

Practice of religious rites and accounting standards compliance overcome the decoupling of transparency in religious non-governmental Organizations.

Pratique des rites religieux et la conformité aux normes comptables pour surmonter le découplage de la transparence des Organisations Non Gouvernementales Religieuses.

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Abstract

The purpose of this paper is to show that decoupling can be overcome by relying on religious rites such as prayer and legal norms such as certification. We have had interactions with several actors working in religious non-governmental Organizations (RNGO) and in the structure that oversees the actions of RNGOs. These interactions were made with seventy-five people involved in RNGOs in Burkina Faso and with six people involved in the sector's regulatory structure of NGOs, associations and foundations. The results of our study show that the practice of prayer and the certification of financial statements are necessary mechanisms to overcome decoupling in RNGOs. The practice of religious rites contributes to the transformation of the individual, making him more able to respect religious and legal rules according to the degree of receptivity of the individual.

Keywords : decoupling of transparency ; religious non-governmental Organizations ; practice of religious rites ; accounting standards compliance; Qualitative Comparative Analysis.

Résumé

Le but de cet article est de montrer que le découplage peut être surmonté en s'appuyant sur des rites religieux tels que la prière et la conformité aux normes juridiques telles que la certification. Nous avons eu des interactions avec plusieurs acteurs travaillant dans des organisations non gouvernementales religieuses (ONGR) et dans la structure qui supervise les actions des ONGR. Ces interactions ont été réalisées avec soixante-quinze personnes impliquées dans les ONGR au Burkina Faso et avec six personnes impliquées dans la structure régulatrice du secteur des ONG, des associations et des fondations. Les résultats de notre étude montrent que la pratique de la prière et la certification des états financiers sont des mécanismes nécessaires pour surmonter le découplage dans les ONGR. La pratique des rites religieux contribue à la transformation de l'individu, le rendant plus apte à respecter les règles religieuses et juridiques selon le degré de réceptivité de l'individu.

Mots clés : Découplage de la transparence ; Organisations Non Gouvernementales Religieuses ; Pratique des rites religieux ; Respect des normes comptables ; Analyse Quali-Quantitative Comparée.

Introduction

Religious non-governmental organizations (RNGO) are established not with the aim of making profits, but rather to provide social values according to the stakeholders' policy by implementing in the practice different projects and activities. In this paper, RNGO is any organization whose philosophy, mission, values, or vision, or knowingly inspired from a religious belief such as, Christianity or Muslims, and which is independent, non-profit and provides goods at the national or international level (Audet, et al., 2013). Transmitting to society complete information about these projects is a key element of transparency, as they operate within an atmosphere of public trust. But in some conditions, RNGO members have incentives to keep information closed in order to secure their position within formal and informal hierarchies. As a result, there is no transparency between RNGO and the stakeholders. According to some authors, they argue provocatively that theories of transparency have failed (Fenster, 2015). Others ask for theoretical and empirical efforts that allow for greater complexity when studying transparency (Meijer, 2013). In this line, we extend to RNGOs the advice of Hansen & Flyverbom (2015), who recommend studying the transparency of organizations in the theoretical anchoring of decoupling. So, we can understand that Hansen & Flyverbom (*ibid*) suggest to study the problematic nature of RNGO transparency as a case of decoupling, "where by organizations project an image of being in control to the outside observer, whilst internal operations resist any meaningful connection to this image" (Hansen & Flyverbom, 2015). In our paper, we define "institutional decoupling" as a pervasive phenomenon in modern society, one that can be defined as a gap between formalized policies and real practices, or between means and ends (Gurău, 2017). Although there is a large body of literature on transparency in NGOs from a global perspective, very little research has been conducted on RNGO transparency as a case of decoupling developed by Bromley, et al., (2012). In this introduction, the research question to which this article will try to provide possible answers is as follows:

What are the conditions that allow Religious NGOs to overcome the decoupling of transparency?

In the following section, we review the theoretical literature and research related to RNGO transparency as a case of decoupling. The empirical setting is described next, and our data, methods, and measures are detailed. Then we present the results provided by qualitative

comparative analysis (QCA) that highlight the combination of characteristics associated with two post-adoption patterns: rituals religious (practice of prayer) and compliance (audit). We conclude with a discussion of the implications of our work for both organizational theory, and for the viability and distinctiveness of the nonprofit sector. Substantively, this research affords insight into how the religious norm and audit norm can involve decoupling in religious organizations. Our theoretical contribution is to study in what condition religion and accounting standards overcome decoupling in charities.

1. Review on RNGO transparency as a case of decoupling

There are various lenses through which the “umbrella construct” (Hirsch & Levin, 1999) of transparency can be studied. When studied as “disclosure”, transparency can be defined as “the act of making new or previously secret information known” (Bernstein, 2017). This definition resonates with Albu & Flyverbom (2019) who have reviewed the transparency literature related to the study of organizations and found that “in most accounts, transparency is associated with the sharing of information”. Over the past two decades there has been an unprecedented rise of “public expectations regarding organizational transparency” (Wehmeier & Raaz, 2012). Organizations of any kind found themselves confronted with the “widespread normative doctrine” (Hood, 2007) of information sharing. Some authors even found transparency and information sharing to be a “quasi-religious” dogma (Hood, 2006) or framed as a “basic human right” (Birkinshaw, 2006). Extending the citation of Peled (2011) to RNGO, we can note that an “imaginary world” (Peled, 2011) in which nonprofit organizations happily and altruistically share their information is untenable. At the same time, cases in which nonprofit organizations share their information with the stakeholders appear paradoxical and loaded with politics. Decoupling has been presented as a promising perspective for understanding how nonprofit organizations successfully “manage transparency” (Schnackenberg & Tomlinson, 2014). Hansen & Flyverbom (2015) have suggested studying the problematic nature of organizational transparency as a case of decoupling, “whereby organizations project an image of being in control to the outside observer, whilst internal operations resist any meaningful connection to this image”. The concept

is grounded in the assumption that organizations adapt their formal structures to the institutionalized expectations they are exposed to in order to appear legitimate (Meyer & Rowan, 1977). In some situations however, legitimate formal structures are in conflict with an organization's core operations. Most generally, decoupling can explain episodes in which organizations successfully create a facade of transparency by establishing legitimate institutional structures while simultaneously separating those structures from their operational core (Boxenbaum & Jonsson 2008; Scott, 1995). Westphal & Zajac (2001) specified these ideas and developed the concept of policy-practice decoupling, in which new policies are issued, but implemented, evaluated, and monitored so weakly that they hardly alter the day-to-day work routines (Tilcsik, 2010). After defining the concept of decoupling it is important to develop some empirical studies on nonprofit organizational transparency as a case of decoupling.

Bromley, et al., (2013) develop two kind of decoupling. The first typology distinguished by Bromley & Powell (2012), policy-practice decoupling, concerns the relationship between policies and the implementation of programs. The second typology of decoupling distinguished by Bromley & Powell (*ibid*), means-ends decoupling, concerns the relationship between the implementation of programs and the impacts. In this second typology, programs are implemented but with uncertain relationships to impacts.

Heimstädt (2015) mention three type of decoupling in his study. Heimstädt (*ibid*) explores the ways in which organizations resolve the tension between a growing norm to share internal information with the public and their inherent preferences for informational control. Through developing the notion of transparency decoupling, Heimstädt (*ibid*) examine how organizations respond strategically to transparency expectations. Drawing on studies of “open data” transparency initiatives in NYC, London, and Berlin, Heimstädt (*ibid*) inductively carves out three modes of institutional information decoupling: selecting the disclosed information to exclude parts of the data or parts of the audience, bending the information in order to retain some control over its representative value, and orchestrating new information for a particular audience. The article integrates literature from New Institutional Theory and Transparency Studies in order to contribute to our understanding of how information sharing is realized in the interaction between organizations and their environment. Noting that there are currently no public disclosure requirements for privately controlled charitable organizations in Germany, Striebing (2017)

examines under which conditions German nonprofits, including both public charities and foundations, voluntarily choose transparency. According to Striebing (*ibid*), transparent nonprofits are defined herein as those that publicly disclose their annual reports and detailed financial information. For Striebing (*ibid*) a very small number of German nonprofits do so. Striebing (*ibid*) uses QCA developed by Ragin as method and his results show that the driving force behind the voluntary transparency of nonprofit organizations is professional management rather than revealed cases of malpractice or stakeholder demands.

1.1 Transparency of religious NGO determinant's in their relationship with the state

Before we can dive into how a board becomes involved in spiritual formation, we must begin with the most basic questions: What is spiritual formation? and What activities does it consist of? Put simply, spiritual formation can be defined as “becoming pure and holy”. It is to live in the power of God, learning to do all *He* said to do, leading others into apprenticeship to *Him*, and teaching them how to do everything God said. To accomplish this, we must spend time with God. We can use the various spiritual disciplines to be in his presence, spiritually, and to be open to God’s transformative power through the ongoing work of the Holy Spirit. Foster (1998) explains “the disciplines allow us to place ourselves before God so that he can transform us.” Ortberg (2002) describes a spiritual discipline as “any activity that can help me gain power to live as God taught and modeled it.” In his book, *Celebration of Discipline*, Foster (1998) divides the disciplines into three categories: inward disciplines (meditation, prayer, fasting, and study), outward disciplines (simplicity, solitude, submission, and service), and corporate disciplines (confession, worship, guidance, and celebration). Willard (1990) divides the disciplines into two classes: disciplines of abstinence (solitude, silence, fasting, frugality, chastity, secrecy, and sacrifice) and disciplines of engagement (study, worship, celebration, service, prayer, confession, and submission). There are writers who categorize as many as 60 other activities as disciplines, including more specific types of prayer, detachment, journaling, dialogue, witness, stewardship, and listening (Calhoun, 2005). It is important to remember that some disciplines will appeal more than others based on one’s temperament and circumstances. Some will be more effective in a group setting, while others will be valuable for individual board members to pursue between

meetings. The ancient form of *lectiodivina* (sacred reading), combining reading scripture, meditation, prayer, and contemplation could be especially fruitful (Boa 2001). As boards become more comfortable, they can introduce other disciplines into their work and life. Let us turn next to a brief overview of these particular disciplines related to prayer, worship and *lectiodivina*. Prayer can take many forms and Calhoun (2005) lists several: breath prayer, centering prayer, contemplative prayer, conversational prayer, fixed-hour prayer, intercessory prayer, labyrinth prayer, scripture prayer, and recollection prayer. At its core, prayer is a relationship; a personal communion and ongoing dialogue with the living God. It is the meeting place where we draw near to God to receive his grace; to release our burdens and fears; and to be honest with God (Boa, 2001). The chief purpose behind this ongoing conversation, according to Foster (1998), is to change us. Whatever else we might communicate to God, our prayers are the primary tool through which God transforms us. To worship is to experience the divine Reality, to touch the divine (Foster, *ibid*). Although God's love is unconditional, it is also jealous, despising when human affection drifts towards other gods. From the onset of God's relationship with Israel, *He* unequivocally declares: "You shall have no other gods before *Me*" (Ex 20:3 ESV). Jesus Christ affirms this in his own wilderness encounter with the Devil: "You shall worship the Lord your God, and him only shall you serve." (Mt 4:10 ESV). As we worship, our lives are filled with his goodness (Willard, 1990). Worship is a spiritual discipline because it puts us in God's presence so *He* can change us. It propels us toward greater obedience, deeper compassion for others, and it compels us to release our resentments (Foster, 1998). The Eastern Desert Father John Cassian introduced the ancient practice of *lectiodivina* to the West early in the fifth century. The writings of Origen, Jerome, Ambrose, Augustine, and Gregory all give witness to a kind of reading of Scripture that we call *lectio* (Foster, *ibid*). This approach combines the disciplines of study, prayer, and meditation into a powerful method that, when consistently applied, can revolutionize one's spiritual life. It engages the entire person, from the physical to the psychological to the inward spiritual center of our being. Given the stresses and demands placed on governing boards, practicing *lectio* will deepen their relationship with God and each other, and strengthen their missional outlook. So religious organizations can achieve their common mission by developing and import in their common action such as of Experiencing Spiritual Formation. Bennani (2015) which shows that we can capture religion in NGOs through prayer and voluntarism. We adopt in

our work this way of capturing the religion developed by Bennani (*ibid*). We ignore the voluntarism that is intrinsic to the NGO and consider only prayer. In this vein, we argue with de Vaujany (2007) who shows the practice of religious rituals such as prayer promotes a pure and transparent cultural framework within religious organizations and their enclaves including RNGOs. In sum, we posit the following proposition: Proposition 1: “Experiencing Spiritual Formation can overcome the decoupling of transparency in RNGO”.

Governments and intergovernmental agencies have recognised the need for maximising the effectiveness with which NGOs are operating in the beneficiary communities. Thus, making external audit an integral part of transparency and accountability towards achieving the desired goals (Ali Baba, 2016). Financial reporting and financial statements are fundamental to the transparency of faith-based NGOs in their relationship with the State (Gurd & Palmer 2010). The difference between financial statements and financial information has been highlighted by Higson (2003). Financial statements include balance sheet, statement of cash flows, statement of revenue and expenses, notes to accounts, and other supporting documents. Financial statements are important because they provide information about the organization's financial stance and performance, while financial information provides additional information that supplements the financial statements. Hyndman (1990) suggested that the financial statements would be more useful for the contributors of these organizations. Information is important for stakeholders, including funders, to decide to continue to contribute and support the charities (Caers, et al., 2006). Overall, annual reports include financial statements (certified or not by chartered accountants), financial reports (certified by the Chairman of the Board of Directors) and performance reports. In this communication, we admit that the certification of financial statements is a determining factor in the transparency of RNGOs in their relationship with the state. In this current paper, we corroborate the thesis that the quality of the financial statements requires the auditors to certify the financial statements. Auditing refers to a systematic and independent examination of books, accounts, documents and vouchers of an organization to ascertain how far the financial statements present a true and fair view of the concern. It also attempts to ensure that the books of accounts are properly maintained by the concern as required by law. This is done with the sole aim of ensuring that funds and resources of corporations, NGOs, and government institutions are not misappropriated, abused or used for personal gain.

The work of Mejia, et al., (2018) shows the fit between certification and charities' transparency in their relationship with stakeholders. In this work about charities' transparency, Mejia, et al., (*ibid*) note that "Certification is a form of conventional transparency that ensures the organization is truly benefiting a charitable purpose" Mejia, et al., (*ibid*) said that "An organization may attain certified status after disclosing a high degree of legal, financial, and operational information". Mejia, et al., (*ibid*) mention that, "Alternatively, updates are additional status posts or messages that the organizer issues after launching the campaign and are a form of operational transparency when they communicate the work of the campaign to potential donors". In the context of their paper Mejia, et al., (*ibid*) point that "Online crowdfunding has emerged as a powerful tool to raise cash for emergency relief. Crowdfunding campaigns can use two transparency tools to increase the trust of potential donors and subsequent donations: certification and updates." The article of Mejia, et al., (*ibid*) Use over 100,000 campaigns from a large crowdfunding website, and they uncover specific conditions under which the two forms of transparency increase donations. The findings show that both certification and updates have a positive effect on donations per month. Interestingly, work-related updates (operational transparency) have a stronger effect on increasing donations than certification (conventional transparency). Mejia, et al., (*ibid*) said, individuals and organizations seeking to leverage online crowdfunding platforms can use work-related updates to increase donations above the certification effect or even to compensate for the lack of conventional transparency. In the past, charities were simply asked to report on money raised, spent, number of client's reached, and administrative costs involved (Slim, 2002). However, the current NGO community recognizes that multiple stakeholders require multiple methods of creating transparency. Transparency methods can be internal evaluations, external audits, complaints procedures, environmental impact assessments, specific stakeholder surveys, or social audits. Hence, we propose as follows: Proposition 2: "The existence of the RNGO's certification of accounts can overcome the decoupling of transparency in RNGO"

Coordination is aligning an action with someone else who may be actors or organizations seeking to achieve a shared goal (Comfort, 2007). Coordination in the humanitarian and social field also has the transparency of NGO coordination passes transparency, which is a key and fundamental principle of partnership. John, et al., (*ibid*) empirically examine the impact of key theoretical modes of coordination, i.e. resource sharing, standardization of operations, and synchronization

in disaster relief supply chains, on the performance of the NGO. In their work, the Survey data are collected from 101 NGOs in the emerging countries within Southeast Asia. Data are used to test a conceptually developed model, using Structural Equation Modelling–Partial Least Square (SEM-PLS) approach. The results of John, et al., (*ibid*) reveal the significant impact of resource sharing and standardization on performance outcomes in terms of resources used, responsiveness, and flexibility, while resource sharing is highly weakened by resource scarcity and redundancy. John, et al., (*ibid*) point out that the effectiveness of the coordination practice has a direct consequence on the performance of humanitarian supply chain operations and it becomes imperative for the managers to quantify the effectiveness of the coordination activities. The study of John, et al., (*ibid*) aims to provide humanitarian agencies with a tool to measure effectiveness of its coordination strategies. Coordination quality index (CQI) is introduced as an aggregate measure of the degree of implementation of various coordination practices carried out. Furthermore, the application of the proposed methodology is demonstrated in the setting of Chennai flood relief activities. The results John, et al., (*ibid*) indicate that the overall quality score obtained for coordination during the Chennai floods was moderate to low. The major reason for the poor coordination was due to poor information sharing, large diversity of actors, and lack of streamlined organizational mandates. It also found that, though there were efforts to improve coordination, the expected benefits of these activities were not achieved. As part of our work, we note that coordination is a governance mechanism that is transparent to the religious organizations involved in coordinating their activities. Therefore, we test the following proposition: Proposition 3: “The existence of coordination between RNGO can overcome the decoupling of transparency in RNGO”

Work on relations between organizations shows that the contract and the trust do not mix well (Ring and Van de Ven, 1992; Kumar, 1996). On the other hand, the contract and the trust can be combined and reinforce each other (Charreaux, 1998; Perrin, 2013). Responsible behavior of charitable NGOs generates trust (Pérrin, 2013). Trust is an *informal* mechanism of governance (Charreaux, 1998; Zoukousa, 2008); and the contract a *formal* mechanism of governance (Charreaux, 1998). Trust reinforces other governance mechanisms when they do not fully protect stakeholders and involve the responsibility of stakeholders (Pérrin, 2013). It is particularly present in relations where contracts are incomplete and in organizations working in uncertain

environments such as NGO (Perrin & Abbes, 2005). In his works on NGO relations with their stakeholders, Pérrin (2007) shows that when trust is high, informal relations are important (Hirigoyen & Pichard-Stamford, 1998). On the other hand, if trust is weak, more formal and contractual relationships are indicated. This phenomenon was noted by the introduction of the contract in NGO/ donor relations but also by the recent and important development of evaluations in Europe (Hofmann, 2004). Woolthuis, et al., (2005) explain that some relationships can emerge as a result of the interaction of trust and contract. Woolthuis, et al., (*ibid*) identify three currents. The first comes from the theory of transaction costs (Williamson, 1993) and recognizes the contract as a basis of trust. It thus makes it possible to limit the opportunistic behaviors because its last ones are sanctioned. The contract, in this case, generates trust. The second approach is sociological, which sees the contract as an obstacle to trust. The implementation of the contract follows a climate of mistrust and thus plays a negative role. The contract has a strong power of control and reduces confidence. Finally, the third trend does not consider the contract as positive. In this case, the trust precedes the contract. The relationships of trust between individuals are obstacles to opportunistic behavior, so the contract does not exist. Nevertheless, these authors argue that some studies demonstrate the compatibility between high trust and strong control by contracts. Trust can also drive the implementation of contracts while ensuring consistency in the relationship. Finally, trust can in some situations reduce the influence of the contract and, therefore, substitute for formal control. The trust developed by Sako (1992) provides interesting insights into the relationship between governments and NGO. It takes into account a contractual relationship entangled in social relations. It presents the interdependencies between actors based on three types of trust: contractual trust, trust in skills and goodwill, i.e. the ability of stakeholders to demonstrate goodwill in order to optimize the relationship. This relationship is part of governance called vertical (Enjolras, 2008). Vertical governance focuses on defining the mechanisms that frame the relationship of the actors. These mechanisms focus on control, incentives, coordination such as standards, rules, procedures, and trust (Pérrin, 2013). However, even if contracts become the norm (Dunleavy & Hood, 1994), this relationship in a dynamic and unpredictable context must also be done in a climate of trust. This is then defined as the mutual expectation that the partners will not exploit the spaces of vulnerability opened by the coordination relationship or the signing of incomplete contracts. In this line, El Harrak & Smouni

(2019) show that in order to consolidate their role in the societies, the RNGO needs to be supported by an adequate public policy and cooperation between all actors. Hence, from the preceding arguments, it leads to formulation of proposition, which states: Proposition 4 “the existence of a contract between RNGO and the State can overcome the decoupling of transparency in RNGO”

1.2 Theoretical research model

Based on the review, we have four propositions to the research question. So, the theoretical research model is as follows: Decoupling of transparency = f (Experiencing Spiritual Formation, The existence of the RNGO's certification of accounts, existence of a contract between RNGO and the State, The existence of coordination between RNGO).

2. Methodology

2.1 QCA Presentation and justification of Burkina Faso RNGO as case study

QCA is a method in the social sciences that promotes the analysis of cases and is suitable for the examination of smaller and intermediate datasets (Rihoux & Ragin, 2009). QCA method is intended to address the limitations of both qualitative and quantitative methods. Qualitative methods are indeed intended to analyze cases in their context and in their complexity, with the risk to reduce the generalization of the findings (Gibbert, et al., 2008). Conversely, quantitative methods rely on a high degree of abstraction of variables and study the relations between them at risk, according to Ragin (1987), to exclude "aberrant" cases, yet rich in lessons. QCA promotes the systematic comparison of cases and can be used to theorize the configuration of patterns amongst cases - in terms of explaining similarities and differences. As a first step, and this was the subject of the review, we "identify the relevant causal conditions" (*ibid*, p.137). Then, in a second step, we question how to code the dependent variable in cases in a binary way (Chanson, et al., 2005). Finally, we code in a binary way the different independent variables identified previously in the literature (Churchod, et al., 2004). Once the cases are coded, we construct a

truth table composed of 2^n configurations; because this study considers 4 causals conditions, the total number of possible combination is 16. In the end, as explained by Chanson, et al., (2005, p.32), "the unit of analysis is therefore the unique combination of values (0 or 1) of the different independent variables and the dependent variable". The challenge is then to use Boolean algebra (using software such as fs / QCA, developed by Ragin) to find an explanatory model of the studied phenomenon.

2.2 Criteria for the measurement of condition and results presentation's in QCA

In QCA, two central measurements provide to define the necessary or sufficient condition tests: consistency and coverage (Ragin, 2006, 2009). In short, we simply with Thietart (2014) that consistency is the percentage of cases satisfying the proposed configuration and coverage is the part of the result explained by a given configuration. QCA puts the same weight on achieving three goals simultaneously. First, the QCA seeks to understand the case groups. Second, it attempts to unravel the relationship between sets of conditions and outcomes. Third, it assesses the extent to which these analytical results reflect the underlying data structure. To satisfy these three objectives, we use the complete repertoire of forms of presentation. These forms include: graphs (Venn diagram, YX-plot, tree diagram), tables (truth tables) and numbers (fit measurements) (Schneider and Grofman 2006). To make the results of our work user-friendly, we use the Venn digraph, the truth table and the consistency and coverage test presentation tables. When testing the necessary conditions, the best practices in QCA emphasize that the consistency must be high (> 0.9) and its coverage should not be too low (> 0.5). We opt for these thresholds because they reinforce the remarks of Schneider and Wageman (2010), who wish to choose the value 100% for the consistency and a value higher than 60% for the coverage. According to the approach of simplification of hypotheses with the QCA, thanks to the analysis of the truth table, we obtain three terms of different solutions: complex, parsimonious and intermediate (Ragin, 2009). The causal expressions contained in these solution conditions may differ more or less from each other, but they are always equal in terms of logical truth and do not normally contain contradictory information. We retain in our analyses the intermediate solution

because it "is recommended as the main point of reference for the interpretation of QCA results (*ibid*, p.160-175)".

2.3 Case study: RNGO of Burkina Faso.

First, we choose the case study of RNGOs in Burkina Faso, because the theory shows that in terms of NGOs in West Africa it is the good exemplary and best reference (Jacob, 1996; Enée, 2010). Our choice is justified again by the historical story RNGO in the third sector of this country. In fact, the first phase of the installation of NGOs in Burkina was in the early 1960s with RNGOs before the coming of non-religious governmental organization (NRGO). In the following, we continue with the contextual justification. Some scholars who have been interested in Burkina's RNGOs show that the Burkina Faso's NGO sector is not transparent (Enée, 2010; Pérouse de Monteclos, 2008; Pivetau, 2004; Brunel, 2005). Most RNGOs refuse to provide financial information to regulatory authorities. Moreover, it is an interesting country for our work given the information given by Langewiesche (2011): "Burkina Faso differs from other West African countries in the dynamism and visibility of Catholicism in a predominantly Muslim context. According to Langewiesche (2011), Catholics constitute 19% of the Burkinabé population in 2006 and are of the order of 2.6 million. Protestants are about 580,000 or 4% of the population. The faithful of the traditional religions represent 15%. Given that justification above we have on these considerations focused our choice on Burkina Faso RNGOs.

2.4 Dichotomization of transparency and causals conditions

To inform the result, we referred to the data provided to us by the "*Direction Generale de la Cooperation*" (DGCOOP) where "*Direction de la Promotion et du Suivi du Partenariat avec les ONG*" (DPSP/ONG) is located in Burkina Faso regarding transparent NGOs in the filing of the documents required by the DPSP/ONG. Documents that the DPSP/ONG directs RNGOs to submit include their financial statements, activity programs and activity reports. The "standard contract" linking RNGOs to the State of Burkina Faso mentions the following: "the NGO undertakes to transmit to the Directorate in charge of partnership with NGOs, local authorities and sectoral ministries with who she signed a partnership document no later than April 30 of year n; the assessment of the activities of year n-1 taking stock of its interventions; the financial

balance sheet for year n-1 according to the standard outline proposed by the Directorate in charge of partnership with NGOs; and the forecast programs for years n and n + 1, to which will be attached the project documents that the NGO intends to implement. The aforementioned documents may be sent to any other State structures that request them ". Bennani (2015) shows that we can determine religion in NGOs through prayer. We adopt the work of Bennani, who shows that specifically in NGOs, it is through prayer that we determine the religious fact. We asked RNGOs whether the prayer is institutionalized in the statutes and by-laws and whether the members pray into RNGO before or after the meetings. To do this, following the dichotomization of QCA, we define "Prayer (0)", that is to say the condition where spirituality at work is not identified in RNGO. And we code Prayer (1) if religious rituals are practiced really in the RNGO. We note the existence of certification the financial statements by certification (1) and for no certification by certification (0). The coordination between the RNGOs is analyzed in terms of inter-religious dialogue (Langewiesche, 2011). In our work when the RNGO is favorable to the religious dialogue we code coordination (1) and when the RNGO does not take part to dialogue religious we codify coordination (0). We code contact (1) when the RNGO signed the convention and coded contract (0) if the RNGO did not sign the convention.

2.5 Data collection.

Our data were collected from RNGOs and the DPSP/ONG from 81 interviewees. The number of our RNGOs' respondents is 75 people contacted via the e-mail. We sent a questionnaire developed through the Google formapp to find out whether they practice prayer or not and whether they participate in interfaith dialogue or not. We have relaunched the questionnaire for RNGOs several times until almost all of them respond. We have also visited some RNGOs to obtain information on the institutionalization or non-institutionalization of prayer and their participation or not in inter-religious dialogue. We also conducted investigations at the DPSP/ONG. We have had spontaneous contacts with the DPSP/ONG staff and also long-term relationships. The short-term relationships were with the specialists, but we also maintained

relationships with the internet through the DPSP/ONG throughout our thesis. Overall, this makes a total of 06 people with whom we have had exchanges at the DPSP/ONG. At the beginning of our meeting with the DPSP/ONG in March 2015, the DPSP/ONG gave us documents and electronic files related to the directory of NGOs in Burkina Faso. Subsequently, when we evolved on the subject, the DPSP/ONG provided us with the list of data related to RNGOs operating in Ouagadougou via e-mail. We worked together with the DPSP/ONG on the basis of this documents and electronic files to determine 50 RNGOs that are present in Ouagadougou. We asked the DPSP/ONG to provide us the list of RNGOs that signed the new settlement agreement with the State of Burkina Faso. Our DPSP/ONG respondents gave us the list of RNGOs that subscribed and those that did not. We asked our DPSP/ONG respondents to provide us RNGOs that are transparent, who provide their programs, their activity reports and their balance sheets. The respondents provided us a list of RNGOs that are transparent. We also discussed the issue of audit reports with DPSP/ONG respondents.

3. Results

The results of our investigations have been calibrated in the table of dichotomization which leads us de facto to the table of truth (see table 1).

Table 1: Truth table of RNGO transparency with causal conditions in Burkina Faso

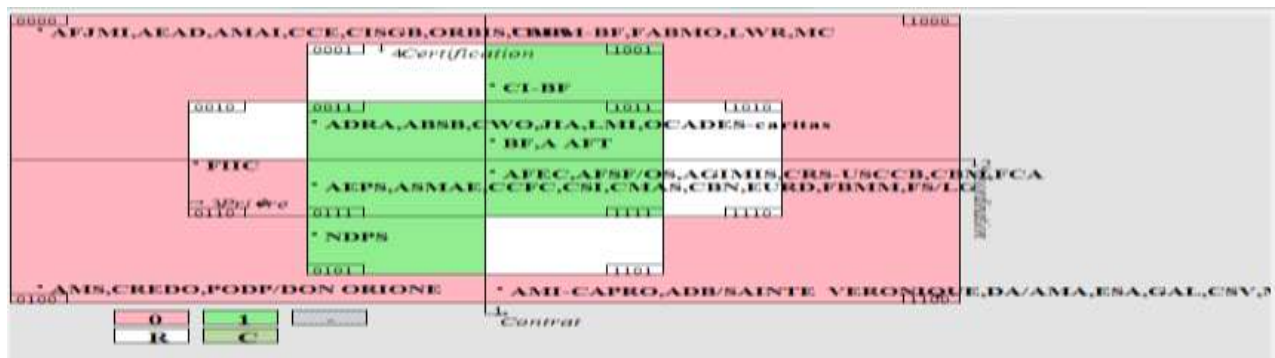
v1: v3:	Contrat Prière	v2: v4:	Coordination Certification		
0:	Transparence		id:	Cas	
v1	v2	v3	v4	0	id
1	0	1	1	1	BF, A AFT
1	1	0	0	0	AM-CAPRO, ADB/SAINT VERONIQUE, DA/AMA, ESA, GAL, CSV, MDP, MO, ODE, OFIEB
0	0	1	1	1	ADRA, ABSB, CWO, JIA, LMI, OCADÉS-carites
0	0	0	0	0	AFJMI, AEAD, AMA, CCE, GISGB, ORBIS, CMA
0	1	1	1	1	AEPs, ASMAE, CCFC, CSI, CMAS, CBN, EURD, FBMM, FS/LG
1	1	1	1	1	AFEC, AFSP/OS, AGIMIS, CRS-USCCB, CBM, FCA
0	1	0	0	0	AMS, CREDO, PODP/DON, ORIONE
1	0	0	0	0	BHM-BF, FABMO, LWR, MC
1	0	0	1	1	CI-BF
0	1	0	1	1	NDPS
0	1	1	0	0	FIIC

Created with Tosmana Version 1.3.2

Source: Auteurs

The results section shows the various steps we have taken in the analysis of the data while addressing the answers to the research questions raised in our issue. The first section presents the tests of the necessary and sufficient conditions for the presence of transparency. The second section presents the different combinations of mechanisms leading to transparency. We have a third section that discusses the discussion. But before starting the three sections of the chapter, we begin with the preliminary examination of the contrary cases. Prior examination of the contrary cases. Using the Tosmana software, we imported the database, that is, the dichotomization table, in which we calibrated the data from the causal conditions of the 50 cases of RNGOs (see Fig 1).

Figure 1: Case Categorization



Source: Auteurs

These RNGOs belong to the same set of definition that is the geographical area of the city of Ouagadougou. Our goal, by importing the database into the Tosmana software, is to detect a categorization of cases via the Venn diagram. This categorization by the Venn diagram obtained with the Tosmana software shows that there are no contradictory cases among the listed RNGOs. Following the truth table, we begin the tests that allow us to determine the necessary and sufficient conditions for the presence of transparency. Starting from the calibration of the data in the truth table, we proceed to the data processing using the Boolean algebra integrated in the fs / QCA software. This data processing allows us to define, on the one hand, the necessary conditions for the transparency of RNGOs and, on the other hand, the sufficient combinations to transparency.

3.1 Necessary Conditions for the transparency of RNGOs.

To obtain the necessary conditions for transparency we used the software fs / QCA. The results obtained after the tests of the necessary conditions are presented below (see table 2)

Table 2: test of the necessary conditions to produce transparency

Causals Conditions	Consistency	Coverage	Notifications	
Contract	36%	39%	Rejected	-
~Contract	64%	59%	Rejected	-
Coordination	64%	53%	Rejected	-
~Coordination	36%	45%	Rejected	-
Prayer	92%	95%	-	Accepted
~Prayer	08%	07%	Rejected	-
Audit	100%	100%	-	Accepted
~Audit	0%	0%	Rejected	-

Source: Auteurs

As we note in the results of our test of the necessary conditions: the presence of the certification has a consistency of 100% and a coverage of 100%. For its part, the presence of prayer has a consistency of 92% and a coverage of 95%. According to Schneider and Wagemman, it is desirable to choose the value 100% for consistency and a value greater than 60% for coverage. In other words, the conditions may be considered irrelevant. Based on this criterion, we recognize that the necessary conditions in the transparency of religious NGOs vis-à-vis the state are the certification of accounts and prayer. In our thesis, according to the criterion of Scheinder and Wagemman, we can conclude at the end of the test of necessity that the presence of the prayer and the certification of the accounts are necessary conditions for the transparency of the denominational NGOs vis-à-vis the state. Also, we proceed, as is the rule in the Qualitative Approach Comparative Analysis Compared with the software fs / QCA to test the necessary conditions also for the absence of the transparency but we go into our work to abstract.

Test different combinations of governance mechanisms leading to transparency. When we put the truth table in the fs / QCA software, at the threshold of 0.8 we get three solutions depending on the consistency and coverage rates. This is the complex solution, the parsimonious solution, and the intermediate solution but we will in this article to abstract and content to present only the results for the intermediate solution. Indeed, the "intermediate solution" is generally considered

the most appropriate for the analysis because it is guided by the theory and lies between the complex solution and the parsimonious solution. (see table 3)

Table 3: intermediate solution to produce transparency

Combinaisons	Coverage	Consistency	Notification
Audit*prayer	92%	100%	Accepted
Audit*Coordination*~contrat	40%	100%	Rejected
Audit*~Coordination*contrat	12%	100%	Rejected

Source: Auteurs

Each path of the intermediate solution is a conjuncture. The first path [Certification * Prayer] seems to be more relevant in terms of coverage and consistency. It can be read as follows: The presence of certification and the presence of prayer lead to the transparency of faith-based NGOs in their relationship with the state.

4. Discussion

RNGOs are independent structures that carry out their religious activities without reporting their religious activities to the state. But this exception to accountability does not extend to their economic activities that they lead to the benefit of the people. The religious nature of these organizations explains well the existence of the religious norms practiced by the members when they carry out their activities within the organization in the pursuit of the mission of the NGO.

The results of our work show that the practice of religious rites, such as prayer, is a necessary condition for the transparency of RNGOs. The results also show that the certification of financial statements is itself a necessary condition for transparency. When combining the practice of religious rites with the practice of account certification in RNGOs, it turns out that this combination is a sufficient condition for transparency. The coverage and consistency thresholds obtained in the condition tests clearly show that certification contributes much more than the practice of prayer to transparency. The prayer has a consistency test of 0.92 and a coverage of 0.95. On the other hand, with the certification of accounts, we have a consistency of 100 and a coverage of 100. These thresholds show in terms of comparison that certification is a necessary

condition that gives threshold levels more interesting compared to the practice of prayer. As we have pointed out, there are several religious rites practiced by the different members of an organization who come together to work to achieve the mission of the organization. In this case, a religious rite as the prayer retained in our work alone can-not be a necessarily strong enough condition with thresholds compared to thresholds obtained by certification to produce transparency. This implies the existence of a synergy or interrelationships between the different religious rites in the production of social phenomena. Even if we have not considered other religious rituals, we nevertheless discover that when the practice of prayer combines with the certification, we obtain in this case consistency thresholds of 92 and coverage of 100. This combination hereafter: Audit*prayer represents the formula of transparency of RNGOs is a sufficient condition with relevant thresholds. Our work also shows that researchers can go beyond traditional studies that are limited to studying only the correlation relationships between variables of a model by discovering the configuration relationships that may exist between variables.

5. The managerial implications

The practice of religious norms implies obedience and respect for religious norms and rules. As a result, individuals who practice religious rites develop this propensity towards the legal rules and certification. The practice of religious rituals gradually transforms the behavior of the individual who becomes more and more inclined to respect both spiritual and legal law. The finding of our work converge with Hamid, et al., (1993) who show that religion has a profound cultural influence in business and in international accounting harmonization. According to Hamid, et al., (1993) religions carry the rules that impose themselves on believers and culture. The practice of religious rites inculcates a respect for discipline and dogmas that is deeply rooted in mentalities and traditions. Business ethics comes directly from the practice of religion, much more than codes developed and enforced by members of professional associations (Hamid, et al., 1993).

Conclusion

In the conclusion, we remind that our research question was the following: What are the conditions that allow Religious NGOs to overcome the decoupling of transparency? We provide the answer to the research question through the main results. Then we present the limits of our work and the research perspectives.

Main results

The practice of prayer and the certification of accounts are necessary conditions to overcome decoupling in the transparency of NGOs if they are taken in isolation. They are sufficient conditions if they are combined. This article helps to show that religious logic and rational logic combine with each other in explaining the transparency of social phenomena. This article goes beyond previous theses which showed that religious logic and rational logic are either opposed or substitutable or convergent in the explanation of social phenomena. At the methodological level, our contribution is to have used Qualitative Comparative Analysis in the field of RNGOs by analyzing the decoupling transparency of RNGO. At the managerial level, RNGOs are both religious and legal in nature. The legal status of RNGOs entails certain implications, including the certification of financial statements by religious actors who practice spiritual rituals, including prayer.

Limits of research

Our work is limited only to Christian and Muslim RNGOs disregarding traditional religions such as Moro Naba and the various categories [typology of the International Classification of Nonprofit Organizations (ICNPO), the typology of Queinneic (2004), the typology of Archambault (2001)]. The number and nature of the variables retained in the theoretical model.

Perspectives of research

Future research will be able to study the decoupling in the transparency of the RNGOs according to their different Principal-Agent relationships or according to the observed transparency and the expected transparency. It would be interesting to continue the research with similar or different approaches. Continue research into the decoupling of the transparency of RNGOs to the extent

that the relationship they have with the state is favorable or not (Shapiro, 2018; Camus, 2014). Explore the decoupling of transparency at the level of other religious organizations such as churches, mosques, convents, temples, monasteries etc. The concept of decoupling in the transparency of the RNGOs deserves to be deepened taking into account the different categorizations [the typology of the twelve fields of activities of the NGOs retained by ICNPO, the typology of Queinneic (2004) and the typology of Archambault (2001): the corporatist model, the liberal model, the socio-democratic model, the Mediterranean model and the hybrid model.]

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