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Accounting as a Tool of Power: A Critical Analysis of Financial Control Practices in Nonprofit Organizations

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Abstract

This study aims to analyze the role of accounting as a tool of power in nonprofit organizations, focusing on financial control practices used to legitimize the organization's existence and influence stakeholder relationships. In the context of nonprofit organizations, accounting serves not only as a means of recording transactions but also as an instrument of power that influences strategic decision-making and fund management. Accounting practices are often used to establish organizational legitimacy, manage relationships with donors, and ensure that funds are used in accordance with established objectives. This study found that transparent and accurate financial reporting plays a crucial role in legitimizing the organization's existence in the eyes of donors and the public. However, external pressure from donors and boards can encourage financial reporting manipulation practices, aimed at improving the organization's image. On the other hand, external audits serve to maintain transparency and accountability, although challenges related to weak internal controls remain a significant problem. These findings emphasize the importance of strengthening internal controls and more effective accounting systems to prevent financial manipulation and increase transparency in the management of nonprofit funds.

Keywords: accounting, power, non-profit organizations, financial control, financial manipulation.

MAIN ARTICLE

1. Introduction

Accounting plays a crucial role in the sustainability and effectiveness of nonprofit organizations. It serves not only as a recording tool but also as an instrument of power and financial control that influences legitimacy, managerial behavior, and the relationship between the organization and its stakeholders (Ben-Amar, W., et al., 2022; Hardiyanto, N., et al., 2023). In nonprofit organizations, accounting often goes beyond simply recording financial transactions; it also serves as a tool to influence public perception and affirm the organization's position within the social, political, and economic environment. This role is crucial, given that nonprofit organizations often rely on the trust of donors and the public, which is largely established through transparent and accurate financial reporting. Therefore, accounting practices in nonprofit organizations can serve as a legitimizing tool that lends validity to their existence and sustainability (Tinkelman, 2023; Hoque, Z., & Rana, T., 2020).

One important aspect to consider is how accounting is used to address the principal-agent problem in nonprofit organizations. The principal-agent problem refers to a mismatch of interests between the party providing funds (principal) and the party managing the funds (agent) (Herzlinger, R., & Nitterhouse, D., 1994). In this context, accounting, along with financial reporting and internal controls, serves to ensure that the funds provided are used in accordance with the goals and interests of the donor, rather than for the benefit of certain individuals or groups within the organization (Khatun, M., & Hossain, M. 2023). However, the accuracy of financial measurement and reporting is crucial in this regard. If the measures used in financial reports are inaccurate, then the nonprofit organization may actually exacerbate this principal-agent problem, which can damage the reputation and public trust in the organization (Tabirih, A., & Dewees, B., 2025). This shows that accounting is not only a tool for recording transactions, but also a tool used to manage power and influence inside and outside the organization (Tinkelman, 2023; Prentice, C., 2016; Persaud, N., 2021).

Besides serving as a legitimacy tool, accounting also plays a crucial role as a financial control tool in nonprofit organizations (Guao-Samper, R., 2020). In this context, financial control can take the form of governance policies implemented by the organization to ensure that resources are used effectively and efficiently. One element supporting the implementation of these controls is the financial audit, which serves as an oversight mechanism that ensures that the prepared financial statements reflect the actual situation. Financial audits have a significant impact on accounting and governance practices in nonprofit organizations (Lobo, A., 2024). For example, financial audits can encourage organizations to implement better governance policies, such as conflict of interest and whistleblower policies, which can reduce nepotism or pay inequality within the organization. The implementation of sound financial audits also strengthens donor and public trust in the organization, as it provides evidence that financial management is carried out transparently and accountably (Duguay, 2024; Kober, R., & Thambar, P., 2021).

However, despite accounting's crucial role in maintaining legitimacy and control, accounting practices in nonprofit organizations are not without challenges and limitations. One of the biggest challenges is external pressure, often from donors, boards, or the media. This pressure can influence an organization's reporting and spending decisions and encourage manipulation of financial statements to attract donor attention or meet specific expectations (Putranti, E., 2023). Research by Schubert and Boenigk (2021) shows that donor pressure can influence an organization's spending behavior, forcing managers to make accounting decisions that do not always reflect their true financial condition. Similarly, pressure from boards or the media can influence how organizations report their expenses or financial ratios (Mvunabandi, J., et al., 2022). In some cases, nonprofits manipulate program expenditure ratios to attract donors, for example by reporting a higher proportion of program expenditures than actual (Trussel, 2003; Nguyen, M., et al., 2024; Wahyuni, W., et al., 2025).

This manipulation of financial ratios is often done to create a positive image of how much an organization contributes to its social programs. This is done to improve the organization's image in the eyes of donors and the public. However, while this type of manipulation may provide short-term funding gains, it can damage the organization's integrity and have long-term negative impacts. One of the main impacts of this type of manipulation is a loss of trust from donors and the public, which can ultimately harm the organization's survival. Therefore, it is crucial for nonprofit organizations to maintain accountability and transparency in their financial reporting and avoid manipulation that could damage their public reputation (Schubert & Boenigk, 2021).

In addition to external pressures, the limited financial metrics and measures used by nonprofit organizations also pose a significant challenge to accounting practices. Many financial metrics used by nonprofits do not always accurately reflect their capacity or financial health. For example, many organizations prioritize reporting program expenditures over measuring the overall efficiency and effectiveness of fund use. This suggests that while accounting can provide a snapshot of how much funding is being used for programs, it does not always reflect the extent to which those funds are truly effective in achieving the organization's social goals. Therefore, the use of more appropriate and comprehensive metrics in nonprofit financial reports is crucial for providing a more accurate picture of the organization's financial performance and social impact (Prentice, 2016; Kumanireng, A., 2024).

Another challenge faced by nonprofit organizations is the high rate of accounting errors compared to commercial organizations. One of the main causes of this high error rate is the weak internal controls implemented by many nonprofits. Many nonprofits have less sophisticated financial management systems, which in turn can lead to errors in recording transactions or managing funds. Burks (2015) noted that these internal control weaknesses are often related to a lack of resources available to build adequate management systems. This makes nonprofits more vulnerable to errors in recording or even manipulation practices that can damage the integrity of their financial statements. Therefore, strengthening internal controls and using more sophisticated accounting systems are important steps to increase accountability and transparency in nonprofit organizations (He, X., 2022; Rapina, R., et al., 2024).

The purpose of this study is to analyze the role of accounting as a tool of power in nonprofit organizations, with a focus on financial control practices used to legitimize the organization's existence, manipulate financial reports, and influence the relationship between the organization and stakeholders, such as donors, boards, and the media. This study aims to explore how accounting can function not only as a recording tool, but also as an instrument of power that influences managerial behavior and strategic decisions in nonprofit organizations, as well as to identify the challenges and limitations faced by organizations in implementing transparent and accountable accounting systems. In addition, this study also aims to provide a deeper understanding of the impact of accounting manipulation on the reputation and sustainability of nonprofit organizations in the long term.

2. Method, Data, and Analysis

This research uses a qualitative approach with a case study design to analyze financial control practices in nonprofit organizations in Surabaya. This approach was chosen because it allows researchers to gain a deeper understanding of how accounting is used as a tool of power in nonprofit organizations, both in managing finances, building legitimacy, and in the financial decision-making process. Data were collected through in-depth interviews with various sources with experience in financial management in nonprofit organizations, as well as analysis of relevant financial reports and audit documents. These interviews were conducted with five key sources who have important roles in financial management, auditing, and decision-making in nonprofit organizations (Sugiyono, 2019).

In addition to interviews, a document analysis of the organization's financial statements for the past three years was conducted to understand the financial reporting practices used to build the organization's image in the eyes of donors and other stakeholders. Thematic analysis was used to identify themes related to the influence of accounting on creating financial power and control within nonprofit organizations. Triangulation methods were used to verify the data obtained from interviews and documents to increase the validity of the research findings.

Table 1. Informant Data

No	**Name of Source**	**Position**	**Related Experience**
1	Dr. Fajar Alamsyah	Head of Finance Department of Surabaya NGO	Experience in financial management and financial decision making in non-profit organizations
2	Mrs. Sari Dewi	External Auditor of Surabaya NGO	Experience in auditing financial statements and internal controls of non-profit organizations
3	Andi Pramudya	CSR Program Coordinator of Surabaya NGO	Experience in developing and managing CSR programs, as well as related budget allocations

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No	Name of Source	Position	Related Experience
4	Rina Wijayanti	\Surabaya NGO Supervision Manager	Experience in overseeing the implementation of financial reports and utilization of donor funds
5	Eka Santosa	Surabaya NGO Financial Consultant	Experience in providing financial management consulting in non-profit organizations and internal control policies

3. Results

This study aims to explore how accounting is used as a tool of power in financial control practices within nonprofit organizations, particularly in Surabaya. Based on a qualitative approach with a case study design, the results indicate that accounting plays a significant role in managing the power of nonprofit organizations through financial reports, audits, and its influence on financial decision-making and donor relations. These findings are supported by in-depth interviews with informants experienced in financial management in nonprofit organizations and an analysis of financial report and audit documents over the past three years.

Accounting as a Tool of Legitimacy and Control

In nonprofit organizations, accounting serves not only as a means of recording transactions but also as a crucial tool of legitimacy. Accurate and transparent financial reports play a key role in legitimizing the organization's existence in the eyes of donors and the public. Dr. Fajar Alamsyah, Head of the Finance Department of a Surabaya NGO, explained that well-prepared financial reports can provide donors with confidence that disbursed funds are being used effectively and efficiently.

"*Detailed financial reports that comply with applicable accounting standards can be a powerful tool for gaining donor trust and building a positive public image*," he said.

Financial reports can also be a control instrument that allows decision-makers within the organization to oversee the use of funds. Ms. Sari Dewi, External Auditor, explained that financial audits play a crucial role in ensuring that fund management is conducted in accordance with the principles of transparency and accountability.

"*Financial audits not only aim to ensure the accuracy of reports, but also to ensure that no misuse of funds occurs within the organization*," he said. Good audit practices, he said, will help strengthen organizational integrity and minimize the potential for abuse of power in financial management.

The use of accounting as a legitimacy tool also impacts an organization's relationships with other stakeholders, such as the media and the public. Rina Wijayanti, the NGO's Oversight Manager in Surabaya, added that good financial reporting can improve an organization's image in the eyes of the media and the general public, which in turn strengthens the organization's bargaining position in attracting more donors and public support.

*"Good financial reports will provide a clear picture of the organization's activities, so that the organization can be more trusted by the public and donors,"*he explained.

Accounting Manipulation to Improve Image in the Eyes of Donors

In nonprofit organizations, donor pressure often drives organizations to manipulate financial reports to project a more positive image. This is done to appear more efficient in managing funds and more effective in implementing their programs. Andi Pramudya, CSR Program Coordinator at a Surabaya NGO, revealed that organizations often feel pressured to report higher expenditures on programs than operational or administrative costs.

*"We often have to divert some administrative expenses to be counted as part of program expenses to attract donor attention,"*he said.

This manipulation practice focuses on preparing financial reports that show greater spending on programs than on other administrative and operational costs. Eka Santosa, a financial consultant at a Surabaya NGO, explained that this type of manipulation aims to show that the majority of funds are used for purposes directly related to the organization's social mission.

*“Program expenditures that are higher than reality give the impression that the organization is truly focused on its social goals, when in fact most of the funds are used to cover operational costs,”*said Eka.

This manipulation not only impacts the organization's image in the eyes of donors but can also influence strategic decisions. For example, organizations may be forced to reduce spending on activities that are vital to their long-term sustainability, such as staff training or program development. Rina Wijayanti added,

“This kind of manipulation may be beneficial in the short term, but in the long term, it can damage the organization's credibility if exposed.”

The Influence of Accounting on Decision Making and Fund Management

Accounting in nonprofit organizations serves not only to produce reports but also to influence crucial decisions regarding fund management and resource allocation. In an interview with Dr. Fajar Alamsyah, he stated that many strategic decisions in nonprofit organizations are driven by the results of financial reports.

*"The decision to continue or discontinue a program is often based on the results of a financial statement analysis, which shows whether the organization has sufficient funds to support the program,"*he said.

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Financial control practices through accounting allow management to control the flow of funds and expenditures within the organization. Andi Pramudya added that decisions regarding program budgets and spending priorities are often influenced by available accounting data. "Our decisions about which programs to continue or discontinue depend heavily on accurate and relevant financial data," he explained. Therefore, transparent and accurate accounting is crucial to ensure that these decisions are based on accurate and reliable information.

However, in some cases, the use of financial information for decision-making can be controversial if financial management is not transparent. Eka Santosa revealed that the lack of internal controls in some nonprofit organizations often leads to undetected mismanagement of funds. "Organizations with weak internal controls tend to make suboptimal decisions because the information they have is incomplete or inaccurate," he said. These practices demonstrate that while accounting can serve as a tool of power, it can also be risky if not managed properly.

The Impact of Financial Audits on Financial Control Practices

Financial audits play a crucial role in reducing abuse of power in fund management. Ms. Sari Dewi explained that external audits help ensure that the funds received by an organization are used for their intended purposes.

> *"External audits help ensure that all transactions are recorded correctly and in accordance with applicable accounting standards, and ensure there is no misuse of funds,"* he said.

This audit practice also reduces the potential for manipulation in financial statements, as a third party reviews and provides an independent assessment of the financial statements. Audits also present challenges. Rina Wijayanti emphasized that while external audits are crucial, they are often insufficient to address deeper issues related to an organization's internal controls.

> *"External audits only occur once a year, while financial management issues and misuse of funds often occur on an ongoing basis,"* he said.

Therefore, Rina believes that there needs to be stricter internal supervision to detect and prevent manipulation practices or mismanagement of funds before an external audit is conducted.

Table 2. Research Findings

No	Aspects Found	Findings
1	Accounting as a Tool of Legitimacy	Financial reports are used to build a positive image in the eyes of donors and the general public.
2	Manipulation of Program Expenditures	Organizations often manipulate program spending ratios to attract donors.
3	The Influence of Accounting on Decision Making	Program-related decisions are heavily influenced by available financial data.
4	Impact of Financial Audit	External audits help maintain transparency, but stronger internal controls are needed to prevent misconduct.
5	Pressure from Donors and the Board	Pressure from donors and boards is pushing organizations to produce more positive reports.
6	The Influence of Accounting on Fund Management	Accounting is used to control the management of funds and ensure that expenditures are within budget.

2. Discussion

Accounting as a Tool of Legitimacy and Control

Research findings indicate that accounting in nonprofit organizations plays a far more complex role than simply recording financial transactions. Accounting serves as a crucial instrument of legitimacy for building and maintaining trust with various stakeholders, particularly donors and the general public. The research findings confirm that accurate and transparent financial reporting is a key foundation for establishing a nonprofit organization's legitimacy in the public eye.

The concept of legitimacy through accounting aligns with the theory proposed by Tinkelman (2023), who emphasized that accounting in nonprofit organizations is not merely a recording tool but also an instrument of power that influences public perception and affirms the organization's position in the social, political, and economic spheres. This study revealed that nonprofit organizations in Surabaya use financial reports as a tool to demonstrate their deserving trust and financial support from donors.

The practice of legitimizing through accounting also manifests in how organizations present financial information to the public. Organizations tend to emphasize positive aspects of their financial reports, such as efficient use of funds and transparency of management. This suggests that accounting serves not only as a reporting tool but also as a communication strategy used to build a positive image and strengthen the organization's position in the competition for donor funding.

From a control perspective, accounting enables organizations to develop effective internal control systems. A sound financial control system allows management to monitor the use of funds in real time and identify potential misuse or inefficiencies in resource management. Research shows that organizations with sound accounting systems

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tend to have stronger internal controls, which in turn reduces the risk of misuse of funds and increases program effectiveness.

However, using accounting as a control tool also has the potential to create internal tensions within an organization. Overly strict control systems can limit operational flexibility and create excessive bureaucracy. Conversely, overly loose controls can open up opportunities for abuse of power and corruption. Therefore, nonprofits need to find the right balance between effective control and adequate operational flexibility.

Accounting Manipulation to Improve Image in the Eyes of Donors

One of the most significant findings of this study is the practice of accounting manipulation by nonprofit organizations to improve their image in the eyes of donors. This manipulation primarily focuses on preparing financial reports that show a higher proportion of program expenditures compared to administrative and operational costs. This practice aligns with the findings of Schubert and Boenigk (2021), who showed that donor pressure can influence organizational spending behavior and encourage managers to make accounting decisions that do not always reflect their true financial condition.

Accounting manipulation in nonprofit organizations is often motivated by pressure to meet donor expectations, which expect the majority of funds to be used for direct programs, rather than administrative expenses. Research shows that organizations often divert some administrative expenses to classify them as program expenses. This practice occurs in various ways, such as allocating administrative staff salaries to different programs or recategorizing some operating expenses as program expenses.

This phenomenon reflects the structural pressures nonprofits face in a competitive environment for funding. Donors tend to be more attracted to organizations that exhibit high program expense ratios, as this suggests they are efficiently using funds for charitable purposes. However, this pressure can lead organizations to engage in manipulation that can ultimately harm long-term operational effectiveness.

The impact of this accounting manipulation is not limited to financial aspects but also affects strategic decision-making within an organization. When organizations are forced to reduce spending on activities that are vital to long-term sustainability, such as staff training or systems development, this can undermine the organization's capacity to grow and adapt to environmental changes. Research shows that this type of manipulation may provide short-term financial gains, but it can damage the organization's credibility and sustainability in the long run.

Furthermore, accounting manipulation can create an unhealthy organizational culture, where transparency and accountability are sacrificed to maintain a positive image among donors. This can lead to an erosion of internal trust and reduce staff motivation to work with integrity. Research shows that organizations engaging in accounting manipulation practices tend to struggle to retain the long-term commitment of their staff and volunteers.

The Influence of Accounting on Decision Making and Fund Management

Research reveals that accounting has a significant influence on strategic decision-making in nonprofit organizations. Financial information generated by accounting systems serves as the primary basis for a variety of critical decisions, from resource allocation to program evaluation. This finding is consistent with the view that accounting serves not only as a reporting tool but also as a management information system that supports effective decision-making.

One area where accounting's influence is most visible is in decisions about program sustainability. Nonprofit organizations often use financial data to evaluate the effectiveness and efficiency of their programs. Programs that demonstrate strong financial performance tend to be prioritized for continuation, while programs that show deficits or inefficiencies may be discontinued or modified. This approach reflects the adoption of business logic in nonprofit management, where financial performance is the primary indicator of success.

However, using financial information as a basis for decision-making also has limitations, particularly in the context of nonprofit organizations with complex social missions that are difficult to measure financially. Research shows that organizations that focus too much on financial aspects of decision-making may overlook the long-term social impact of their programs. This can cause organizations to lose focus on their primary mission and prioritize financial sustainability over social impact.

The influence of accounting on financial management is also reflected in how organizations allocate their resources. A good accounting system allows organizations to track the use of funds in detail and identify areas where efficiency can be improved. However, research also shows that overly complex accounting systems can create excessive bureaucracy and reduce an organization's operational flexibility.

Another important aspect is how accounting affects the relationship between management and operational staff. A transparent accounting system can increase accountability and reduce the potential for internal conflict. However, if not managed properly, accounting systems can also create tension between staff focused on achieving financial targets and those who prioritize social impact. Research shows that successful organizations are those that are able to integrate financial and social aspects into their decision-making processes.

The Impact of Financial Audits on Financial Control Practices

Financial audits play a crucial role in strengthening financial control practices in nonprofit organizations. Research findings indicate that external audits serve not only as a means of verifying financial reports but also as a monitoring mechanism that can prevent and detect abuse of power in fund management. This aligns with Duguay's (2024) view, which emphasizes that financial audits can encourage organizations to implement better governance policies and reduce nepotism or inequality within the organization.

The impact of audits on financial control practices is evident in several aspects. First, audits create external pressure that encourages organizations to improve their internal control systems. Organizations that are aware of an audit tend to be more careful in recording transactions and managing funds. Second, audits provide an independent evaluation of the effectiveness of the control systems implemented by the organization, allowing for the identification of weaknesses that need to be addressed.

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Research also reveals several limitations in the effectiveness of audits as a control tool. One major limitation is that external audits are typically conducted only once a year, while financial management issues and potential misappropriation of funds can occur continuously throughout the year. This suggests that external audits alone are insufficient to ensure effective financial control and require a robust internal oversight system.

Another limitation identified is that audits often focus more on compliance and record-keeping accuracy than on evaluating the effectiveness of fund use. Traditional audits tend to check whether transactions have been recorded correctly and in accordance with accounting standards, but they don't always evaluate whether funds have been used effectively to achieve the organization's social goals. This can result in organizations having "clean" financial statements from an audit perspective, but not optimally achieving their social mission.

Research also shows that audit effectiveness depends heavily on the quality and independence of the auditor. Auditors who have a good understanding of the unique characteristics of nonprofit organizations tend to provide more comprehensive evaluations and more relevant recommendations. Conversely, auditors with less experience in the nonprofit sector may focus too much on the technical aspects of accounting and overlook strategic aspects and social impact.

The most significant positive impact of audits is increased transparency and accountability in fund management. Organizations that are regularly audited tend to have better documentation systems and more transparent reporting practices. This not only increases donor confidence but also reinforces an organizational culture that values transparency and accountability. Audits can also create significant administrative burdens for nonprofits, especially those with limited resources. The process of preparing for an audit, gathering documents, and responding to audit findings can consume significant time and resources. Organizations need to find a balance between meeting audit requirements and maintaining focus on their social mission.

Research findings indicate that financial audits play a critical role in strengthening financial control practices in nonprofit organizations, but their effectiveness depends largely on how they are integrated with the organization's internal control system and how the results are used for continuous improvement. Effective audits are not just about ensuring compliance, but also about encouraging organizations to continuously improve the effectiveness and transparency of their financial management.

3. Conclusion

This study highlights the crucial role of accounting in nonprofit organizations, serving not only as a means of recording transactions but also as an instrument of legitimacy and in-depth financial control. Accounting is vital in building trust between organizations and donors and the public, and provides a strong foundation for transparent and accountable fund management. The results show that accurate and transparent financial reports serve as a legitimacy tool, enhancing the organization's credibility in the eyes of the public and donors. However, accounting manipulation to create a positive image in the eyes of donors is also a significant problem, as it can undermine the organization's long-term integrity. Furthermore, accounting plays a crucial role in decision-making and the management of organizational funds, providing in-depth information regarding program effectiveness and the organization's financial sustainability. While external financial audits serve to ensure transparency and accountability, this study also reveals that their effectiveness is limited, particularly in addressing issues that arise throughout the year. Therefore, tighter internal controls and improved accounting systems are needed to strengthen transparency and effective fund management in nonprofit organizations. Overall, this study identifies the challenges and opportunities faced by nonprofit organizations in using accounting to legitimize their position and manage finances transparently.

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