and establishing presence

Interviews – targeted engagement, resources for efficient communication



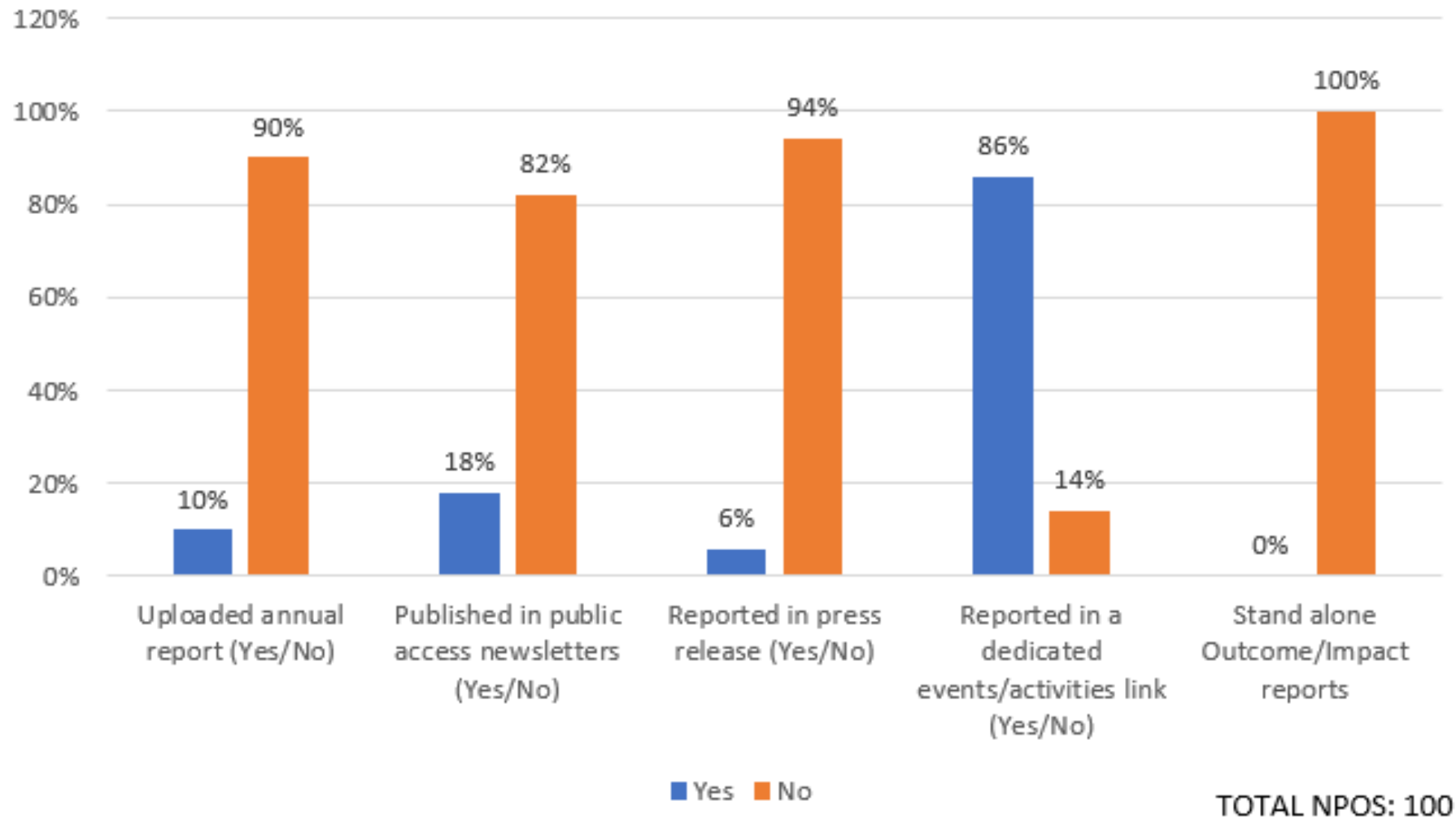
# Findings



To investigate current practices of NPOs in measuring and reporting outcomes of programmes that they carry out

Objective 2

## Reports of past activities

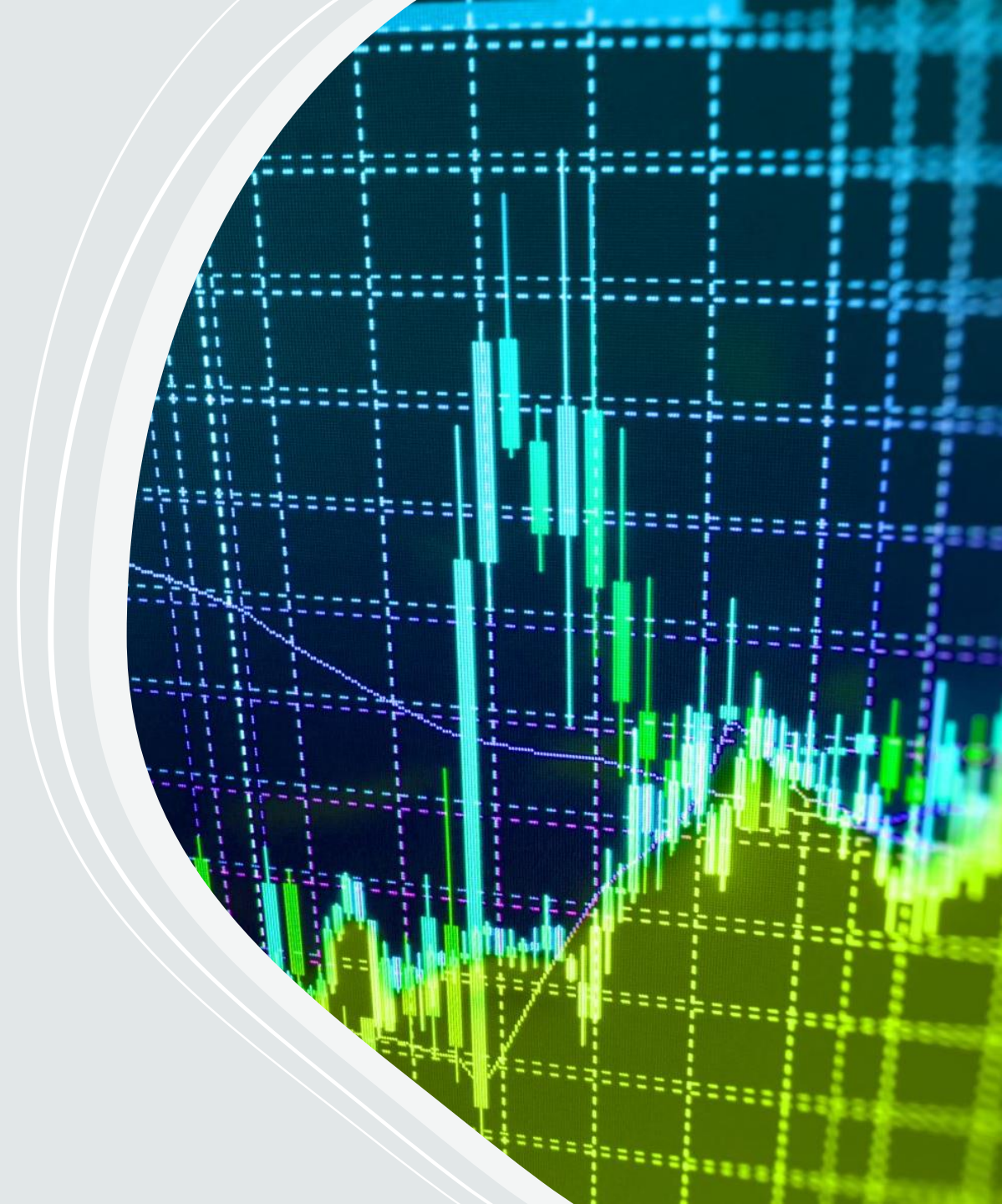


# Reporting practices

# Reporting practices – most recent report

input, a description of the work carried out, output, outcome and impact (CASS framework)

individual reports contained a few elements, but never all 5.



# Informing of upcoming activities - survey

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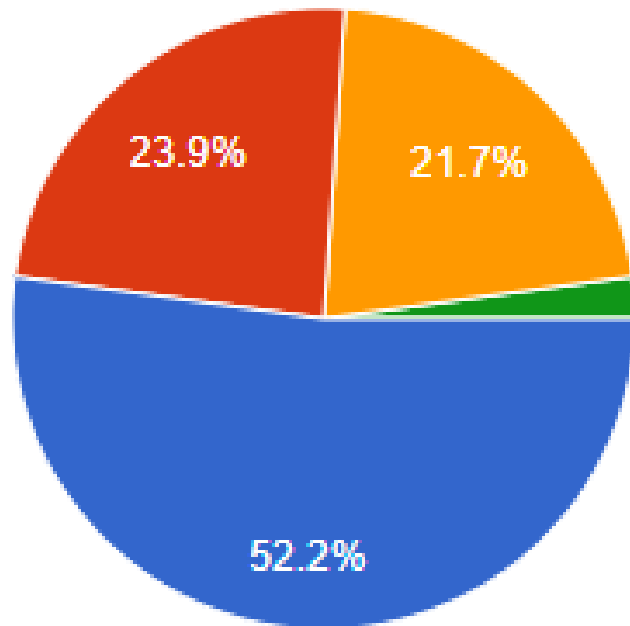
## Ranking

1. social media sites (most preferred)
2. text-messaging services
3. sending emails
4. posting information on their website (least preferred).



# Reporting activities to members/public

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- Always (Selalu/Sentiasa)
- Most of the time (Selalunya)
- Sometimes (Kadang-kadang)
- Rarely (Jarang)
- Never (Tidak pernah)

# Data collection and use

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## Collection

26.1% reported doing so all the time

39.1% reported doing so most of the time

23.9% reported doing so sometimes

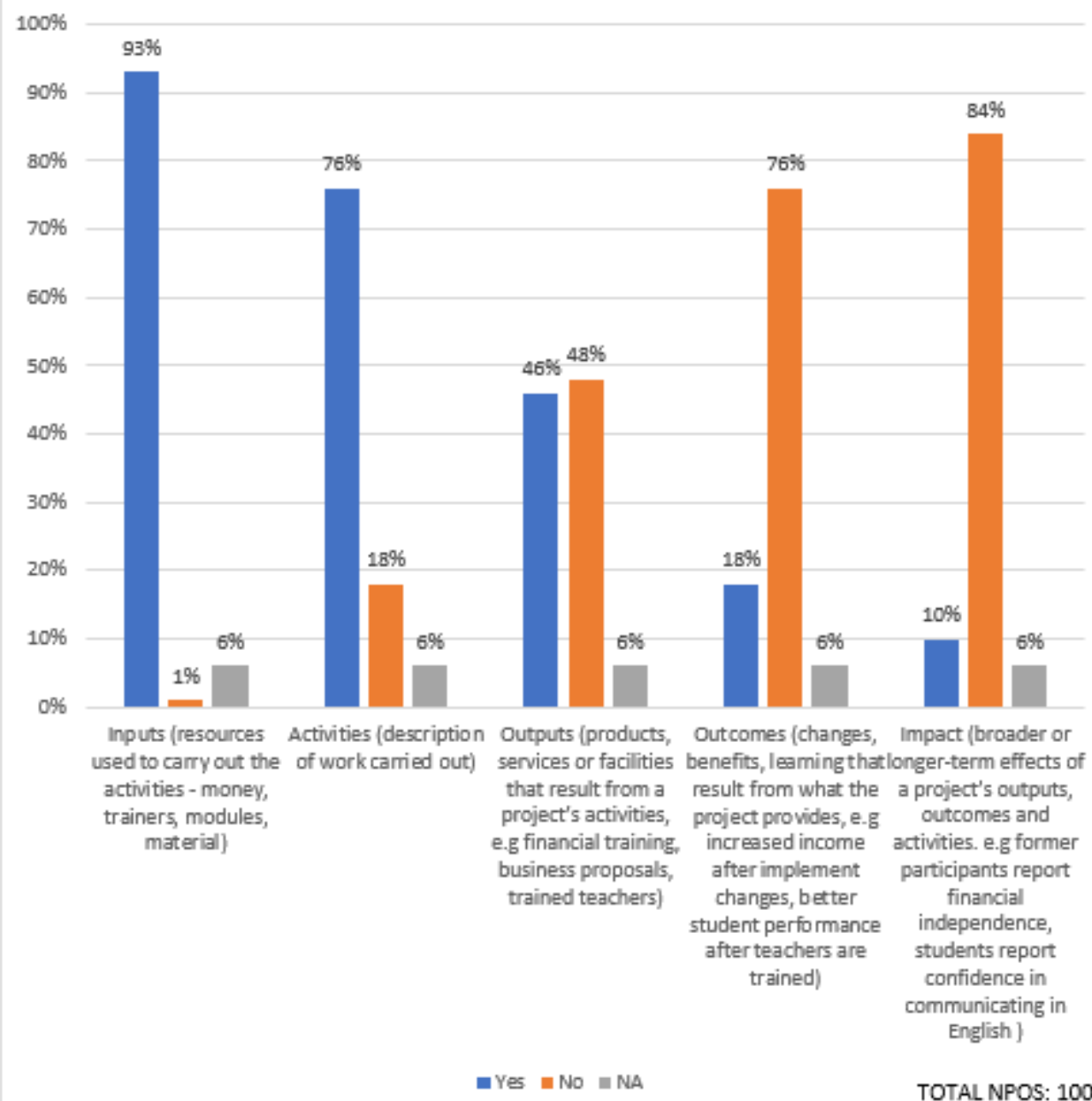
## Use of data in reports

30.4% reported using the data all the time

30.4% reported using the data most of the time

26.1% reported using the data sometimes

### Content of last activity report




# Quick take 4

Embedded reports, no evidence-based outcome reports

less likely to meet the information demands of stakeholders (Bouten et al., 2011)



# Findings



To test the use of a programme evaluation instrument for determining, measuring and reporting outcomes of programmes

Objective 3



# MELTA Negeri Sembilan Chapter

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Activities carried out

Brief report as required for the annual report

No evidence of outcome or desired impact

Intervention – presentation of outcome reports

Created a report for a past activity

## Section 1 Bahagian 1

Complete this section to help you ensure that your main project objective matches your organisation's aims/objectives/goals and/or mission/vision statement.

Lengkapkan bahagian ini untuk membantu anda memastikan bahawa objektif utama projek anda sesuai dengan tujuan / objektif / matlamat dan / atau pernyataan misi / visi organisasi anda.

1. Name of your organisation:  
Nama organisasi

MELTA Negeri Sembilan Chapter

2. Name of proposed project:  
Nama projek yang dicadangkan

E-Classroom Teacher Competition

3. What is the main goal of the project?  
Apakah matlamat utama projek itu?

This competition aims to give our government school English language teachers a platform to apply the online teaching tools and strategies introduced in NS MELTA's previous webinars at these extraordinary times.

4. Now, look at your organisation's published aims/objectives/goals and/or mission/vision statement. Write out one or more statements from there which matches the main objective of your project:  
Sekarang, lihat tujuan / objektif / matlamat dan / atau pernyataan misi / visi yang diterbitkan oleh organisasi anda. Tulis satu atau beberapa pernyataan yang selari dengan objektif utama projek anda:

To recognise English language teachers' efforts in supporting students' learning during the school closures.

To showcase best practice in remote learning that has impacted students' engagement in English language learning.

5. Is there a clear match between 3 and 4?  
Adakah terdapat padanan yang jelas antara 3 dan 4?

- a. Yes (congratulations, move to the next section)  YES

Ya (tahniat, sila ke bahagian seterusnya)  YA

- b. No (return to 3 and rework your main objective to ensure a match)  NO

Tidak (kembali ke langkah 3 dan kaji semula objektif utama anda untuk memastikan kepadanan)  TIDAK

## Section 2 Bahagian 2

- A. Who are your target beneficiaries? (list them here)  
Siapa penerima baidah anda? (senaraikan di sini)

EL teachers

- B. What is your targeted reach? (e.g. 60 single mothers, 500 English language teachers, etc.)  
Apakah jangkauan sasaran anda? (contoh: 60 ibu tunggal, 500 guru bahasa Inggeris, dll.)

50 EL teachers

- C. Write out no less than 2 success criteria:  
Nyatakan tidak kurang dari 2 kriteria kejayaan:  
The project is deemed a success if:  
Projek ini dianggap berjaya sekiranya:

(e.g. at least 300 participants attend each webinar in the proposed series; less than 5% of participants drop out of the programme before it ends, etc.)

(contoh: sekurang-kurangnya 300 peserta menghadiri setiap webinar dalam siri yang dicadangkan; kurang daripada 5% peserta berhenti dari program sebelum tamat, dll.)

1.

The competition participants have tried and conducted English language lessons using technology (any online platform or application: e.g. online platforms, Zoom, Google Classroom, Loom Application, WhatsApp) with the integration of 'Flipgrid' (Webinar 1) and any of the ideas shared by our speakers (Webinar 2).  
If they have missed our two prior webinars, they might watch them on YouTube:

FlipGrid Webinar: <https://youtu.be/llpOJDDcIQ>

Real Talk, Real Teachers: Our Negeri Champions of the HIP-FINCO Outstanding Teacher Award 2020: [https://youtu.be/bID\\_J5mk2U](https://youtu.be/bID_J5mk2U)

2.

50 participants who have watched these webinars and submitted lessons applying creative and innovative teaching styles shared in the webinars organised by the MELTA NS Chapter.

**ADD MORE SUCCESS CRITERIA? TAMBAHAN KRITERIA KEJAYAAN?**

- D. What are the specific activities in the project which are going to ensure that the success criteria are met?  
Apakah aktiviti khusus dalam projek yang akan memastikan kriteria kejayaan dipenuhi?

(e.g. the teachers will be exposed to the principles of the CEFR, the teachers will have to complete 3 online quizzes before they receive a certificate of participation, etc.)

(contoh: para guru akan didedahkan dengan prinsip-prinsip CEFR, para guru harus melengkapkan 3 kuiz dalam talian sebelum mereka menerima sijil penyertaan, dll.)

Success Criteria 1:

Kriteria Kejayaan 1:

The competition participants have tried and conducted English language lessons using technology (any online platform or application: e.g. online platforms, Zoom, Google Classroom, Loom Application, WhatsApp) with the integration of 'Flipgrid' (Webinar 1) and any of the ideas shared by our speakers (Webinar 2).  
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Activity to ensure this:  
Aktiviti untuk memastikan kriteria ini dipenuhi:

Add information here / Masukkan maklumat di sini

Success Criteria 2:  
Kriteria Kejayaan 2:

**50 participants who have watched these webinars and submitted lessons applying creative and innovative teaching styles shared in the webinars organised by the MELTA NS Chapter.**

Activity to ensure this:  
Aktiviti untuk memastikan kriteria ini dipenuhi:


Add information here / Masukkan maklumat di sini

#### E. INPUT INPUT


What resources are you using for each of the specific activities? (I – these are resources which are used to carry out the proposed activities. Be as accurate as possible. e.g. 5 trainers, 6 laptops, prizes worth MYR1000, etc.)  
Sumber-sumber apa yang anda gunakan untuk setiap aktiviti tersebut? (I - ini adalah sumber-sumber yang digunakan untuk menjalankan aktiviti yang dicadangkan. Nyatakan dengan sejelasa mungkin. Contoh: 5 pelatih, 6 komputer riba, hadiah bernilai MYR1000, dll.)

1.

Gifts worth MYR1000

 2.

Competition posters and rules.

 3.

Online platform to upload the competition submission.


 MORE TO ADD? CLICK HERE (2) (3) (4) ETC. ADA TAMBAHAN? KLIK DI SINI (2) (3) (4) DLL.

#### F. ACTIVITIES AKTIVITI

List the actions that will be carried out to run this project and achieve the objective(s) spelt out earlier. (Click here to see the objective you spelt out for this project)  
Senaraikan tindakan yang akan dijalankan untuk menjalankan projek ini dan mencapai objektif yang dinyatakan sebelum ini. (Klik di sini untuk melihat objektif yang anda nyatakan untuk projek ini)

1.

To watch all suggested webinar prior to the competition.

 2.

Submit a competition entry accompanied by sufficient evidence.

## **INPUTS**

Gifts worth MYR1000  
Competition posters and rules.  
Online platform to upload the competition submission.



## **ACTIVITIES**

To watch all suggested webinar prior to the competition.  
To submit a competition entry accompanied by sufficient evidence.



## **OUTPUTS**

Output report in order for the programme to be carried out in future again.



## **OUTCOMES**

To use the tools introduced in the webinars



## **IMPACT**

Teachers to be able to develop online lesson plans confidently and smoothly whenever there is an urgent need to switch from traditional classroom teaching to remote teaching.

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Feedback for expert reviewers

Feedback for user-MELTA Negeri Sembilan Chapter





# Real Talk, Real Teachers: Our Nogori Champions

## Outcome Report

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Date: 29 February 2021

Prepared by:  
MELTA Negeri Sembilan Chapter

- NPOs can better leverage on the multimedia communication options at their disposal for engaging with stakeholders and establishing trust
- Poor reporting practices which needs to be improved to legitimise NPO activities
- NPOs possess the capacity for measuring and reporting outcomes provided they are appropriately supported



# The Way Forward

# Return to significance

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a need for **regulators** in Malaysia **to regulate nonfinancial disclosure practices** to support the sustainability of NPOs in the country - can serve to guide regulatory agencies such as ROS and CCM to conceive **an information transparency index for Malaysian NPOs**

**training provided to the NPO** may serve as a model for regulatory agencies or the MCMC who intend to promote more efficient disclosure of information and the more efficient use of web-based communication strategies by NPOs.