

# **Performance and accountability for sustainable reporting and trust: An exploratory study**

## **Abstract**

NPOs in Malaysia rely on public trust to exist. However, trust has always been difficult due to a lack of accountability. This study was implemented through a comparative case of NPOs in Malaysia. Performance accountability reporting practices are crucial because NPOs involve and potentially face implications for public trust. In this study, valorising on institutional work perspective was adopted as its theoretical underpinning and mobilized to trace how NPOs engaged in elective accountability. By using the qualitative case study, in-depth interviews have been done to gain insightful information related to performance accountability reporting. Interestingly, the findings of the study suggested that performance accountability reporting had been shifted to concentrate on the non-financial disclosures include social media platform that is relevant to the public. This study contributes to the new knowledge by understandings how NPOs strategy of accountability enhance public trust and, therefore, support their mission statement.