

THE FORMALISATION OF SOCIAL ENGAGEMENT IN THE MEDICAL RELIEF NGO: THE EVIDENCE OF MERCY MALAYSIA

Norazita Marina Abdul Aziz

Centre of General Studies, Universiti Utara Malaysia, 06010 Sintok, Kedah, Malaysia

*Corresponding author: azita@uum.edu.my

Published online: 30 December 2016

To cite this article: Norazita Marina Abdul Aziz. (2016). The formalization of social engagement in the medical relief NGO: The evidence of MERCY Malaysia. *Asian Academy of Management Journal*, 21(Supp. 1), 149–170. <http://dx.doi.org/10.21315/aamj2016.21.supp.1.7>

To link to this article: <http://dx.doi.org/10.21315/aamj2016.21.supp.1.7>

ABSTRACT

Social engagement involves the participation of a group people in undertaking collective activities in social community. The paper aims to examine the formalisation of NGO social engagement to their stakeholders. The MERCY's social engagement is not only focusing on the traditional forms of reports i.e. social reports to the stakeholders but includes the forms of actions including conversation, behavioural explanations and reasonable conduct through negotiation of performance and impact among stakeholders. The social engagement paradigm emphasises on the rights and contracts between two parties (i.e. Accountor and Accountee). The qualitative research is employed by undertaking empirical case study research for MERCY, an international disaster relief NGO that highlight an understanding of social engagement through the power of negotiation. The data are gathered through in-depth series of interviews and documentary reviews, which was analysed through thematic analysis. The findings reveals the social "closeness" within the community can be seen from the moral values imperatives that had driven by the trustworthiness and willingness of the people in the community to engage in the volunteering work.

Keywords: social engagement, medical relief, social contract, social disclosure

INTRODUCTION

The social engagement of NGO reflects their social activities and programmes undertaken by the organisation in delivering their social actions to the public spheres. It is essential in delivering social benefits and contributions to the people in need. According to Prohaska, Anderson and Binstock (2012), the notion of social capital is used to examine community structures and their potential contribution to social cohesion, trust, mutuality, co-operation and openness. The paper contributes in the choice of an NGO engaged in international disaster relief as the empirical site.

The NGO setting is complex in nature, which is surrounded by the emergent relationship between NGOs, corporations, the state and civil society (Bendell, 2000; Edwards & Fowler, 2002). Occasionally, NGO social engagement relies on the political influence at a global and local levels that opens a wide space for "political bargaining" (Jordan & Van Tuijl, 2000, 2007). The NGOs are seen to negotiate with concern to legitimacy, transparency and transnationalism (Princen & Finger, 1994, pp. 34–38). However, the NGO engagement at the international level involves the collaboration of the NGO in enhancing the ability of states to regulate through the treaty process, resultantly the changes in substance, participants and process may alter the state of power in the international setting (Raustiala, 1997). Thus, the NGO social engagement can be influenced by the political means or subject to the compliant of policies and guidelines in the global arena.

In a similar vein, the involvement of the NGOs in the religious matter may contribute to the development and implementation of the social engagement for the prioritised religious community (An-Na'im, 2002; Fisher, 1998; Jordan & Van Tuijl, 2007; Mohamad, 2008). The NGO that has shared mutual understanding with the prioritised community will focus on the development of the infrastructure and society they engaged in (Roy, 2014). This NGOs will contribute to the building of synergy in the community and independent from the political intervention in building the society (An-Na'im, 2002; Fernando & Heston, 1997; Jordan & Van Tuijl, 2007; Mohamad, 2008). Thus, the existence of the NGO may assist in the community development, which is essential in the social-economical position within the prioritised society (Gray, Bebbington, & Collison, 2006; Katz & Anheier, 2006; Lehman, 2007).

Through these understanding, the issues related to social engagement of NGO are complex primarily because of the ambiguous situation, they engage with multiple stakeholders with diverse demands (Jordan & Van Tuijl, 2007). To understand the situation, the paper focuses on the narrow aspect of NGO social engagement,

which revolve between the "accountor" and "accountee" that derived from the social contract theory. The NGO social actions can be stipulated from the social responsibilities or social conducts between the two parties.

Interestingly, Jordan and Tuijl (2007) categorise NGO responsibilities as three-fold. First, organisational responsibilities include transparency in decision making and accounting; efficiency of operations; and working within transparency legal confines. Second, responsibilities embedded in the mission of an NGO such as promoting rights for the poor, the alleviation of hunger, children's rights, or saving the environment. Third, responsibilities entrenched in relationships with different stakeholders that are impacted by or involvement in the activities of NGOs. Thus, the NGO is seen as not only accountable for their financial and social impact but also the moral-social values through which they engage with others.

Thus, the NGO social engagement involves the participations and social actions between the multi-dimensional levels of the stakeholders in the community. Taking this notion on board, this case study highlights the additional challenge of a situation, which the beneficiary is seen as "silent" actors that not necessarily one whose actions are unaccounted for.

The paper commences with the constructing view of NGO social engagement and proceeds with a literature review and research methodology. The final section summarises the findings and offers some brief discussion and conclusions.

UNDERSTANDING SHARED MORAL VALUES IN THE COMMUNITY

Defining NGO from the perspective of civil society that engages with humanitarian action has led to political challenges based on appropriateness of adopting a communitarian position compared to a liberal democratic stance (Lehman, 1999). Under this liberal democratic position a model of neo-classical economic assumes that power is widely distributed between all individuals and all individuals are equal (Gray, Owen, & Adams, 1996, pp. 16).

Gray et al. (1996) states the society, including culture and ethics, determine the structure and acceptable mode of behaviour in the economic condition, where the identification of individuals or stakeholders in this economic domain is essential. Gray et al. (1996) provided explanation of accountability relations between the "accountor" and "accountee" based on shared values reflected by social contracts between corporations and their stakeholders. However, Lehman (1999) contends Gray et al.'s (1996) position by claiming that they do not provide a clear

understanding of the relationship between state and civil society. This is interesting argument, which provides clear boundaries for NGO social engagement.

Based on this notion, the paper draw an important elements that links between the the "accountor" and "accountee". The concept of shared moral values highlights by Rawls (1971, 1993) provide an essential element that indirectly link to the social engagement in a community. Rawls (1971, 1999) proposes an ideal theory according to which the voices of all citizens are equal, irrespective of their different religious and philosophical views. Rawls recognises the conflict in views that are often highlighted by an individual's moral position on human nature. Thus, interestingly, this paper take into account the understanding of Rawls' common "moral" imperative, which the need to achieve NGO social engagement through collaboration and coalition with other NGOs.

THEORETICAL FRAMEWORK

The review of literature is conducted to provide a conceptualised theoretical framework that will be used in explaining the social engagement in the NGO. The important element that need to be highlighted in the social engagement encompasses of the "moral obligations" or "moral imperatives" that exist in the relationship between the "accountor" and "accountee".

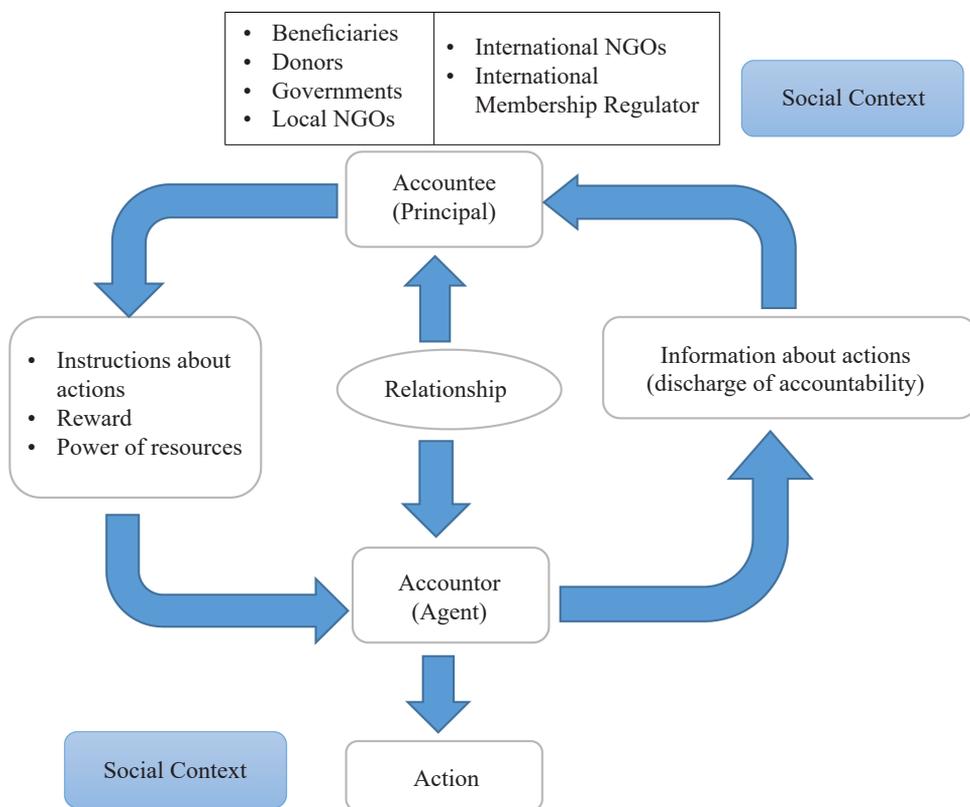
Gray et al. (1996) mention the relational relationship that might exist within the social context. The social contract that exists between the "accountor" and "accountee" can be legal or non-legal; moral or natural contracts through rights of the parties that connected within the relationship. The relationships within these parties "are governed by ruling ethics, values and principles of society" (Gray et al., 1996, p. 39).

With reference to this, the extension of Gray et al. (1996) is essential in order to provide an in-depth social contract deliberation between the two parties, i.e. "accountor" and "accountee". Thus, the social accountability can be seen from the perspective of rights and responsibilities, which involves the moral obligations within the related parties. In a similar vein, the relationship between the related parties can be illustrated within the locus of individualism and culture configurations of accountability (Gelfand, Lim, & Raver, 2004).

To elaborate this, moral values in accounting involve the ethics and practices within the society (see, for example, Abdul Rahim & Goddard, 1998; Blader & Rothman, 2014; Jones, 1995; Raar, 2009; Schweiker, 1993). Specifically, Lehman (1995)

emphasise the moral obligations for accountants to report on the environmental information depends on their work ethics. The moral values can be delineated from the understanding of "self" (Jones, 1995), which constitute to the good society base on shared moral values within the social community (Taylor, 1989).

Taking this understanding, the paper extends the Gray et al. (1996) theoretical framework by building a link in the social engagement between "accountor" and "accountee" through "moral imperatives" and analyses it within the empirical background. Thus, the theoretical framework for the accountability relations between the "accountor" and "accountee" is presented in the Figure 1.



*Figure 1. Accountability Framework (developed from Gray et al., 1996)
Sources adapted from Gray et al. (1996, p. 39)*

The theoretical framework for this study is then contextualised within the empirical evidence of the humanitarian disaster relief NGO in Malaysia, namely MERCY. The paper utilizes the model presented by Gray et al. (1996) for explaining the

social contract in forming the social engagement between the "accountor" and "accountee" within the lens of "moral imperatives", which is an important element between the humanitarian relief NGO and the society that they engaged in.

Additionally, review of existing literature explains that the moral values can be classified into three categories that are individual professionalism, trustworthiness and self-satisfaction (Fry, 1995; Gray, Dey, Owen, Evans, & Zadek, 1997; Gray et al., 1996; Lehman, 2013; Schweiker, 1993). In a similar vein, individual professionalism can be seen from the perspective of their ethical values and code of conduct of an individual and their response to certain condition (see, for example, Ashton & Ashton, 1995; Belal, Cooper, & Roberts, 2013; Hardy & Ballis, 2013). According to Shearer (2002), the ethically neutral disciplined is required in the "giving an accounts" by which individuals are answerable through moral responsibility. The next section will explain the research methodological stances and empirical evidence from the case study.

RESEARCH METHODOLOGY

This study is carried out to increase understanding of the emergence and impact of accountability mechanisms in a non-governmental organisation specifically related to humanitarian assistance and medical relief missions. In obtaining an in-depth comprehension about this case study, an interpretive position was adopted to understand the phenomenon of social engagement in the NGO.

MERCY Malaysia was selected to conduct the empirical site of the enquiry based on their humanitarian relief mission. Gaining case study access to MERCY was quite difficult and hedged with confidentiality restriction and practical constraints, which the researcher need to be prepared for (Bryman, 1989; Burgess, 1984; Hammersley & Atkinson, 1983). In addition, once access was achieved, scheduling interviews was problematic as emergency response planning was taking place to respond to the humanitarian crisis brought about by war in Gaza in December 2008 to January 2009. The researcher revisited MERCY in 2013 to update the fieldwork data to ensure the consistency of the responses collected earlier.

The structure for the research investigation was designed around seven in-depth interviews conducted with the individuals responsible for preparing the organisation's social 'disclosure'. The interviewees were comprised of two Honorary Members, three Heads of Departments and two Senior Officers. These interviews included the Acting General Manager who also functions as Head of the Finance Department managing the strategic operational tasks and financial matters

at MERCY. Each interview was tape-recorded and lasted between one and a half hours to two hours. The interviews were conducted either entirely in English or in mix of English and Malay to help translation of symbolic meaning. The respondents were posed questions related to the social responsibilities, moral imperatives based on professionalism, trustworthiness and self-satisfaction, challenges and future directions.

Observation was conducted at the MERCY Malaysia Headquarters to gain insights on staff engagement, managerial obligations, and organisational change relating to their strategic planning operations and procedural implementation across MERCY. The observational data gathering was taken during their meeting and social contact with the volunteers in three (3) settings. This observational approach allowed the researcher to obtain deeper and richer insights into the data gathered on social relationships.

The subsequent analysis of case evidence was conducted with the assistance of Nvivo8 software and manually coding to identify themes and patterns. The data reduction, data evaluation and data verification were conducted to gain in-depth insights (Miles & Huberman, 1994). Additionally, the researcher conducted careful thematic analysis to investigate irregularities of evidence gathered from the transcriptions, documents reviewed and field notes (O'Dwyer, 2008). The transcriptions, field notes and memoing were themes according to congruent thematic coding to identify the pattern that may lead to the unique findings (Miles & Huberman, 1994; Stake, 1995). The case study ended with a series of follow up interviews conducted with MERCY's Heads of Departments to obtain further clarification on interpretation of particular issues and observe any changes in their organisational strategies including their missions, core values and strategic planning (Stake, 1995). The findings and analysis of the case study are presented in the following section.

FINDINGS AND ANALYSIS

MERCY Malaysia was founded in 1999, with an explicit humanitarian mission to "focusing on providing medical relief, sustainable health related development and risk reduction activities for vulnerable communities in both crisis and non-crisis situations", as set out in its Constitution. The actions taken by MERCY as a disaster relief NGO is prioritised with regard to their humanitarian mission to save many lives through the contribution of medical relief to people in need and NGO social engagement.

Humanitarian Accountability Practices

A significant event in MERCY's history which they believe has influenced such access to extreme situations was their achievement of membership to Humanitarian Accountability Practices (HAP)¹. MERCY Malaysia was the first NGO in South-east Asia and fifth in the world, to gain fully certified membership with Humanitarian Accountability Practices (HAP) in 2007. MERCY Malaysia subscribes to HAP's Standard Humanitarian Accountability and Quality Management Framework (HAP International, 2008) and it is integrated in their Constitution, for employees, members and volunteers working with MERCY to adhere to it. The values shared between HAP and MERCY Malaysia are reflected by their mutual agreement on their engagement, standard compliance and coalition relationship. Rawls (1971, 1993, 1999) is the bases for conclusion on the 'original position' shared by MERCY and HAP is formed through a reasonable understanding of a basic sense of justice in achieving moral commitment and effective social cooperation. This is done on the understanding this sense of morality may be shared by individuals, families, associations or institutions at large.

In understanding the morality position, the sense of values and ethics are represented in MERCY Volunteers Handbook² and it comprises the following shared values; personal and professional integrity, and daily ethics.³ The interview conducted reveals that their moral values are embedded in themselves. The code of ethics in the Volunteers Handbook is a mechanism and guide indicating a shared understanding of values and ethics underpinning volunteering work. The volunteers are introduced to this guideline during their Basic Training Mission (BMT) and Advanced Training Mission (ATM) conducted by MERCY. The volunteers' interpretation of the codes are seen by MERCY trainers' as relevant. However, from the point of view for the volunteers, the code fails to develop its inner-moral positioning i.e. question of self. To elaborate further, the volunteers contested that their "professional" code of ethics in MERCY does not in isolation justify their professional ethics. How they as individual practice the code in their daily life is founded on their self-reflection.

A volunteer's moral values are driven from their ancestry; in particular their parents or siblings engagement in volunteering work. For example, an interview with a MERCY volunteers states:

"My interest in engaging volunteering job is a reflection on my father who is a medical doctor. When he treats poor people, he usually refuses their payment for the medical treatment provided and what he wants is his patients are well-treated and recover

from their illness. The sense of helping people and doing things voluntarily is in my family. I am used to this surrounding and this really determines where I want to be as a medical doctor. With reference to this, as a medical doctor, I have to adhere to the professional code of ethics. The important part all doctors have to follow is 'do no harm' to the people and treat them equally (Respondent MERCY 7)."

"My parents organised volunteering work with the elderly and orphanage around Ipoh and my sister organised collections of second-hand books to be distributed to the people in Acheh during the Tsunami aftermath. My sister's initiative is being acknowledged by the University of Oxford and she had been awarded a scholarship to undertake a social entrepreneurship course. Coming from this volunteering background, inspired me to volunteer at MERCY and be part of it. To share common values is important to direct and lead us in achieving common goals. For this, volunteer sharing common value in Mercy is an important part of establishing teamwork (Respondent MERCY 9)."

MERCY's management recognises that HAP's framework has been used as directed to shape their standard of procedures; disclosure practices; assessment and evaluation; response and complaint mechanism; and continuous sustainable development. To ensure that valid membership is visible, HAP's auditors conduct a 'social' audit of MERCY to ensure beneficiaries receive humanitarian aid. An example of the social scope of the audit was provided by one interviewee who stressed:

"The auditors appointed by HAP went to Acheh to interview beneficiaries to ensure that the programmes conducted are relevant to them (Respondent MERCY 1)".

HAP plays an important role through a close concept that can be observed through such coalition with their counterparts in the pursuit of shared values.

Financial donors

Arguably, the financial donors donates to MERCY as a means to reflect their social engagement to the public based on moral obligation to the society. The extent to which is related to charity actions or means to gain political profile is open to questions. Financial donations are made in the form of general commitments

and specific calls to supports missions. Financial donors include the public or corporations (local and international) who respond to MERCY's call for donations to help specific disaster relief mission or general assistance.

Their financial donors include well-known corporations such as Burger King, Malaysian Airlines Berhad, Petronas, and Pharmaniaga Berhad whose contributions have been disclosed in various channels of communication to the public. For example, Pharmaniaga Berhad has pledged to support MERCY Malaysia with an annual grant of RM200,000. Throughout year 2006, Pharmaniaga funded the purchasing of essential drugs and medical supplies by MERCY Malaysia for their missions both abroad and in Malaysia.

The social form of contract between financial donors and MERCY can be observed through 'mutual agreement' bound through a Letter of Understanding (LoU) and Memorandum of Understanding (MoU). Usually, MERCY will signed a Memorandum of Understanding with the corporation that act as a legal document in reflecting their rights, mutual consensus and terms of condition applied to the contractual agreement. MERCY's position on "strategic partnerships" with financial donors is reflected in the following statement by one interviewee delineate:

"For MERCY, the focus on providing humanitarian assistance and medical relief includes rebuilding and sustainable long term projects. Thus, networking is really important to MERCY, for partnership engagement through mutual collaboration (Respondent MERCY 4)".

Thus, it is essential for MERCY to retain control in making decision for undertaking a humanitarian mission. They have to evaluate and recognise the disaster situation so that they are accounted for their action in fulfilling social obligations to the financial donors.

Volunteers

The volunteers include medical and non-medical expert groups who donate their time to assist in achieving MERCY's humanitarian mission. They are important as the backbone in the success of a mission. Even though they are volunteers, they have to understand and follow the code of ethics as volunteers. They are accountable to MERCY and beneficiaries in the mission. The volunteers come from various sectors and usually have full-time job. They voluntarily engage in the mission and their nature of work is based on their expertise in providing humanitarian aid. For example, the affiliation between MERCY and the National Petroleum

Company (Petronas), under the Petronas Volunteer Opportunity Programme (PVOP), initiated in 2005, provided a platform for Petronas employees to join the volunteering mission based on their expertise

The volunteers are bonded through the code of ethics for volunteers stated in the rules and regulations of MERCY. The sharing of knowledge and understanding between the volunteers and MERCY is a sign of mutual agreement that forms initial contact in pursuing social cooperation in the society. Volunteer are keen on engaging with specific missions because of their sense of responsibility in assisting vulnerable people in the disaster/conflict area. For them, financial reimbursement for their activities is not important they gain moral self-satisfaction and personal experience. Their sense of moral values and willing to contribute in their mission drives their attitudinal behaviour in engaging with a humanitarian mission and their common (or plural) rationalities for action binds them within the volunteers community. Their moral code extends beyond sharing and giving of time to providing 'accounts' for their action, including where required, formalised feedback to MERCY.

MERCY discharges their accountability to volunteers through social reporting disclosed targeted at volunteers in various medium of communication. This included MERCY's provision of capacity building and training programmes for volunteers, as part of their concern to provide and ensure that the volunteers comply with the code of ethics, and equipped them with valuable knowledge before engaging with certain mission. This reflection shows that the forms of accounts is translate through the actions taken by MERCY.

Code of Conduct, Moral Accountabilities and Sensitivity

The paper identifies the primary stakeholders of MERCY – beneficiaries, financial donors and volunteers - and started to elaborate the values and moral sense of accountabilities shared within the group and with MERCY as represented through form of action and code of conduct and cooperation. For MERCY representatives, these shared values are symbolised by MERCY's Constitution and Code of Conduct and, in turn, these official documents serve as an important tool for negotiation and coalition. It is MERCY's Constitution which enables them to provide humanitarian assistance and medical relief to vulnerable or underprivileged people regardless of their race, religion and political status. Inherent within this is a non-partisan position developed to reflect the impartiality of individuals acting for the common good of society. This was demonstrated in the interview:

"MERCY adopted a non-partisan concept as their basic volunteering principle to provide non-bias situation at any level in the social community. As an Executive Committee Member, we cannot act for personal reasons and stop thinking individualistically. In certain situations impartial posing is important in directing towards the equality of the organisational political stances (Respondent MERCY 5)".

MERCY's code of conduct recognises expert medical volunteers to adhere professional code of ethics in handling and treating patients when providing humanitarian assistance. In such situation, they are expected to prioritise humanitarian medical relief to the beneficiaries over other programmes they may be engaged. Other programmes may include, for example, provision of water, sanitation and hygiene facilities; sustainable development projects; and learning and training programmes for professionals and non-professionals in the field. An outlined above, it is clear that the functional role and social symbolism of MERCY's Constitution and Code of Conduct in achieving a "close community" based on shared moral values.

Coalition

MERCY's strategic partnerships have contributed immensely to the growth and development of the organisation, helping it to be in its position (Raustiala, 1997). It undertakes partnerships with high-profile corporations including Burger King, Malaysian Airlines Berhad, PETRONAS, and Pharmaniaga Berhad. Even though collaborations with other organisations are essential in channelling its humanitarian assistance and medical relief, MERCY has to depend on its stakeholders for donations in terms of goods, services or primary requirements. Additionally, MERCY partners with international affiliations, such as Merlin UK and International Red Cross, to contribute in areas difficult to access. The international coalition extends MERCY's involvement to operate as international partners in providing humanitarian assistance and medical aid in disaster relief areas; and to share knowledge and expertise with international counterparts.

To record its performance, MERCY's commitment and social engagement are disclosed in various channels of communication in providing information to the public. The social disclosures includes the activities conducted by MERCY locally and internationally that describe its engagement not only related to medical assistance but also educating people, building new infrastructure and training the locals so that they can survive after a disaster or conflict condition. To recap,

this partnership's commitment and involvement has empowered the organisation, while improving the lives of their beneficiaries, both directly and indirectly, from the mission:

"MERCY Malaysia believes that good networking and communication is essential in the disaster area. It is vital to know the access to the disaster countries to ensure that MERCY Malaysia is familiar with the boundary, political situation and most importantly, the real situation of the disaster or conflict area. For MERCY Malaysia, they focus on several angles in providing humanitarian assistance and medical relief includes rebuilding and sustainable long term project. In conclusion, networking is really important to MERCY Malaysia and volunteers, not only to other NGOs associations but to donors as well as beneficiaries. This can be shown in how MERCY Malaysia brings themselves in the public and in their socially responsible community." (Respondent MERCY 4)

The coalitions existing with MERCY Malaysia create empowerment issues with government, donors, partners and local NGOs in crisis or non-crisis zones. In line with this, partnership with local NGOs or other professional groups in the disaster relief area will assist the government and the locals to build a new 'country' after the disaster condition. MERCY also offers training for the locals and professionals to manage and coordinate the situation in the field after MERCY withdraws from the mission.

"Alternatively, in Gaza, it provides medical and humanitarian relief to the Palestinians due to the war crisis between Israeli and Palestine that had killed many civilians and therefore, medical attention had to be supplied urgently. In the case of the recent crisis in Gaza, the Egypt and Israel authority had restricted the vehicles, medical supplies, and building material passing at the borders. This restriction causes difficulties in providing humanitarian supplies and aid to the turbulent region. In the previous relief aid at Gaza, MERCY had to make close contact with the local NGOs that assist in the rehabilitation of disaster after war. MERCY also had to identify the medical requirement in Gaza so it could channel proper humanitarian aid. Most of the medical volunteers in MERCY are not only providing their medical expertise to the civilians, they also offer surgical sub-speciality training to the

Palestinian medical team. Malaysians are very generous and respond actively to the appeal launched for donations for Gaza." (Respondent MERCY 6)

In the response provided above, MERCY believes that training sessions have to be offered to the Palestinian professionals in handling cases in hospitals. To elaborate, MERCY, based on the donations received, has financed new hospitals and ambulances. In this way, medical and non-medical support has to be able to manage the hospitals once MERCY has withdrawn from the humanitarian and medical relief mission.

Negotiation of Access

The MERCY has faced difficulties in undertaking humanitarian assistance and medical relief assistance, in particular regarding negotiation of access to the disaster or conflict countries. In this case, the government has to provide diplomatic support and assistance and acts as intermediary to negotiate with the respective countries to allow access (Princen & Finger, 1994). With this concern, Malaysia's government has provided support to MERCY in all disaster relief access, where MERCY has maintained good relationships with the Ministry of Foreign Affairs Malaysia (Wisma Putra).

"We have a close relationship with Wisma Putra in dealing with the diplomatic-related-issues. It is important to solve issues concerning volunteers visas, diplomatic negotiation of access and most importantly, strong support from Wisma Putra. Despite this, MERCY has to get approval from the Wisma Putra before undertaking a mission, which most of the humanitarian assistance and medical relief operations involve the disaster relief at overseas' country. This procedure is essential to ensure the link between MERCY and the overseas Malaysian Embassy and security of the volunteers." (Respondents MERCY 1)

The representation of negotiation of access is formalised through the annual report and performance reports of MERCY, which refer to previous missions MERCY had been already engaged in. These annual reports represent the means of action for related parties through the articulation of symbolic meaning, which may be interpreted from the language and texts.

"In general, it is difficult to gain access but the authority agreed based on the successful humanitarian aid conducted by MERCY

Malaysia based on the previous mission; and strong strategic alliances with other NGOs internationally. This indirectly builds the Sri Lanka government's confidence with MERCY. And, MERCY Malaysia representatives have shared their successful humanitarian missions through the proved evidence that is published in the MERCY's annual reports and performance report; that they brought with them into the negotiation meeting. The hard work by MERCY Malaysia is worthwhile the successful negotiation." (Respondent MERCY 6)

With this in mind, it is essential that the representation of accounts can be interpreted through symbolic meaning of the articulation of language and texts, which are related to the form of action within the close community.

Internal Coalition

In MERCY, there is an emphasis on the relationship among the members, board members, staff and volunteers to engage in social engagement activities. The hierarchical positions involve all levels of parties including Managers, Heads of Department, Executive Members, President and other people associated with the social obligation of the humanitarian assistance and medical relief mission implicitly or explicitly. Thus, all parties are involved in providing the best services to vulnerable people in a disaster relief mission. This can be observed from the documentary reports, which include pictures of the humanitarian relief missions, photos of the volunteers and a list of names of volunteers engaged in a particular mission. MERCY acknowledges the contributions of the people involved directly and indirectly in a certain mission.

"We actively inculcate all people in the organisation to engage in the humanitarian mission and sometimes have our board members, who participate in the huge disaster relief mission. They are willing to provide their expertise, especially for medical related tasks, based on the humanitarian awareness and human sympathy to serve vulnerable people. Thus, the people in MERCY, regardless of whether they are staff or volunteers, have to join hands, and be willing to cope with unexpected situations and be responsible at all time as subscribed by MERCY's code of ethics." (Respondent MERCY 4)

MERCY has its own initiative to be part of the HAP Certified Membership. In line with this, the top level management and board members realise that they

are accountable for the disclosure of the organisation and have to take charge in delivering social information to their stakeholders.

Coalition with Media

The media play an important role in promoting and releasing updates of information about MERCY's humanitarian relief missions. It has close relations with media including local newspapers, for example, The Star and Berita Harian, in which its activities and humanitarian missions are released by the press. MERCY does not have the power to control the media in highlighting its social engagement or disaster relief missions. However, it maintains transparency in the media by highlighting balanced press statements, in particular regarding sensitive issues. The neutrality of press release statements on certain sensitive issues can be obtained through mutual agreement with the media that provide outlines on what can or cannot be reported by them.

For MERCY, the media understand the social engagement of MERCY locally and internationally. This has created a mutual understanding on the matters to be highlighted by the media and avoids the sense of sensitivity among mixed races in Malaysia, especially related to race, religion, political intervention and culture. MERCY considers the media as a means of communication through which it can publicise disaster relief missions to the public and government, especially launching appeals for public donations.

"Media, television, radio and newspaper, is the important channel in deliberating information to the public. The hardships of people in the conflict or disaster area are being highlighted by the media to create awareness among the public and indirectly it is an avenue for the people to respond and donate to MERCY. With the generosity of the public and companies, the donations can assist MERCY with humanitarian and medical relief for the people around the world who really need attention during and after the disaster or conflict." (Respondent MERCY 1)

With this in mind, since MERCY is also involved internationally, statements related to religion, ethnicity, races, or political issues have to be avoided to maintain neutrality. Thus, the information needing to be highlighted is based only on their engagement with humanitarian assistance and medical relief missions.

DISCUSSIONS AND CONCLUSION

From the findings, it is essential to highlight on the four (4) elements that contributes to the social engagement in the MERCY. First, the NGO social engagement comprises of the compliance to the regulations and guidelines set by the HAP in assiting the standard operating procedures in Mercy Malaysia. Second, the engagement of financial donors provides a sufficient support to finance the disaster relief mission at the disaster area. Third, the internal factors, which emphasis the involvement of volunteers in the disaster field area and profesiaonalism by the medical assistance stipulated in the MERCY's code of ethics for undertaking relief mission. Forth, the coalition with other parties or organisations that lead to the power of negotiation, strong internal coalition and media relief exposure in the MERCY's community.

Interestingly, Munro (1996a, 1996b) extends accountability beyond the traditional accounts to behavioural reasons for conduct and actions. For the disaster relief NGO, their rapid action is seen to be imperative in providing immediate humanitarian assistance and medical relief to the vulnerable people. In this respect, questioning who NGOs are accountable to and labelling their form of action offers valuable insights on the scope of social accountability. Holistic accountability proposed by O'Dwyer and Unerman (2007, 2008) fails to fully justify how the social is constructed when moral engagement is an imperative.

Research has highlighted how salient voices from society have created tension between the corporations and environment regulators in their actions for giving an account (Assad & Goddard, 2010; Awio, Northcott, & Lawrence, 2011; Buhr, 2001; Lehman, 1999; Roy, 2014). In this empirical case study, the values shared between MERCY and their stakeholders including their counterparts, beneficiaries and donors, can be reflected through their mutual agreement on their engagement, standard compliance and coalition relationship (Blader & Rothman, 2014; Rahman & Hussain, 2012).

Plural rationalities for action, shared by individuals, can be achieved through a basic sense of justice in achieving moral commitments and effective social cooperation (Najwa, 2012; Parker, 2011). In this respect, adopting holistic accountability position is seen to limit the moral values in the society and fails to address the reaction of MERCY's stakeholders to call for the provision of rapid relief. The empirical evidence consider the need to recognise humanitarian actions engaging

beneficiaries as a legitimate form of discharging accountability in line with NGO representatives such as HAP (Awio et al., 2011; Connolly & Kelly, 2011; Hasan & Siti Nabihah, 2012; Rahman & Hussain, 2012). The diagram to summarise the findings can be reflected as follows:



Figure 2. Diagram represents NGO Social Engagement in MERCY Malaysia

This is because in the disaster relief situation people anticipate their primary requirements to be fulfilled not through the giving of money but ultimately the distributions afforded equally to the people in need (Assad & Goddard, 2010; Simms, 2000). Future research can be conducted by examining the accountability relationship between the government and minority voices in Malaysia.

NOTE

1. HAP International was established in 2003 and is the first international self-regulatory body for humanitarian sector. Members of HAP are expected to comply with the highest standards based on the Humanitarian Accountability and Quality Management. The standards include providing assurance to disaster survivors, staff, volunteers, host authorities and financial donors.
2. The Volunteers Values and Ethics is adapted from the Humanitarian Accountability Partnership (HAP) Framework, where this clause of adoption is stated in the Section 1.
3. The Values and Ethics are stated in Section 1.8.1, 1.8.2 and 1.8.3 of Mercy Volunteer Handbook. On July 2010, Mercy updates information regarding volunteers and related issues and they have to table in the Executive Meeting for approval before it is being fully implemented. The process is suspected to take a longer time.

REFERENCES

- Abdul Rahim, A. R., & Goddard, A. (1998). An interpretive inquiry of accounting practices in religious organisations. *Financial Accountability and Management* 14(3), 183–201. <http://dx.doi.org/10.1111/1468-0408.00060>
- An-Na'im, A. (2002). Religion and global civil society: inherent incompatibility or synergy and interdependence. In M. Glasius, M. Kaldor, & H. K. Anheier (Eds.), *Global civil society 2002* (pp. 55–73). Oxford: Oxford University Press.
- Ashton, R. H., & Ashton, A. H. (1995). Personalities on judgement and decision making: research in accounting and auditing. In R. H. Ashton, & A. H. Ashton (Eds.), *Management and decision making research; accounting and auditing* (pp. 3–18). Cambridge: Cambridge University Press. <http://dx.doi.org/10.1017/CBO9780511720420.003>
- Assad, M. J., & Goddard, A. R. (2010). Stakeholder salient and accounting practices in Tanzanian NGOs. *International Journal of Public Sector Management*, 23(3), 276–299. <http://dx.doi.org/10.1108/09513551011032482>
- Atack, I. (1999). Four criteria of developing NGO legitimacy. *World Development*, 27(5), 855–864. [http://dx.doi.org/10.1016/S0305-750X\(99\)00033-9](http://dx.doi.org/10.1016/S0305-750X(99)00033-9)
- Awio, G., Northcott, D., & Lawrence, S. (2011). Social capital and accountability in grassroots NGOs. *Accounting, Auditing and Accountability Journal*, 24(1), 63–92. <http://dx.doi.org/10.1108/09513571111098063>
- Belal, A. R., Cooper, S. M., & Roberts, R. W. (2013). Vulnerable and explitable: the need for organisational accountability and transparent in emerging and less developed economies. *Accounting Forum*, 37, 81–91. <http://dx.doi.org/10.1016/j.accfor.2013.04.001>

- Bendell, J. (2000). Introduction: working with stakeholder pressure for sustainable development In J. Bendell (Ed.), *Terms of Endearment*. Sheffield: Greenleaf Publishing/New Academy Business. http://dx.doi.org/10.9774/GLEAF.978-1-907643-14-9_2
- Blader, S. L., & Rothman, N. B. (2014). Paving the road to preferential treatment with good intentions: Empathy, accountability and fairness. *Journal of Experimental Social Psychology, 50*, 65–81. <http://dx.doi.org/10.1016/j.jesp.2013.09.001>
- Bryman, A. (1989). *Research Methods and Organisation Studies*. Hemel Hempstead: Unwin Hyman. <http://dx.doi.org/10.4324/9780203359648>
- Buhr, N. (2001). Corporate Silence: environmental disclosure and the North American free trade agreement. *Critical Perspectives on Accounting, 12*, 405–421. <http://dx.doi.org/10.1006/cpac.2000.0434>
- Burgess, R. (1984). *In the Field: An Introduction to Field Research*. Hemel Hempstead: Allen and Unwin. <http://dx.doi.org/10.4324/9780203418161>
- Connolly, C., & Kelly, M. (2011). Understanding accountability in social enterprise organisations: a framework. *Social Enterprise Journal, 7*(3), 224–237. <http://dx.doi.org/10.1108/175086111111182386>
- Edwards, M., & Fowler, A. (2002). Introduction: changing challenges for NGDO management. In M. Edwards, & A. Fowlwe (Eds.), *The Earthscan Reader on NGO Management*. London: Earthscan
- Fernando, J. L., & Heston, A. W. (1997). Introduction: NGOs between states, markets, and civil society. In J. L. Fernando & A. W. Heston (Eds.), *The Annals of the American Academy of Political and Social science* (Vol. 554, pp. 8–20). Philadelphia: Sage Publications, Inc. <http://dx.doi.org/10.1177/0002716297554001001>
- Fisher, J. (1998). *Nongovernments: NGOs and the Political Development of the Third World*. Hartford Kumarian
- Fry, R. E. (1995). Accountability in organisational life: problems or opportunity for nonprofits? *Non-profit Management and Leadership, 6*(2), 181–195. <http://dx.doi.org/10.1002/nml.4130060207>
- Gelfand, M. J., Lim, B. C., & Raver, J. L. (2004). Culture and accountability in organisations: Variations in forms of social control across cultures. *Human Resources Management Review, 14*, 135–160. <http://dx.doi.org/10.1016/j.hrmr.2004.02.007>
- Gray, R., Bebbington, J., & Collison, D. (2006). NGOs, civil society and accountability: making the people accountable to capital. *Accounting, Auditing and Accountability Journal, 19*(3), 319–348. <http://dx.doi.org/10.1108/09513570610670325>
- Gray, R., Dey, C., Owen, D. L., Evans, R., & Zadek, S. (1997). Struggling with the praxis of social accounting: stakeholders, accountability, audits and procedures. *Accounting, Auditing and Accountability Journal, 10*(3), 325–364. <http://dx.doi.org/10.1108/09513579710178106>
- Gray, R., Owen, D. L., & Adams, C. A. (1996). *Accounting and accountability: Changes and challenges in corporate social and environmental reporting*. London: Prentice Hall.
- Hammersley, M., & Atkinson, P. (1983). *Ethnography: Principles in practice*. London: Tavistock.

- HAP International. (2008). The guide to the HAP standard: Humanitarian accountability and quality management. Oxford: Oxfam GB. <http://dx.doi.org/10.3362/9780855987619>
- Hardy, L., & Ballis, H. (2013). Accountability and giving accounts - In reporting practices in a religious corporation. *Accounting, Auditing and Accountability Journal*, 26(4), 539–566. <http://dx.doi.org/10.1108/09513571311327453>
- Hasan, B., & Siti Nabihah, A. K. (2012). Examining accounting and accountability issues in religious context: insights from literature. *Aceh International Journal of Social Science*, 1(1), 24–31.
- Jones, T. M. (1995). Instrumental stakeholder theory: A synthesis of ethics and economics. *Academy of Management Review*, 20(2), 404–437.
- Jordan, L., & Van Tuijl, P. (2000). Political responsibility in transnational NGO advocacy. *World Development*, 28(12), 2051–2065. [http://dx.doi.org/10.1016/S0305-750X\(00\)00078-4](http://dx.doi.org/10.1016/S0305-750X(00)00078-4)
- Jordan, L., & Van Tuijl, P. (2007). *NGO accountability: Politics, principles and innovations*. London: Earthscan.
- Katz, H., & Anheier, H. (2006). Global correctness: The structure of transnational NGO networks. In M. Glasius, M. Kaldor, & H. Anheier (Eds.), *Global civil society 2005/2006* (pp. 240–265). London: Sage Publication Ltd.
- Lehman, G. (1995). A legitimate concern for environmental accounting. *Critical Perspectives on Accounting*, 1995(6), 393–412. <http://dx.doi.org/10.1006/cpac.1995.1037>
- Lehman, G. (1999). Disclosing new worlds: a role for social and environmental accounting and auditing. *Accounting, Organizations and Society*, 24(3), 217–242. [http://dx.doi.org/10.1016/S0361-3682\(98\)00044-0](http://dx.doi.org/10.1016/S0361-3682(98)00044-0)
- Lehman, G. (2007). The accountability of NGOs in civil society and its public spheres. *Critical Perspectives on Accounting*, 18, 645–669. <http://dx.doi.org/10.1016/j.cpa.2006.04.002>
- Lehman, G. (2013). Moral will, accounting and the phronemos *Critical Perspectives on Accounting*, 2 July 2013, 1–7. <http://dx.doi.org/10.1016/j.cpa.2013.10.004>
- Miles, M. B., & Huberman, A. M. (1994). *Qualitative Data Analysis*. London: Sage Publication.
- Mohamad, M. (2008). Religion, human rights and constitutional contract politics in Malaysia. *Intellectual Discourse*, 16(2), 155–186.
- Munro, R. (1996a). *Accountability: Power, Ethos and the Technologies of Managing* London: International Thomson Business Press.
- Munro, R. (1996b). Alignment and identity work: The study of accounts and accountability. In R. Munro, & J. Mouritsen (Eds.), *Accountability: Power, ethos and technologies of managing* (pp. 1–20). London: International Thomson Business Press.
- Najwa, M. (2012). Self-accountability: The link between self-accountability and accountability in Islam. *International Journal of Humanities and Social Science*, 2(5), 240–245.

- O'Dwyer, B., & Unerman, J. (2007). From functional to social accountability: Transforming the accountability relationship between funders and non-governmental development organisations. *Accounting, Auditing and Accountability Journal*, 20(3), 446–471.
- O'Dwyer, B., & Unerman, J. (2008). The paradox of greater NGO accountability: A case study of Amnesty Ireland. *Accounting, Organizations and Society*, 1–24, doi:10.1016/j.aos.2008.02.002.
- O'Dwyer, B. (2008). Qualitative data analysis: illuminating a process for transforming a 'messy' but 'attractive' nuisance. In C. Humphrey, & B. Lee (Eds.), *The real life guide to accounting research* (Vol. Paperback edition). London: CIMA Publishing.
- Parker, L. D. (2011). Building bridges to the future: mapping the territory for developing social and environmental accountability. *Social and Environmental Accountability Journal*, 31(1), 7–24. <http://dx.doi.org/10.1080/0969160X.2011.556389>
- Princen, T., & Finger, M. (1994). *Environmental NGOs in world politics: Linking the local and the global*. London: New York Routledge. <http://dx.doi.org/10.4324/9780203429037>
- Prohaska, T., Anderson, L., & Binstock, R. (2012). *Public health for an aging society*: JHU Press.
- Raar, J. (2009). The new global accounting community: Rationale for dialogue to establish its accountability? *Critical Perspectives on Accounting*, 20, 509–527. <http://dx.doi.org/10.1016/j.cpa.2008.08.001>
- Rahman, M., & Hussain, M. (2012). Social business, accountability and performance reporting *Humanomics*, 28(2), 118–132. <http://dx.doi.org/10.1108/08288661211228889>
- Raustiala, K. (1997). States, NGOs and international environmental institutions. *International Studies Quarterly*, 41, 719–740. <http://dx.doi.org/10.1111/1468-2478.00064>
- Rawls, J. (1971). *A theory of justice*: Harvard University Press.
- Rawls, J. (1993). *Political liberalism*. Columbia: Columbia University Press.
- Rawls, J. (1999). *The law of the peoples: The idea of public reason revisited*. Cambridge Harvard Business Press.
- Roy, S. (2014). The transformation of Islamist NGOs in Palestine. Retrieved January 30, 2016 from <http://www.merip.org/mer/mer214/transformation-islamist-ngos-palestine>.
- Schweiker, W. (1993). Accounting for ourselves: Accounting practice and the discourse of ethics. *Accounting, Organizations and Society*, 18(2/3), 231–252. [http://dx.doi.org/10.1016/0361-3682\(93\)90035-5](http://dx.doi.org/10.1016/0361-3682(93)90035-5)
- Shearer, T. (2002). Ethics and accountability: From the for-itself to the for-the-other. *Accounting, Organizations and Society*, 27(6), 541–573. [http://dx.doi.org/10.1016/S0361-3682\(01\)00036-8](http://dx.doi.org/10.1016/S0361-3682(01)00036-8)
- Simms, A. (2000). *Paradigm lost: Critical voices on globalisation and the big hole in finances for development*. London: New Economics Foundations.
- Stake, R. E. (1995). *The art of case study*. California, US: Sage Publications.
- Taylor, C. (1989). *Sources of the self*. Cambridge: Cambridge University Press.