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Nonprofit Organization Governance: A Systematic Literature Review

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Abstract

This study aims to analyze the development of research on nonprofit organization governance in Indonesia through a Systematic Literature Review (SLR) approach. Nonprofit governance has become an important issue because it is closely related to transparency, accountability, internal control, and organizational sustainability in maintaining public trust. The review was conducted on 36 journal articles indexed in the Science and Technology Index (SINTA) and published between 2020 and 2025. The articles were retrieved through Google Scholar and verified through SINTA. Thematic analysis was employed to identify patterns and trends in the research themes. The findings reveal that studies on nonprofit governance in Indonesia are predominantly concerned with transparency, accountability, internal control, organizational information systems, organizational administration, and institutional capacity. Furthermore, the quality of nonprofit governance is shaped by the interrelationship among transparency and accountability, internal control, information systems and organizational administration, institutional capacity, and organizational oversight. This study offers a conceptual contribution by mapping the dimensions of governance quality in Indonesian nonprofit organizations and provides insights for the design of future research.

Keywords: *nonprofit governance; accountability; internal control; transparency; systematic literature review*

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INTRODUCTION

Nonprofit organizations today must not only focus on achieving their social goals but also ensure that all organizational activities are managed professionally, transparently, and accountably. This is because demands for public transparency and accountability are increasingly high. Various cases of social fund misappropriation, weaknesses in internal control, poor quality of information disclosure, and declining public trust in nonprofit organizations show that organizational governance has become an extremely important issue in recent years (Bonsu et al., 2023; Lin & Li, 2024).

Nonprofit organizations are responsible for managing public resources, donated funds, social relationships, and community trust. Good governance in nonprofit organizations is therefore a determining factor in the quality of their management. Organizations are required not only to carry out social programs but also to ensure effective accountability and transparency systems, as well as adequate internal control and oversight, in order to maintain public trust (Bonsu et al., 2023). Without good governance, manipulation, conflicts of interest, and misuse of organizational resources increase, resulting in declining public trust and affecting the organization's long-term sustainability.

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In its current development, nonprofit organizations also play a role in delivering social services and in community management. Song (2024) states that, as efforts to strengthen good governance and increase public trust in public institutions continue, the participation of nonprofit organizations in public services will keep expanding. This indicates that nonprofit organizations are now an important part of the community development ecosystem rather than merely community-based social entities.

Research on nonprofit management has developed from diverse perspectives and research foci. Several studies emphasize the importance of organizational integrity, leadership, and internal control in enhancing accountability (Bonsu et al., 2023). Other studies show that managerial ability and the effectiveness of internal control play a crucial role in improving the quality of information disclosure while reducing information asymmetry and the risk of fraud within organizations (Lin & Li, 2024). Studies on the participation of nonprofit organizations in public governance also show that their presence is increasingly regarded as a vital element in strengthening good governance and social services for the community (Song, 2024).

Nevertheless, studies on nonprofit governance still show diversity in approach and fragmentation of the themes examined. Many studies remain narrowly focused on particular aspects, such as organizational accountability, financial statement transparency, internal control, quality of information disclosure, leadership, and organizational integrity. Previous studies also tend to use empirical approaches focused on specific organizations or sectors, so their results remain contextual and do not provide a comprehensive picture of the development of nonprofit governance research. Moreover, the expansion of research in this field has produced diverse conceptual and methodological perspectives and discussion foci that are not yet well structured.

This condition points to a limited number of studies that specifically map the development of nonprofit governance research comprehensively. Such mapping is essential for recognizing the progress of research themes, the methodological approaches applied, the factors that influence nonprofit governance, and opportunities for further research in this field. Accordingly, the Systematic Literature Review (SLR) approach was chosen to provide a measurable, systematic, and comprehensive synthesis of research on nonprofit organization governance.

This study aims to analyze how research on nonprofit governance has developed through an SLR approach. It is expected to contribute academically by mapping research trends and identifying issues related to nonprofit governance, which will help formulate a future research agenda on organizational management.

METHODOLOGY

This study adopts a systematic literature review (SLR) approach to analyze the development of studies on nonprofit organization governance in Indonesia. The method is used to systematically identify, evaluate, and synthesize research findings, thereby producing a knowledge map and a conceptual construction of a research topic (Snyder, 2019). Through a clear and structured review procedure, this approach helps researchers minimize bias during the search and selection process (Xiao & Watson, 2017).

Articles were searched through Google Scholar using keywords covering governance, internal control, and accounting systems. The journal status of the articles found was then verified through the Science and Technology Index (SINTA). Google Scholar was used to broaden the article search, while verification of journal status through SINTA aimed to ensure the quality and relevance of the articles used in this study.

The inclusion criteria applied in this study cover scholarly articles published in academic journals indexed by SINTA, with a publication period between 2020 and 2025, written in Indonesian, and relevant to the topic of nonprofit organization governance.

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Conversely, the exclusion criteria comprise articles from journals not indexed by SINTA, articles published before 2020, non-scholarly articles, and articles that do not include the full text.

The selection process proceeded through identification, screening, and determination of the final articles. At the initial stage, 60 articles were found through the search. Subsequently, 6 articles were excluded as irrelevant to the theme, 13 articles were eliminated because their journals were not indexed by SINTA, and 5 other articles were not used because they were published before 2020. This left 36 articles that met the criteria for analysis in this study.

The analysis used thematic analysis, grouping the articles according to research focus related to nonprofit organization governance. Thematic analysis serves to systematically uncover patterns, relationships, and tendencies of themes in a body of research data (Braun & Clarke, 2012). Through this synthesis process, the study identifies the factors that influence the quality of nonprofit governance in Indonesia based on the findings analyzed.

RESULTS AND DISCUSSION

1. Mapping of Nonprofit Organization Governance Research

The results of the search and selection show that 36 articles met the inclusion criteria for this study. These articles were drawn from SINTA-indexed journals published between 2020 and 2025. The studies analyzed cover the management of nonprofit organizations, including foundations, religious organizations, social institutions, community groups, educational institutions, and public service organizations. The research foci identified in the articles include organizational accountability and transparency, internal control, accounting information systems and administrative governance, internal audit and institutional capacity, and sustainability aspects.

Table 1: Mapping of Research Trends on Nonprofit Organization Governance in Indonesia

No	Research Focus	Number of Articles	Studies
1	Organizational transparency	4	Setyawati & Yuniarsih (2024); Khudhori (2022); Shonhadji et.al. (2024); Respati (2025)
2	Organizational accountability	4	Ginting et al. (2021); Melia (2022); Angwarmase et al. (2025); (Istikomah & Hasanah, 2024)
3	Internal control	6	Ramadhanti & Safrida (2023); Maidani et al. (2020); Sadewi & Adiputra (2022); Hastuti et al. (2021); Pardede et al. (2021); Ayumiati & Jalilah (2023)
4	Accounting information systems	4	Hilda et al. (2022); Joni et al. (2024); Rahayu (2025); Trisnawati et al. (2022)
5	Internal audit and oversight	2	Senadi & Triani (2023); Sriwardhani (2021)

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6	Administrative governance	4	Widyasari et al. (2021); Rokhmania et al. (2021); Aligarh (2021); Pahlevi et al. (2025)
7	Institutional capacity	3	Rofi'i et al. (2025); Ramadhani et al. (2025); Hidayat et al. (2025)
8	Sustainability governance	2	Imronah et al. (2025); Kui et al. (2022)

Source: Processed data (2026)

Based on the analysis of the articles, studies on nonprofit management show an increasing focus on accountability, transparency, and internal control within organizations. In addition, a number of studies have begun to emphasize the importance of accounting information systems, internal audit, organizational monitoring, and the strengthening of institutional capacity as steps toward improving the quality of nonprofit management (Ramadhanti & Safrida, 2023; Senadi & Triani, 2023).

Despite progress in research on nonprofit governance covering various themes, most studies still rely on single-case-study approaches and place greater emphasis on the administrative aspects of organizations. As a result, findings are often fragmented and contextual, reflecting the unique characteristics of each organization studied. Most studies continue to prioritize reporting and administration as components of governance, whereas studies that comprehensively address the quality of nonprofit governance remain very limited (Melia, 2022; Rokhmania et al., 2021).

2. Transparency and Accountability in Nonprofit Organizations

Transparency and accountability are the two most important aspects in studies of nonprofit governance in Indonesia. Research shows that these two elements serve as the main foundation for building public trust, legitimacy, and organizational sustainability. Information disclosure, financial statements, activity documentation, and the delivery of information to stakeholders are manifestations of transparency. Accountability, on the other hand, is often linked to an organization's ability to account for its management of resources, both administratively and financially (Qomariyah & Sulistyowati, 2022; Setyawati & Yuniarsih, 2024).

Several studies indicate that transparency and accountability practices in nonprofit organizations in Indonesia remain focused on administration and financial reporting. Nazira et al. (2024) and Mursidah et al. (2023) show that a number of nonprofit organizations, particularly religious ones, have begun adopting accountability principles by preparing financial statements in accordance with ISAK 35. However, they face several obstacles in implementation, such as limited human resources, low levels of accounting understanding, and inefficiency in organizational administration. Shonhadji et al. (2024) found similar conditions and highlighted the importance of strengthening administrative capacity and financial statement preparation to improve transparency in nonprofit organizations. In addition, several studies show that transparency and accountability in nonprofit organizations are influenced not only by compliance with reporting standards but also by the institutional capacity the organization possesses.

Melia (2022) indicates that a number of nonprofit organizations still apply simple reporting systems, namely single-entry and cash-based recording, so that organizational accountability has not reached an optimal level. Meanwhile, Aligarh (2021) states that many nonprofit organizations face fundamental management challenges, such as unclear organizational structures, poorly documented division of tasks, and the use of simple

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administrative systems. This condition shows that nonprofit organizations depend heavily on their readiness to manage and develop more structured and professional governance systems, because the quality of organizational transparency and accountability depends on it.

Transparency and accountability can also increase public participation in and trust toward nonprofit organizations. Information disclosure and clear reporting systems that can account for the use of organizational resources tend to earn strong social legitimacy. In this regard, transparency and accountability serve not only as administrative tools but also as part of an organizational strategy to ensure sustainability and build good relationships with stakeholders (Setyawati & Yuniarsih, 2024).

3. Organizational Internal Control

The analysis shows that internal control is one of the important aspects of nonprofit governance in Indonesia. Internal control is understood as a system implemented by an organization to ensure management effectiveness, prevent the misuse of resources, and guarantee that administrative and reporting processes are carried out in accordance with applicable procedures. In nonprofit organizations, internal control involves not only financial aspects but also the division of tasks, oversight mechanisms, organizational documentation, and activity monitoring (Ginting et al., 2021; Ramadhanti & Safrida, 2023).

Several studies show that nonprofit organizations in Indonesia still face challenges in implementing internal control. Ramadhanti & Safrida (2023) reveal that the effectiveness of nonprofit governance is influenced by an internal control system that supports structured monitoring, oversight, and management processes. However, they also note that internal control in nonprofit organizations often does not function optimally because of limited human resources and weaknesses in the organizational system itself. Ginting et al. (2021) reported similar findings, showing that weak internal oversight and an organizational culture that relies too heavily on personal trust can increase the risk of fund misappropriation and reduce accountability among nonprofit organizations.

In addition, several studies show that weak internal control in nonprofit organizations is related to a lack of well-documented organizational systems. Aligarh (2021) reveals that many nonprofit organizations still face fundamental governance problems, such as the absence of a clear division of tasks, work plans that have not been drawn up, and administrative systems that remain simple. This situation means that the organization's monitoring and evaluation functions have not run to their full potential. Meanwhile, Rofi'i et al. (2025) highlight that improving literacy in administrative governance can help strengthen the internal control function through better documentation, budgeting, archiving, and internal audit within the organization.

The analysis shows that internal control in nonprofit organizations is closely tied to the governance capacity and culture they possess. Nonprofit organizations with clearer structures, detailed division of functions, and routine monitoring mechanisms tend to show better governance than those that still depend on informal relationships and management based on personal trust. Internal control therefore serves not only as an oversight tool for the organization but also as a crucial element in creating professional and sustainable nonprofit governance.

4. Organizational Information Systems and Administration

The review shows that information systems and organizational administration are among the important aspects supporting nonprofit governance in Indonesia. Organizational information systems are generally used to support financial recording, activity documentation, the preparation of organizational reports, and the delivery of information to stakeholders. In nonprofit organizations, adequate information systems and administration help improve the effectiveness of organizational management, strengthen reporting

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transparency, and support organizational accountability to donors and the public (Joni et al., 2024).

Several studies show that most nonprofit organizations in Indonesia still use simple administrative and reporting systems. Melia (2022) shows that many nonprofit organizations still use cash-based, single-entry recording and administrative documentation that has not been standardized. This condition means that the quality of organizational reporting has not yet been optimal and makes it difficult for organizations to build more accountable governance systems. In addition, Joni et al. (2024) show that low administrative and accounting literacy in nonprofit organizations has increased the need for simple digital-based information systems. The use of Excel-based administrative applications in nonprofit organizations is considered capable of helping organizations record transactions and prepare reports more systematically.

Other studies also show that strengthening nonprofit administration relates not only to the use of technology but also to strengthening the organization's capacity to manage documentation and reporting. Shonhadji et al. (2024) show that assistance in preparing financial statements for nonprofit organizations can improve the quality of organizational transparency and accountability. Meanwhile, Rofi'i et al. (2025) show that strengthening administrative governance literacy through training in budgeting, archiving, and internal audit can improve nonprofit organizations' readiness to run organizational governance more systematically.

Besides supporting organizational reporting, information systems and administration also play a role in strengthening the sustainability of nonprofit governance. Organizations with better recording and documentation systems tend to be more capable of monitoring the organization, planning programs, and accounting for organizational management to stakeholders. Information systems and administration therefore serve not only as technical reporting tools but also as an important part of building more professional, adaptive, and sustainable nonprofit governance.

5. Institutional Capacity of Nonprofit Organizations

The analysis shows that institutional capacity is a crucial factor affecting the quality of nonprofit governance in Indonesia. This capacity relates not only to the availability of human resources but also to the organization's ability to build structures, administrative systems, operational mechanisms, and program management. The organization's ability to sustain itself is also an important aspect. Various studies indicate that low institutional capacity is one of the main reasons why the implementation of nonprofit governance in Indonesia has not yet reached an optimal level (Aligarh, 2021; Melia, 2022).

Several studies indicate that many nonprofit institutions still struggle with human resource capacity, particularly in administration, accounting, and organizational management. Melia (2022) reveals that nonprofit institutions in Indonesia generally still use simple management systems, with limited accounting and administrative competence. This situation prevents reporting standards and organizational governance from being applied optimally. In addition, Aligarh (2021) found that some nonprofit organizations still face fundamental governance problems, such as unclear organizational structures, poorly documented division of tasks, and the absence of standardized work plans.

The findings show that nonprofit institutional capacity is generally strengthened through several means, including training, administrative assistance, improved governance literacy, and the development of organizational systems. Joni et al. (2024) reveal that implementing a simple accounting information system can help nonprofit organizations improve the quality of their administration and accountability. Meanwhile, Rofi'i et al. (2025) found that training in administrative governance deepened organizations' understanding of budgeting, archiving, internal audit, and organizational reporting. These findings confirm that

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improving the quality of nonprofit governance is strongly influenced by learning processes and continuous capacity strengthening. In addition, several studies show a close relationship between institutional capacity and nonprofit sustainability. Organizations with clearer structures, orderly administrative systems, and good program management ability tend to show more stable and sustainable governance. In this context, nonprofit governance depends not only on compliance with administrative and reporting standards but also on the ability to build institutional systems that support long-term sustainability (Setyawati & Yuniarsih, 2024).

6. Synthesis of Governance Quality Dimensions in Nonprofit Organizations

Based on the analysis of 36 articles, research on nonprofit management in Indonesia reveals that the quality of nonprofit governance is a multidimensional construct formed by the relationships among various aspects within the organization. The synthesis of the findings shows that nonprofit governance relates not only to financial statements and administrative compliance but is also influenced by the organization's ability to build internal systems, oversight mechanisms, internal controls, information transparency, and institutional capacity. The quality of nonprofit governance should therefore be understood not as a single dimension but as a network of interactions among mutually influencing organizational elements.

The synthesis indicates that transparency and accountability are the most influential dimensions in studies of nonprofit governance in Indonesia. Transparency concerns how open an organization is in providing information to stakeholders, while accountability refers to the organization's ability to account for its management of resources, both administratively and financially. However, the analysis also reveals that the quality of transparency and accountability in nonprofit organizations is strongly influenced by the readiness of their systems and their institutional capacity. Nonprofit organizations that still depend on simple administrative systems and informal relationships tend to struggle to build accountable and sustainable governance (Melia, 2022; Qomariyah & Sulistyowati, 2022).

In addition, internal control and oversight systems play a significant role in determining the quality of nonprofit governance. The analysis shows that weaknesses in monitoring mechanisms, the division of functions within the organization, and internal oversight can increase the risk of low accountability in nonprofit organizations. Conversely, organizations that implement better internal control systems tend to show more efficient governance and are able to maintain public trust. In this regard, internal control serves not only as a tool for overseeing the organization but also plays an important role in safeguarding the integrity of nonprofit organizations (Ginting et al., 2021; Ramadhanti & Safrida, 2023).

The synthesis indicates that information systems and institutional capacity are important elements supporting the development of more professional governance in nonprofit organizations. Implementing administrative and reporting information systems improves the effectiveness of recording, documentation, and report preparation within these organizations. However, the success of these systems still depends on the organization's ability to manage administration, human resources, and work mechanisms. Therefore, improving the quality of nonprofit governance requires not only clear regulations and reporting standards but also strengthening organizational capacity through training programs, assistance, and continuous system development (Joni et al., 2024; Rofi'i et al., 2025).

Based on the synthesis obtained, this study concludes that the quality of nonprofit management in Indonesia is determined by five main dimensions: transparency and accountability, internal control, information systems and administration, institutional capacity, and oversight. These five aspects interact to build governance that can support organizational sustainability, enhance legitimacy, and strengthen public trust in nonprofit organizations in Indonesia.

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CONCLUSION

The research themes identified in this study, which emphasize transparency, accountability, internal control, organizational information systems, and institutional capacity, mark the development of nonprofit governance in Indonesia. The analysis of the articles shows that the main research focus remains on financial reporting, administration, and improving accountability. Most existing studies still use single-case-study approaches that are highly contextual and have not been able to build a comprehensive nonprofit governance framework.

The synthesis shows that the quality of nonprofit governance is a multidimensional construct determined by the relationships among transparency and accountability, internal control, information systems, institutional capacity, and oversight. Transparency and accountability serve as an important foundation for creating legitimacy and building public trust in nonprofit organizations. Nevertheless, the quality of management is also influenced by the readiness of the organization's own systems, the capability of its human resources, the effectiveness of internal oversight, and the organization's ability to develop more structured and sustainable administrative and reporting systems.

This study contributes conceptual thinking by formulating dimensions of governance quality for nonprofit organizations in Indonesia, based on a synthesis of previous research. It also underscores that improving governance in nonprofit organizations requires not merely compliance with administrative and reporting standards but also continuous strengthening of institutional capacity. It is therefore important for nonprofit organizations to strengthen their internal control systems, improve oversight, manage administration efficiently, and develop human resource capacity so that governance can run in a more professional, responsive, and sustainable manner.

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