Governance and Accountability in Faith-Based Nonprofit Organisations: A Thematic Synthesis of Spiritual Legitimacy, Ethical Stewardship and Professional Oversight

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Abstract

Faith-based nonprofit organisations (FBOs) play a significant role in public welfare, education, community empowerment and humanitarian initiatives, yet their governance and accountability practices remain complex due to the interaction of organisational management and religious values. Research on FBOs has grown substantially, but existing studies tend to focus on specific components of governance such as board composition, accountability mechanisms, ethical leadership or spiritual motivations without consolidating these elements into a broader conceptual understanding. This paper synthesises the literature on governance and accountability in FBOs through a thematic analysis of published research, aiming to integrate insights that are typically examined in isolation. Using established thematic procedures, the review identifies twelve dominant themes that collectively illustrate how faith influences organisational governance, financial accountability, decision-making, board practices and stakeholder relationships. The paper presents a critical synthesis of how these themes appear across different contexts, highlighting recurring assumptions, unresolved tensions and geographical imbalances in the literature. It offers consolidated insights into how religious values intersect with non-profit management processes and proposes directions for future inquiry that more fully reflect the organisational realities of FBOs. Through this thematic synthesis, the study contributes a deeper and more cohesive understanding of how faith informs governance and accountability in nonprofit settings.

Keywords: Faith-based organisations; Governance; Accountability; Spiritual legitimacy

1. Introduction

Faith-based nonprofit organisations (FBOs) have long served as providers of education, social welfare, community support and humanitarian assistance. Their missions are grounded in ethical and spiritual values that emphasise service, compassion and responsibility towards others, which often result in substantial public trust and moral legitimacy (Jeavons, 1998; Clarke, 2006). While such legitimacy is rooted in religious identity, FBOs increasingly operate in professionalised and regulated nonprofit environments that demand high standards of accountability, transparency and governance. As a result, their organisational leadership must navigate both value-driven expectations and formal responsibilities associated with oversight, financial stewardship and strategic management.

Governance research in the nonprofit sector has traditionally focused on organisational leadership structures, fiduciary duties and performance oversight, often drawing on corporate governance principles to explain how boards support accountability and effectiveness (Brown, 2005; Ostrower & Stone, 2010). Accountability studies likewise focus on transparency, reporting mechanisms and stakeholder relationships (Ebrahim, 2003; Christensen & Ebrahim, 2006). At the same time, scholarship on FBOs emphasises spirituality, moral purpose and symbolic authority as central features of organisational identity and leadership (Sider & Unruh, 2004; Smith & Sosin, 2001). These strands of research offer valuable insights, yet they often examine distinct elements of FBO governance in isolation. For instance, board composition may be studied separately from financial practices, organisational accountability may be discussed apart from religious motivations, and value-based legitimacy may be analysed without reference to administrative responsibility.

This separation has resulted in a fragmented understanding of how governance and accountability operate in religious organisational contexts. Although existing studies provide substantial evidence about board structures, spiritual authority, ethical leadership, resource management and reporting practices, there remains limited integrative work that systematically unifies these findings into a cohesive picture of how faith influences nonprofit governance as a whole. The consequence is not a lack of evidence, but rather a lack of synthesis that demonstrates how different aspects of governance interact within FBOs and how religious values intersect with management processes.

The objective of this paper is therefore to address this integrative gap by thematically analysing published research on governance and accountability in FBOs. This study systematically identifies, categorises and interprets how governance and accountability are represented in the literature, using Braun and Clarke's six-phase thematic approach to code, interpret and consolidate insights from key studies. Twelve dominant themes were identified through systematic coding of article summaries, capturing issues such as board composition, reporting practices, spiritual legitimacy, ethical accountability, regulatory expectations and organisational participation. Rather than evaluating organisational performance, this paper focuses on how the literature portrays governance processes, conceptualises accountability and explains the influence of faith on organisational decision-making.

The contribution of this thematic review lies in providing a critical, structured synthesis of how governance in FBOs is discussed across scholarly research. By creating a consolidated thematic map supported by evaluative commentary, the study offers a deeper understanding of how management practices in religious organisations are shaped by institutional expectations and spiritual commitments. The paper presents thematic findings, critically discusses key patterns and imbalances in the existing literature and concludes by proposing directions for research that would extend conceptual clarity and contextual depth in the study of governance and accountability in faith-based non-profit organisations.

2. Literature Review

Scholarship on governance and accountability in non-profit organisations reflects multiple strands of inquiry that are also present in research on faith-based non-profit organisations (FBOs). Broadly, existing studies can be grouped into work focusing on governance structures and board roles, research examining accountability mechanisms and reporting, and literature exploring the influence of religious identity on organisational behaviour. These strands collectively shape how governance and accountability are interpreted in FBO contexts.

Research on governance in nonprofit organisations commonly emphasises the role of boards in oversight, strategic direction and responsible stewardship of organisational resources (Miller-Millesen, 2003). Rather than proposing a fixed governance model, authors highlight how expectations for board performance depend on organisational context, stakeholder relationships and the nature of decision-making tasks. This perspective recognises that governance is not only structural but relational, shaped by the relationships between board members, organisational leaders and mission commitments.

A second prominent stream of literature focuses on accountability as a complex, multi-directional process. Najam (1996) proposes that nonprofit organisations are accountable upward to donors and regulators, downward to beneficiaries and communities, and inward to mission objectives and organisational values. Ebrahim (2003) and Christensen and Ebrahim (2006) extend this by examining mechanisms such as reporting, evaluation, disclosure and participation. Studies show that accountability is not fulfilled solely through financial documentation but also through ethical conduct, mission integrity and responsiveness to stakeholders. This dual perspective positions accountability as both a technical and moral obligation.

Accounting and reporting studies complement these views by highlighting how financial disclosures and ethical reporting practices shape governance credibility. Research shows that transparency in the use of funds, particularly when resources originate from donations, religious contributions or public support, functions as a form of ethical stewardship. Darus, Mad, and Yusoff (2014), Roslan, Che-Ahmad, and Amiruddin (2017) , Omar, Mohd-Saleh, and Shah (2016) illustrate how social reporting and ethical disclosure practices are influenced by stakeholder expectations and regulatory developments. These studies suggest that financial transparency and accountability systems are increasingly viewed as components of ethical governance.

A third domain of research focuses specifically on faith-based organisations. Jeavons (1998) argues that religious organisations exhibit governance rooted not only in oversight functions but also in patterns of meaning that reflect spiritual purpose. Smith and Sosin (2001) and Bielefeld and Cleveland (2013) illustrate how FBOs vary in how explicitly they integrate religion into staffing, services and management, ranging from highly faith-permeated organisations to those that adopt managerial practices resembling secular nonprofit entities. Sider and Unruh (2004)

propose categorisations based on the degree of faith integration into organisational life, reinforcing that FBOs are not homogeneous.

Clarke (2006) situates FBOs within civil society, describing their legitimacy as anchored in both religious narratives and community functions. In this view, governance is shaped by moral expectations, symbolic leadership and spiritual authority, which can influence board composition and leadership selection. More recent studies, including Jacinto et al. (2023), Ang and Wickramasinghe (2023), Noor Masdar (2015) and Nawawi, Ramli, Jamal, and Rahman (2024), highlight how faith-related beliefs influence accountability expectations, stakeholder trust and stewardship practices. These studies also illustrate that accountability in FBOs often includes relational and ethical responsibilities to communities, not solely reporting to regulatory entities.

Research addressing governance structures in FBOs indicates that boards frequently combine clergy, community leaders and increasingly, lay professionals. This hybrid leadership reflects both religious representation and professional expectations. Studies such as Fredericksen and London (2000), Carolei (2022) and Kugel and Mercado (2024) indicate growing emphasis on organisational systems, compliance expectations and reporting standards, particularly where FBOs engage extensively with external funders or state regulations. Financial stewardship, ethical responsibility and moral legitimacy therefore interact within governance systems, illustrating the unique convergence of religious values and managerial practices.

Taken together, the literature illustrates that FBO governance is shaped by at least three mutually reinforcing logics, firstly, a managerial governance logic emphasising competence and oversight, secondly, an accountability logic grounded in formal and ethical obligations, and lastly, a religious logic emphasising moral stewardship and symbolic legitimacy. Existing studies contribute valuable insight into these areas, hence, they are often presented through separate analytical lenses rather than unified examinations. This reinforces the value of a thematic synthesis that consolidates how governance and accountability are portrayed across literature, which the present study undertakes.

3. Methodology

This study employs an integrative literature review and thematic analysis to interpret how governance and accountability are portrayed in faith-based nonprofit organisations (FBOs). An integrative review is appropriate because scholarship on FBOs covers multiple disciplinary fields, including nonprofit management, public administration, accounting, religious studies and ethics. These studies often address specific elements, such as board composition, accountability mechanisms or faith-driven leadership without systematically combining these insights. Rather than evaluating organisational performance, this review synthesises how governance is conceptually represented in the literature.

In doing so, a total of 28 scholarly articles were analysed. The selection included widely cited research from journals such as *Nonprofit and Voluntary Sector Quarterly*, *Voluntas*, *Journal of Business Ethics*, *Public Administration Review*, *Journal of Islamic Accounting and Business Research* and *Accounting, Auditing & Accountability Journal*. Structured summaries were used as the basis for analysis to ensure consistency across conceptual, empirical and comparative studies, allowing the synthesis to focus on the ideas communicated rather than methodological differences.

The thematic analysis followed Braun and Clarke's six-phase framework. The first phase involved repeatedly reading the summaries to become familiar with how governance was described across studies. The second phase generated initial codes, which required identifying text elements that represented ideas relevant to governance and accountability. These codes were not created using keyword frequency or predetermined categories. Instead, they were derived from patterns in how authors framed organisational behaviour, expectations of boards, forms of legitimacy and accountability relationships. For example:

- Terms such as "spiritual authority," "religious stewardship," "moral guardianship," or references to clergy appointments were coded under spiritual legitimacy, because they described authority derived from symbolic or faith-based roles rather than professional credentials.

- Descriptions of financial reporting, regulatory compliance, external audit expectations, risk controls and fiduciary duties were coded as governance competence or accountability mechanisms, as they referred to professional oversight.

- Mentions of stakeholder obligations, community accountability, beneficiary expectations, or donor requirements were coded under stakeholder accountability because they emphasized obligations beyond regulatory bodies.

- Discussions highlighting mission-driven decision-making, value-oriented board choices, or faith-rooted

organisational priorities were coded under mission and values, as they showed how spirituality influenced policy and governance decisions.

By coding conceptually rather than by keyword, the analysis captured how authors *interpreted governance in FBOs*, not merely what terms they used. Codes were then grouped into conceptual clusters, refined, and organised into twelve final themes (for detail refer to Appendix A), each representing recurring representations of governance in FBO literature.

To ensure transparency, a full thematic matrix was constructed linking all 28 articles to the final twelve themes. The matrix does not rank studies or judge their quality; it simply indicates whether a given article contributed to a particular thematic interpretation. The following table illustrates how this consolidation was achieved, presenting the movement from initial codes to sub-themes and finally to the twelve overarching themes that structure this review. Rather than treating terms at face value, the grouping reflects shared conceptual meanings embedded within the literature, allowing the themes to represent recurring interpretive tendencies rather than isolated keywords. The table 1 therefore offers a transparent map of the analytical process, showing how discrete textual ideas, such as spiritual authority, fiduciary oversight, regulatory pressure or community accountability were progressively coded, clustered and refined into broader conceptual categories. These consolidated themes provide the basis for interpreting how faith-based governance is framed across scholarly work, and their analytical implications are further elaborated in the findings and discussion section.

Table 1. Conceptual Coding Schema

Initial Codes (Extracted From Summaries)	Sub-Themes	Final Consolidated Themes
"religious stewardship," "moral guardianship," "spiritual authority," "pastoral legitimacy," "ethical control through faith"	Symbolic authority, value-based stewardship	**1. Spiritual Legitimacy**
"clergy on board," "community figures," "representational leadership," "selection by faith criteria," "limited expertise diversity"	Ethos-based selection, authority representation	**2. Board Composition**
"risk oversight," "financial literacy," "budget scrutiny," "audit responsibility," "fiduciary skills"	Administrative expertise, technical stewardship	**3. Governance Competence**
"annual reports," "performance indicators," "narrative accountability," "donor reporting," "internal monitoring"	Reporting practices, monitoring mechanisms	**4. Accountability Mechanisms**
"funds usage," "ethical investment," "charity disbursement," "tithing/zakat reporting," "resource stewardship"	Ethical financial management, transparency	**5. Financial Practices**
"beneficiary responsibility," "community expectations," "congregational legitimacy," "rights-based claims"	Downward and community accountability	**6. Stakeholder Accountability**
"government regulation," "audit requirements," "nonprofit compliance law," "donor contractual demands"	Formal regulatory accountability	**7. External Regulation**
"mission prioritisation," "faith-based vision," "scriptural guidance for decisions," "purpose-driven choices"	Value-driven decision logic	**8. Mission and Values**
"ethical leadership," "moral exemplars," "value-led decision models," "spiritual leadership ethics"	Faith-anchored ethical role enactment	**9. Ethical Leadership**
"volunteer participation," "community councils," "collective decision," "public voice in governance"	Participatory accountability, relational governance	**10. Participation**
"mix of clergy + professionals," "hybrid	Blended governance logic	**11. Hybrid Governance**

accountability," "dual authority chains," "formal + informal controls"		
"regional culture," "legal variation," "donor environment," "historical identity," "institutional trust differences"	Context-dependent governance	**12. Contextual Factors**

4. Findings and Discussion

The findings of this review interpret governance in faith-based nonprofit organisations through the twelve consolidated themes derived from the thematic coding process. These themes reveal how governance is framed, justified and enacted within FBOs, highlighting recurring assumptions as well as underlying tensions in the literature. The discussion that follows examines each thematic pattern, showing how spiritual legitimacy, ethical stewardship and professional oversight interact to shape organisational behaviour. In addition to synthesising how these themes are represented across existing research, this section identifies conceptual and empirical gaps that persist within the scholarly discourse, particularly where moral accountability is assumed but insufficiently scrutinised. Finally, the analysis offers directions for future study by indicating where further investigation is needed to clarify how faith influences governance practice, accountability mechanisms and the distribution of authority within FBOs.

The reviewed literature collectively portrays governance in faith-based nonprofit organisations (FBOs) as a hybrid system shaped by a continuous negotiation between spiritual legitimacy, organisational accountability and professional competence. Rather than operationalising governance solely as structural oversight, most studies describe it as embedded in moral authority derived from religious beliefs and histories (Jeavons, 1998; Sider & Unruh, 2004; Smith & Sosin, 2001). This moral framing often positions stewardship as both a theological duty and an organisational function, yet its implications for oversight remain under-examined, especially when spiritual authority intersects with accountability obligations (Ang & Wickramasinghe, 2023; Nawawi et al., 2024). The themes identified in this synthesis therefore reveal how faith contributes not only ethical direction but also interpretive power over governance processes.

Across the studies, spiritual authority is repeatedly presented as a source of legitimacy that grants leaders influence, trust and ethical credibility (Jeavons, 2012; Noor Masdar, 2015). However, few accounts critically assess possible constraints produced by moralised leadership, such as the suppression of dissent or reluctance to monitor religious leaders with the same scrutiny applied to lay board members. Scholarship tends to describe spiritual legitimacy as a unifying force rather than a potential source of asymmetrical power, even though it can shape hiring decisions, budget allocation and service priorities without explicit checks (Ebrahim, 2003; Christensen & Ebrahim, 2006; Roslan et al., 2017). This reveals a conceptual gap, in most studies, spirituality is framed as ethically protective, but its influence on governance control is under-theorised.

The board composition based-studies highlight that FBOs commonly appoint clergy, faith leaders or community figures to represent organisational mission (Sider & Unruh, 2004; Smith & Sosin, 2001). Such ethos-based selection reinforces identity coherence but can marginalise governance expertise in areas such as finance, audit, and risk oversight (Cornforth, 2012; Miller-Millesen, 2003). While recent studies propose complementarity between religious credibility and professional competence, no empirical evidence scrutinises how these roles interact when professional advice challenges religious authority (;Jacinto et al., 2023). As a result, scholarship risks reproducing an idealised picture of symbolic stewardship.

Hybrid expectations placed on FBO boards become more visible in discussions of governance competence and accountability mechanisms. Studies consistently call for financial transparency, budgeting oversight and clearer reporting structures, positioning these as markers of ethical stewardship rather than merely technical compliance (Cordery et al., 2019; Omar et al., 2016; Steiner, 2012). Accountability is framed as a moral duty owed to donors, beneficiaries and faith communities (Carolei, 2022; Nawawi et al., 2024). Yet, moral framing can blur the distinction between ethical responsibility and verifiable oversight, allowing boards to claim ethical legitimacy without demonstrating professional discipline. The framing suggests a tendency for moral accountability to overshadow or dilute the need for professional oversight.

Related patterns emerge in discussions of financial practices and stakeholder responsibility. Donors often view contributions as sacred or communally entrusted resources, generating heightened expectations of stewardship (Jeavons, 1998; Noor Masdar, 2015). Although transparency is emphasised as a religious duty, many studies rely on normative assumptions rather than empirical evidence on disclosure quality or fraud controls (Darus et al., 2014; Roslan et al., 2017). Downward accountability to beneficiaries and congregations is also valued symbolically, but few

studies examine how communities meaningfully influence financial or strategic decisions (Clarke, 2006; Kugel & Mercado, 2024). This suggests reliance on symbolic representation as a proxy for accountability.

The literature further illustrates how regulatory environments shape governance expectations. In highly regulated contexts, compliance pressures push FBOs toward corporate-style reporting and oversight (O'Dwyer, 2010; O'Dwyer & Unerman, 2008). In contrast, research from Muslim-majority settings highlights the role of communal trust, zakat obligations and religious jurisprudence in shaping legitimacy (Nawawi et al., 2024; Omar et al., 2016). Although regulatory systems exist to formalise accountability, they are often interpreted as moral reinforcement rather than mechanisms for limiting power (Roslan et al., 2017; Steiner, 2012).

Mission and values consistently appear as structuring forces that guide strategy and decision-making. Boards are framed as custodians of religious purpose rather than corporate overseers (Christensen & Ebrahim, 2006; Jeavons, 2012). Ethical leadership is positioned as a moral calling rather than a technical responsibility, and board decisions are interpreted as expressions of faith identity (Carolei, 2022; Nawawi et al., 2024). Yet, the literature often overlooks how mission claims can be used to dismiss professional advice or allow decisions to go unchecked. Ethical leadership is often assumed to be beneficial without rigorous scrutiny of its organisational consequences (Cordery et al., 2019; Ang & Wickramasinghe, 2023).

Participation and hybrid governance deepen the portrayal of FBOs as blending informal moral authority with formal systems. Participation is idealised as representation of community voice, but research offers little analysis of how informal input becomes binding decisions (Cornforth, 2012). Hybrid governance is widely described as natural to FBOs, yet few studies consider implications of operating under two conflicting authority systems (Carolei, 2022; Miller-Millesen, 2003). The assumption that faith and managerial oversight reinforce each other obscures instances where spiritual authority escapes scrutiny.

Finally, contextual dynamics shape how themes interact. Governance models developed in Western nonprofit traditions do not fully translate into settings where religious legitimacy is structurally embedded within civic life (Clarke, 2006; Jacinto et al., 2023). In such contexts, religious trusteeship acts as a governance mechanism itself, yet research has not evaluated how it functions when formal accountability systems are weak (Bielefeld & Cleveland, 2013; Sider & Unruh, 2004). Although FBO governance is often celebrated for its distinctiveness, the literature understates the challenges of evaluating ethical behaviour under informal authority structures.

Overall, scholarship portrays FBO governance as ethically driven and spiritually legitimised, but often stops short of examining how this moral framing interacts with power, control and oversight. The thematic synthesis therefore suggests the need to move beyond normative assumptions and examine how spiritual and managerial authority coexist not only as complementary forces but also as potential sources of organisational tension. Future research must consider not only how faith shapes governance identity but also how it shapes responsibility, oversight and institutional power.

5. Practical Implications and Future Research

5.1 Practical Implications

The findings of this review show that governance and accountability in FBOs are shaped by the interaction of spiritual legitimacy, managerial competence and accountability expectations. This interaction generates several practical implications for board composition, oversight responsibilities and reporting practices.

First, the literature indicates that spiritual legitimacy plays a continuing role in conferring authority within FBO boards, particularly where leadership derives from religious credibility, pastoral status or moral exemplars. Such legitimacy functions as a symbolic foundation for governance, influencing how followers perceive board decisions, ethical direction and organisational trust. While managerial competence is increasingly emphasised, the findings suggest that it is rarely viewed as a replacement for spiritual authority. In practice, this implies that FBOs may benefit not from abandoning value-based representation but from complementing it with professional oversight skills. The coexistence of symbolic stewardship and technical oversight therefore frames governance as a dual expectation rather than a choice between religious or managerial logics.

Second, accountability in FBOs is represented as both normative and technical. The review shows that financial reporting, disclosure and compliance mechanisms are interpreted not only as regulatory obligations but as ethical responsibilities connected to stewardship of donor trust, religious contributions and community expectations. This dual character suggests that accountability practices in FBOs are likely to be evaluated through both legal compliance and moral authenticity. Practical implications include the recognition that stakeholders may not base accountability assessments solely on documentation or audits, but also on perceived integrity, mission alignment and stewardship conduct. Financial transparency thus carries ethical weight that may exceed formal reporting standards.

Third, the literature reveals that stakeholder accountability in FBOs incorporates downward and communal dimensions typically underemphasised in secular nonprofit models. Accountability to beneficiaries, congregations or community members is often portrayed as embedded in organisational identity and moral purpose. Practical governance implications include expectations that boards remain attentive to constituency representation, relational legitimacy and responsiveness to service beneficiaries. Considering these expectations, FBO accountability cannot be reduced to upward-reported metrics without risking detachment from the communities that provide their legitimacy.

A further implication concerns hybrid governance, which emerges from the blending of spiritual authority and professional oversight. Hybrid forms of governance are presented as neither deficiencies nor transitional arrangements but as characteristic features of FBO organisational identity. Practically, this means that governance policies, oversight procedures and leadership development strategies may need to reflect dual role expectations: safeguarding mission values while adhering to systems that ensure financial discipline and regulatory compliance. Hybrid expectations also imply that formal governance policies alone may not fully capture the moral authority that influences organisational decisions.

Finally, contextual variation shapes governance expectations, particularly across global regions. Literature from Muslim-majority and diverse Global South contexts highlights value-driven accountability grounded in community ethics, religious solidarity and moral stewardship, while studies from Europe and North America emphasise regulatory compliance and professionalised repertoires. These differences suggest that governance practices should not be interpreted through a uniform lens and that research, regulatory expectations and professional standards may require sensitivity to contextual moral frameworks.

5.2 Future Research Directions

The review highlights several gaps that present opportunities for future research. Despite extensive scholarship examining accountability and board composition, the literature seldom evaluates how spiritual legitimacy and managerial competence interact in shaping board decisions. Research could examine mechanisms through which religious authority and professional governance converge or conflict in decision-making, risk management or performance evaluation.

A second research need concerns downward accountability and beneficiary relationships. While some studies explore community-based legitimacy, few examine how boards operationalise downward accountability through participatory governance, reporting practices or stakeholder consultations. Further inquiry could examine how religious duty, ethical leadership and community representation collectively shape accountability expectations and board behaviour beyond compliance processes.

A third gap relates to board competence development. Although several studies identify the need for governance literacy in financial oversight, there is little research on how FBOs develop such competencies without undermining religious representation. Questions remain regarding whether training, mentorship, cross-sector partnerships or professional integration influence FBO governance capacity, and how these approaches align with value-based leadership systems.

Additionally, much of the literature originates from Christian-majority contexts or Western civil society traditions, whereas Muslim-majority, African, Latin American and Southeast Asian FBOs are increasingly studied but remain less documented. Future research could broaden geographic and theological lenses, examining how Islamic zakat institutions, Hindu or Buddhist charities, or syncretic community faith networks articulate accountability, legitimacy and ethical governance.

Methodologically, most FBO governance research relies on normative arguments, case studies or interviews, offering detailed conceptual portrayals but seldom measurable governance frameworks. Future research could explore approaches that capture both ethical-spiritual dimensions and organisational mechanisms without reducing either to quantifiable metrics or narrative description alone. Mixed methods, archival analyses of financial reporting practices, and comparative governance studies across different religious traditions may offer more integrated measurement approaches.

6. Conclusion

This review consolidates how scholarship portrays governance and accountability in faith-based nonprofit organisations. The thematic analysis demonstrates that FBO governance is shaped by three interlinked logics: spiritual legitimacy rooted in moral authority, governance expectations centred on professional competence, and accountability systems framed as both ethical and regulatory obligations. These logics converge within hybrid governance systems in which symbolic authority, community expectations and formal oversight coexist.

While existing literature has produced valuable contributions concerning board composition, accountability mechanisms, ethical leadership and contextual influence, it has largely addressed these elements as separate topics rather than unified processes. The present review contributes by synthesising and mapping the interplay between the moral–spiritual and managerial dimensions that characterise FBO governance. This synthesis highlights that neither spiritual authority nor governance competence alone defines FBO board effectiveness; rather, they operate in tandem within organisational identities shaped by faith, stakeholder relationships and regulatory environments.

In bringing these strands together, the review underscores that governance in FBOs cannot be understood solely through structural models or accountability frameworks detached from religious ethos. Instead, FBO governance is both a technical and moral enterprise, expressed through ethical stewardship, professional oversight and value-driven legitimacy. Future research can deepen understanding of the hybrid systems that emerge from this interplay, exploring how boards navigate spiritual obligations, regulatory expectations and community accountability in diverse contexts.

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Appendix A

Full Thematic Matrix (28 Articles × 12 Themes)

A full thematic matrix was constructed linking all 28 articles to the final twelve themes. The matrix does not rank studies or judge their quality; it simply indicates whether a given article contributed to a particular thematic interpretation

Author–Year	Spiritual Legitimacy	Board Composition	Governance Competence	Accountability Mechanisms	Financial Practices	Stakeholder Accountability	External Regulation	Mission & Values	Ethical Leadership	Participation	Hybrid Governance	Contextual Factors
Jeavons (1998)	✓			✓		✓		✓	✓		✓	
Najam (1996)			✓	✓		✓	✓					✓
Miller-Millesen (2003)		✓	✓								✓	
Herman & Renz (2008)			✓	✓	✓	✓			✓	✓		
Cordery et al. (2019)			✓	✓	✓	✓	✓					✓
Sider & Unruh (2004)	✓	✓				✓		✓	✓	✓	✓	
Smith & Sosin (2001)	✓	✓				✓		✓	✓		✓	
Bielefeld & Cleveland (2013)	✓	✓		✓		✓		✓	✓	✓	✓	✓
Clarke (2006)	✓			✓			✓	✓	✓	✓	✓	✓
Christensen & Ebrahim (2006)			✓	✓	✓	✓	✓					✓
O'Dwyer & Unerman (2008)			✓	✓	✓	✓	✓		✓		✓	✓
Darus et al. (2014)			✓	✓	✓		✓	✓	✓			✓
Roslan et al. (2017)	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓

Source												
Omar et al. (2016)	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓
Carolei (2022)		✓	✓	✓	✓	✓			✓	✓		✓	✓
Ang & Wickramasinghe (2023)		✓	✓	✓	✓		✓	✓	✓			✓	✓
Jacinto et al. (2023)	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Nawawi et al. (2024)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Albarracín et al. (2024)			✓	✓	✓	✓	✓		✓			✓
Steiner (2012)	✓			✓		✓		✓	✓	✓	✓	✓
Fredericksen & London (2000)		✓	✓	✓	✓	✓	✓					✓
Brown (2005)		✓	✓			✓			✓			
O'Dwyer (2010)			✓	✓	✓	✓			✓		✓	✓
Ebrahim (2003)			✓	✓		✓	✓			✓		✓
Noor Masdar (2015)	✓			✓		✓		✓	✓	✓		✓
Kugel & Mercado (2024)		✓	✓	✓	✓	✓	✓		✓			✓
Sider & Unruh (2004)*	✓	✓				✓		✓	✓	✓	✓	
Jeavons (2012)	✓			✓		✓		✓	✓		✓	✓

(✓ = represented in the study)

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