The Role of Cultural Dimensions in Shaping Governance Practice in Non-Profit Organizations

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ABSTRACT

In recent years, global financial crises have unveiled significant vulnerabilities within the governance structures of financial institutions, including non-profit organisations. Given that these organisations often possess extensive financial resources and perform vital roles in society, there exists an urgent imperative to cultivate robust governance mechanisms that ensure their accountability and transparency. However, a thorough review of the existing literature indicates an obvious lack of attention to the influence of cultural factors on governance mechanisms and processes within non-profit organisations, despite their increasing globalisation. To bridge this critical gap in research, this study utilises Hofstede's cultural dimensions as a framework to investigate how cultural values shape the governance mechanisms of non-profit organisations, particularly focusing on three key governance aspects related to the board of directors. Qatar serves as the specific context for this investigation, owing to the unique socio-political and cultural characteristics of the country. This study employs a qualitative research design, with data gathered through semi-structured interviews with board members of non-profit organisations in Qatar, all of whom possess relevant experience in the sector. The findings reveal that cultural values play a pivotal role in shaping the governance structures of non-profit organisations, particularly within the targeted governance mechanisms. This study not only extends our understanding of cultural influences on governance within the Gulf Cooperation Council (GCC) countries but also provides vital recommendations for policymakers and practitioners aimed at enhancing governance systems in culturally diverse societies.

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1.   Introduction

The crises of corporations like Enron and Andersen have underscored the importance of corporate governance in the for-profit sector. In response to these events, international and regional organisations have developed governance standards including the Organisation for Economic Co-operation and Development (OECD) Guidelines and the Sarbanes-Oxley Act. Preliminary studies in this field have shown the effect of national culture on corporate governance practices, indicating that cultural factors might significantly influence board structure, decision-making, and the dynamics between management and stakeholders (Buck & Shahrim, 2005; Aggarwal & Goodell, 2010). The recent global financial crisis has highlighted issues with the governance of for profit organisations as well as non-profit organizations, and the following frameworks have underlined the importance of governance structures within non-profit organisations due to increasing accountability expectations (Licht et al., 2007). Indeed, non-profit organisations are often large entities with substantial financial resources and vital social functions, and they play a crucial role in enhancing social welfare by addressing government and commercial sector failures. For the purposes of this study, non-profit organisations are defined as organisations that are not part of a government nor conventional for profit businesses. They are typically established to address social, environmental, cultural, or other public benefit objectives, with earnings being reinvested in the organisation's mission rather than distributed to shareholders or owners (Anheier, 2014). However, the governance structures and practices within the non-profit sector are significantly influenced by cultural context. While the influence of culture on governance is understood, research on non-profit organisations is sparse, and much of this research does not explore the relationship between corporate governance and societal culture in specific cultural regions, including the GCC countries (Yasmin & Haniffa, 2017; Alomair, 2018). Specifically, within the GCC, the Qatar National Vision 2030 has been aligned with the ambitions of non-profit organisations, including waqf institutions, which have played a significant role in the provision of education, health, and social services. According to Amaweri and Almansour (2022), these organisations serve as key players in addressing pressing social issues through innovative and culturally appropriate solutions.

According to the existing literature, non-profit organisations in Qatar face challenges in governance, including a lack of strategic direction, insufficient human resources, and weak funding sources (Amaweri & Almansour, 2022). These issues are reflected in research analysing Muslim (Non-Governmental Organisation) NGOs in minority settings. Yasmin and Haniffa (2017) examined de facto accountability regimes within Muslim NGOs in the United Kingdom, revealing that numerous organisations offered minimal disclosure in their annual reports, especially concerning performance-related data and the allocation of religious donations such as zakat. Their research indicates that cultural norms and beliefs, together with a possible inclination to distinguish between "sacred" and "secular" reporting, might profoundly influence the comprehension and implementation of accountability within these organisations.

The rapid development of Qatar, based on the National Vision, presents a unique opportunity to understand the interrelation of governance and culture (Cochrane & Al-Hababi, 2023). These non-profit groups, including waqf institutions, play a vital role in this transition by fostering people's participation and social justice. Nevertheless, most existing studies focus on profit-driven sectors, leaving a gap in understanding governance models suited for non-profit organisations prioritising social objectives over financial outcomes. Jaskyte (2018) and Suykens et al. (2019) found that there are significant gaps in our knowledge of how societal culture affects the effectiveness of governance in non-profit organisations, with nations like Qatar receiving limited attention. Building on this previous work, including research that highlights the influence of cultural dimensions on non-profit governance practices in the United Kingdom (Yasmin & Haniffa, 2017), this study seeks to address this gap by examining its relationship to Qatari non-profit organisations and waqf institutions. This emphasis facilitates a comparative examination of the manifestation of cultural characteristics. To be more specific, Hofstede's (2001) cultural aspects of power distance and individualism-collectivism will be used in order to investigate the ways in which these characteristics emerge in a predominantly Muslim context such as Qatar, as opposed to the minority context

that Yasmin and Haniffa (2017) have investigated. Specifically, the purpose of this study is to analyse the manifestation of Hofstede's cultural features of power distance and individualism-collectivism within the governing structures of Qatari waqf organisations. It will also investigate how these cultural elements affect board composition, of directors, internal accountability, and decision-making processes.

2.   Literature Review

Thorough review of past studies shows that there is a lot of research on how culture affects corporate governance in non-profit organisations. However, these studies often do not include a strong culture model. This study stands out by using Hofstede's cultural dimensions, especially focusing on power distance and collectivism. It helps us understand how these cultural aspects affect government in non-profit organisations. It highlights the importance of looking at culture in society as a key factor affecting how non-profit organisations are managed. Previous studies were reviewed through two titles: (1) the relationship between corporate governance and culture and (2) the significance of the board of directors in corporate governance.

2.1   Relationships between corporate governance and culture

Corporate governance is a critical concern, particularly in developed countries, since its effectiveness is associated with economic success. Armour et al. (2009) contend that Anglo-American governance models aim to promote economic growth, although these methods sometimes may not provide uniform enhancements in market performance. A significant restriction is the excessive dependence on Western governance paradigms, which may not be always applicable, especially in culturally varied contexts such as the GCC area, where pronounced power distance and collectivist ideals often influence organisational dynamics. Scherer and Voegtlin (2020) assert that governance frameworks must tackle significant issues, advance sustainability, and fulfil public interests.

In developing countries, institutional and cultural elements can coincide with governance issues. Awadallah (2020), for example, notes important governance aspects in Qatar that greatly affect audit quality: board independence, Chief Executive Officer (CEO) duality, and audit committees. These results imply that in a high power distance environment such as Qatar (At-Twaijri et al., 1996; El Sayed & Ali, 2018), governance systems might be tailored to reflect the general acceptability of hierarchical structures. In a society where questioning authority is less frequent, board independence might be seen differently. Likewise, Licht (2014) highlights how much culture influences corporate governance, especially with regard to board decision-making procedures. Although Licht (2014) does not specifically use Hofstede's approach, his focus on the impact of cultural norms on board dynamics connects with the idea of power distance, implying that hierarchical culture norms may dramatically affect governance methods.

Al-Faryan (2020) analyses the progression of Saudi Arabia's governance framework in the context of economic diversification initiatives. The enduring nature of conventional governance arrangements in Saudi Arabia is due to significant power distances and collectivist cultural attitudes that prioritise allegiance to hierarchical groups and centralised authority. Alajmi and Worthington (2021) examine the impact of Kuwait's ownership systems on company performance, highlighting cultural and customary obstacles to governance improvements. These obstacles are often grounded in collectivist principles, whereby familial connections and group associations significantly impact organisational management.

Omri and Hadj (2020) examine the impact of governance quality on formal entrepreneurial activity and engagement in the informal sector in developing economies. Elevated power distance in these situations may restrict entrepreneurial liberty since decision-making is often centralised within a select group of persons. Waheed and Zhang (2022) illustrate that the integration of ethical concerns and corporate social responsibility improves the performance of small and medium-sized enterprises, thereby advancing sustainability objectives. Goldsmith et al. (2022) examine the impact of emerging technologies, such as

blockchain, on governance structures and accountability in Oman. The use of these technologies may disrupt conventional power structures, thereby diminishing the impact of hierarchical decision-making linked to high power distance cultures.

A significant consensus arises in this research about the impact of culture on governing methods. Licht (2014) and Frijns et al. (2022) underscore the substantial influence of cultural factors on business decision-making. Licht emphasises hierarchical decision-making processes associated with power distance, while Frijns et al. (2022) underscore the impact of collectivist beliefs on risk perceptions and strategic decisions. Discrepancies exist about the adaptation of governance models in various cultural situations. Armour et al. (2009) advocate for the global application of Anglo-American governance models; however Alajmi and Worthington (2021) contend that these models encounter obstacles in areas with pronounced traditional and collectivist cultural barriers, such as Kuwait. The inconsistencies may arise from variations in regional emphasis, since Western-centric research could neglect local cultural subtleties seen in non-Western contexts.

Furthermore, attracting much academic interest is the impact of certain cultural aspects on governance. In 2019 research on Omani companies, Basiddiq (2019) finds that board efficiency is much influenced by organisational culture, leadership, and information quality. These results imply that in a collectivist environment, like Oman, cultural standards that give group cohesiveness and consensus top priority might be crucial in determining board dynamics and, therefore, board effectiveness. Frijns et al. (2022) show how management risk perceptions are shaped by cultural elements such as power distance and individualism-collectivism, thereby impacting business policies and actions taken all around. Their results imply that large power distance might result in risk-averse actions, as lower-level managers can hesitate to question choices taken by superiors because of the cultural acceptance of hierarchical authority. This affects how high-power distance cultures' boards handle strategic decision-making, thereby maybe resulting in a more cautious attitude.

2.2   Significance of board of directors in corporate governance

The board of directors is crucial to governance in both for-profit and non-profit organisations, significantly influencing decision-making, accountability, and strategic direction (Tricker et al., 2015). Research on governance continues to emphasise board structure and composition as critical factors influencing organisational effectiveness (Volonté, 2015; Aleqedat, 2022).

Volonté (2015) examined how language and religion affect governance in Switzerland, implying that even within a single nation, cultural elements may substantially impact how policies are followed. Aleqedat (2022) emphasises the need to align boards with culture and stakeholder expectations, particularly in contexts where Western forms of governance may differ greatly from cultural norms associated with power distance and collectivism. One of Volonté's study's shortcomings is its limited focus on Switzerland, which would restrict the generalisability of its conclusions to more diverse or rapidly changing cultural settings like those found in the GCC, characterised by high power distance and collectivist values (At-Twaijri et al., 1996; El Sayed & Ali, 2018).

Boards may be examined from two perspectives:

1. *Boards as Independent Variables:* This approach evaluates the impact of board features on organisational success. Elshawarby (2018) illustrates the influence of board size, independence, and effectiveness on the financial success of for-profit organisations. In cultures characterised by significant power distance, board independence may be limited by hierarchical norms that inhibit dissent or challenges to authority. In the non-profit sector, Arshad et al. (2013) associate board composition with accountability, while Naciti (2019) examines the impact of board diversity on sustainable performance. Diversity in boards may be shaped by collectivist attitudes that emphasise collective cohesion over individual distinctions.

2. *Boards as Dependent Variables:* This perspective analyses the influence of external factors on board composition and effectiveness. Abdul Wahab et al. (2015) examine the influence of cultural values on board size and decision-making, while De Andrés-Alonso et al. (2009) explore the determinants of board structures in non-profit organisations, considering legal and regulatory mandates. Cultural elements such as power distance may dictate the level of centralisation or decentralisation of boards, while collectivism might affect the consensus required in decision-making processes.

An analysis of these investigations demonstrates both concordance and disparity. Arshad et al. (2013) and Naciti (2019) concur on the significance of board diversity in enhancing organisational accountability and sustainability, whereas Abdul Wahab et al. (2015) emphasise that cultural values, notably power distance and collectivism, may limit board composition decisions, particularly in hierarchical societies. This disparity may be attributed to the varying cultural contexts investigated, with Arshad et al. (2013) focusing on more liberal governance settings in contrast to Abdul Wahab et al.'s (2015) investigation in culturally conservative areas.

In non-profit organisations, boards play strategic roles that complement their organisational goals. Emphasising the board's responsibility in guiding the overall direction of the organisation, Boesso et al. (2017) underline their strategic impact. Seijts et al. (2019) find that ethical leadership, emotional intelligence, and teamwork are essential for board success; thus, they argue that these traits might be particularly crucial in building trust and cooperation within the board. Transparency is emphasised by Benito-Esteban et al. (2023) as a fundamental board responsibility that underlines public confidence. However, these studies often overlook how diverse cultural norms, particularly those related to Hofstede's characteristics of power distance and collectivism, can affect board procedures differently between countries. In collectivist cultures, for example, the focus on group unity may result in less transparency if it is perceived as potentially undermining board relations. Conversely, in high power distance societies, transparency might be limited by a reluctance to challenge those in authority.

2.3   Research gap and focus of the study

Although much study has been conducted on the relationship between corporate governance and culture in for-profit entities, there is a lack of studies examining this dynamic in the non-profit sector. The current literature typically lacks a comprehensive theoretical framework, sometimes neglecting Hofstede's cultural model. This dependence on general cultural categories devoid of a theoretical foundation constrains the profundity and explanatory efficacy of several investigations. The influence of cultural aspects, like power distance and collectivism, on board composition and decision-making in non-profits is inadequately examined, particularly in the GCC area.

This study focuses only on two elements of Hofstede's model: power distance and collectivism, allowing for a more in-depth and nuanced examination of their respective implications on corporate governance in non-profit organisations. While many studies have investigated several characteristics, this focused method allows for a more in-depth understanding of how these factors interact with governance systems, especially in the context of Qatari organisations and waqf institutions. However, the study recognises the importance of investigating the effects of Hofstede's other cultural dimensions, such as masculinity or femininity, uncertainty avoidance, long-term orientation, and indulgence vs. restraint, and suggests future research to address these areas for a more comprehensive view. Furthermore, future research should look at various cultural frameworks other than Hofstede's to get a more complete picture of the cultural forces at work.

This research used a qualitative methodology to examine the correlation between cultural aspects and governance methods. In Qatar, a developing nation with an emerging non-profit industry, acquiring extensive quantitative data poses significant challenges. This constraint has required the adoption of a qualitative methodology, enabling a comprehensive examination of cultural influences via interviews, case studies, and qualitative data analysis. While quantitative approaches provide significant statistical insights, a mixed-methods approach would present a more holistic picture by using qualitative data to elucidate the

intricate cultural dynamics that numerical data alone cannot disclose. This restriction is acknowledged, and future research should use mixed techniques to enhance the results and provide a more comprehensive grasp of the topic.

The examined studies also exhibit inconsistencies in their conclusions attributable to methodological variations. Quantitative studies, such as those conducted by Omri and Hadj (2020), sometimes lack the contextual richness seen in qualitative analysis by researchers like Alajmi and Worthington (2021), which may explain discrepancies in results about cultural influences on governance. The methodological variations underscore the need for mixed-method methods to include both overarching trends and intricate cultural dynamics, especially with power distance and collectivism.

This study bridges these gaps by applying Hofstede's framework of power distance and collectivism to examine governance in Qatar's non-profit sector, specifically focusing on non-profit organisations and waqf institutions. Qatar's unique socio-economic transformation, driven by its National Vision 2030, offers a compelling context for this study. The findings aim to enrich scholarly discourse on governance in culturally diverse settings, particularly within the GCC region, and provide actionable insights for policymakers and practitioners in developing economies.

3.   Theoretical Framework

3.1   Corporate governance

Contemporary society is built upon three fundamental sectors that are mutually supportive: the public governance sector, the private profit sector, and the social non-profit sector. Recently, there has been a significant increase in interest in the non-profit sector, leading to enhanced regulatory oversight and the implementation of governance policies to protect and preserve these organisations. Corporate governance is increasingly necessary to mitigate conflicts of interest within business organisations, which often arise from conflicting interests between shareholders and senior management, ie. the principal agent problem. In the wake of a series of high-profile corporate collapses in 2001–2002 and the financial crisis of 2008, this need for corporate governance has become even more urgent. According to Malin (2011), experts and scholars have suggested that a "governance body" within each business organisation be established.

Generally, the board of directors is regarded as central to discussions about corporate governance. The stakeholder theory asserts that the engagement of the board of a non-profit organisation with its stakeholders enables the organisation to achieve its goal of being accountable to a broad segment of society. Scholars have offered various definitions of corporate governance. Tricker et al. (2015) categorised these definitions into several types: operational, stakeholder, economic, and societal.

3.2   Culture and cultural dimensions

Culture is a complex concept that is difficult to define precisely. Individuals and scholars have varying conceptions of it, making it a multifaceted notion. Triandis et al. (1988) summarised it as a set of values, norms, assumptions, systems, beliefs, and behavioural patterns that distinguish one group of people from another. No culture is superior to another; it is a product of individuals' adaptation to living conditions over time.

Culture encompasses numerous elements. Anthropologists formed the concept of 'national culture' due to the presence of companies operating outside their original environment. Triandis et al. (1988) stated that the concept of 'national culture' has been extensively used in literature, but writers such as Mitchell et al. (1995) rejected it for being based on weak hypotheses and methodologies. The concept of 'national culture' is pertinent in international relations, cross-cultural psychology, and business, and thus serves useful purposes in these fields. It should be noted that the values and preferences of cultural elements do not represent all groups of people or individuals within a country.

Having linked national culture to organisations, numerous studies, including Hofstede et al. (2010) and Hartnell et al. (2011), found that organisations as regulatory entities differ in cultural elements but agree on organisational form, structure, and function. These elements interact with one another, inevitably giving rise to cultural particularities within sections of the organisation. Moreover, the existing social values of the surrounding community have a significant influence on organisations, and consequently, affect the organisation's internal culture, which leads to influencing managers and the organisation's values and practices.

Cultural research, based on the concept of 'values,' makes comparisons among countries. Values are defined as the beliefs we hold concerning what is 'good and worthy of attention'. Based on these beliefs, organisations can determine what to uphold and strive for. Values arise from various sources, including religious teachings, socialisation, individual communities, and the human mind. Their importance lies in the fact that they shape individuals' orientations and determine behavioural patterns toward the external environment, as they dictate the perceived value of things around them. They serve as a compass for individuals in terms of behaviour. In organisational settings, people's values influence their behaviour and interactions with others. The significance of values stems from their role in shaping individuals' attitudes and determining their behavioural patterns toward the external world, guiding their perception of surrounding elements. They serve as a framework for personal behavior.

The concept of culture emerges from values. Measures of culture have been developed, including Hofstede's cultural dimensions scale and Trompenaars' scale. This study utilises the former model.

3.3   Hofstede's culture dimensions framework

Dutch scholar Hofstede developed this framework as part of his theory to understand cultural differences across countries. This framework is used to differentiate among various national cultures and assess their impact on the business environment. It consists of six dimensions (Hofstede, 2001):

1. *Power Distance Index (PDI):* This index refers to the inequality of power between those who possess power and those who do not. A high PDI score indicates that individuals accept an unequal distribution of power and are comfortable with it. This is reflected in various signs, such as respect for authority, a preference for hierarchical structures, a dependence on routine, and a reluctance to change. Complex hierarchies within organisations, centralised decision-making, and authoritarian management styles are common in high-PDI cultures. Employees in such cultures often fear expressing disagreement with their supervisors. A fragile work ethic may govern such an environment. In the context of nonprofit organisations, a high score on the PDI might be interpreted as a board that is controlled by a dominant chairman or founder, with minimal input from other board members or staff. This dynamic may hinder effective supervision and accountability (Winterich & Zhang, 2014; McSweeney, 2002).

2. *Individualism Versus Collectivism Index (IDV):* This index explores the extent to which individuals are integrated into a group and the bonds among them. A low score on this index indicates a preference for "We" and belonging to a group. Collectivist societies tend to have **strong** relationships within extended families. Loyalty in such cultures is to the group rather than the individual. In return, the group must protect the individual's interests. This culture is reflected in decisions that prioritise the group's interests and often requires a slower pace of decision-making and work. The priority is to maintain overall harmony. This cultural orientation creates an emotional connection between the employee and the organisation. Relationships are more vital than work. In such a culture, employees develop a strong attachment to positions and desire job security. In the context of nonprofit organisations, it is possible that board members operating in collectivist cultures may prioritise group cohesion and agreement above individual dissent. This may lead to "groupthink" or a reluctance to question the status quo regarding the organization's operations (Li & Zhang, 2020).

3. *Masculinity Versus Femininity Index (MAS):* This index refers to the distribution of roles between men and women in society. Common masculine traits in society include a tendency towards firmness, achievement, and material rewards, as well as a drive towards goals. There is often pride in achievement and a high regard for individualism. In such cultures, certain positions may be dominated by men rather than women. Individuals typically prefer higher salaries and reduced workloads. There is a tendency to make individual decision-making. Feminine traits, on the other hand, include modesty, a competitive relationship with supervisors, and acceptance of open-ended goals. There is also a greater emphasis on negotiation and compromise, along with a balance between work and life. Within non-profit organiaations, the MAS component has the potential to affect the leadership styles that are utilised, as well as the focus on producing quantifiable goals as opposed to developing collaborative partnerships (Hofstede, 2001).

4. *Uncertainty Avoidance Index (UAI):* This dimension refers to the mechanisms that people in a society adopt to deal with unstructured situations, anxiety, and uncertainty. It indicates whether the future should be controlled or left to chance. In a managerial context, it is understood as a desire to manage uncertainty through rules and policies that reduce ambiguity and enhance predictability. Societies with a high UAI tend to rely on strict laws, follow established procedures, and adopt codes of conduct. There is a reluctance to take risks and an aversion to mistakes. Moreover, there is a desire for mutual agreements that encompass a broader segment of society. Rigidity, conservatism, and traditionalism in decision-making often characterise these cultures. Individuals in high-UAI cultures experience elevated levels of stress and sensitivity. Employees may remain in jobs even when they are unsuitable. In these cultures, people often believe in absolute truths. At the organisational level, there is a high degree of resistance to change, and conversely, a low level of initiative. People generally dislike conflict, and promotions are often based on seniority. Such cultures are frequently wary of foreign managers from outside the group. Non-profit organisations in high UAI cultures may exhibit a preference for formal rules, procedures, and established practices in their governance, which could lead to a more bureaucratic and less adaptable organisational structure (Hofstede, 2001).

5. *Long-Term Orientation vs. Short-Term Orientation (LTO)***:** The temporal horizon of a civilisation is characterised by this dimension. Cultures that concentrate on the long term place an emphasis on future benefits and place a high value on patience, thrift, and adaptability. Respect for tradition, meeting one's social commitments, and safeguarding one's "face" are values that are highly valued in societies that are focused on the short term. In the non-profit organisations context, LTO could influence an organisation's strategic planning, its approach to fundraising, and its willingness to invest in long-term projects that may not yield immediate results.

6. *Indulgence vs. Restraint (IND):* This dimension assesses the degree to which a culture permits the relatively unfettered fulfilment of fundamental and natural human desires associated with having fun and enjoying life. While societies that are more restrained tend to repress satisfaction through stringent social standards, civilisations that are more indulgent promote enjoyment. In the context of non-profits, this dimension could affect organisational culture, influence approaches to employee and volunteer motivation, and shape the ways in which the organisation interacts with beneficiaries.

3.4   Applying Hofstede'sf Framework to Qatar and the GCC:

This study looks at two aspects of the Hofstede Model (PDI and IDV). According to certain scholars, such as At-Twaijri et al. (1996) and El Sayed & Ali (2018), Qatar has a large power distance but a low individuality, indicating a collective orientation. However, these studies were largely concerned with the commercial sector and may not have properly captured the non-profit sector's distinctive characteristics. Furthermore, there has been little study that applies Hofstede's theory to non-profit organisations in the

Gulf Cooperation Council area. This study aims to address this gap by looking at how these cultural characteristics, notably PDI and IDV, emerge in Qatari waqf and non-profit organisations and affect governance practices such as board composition, internal accountability, and decision-making procedures. While Hofstede's framework has been challenged for its simplicity and reliance on national-level data (Baskerville, 2003; Ailon, 2008), it remains an effective tool for gaining a cross-cultural knowledge of governance processes. This study recognises these limitations and seeks to provide a more nuanced picture by augmenting the framework with comprehensive qualitative data gathered from Qatari waqf groups.

3.5   *The role of the board of directors in corporate governance*

The clarity of the board of directors' role is a vital element of governance, as indicated in the academic literature of many studies such as Gazley et al. (2015), which have a good contribution in clarifying this role. Houle (1989) attempted a widely referenced list to outline the board's key responsibilities, such as determining the organisation's mission and purpose, appointing, supporting, and evaluating the CEO, overseeing and approving programs and services, securing funds, ensuring smooth financial management, engaging in strategic planning, enhancing the public image of the organisation, developing board capacity, evaluating performance, and effectively managing risk. Cornforth and Edwards (1999) concluded that several factors influence the board of directors' roles: the need for control which fosters compliance; the need for strategic value which drives organisational development; the need for representation which enhances the entity's prominence; and the need for legitimacy with stakeholders. Research in this field consistently highlights the importance of clear and well-defined roles and responsibilities for board members, although there are debates over the prioritisation of such roles. This study will concentrate on three characteristics of boards of directors and their relationship to national culture in Qatar's non-profit organisations: board formation, internal accountability, and decision-making (board independence).

4.   **Research Methodology**

The study focuses on the phenomenon of corporate governance in non-profit organisations and its relationship to culture in Qatar. Studies on corporate governance typically employ both quantitative and qualitative research methods. Given the exploratory nature of this research and the need for in-depth understanding of individual perspectives, a qualitative approach was adopted. Therefore, this study collected data through semi-structured interviews with a group of field experts in the non-profit sector in Qatar. The interviews aim to gain a deeper understanding of the relationship between corporate governance and the influence of culture. This method allows for direct interaction with the research participants to understand corporate governance and culture as perceived by the experts.

4.1   *Research population and sample size*

Data for this study were collected through interviews with carefully selected experts from the non-profit industry in Qatar. The study focused on board members of non-profit organisations in Qatar, including both non-profit groups and waqf institutions. This group were selected because they play a direct role in and affect how governance is practised. The original plan was to meet with 14 board members. However, because of unexpected issues with logistics and trouble getting interviews with this specific group in Qatar, the final sample included eight board members. It is important to note that this sample size is relatively small and might not accurately represent all board members in Qatar's non-profit sector. This limitation is particularly relevant given the qualitative nature of the study, which prioritizes in-depth understanding over broad generalizability. There are several reasons for selecting this sample size in this situation, despite its limitations. The non-profit sector in Qatar, particularly regarding non-profit organizations and waqf institutions, is relatively small and still in a nascent stage of development. As a result, there are few people with a lot of experience sitting on boards of directors. It was challenging to reach this group because board members are usually busy, high-ranking people, which made it tough to get them to participate in the

interviews. One participant was taken out of the study because their answers mostly related to their experiences in the government sector, which did not match the focus on non-profits. This made the sample size smaller. Even with these difficulties, the eight board members interviewed shared valuable and varied insights on the study topic. The principle of data saturation was also considered; after the interviews, it became clear that new interviews were not providing much new information, suggesting that a sufficient depth of understanding had been achieved. Moreover, the study's focus on qualitative, in-depth analysis allows for a rich exploration of the participants' experiences and perspectives, providing valuable insights into the nuances of cultural influences on governance practices. The sample included board members from different organisations, such as Qatar University, Qatar Charity, Al Jazeera, Islam Online, and Qatar Social Work. These members came from various fields and sizes within the Qatari non-profit sector and had different sources of income. Although the small sample size may restrict how widely the results can be applied, the detailed qualitative information gathered, along with checking the data against documents, strengthens the study's credibility and adds important insights into this less-explored topic.

Furthermore, the triangulation of interview data with document analysis enhances the overall validity of the findings. The discussion questions were created to meet the goals of the study. Two academic experts looked over the questions and gave feedback that was included in the final form. The questions were checked for clarity and how well they related to the study's goals before the interviews were done. Interviews were conducted with eight experts, who served on one or more boards of directors for different terms and were picked from various organisations, including Qatar University, Qatar Charity, Al Jazeera, Islam Online, and Qatar Social Work. These organisations differed in their areas of work, size, and how they get their money. The group included both male and female experts to ensure a fair representation. One of the interviews was revoked because the participant concentrated on his experiences with the government sector. Arranging time with the other five was complicated. Table 1 shows their demographic data.

Table 1. Demographic Data

	BOD1	BOD2	BOD3	BOD4	BOD5	BOD6	BOD7	BOD8
Age	+50	+50	+50	+50	+50	-50	-50	+50
Experience	PhD	Graduate	PhD	Graduate	Graduate	PhD	PhD	Graduate
Gender	M	M	M	M	M	M	M	F
Organisation's sector	Education	Charities	Media	Media	Charities	Education	Media	Social

4.2   Interview design

Semi-structured interviews were designed to encourage in-depth discussions while ensuring the study's specific research objectives were achieved. The questions were formulated based on two dimensions of organisational culture previously discussed: power distance and individualism versus collectivism. These questions were developed to align with the key governance elements: board composition, internal accountability, and decision-making (board independence). The questions were developed after a thorough review of existing literature on Hofstede's cultural dimensions, non-profit governance, and previous studies on Qatari organisations. They were further refined after feedback from two academic experts in the field of non-profit governance and cultural studies. The questions were pilot tested with two professionals working in the Qatari non-profit sector to ensure clarity and cultural appropriateness. The pilot test resulted in minor adjustments to the wording and sequencing of some questions. Interview questions are provided in Appendix A.

Data was collected based on semi-structured interviews, allowing for direct interaction with respondents. This approach encouraged open communication, enabling respondents to share their viewpoints and

experiences on how cultural dynamics affect governance practices. The interviews were conducted, recorded with respondents' consent, and then transcribed for easy analysis.

4.2.1 Development and rationale of interview questions

The interview questions were meant to investigate how two crucial cultural elements; power distance and collectivism, impact policies of governance in Qatar's nonprofit organisations. Inspired by Hofstede's Cultural Dimensions Theory (Hofstede, 2001), these questions were developed and shaped by current studies on non-profit management (Awadallah, 2020; Licht, 2014; Frijns et al., 2022). Selected for their relevance in the literature on non-profit governance and their sensitivity to cultural influences, the questions sought responses that would highlight the interaction between these cultural dimensions and three governance elements: board composition, internal accountability, and decision-making processes.

Power Distance: The questions probing power distance were based on the following assumptions, derived from Hofstede's framework and adapted to the context of non-profit boards:

a) Centralised Authority: A high-power distance culture may lead to decision-making authority being concentrated in external persons, such as important funders or government entities. (Qs. 1, 2, 3, 4, 5, 6)
b) Hierarchical Structures: Power is generally concentrated in the hands of the board chairman or a small executive committee, indicating a desire for hierarchy. (Qs. 1, 2, 3, 4, 5, 6)
c) Limited Board Member Influence: Board members may be hesitant to confront authority or voice opposing views owing to perceived power imbalance. (Qs. 1, 2, 3, 4, 5, 6)
d) Group-Based Power Dynamics: External connections or cognitive biases might alter the concentration of power within certain groups on the board. (Qs. 1, 2, 3, 4, 5, 6)
e) Relationships may impact power dynamics on the board. (Qs. 1, 2, 3, 4, 5, 6)
f) Board Size and Power Concentration: Smaller boards may lead to more concentrated power and faster decision-making. (Qs. 1, 2, 3, 4, 5, 6)
g) Female Representation: Power dynamics and social norms may impact the acceptability and participation of female board members. (Questions 7, 13, and 14). Collectivism: Questions related to collectivism were grounded in the following principles.
h) Primacy of Relationship: In collectivist societies, preexisting connections and familiarity may have a considerable impact on board decisions and operations. (Questions 8, 9, 10, 11, and 12).
i) Group Cohesion: Board members may prioritise group unity above individual ideas, resulting in less thorough discussion. (Questions 8, 9, 10, 11, and 12).
j) Informal Influence: Personal relationships and networks may have a significant impact on board dynamics and decision-making, possibly outweighing formal procedures. (Questions 8, 9, 10, 11, and 12).
k) Leniency and Error Overlooking: A collectivist mindset may lead to a lenient attitude to responsibility, avoiding addressing errors or sanctioning underperformance to promote group cohesion. (Questions 8, 9, 10, 11, and 12).
l) Board composition: It may be influenced by existing social networks and ties, thereby affecting diversity and competence. (Questions 7, 13, and 14)
m) Influence on Female Representation: Collectivist norms and societal expectations might impact female board members' acceptability and position. (Questions 7, 13, and 14)

Governance Elements: The study's emphasis on three main governance principles also influenced the question selection process. Questions 1, 2, 3, 4, 5, and 6 were especially developed to collect data on decision-making processes and investigate how power distance may impact the centralisation or dispersion of authority within the board. Questions 8, 9, 10, 11, and 12 focused on decision-making from a collectivist viewpoint, looking at the influence of connections and group dynamics. Questions 7, 13, and 14 were designed to extract information regarding board composition, specifically how power distance and

collectivism may influence the selection and representation of board members, particularly women. Questions on internal accountability were linked with questions about decision-making and board makeup, allowing for an examination of how cultural characteristics may influence accountability systems.

4.3   Cultural dimension of Qatar according to Hofstede's study

We used a number of earlier studies, including At-Twaijri et al. (1996) and; Al Dulaimi and Sailan (2011), and more recent research by El Sayed and Ali (2018) to grasp the national cultural elements of Qatar. These were all the studies about Qatar's culture that could we access, based on current research initiatives. While the second study focused specifically on Qatar, the first study concentrated on the members of the GCC. We decided to eliminate Hofstede (2011)'s study, as it measured all Arab nations in one value, therefore perhaps hiding Qatar's particular cultural quirks.

Table 2. Comparison of national culture score of Qatar

Hofstede Culture Dimensions	At-Twaijri et al. (1996)	Dulaimi et al., (2011)	El Sayed & Ali (2018)
Power Distance Index	59	41	high
Individualism Versus Collectivism Index	40	78	low

5.   Results and Discussions

A thematic analysis was conducted on the recorded interviews, involving a detailed and systematic examination designed to identify recurring themes related to power distance expression and collectivism in governance within the board. This analysis, particularly considering cultural and other influencing dimensions, provided a comprehensive portrayal of the cultural dimensions embedded in governance and revealed the complexity of these interrelationships. The responses were classified into categories to identify units of analysis, such as the dynamics among board members, the decision-making process, gender composition, and gender representation. Views such as "maintaining harmony" and "relational dynamics" were clearly associated with a collectivist orientation, shedding light on the interconnection of relationships within the governing structure. Comparing responses allowed the researchers to identify similarities and differences in how board members perceived these phenomena. This approach enhanced the understanding of power inequality and collectivism within the specific context of Qatari culture.

Subsequently, the findings were interpreted using Hofstede's cultural dimensions, offering a deeper exploration of how individualism versus collectivism influences governance practices. This interpretative step was crucial for understanding the cultural developments that shape specific behaviours and decision-making methods. Ultimately, the results were synthesised to draw conclusions about how the individualism vs. collectivism dimension influences corporate governance. Subthemes such as relationship dynamics, responsibility, and board diversity were highlighted, indicating that cultural elements are so deeply rooted that it is challenging for members to change them. Therefore, this integration of culturally informed dimensions into governance was found to be essential for policy application, leadership behaviour, and the overall communal culture.

5.1   Analysis from the perspective of culture

This section presents the findings of the study, analysed through Hofstede's cultural dimensions of power distance and collectivism. The analysis draws upon the interview data, as summarised in Appendix 2, to illuminate the influence of these cultural factors on governance practices within Qatari non-profit and waqf institutions.

5.1.1 Influence of power distance on governance practices

The interview data provide diverse perspectives on the impact of power distance on the governance frameworks of Qatari non-profit and waqf institutions. According to Hofstede's theory of cultural dimensions, Qatar has a high Power Distance Index (PDI) score, indicating a societal acceptance of power hierarchies and inequality (Qatar's PDI score is 80; source: https://www.hofstede-insights.com/country-comparison/qatar/). This analysis examines the anticipated impact of the elevated PDI on the governance procedures of these organisations.

1. Decision-Making Processes: Qatar's high PDI tends to manifest as centralised decision-making within non-profit organisations and waqf boards. For example, BOD1 emphasised the chairman's significant role, which is consistent with the tendency in high-PDI cultures to concentrate authority in key individuals. BOD3 also highlighted that, although interpersonal ties are important, external factors and the board's leadership often shape the direction, suggesting a hierarchical structure. While several members expressed concerns about centralised authority, they acknowledged its prevalence in the organizational culture, implying that this power dynamic is accepted as the norm. BOD2 worried that this centralization might restrict the engagement of other board members, thereby undermining the efficacy of a top-down governance strategy. However, BOD8's focus on preserving unity indicates that board members may adapt their behaviour to fit the current power structure, prioritising agreement over dissent.

2. Board Size and Composition: The influence of power distance is also evident in the composition and size of boards. While most respondents acknowledged the importance of professional qualifications, they also highlighted the significance of personal ties in the selection of board members, suggesting the elevated Power Distance Index, where relationships and existing hierarchies carry considerable weight. Certain organisations require compulsory partner participation, as noted by BOD7, which, while ostensibly promoting collaboration, may simultaneously perpetuate existing power imbalances. In some instances, governmental bodies directly appoint board members, underscoring the acceptance of external authority in decision-making. Notwithstanding these arguments, several respondents, including BOD4, expressed a preference for smaller boards, asserting that they facilitate more efficient decision-making and enhance the integration of diverse perspectives.

3. Women's Role and Representation: Respondents generally agreed on the necessity of having women on boards to increase diversity and improve decision-making, with BOD1 emphasising the "crucial visions and diversity" they provide. However, the selection process for female board members appears to be influenced by a similar dynamic of relationship-based appointments, reflecting the broader cultural context of high PDI levels. Despite this, interviewees such as BOD4 emphasised the significance of skill and professionalism, arguing that gender should not be a deciding factor in board nominations. This suggests a growing recognition of the importance of diversity within current power structures.

In conclusion, the board members demonstrate a clear awareness of the impact of power distance on their organisations' governance frameworks. Characteristics of the high power distance culture prevalent in Qatar are evident in their operations and organisational structures. This indicates their efforts to foster diversity while maintaining harmonious relationships. The intricate relationship between the cultural legacy and governance practices of non-profit organizations and waqf institutions is clearly apparent here. This suggests that existing power dynamics must be managed through initiatives designed to enhance participation, transparency, and efficiency in decision-making.

5.1.2 Influence of individualism vs. collectivism on governance practices

Analysis of the interviews with eight board members (BOD1-BOD8) reveals that governance practices related to decision-making, board composition, and female representation within these Qatari non-profit and waqf organisations are significantly influenced by the cultural dimension of individualism versus collectivism, as described by Hofstede's theory.

1. Decision-Making: The strong emphasis respondents placed on the role of personal ties in board decision-making reflects the intensity of the collectivist inclination present within their organisations. BOD8's statement that "trust and understanding" among members significantly affects choices indicates that existing relationships are highly important. Furthermore, BOD4 illustrated how individual interactions might influence group discussions, thereby fostering a sense of unity. However, this collectivist attitude may sometimes create challenges, even while promoting teamwork. Several interviewees, including BOD4, highlighted potential drawbacks, particularly in smaller groups where strong personal relationships may overshadow objective decision-making and lead to a reluctance to address mistakes in order to maintain harmony. This predisposition to prioritise collective cohesion over personal accountability aligns with the characteristics of a collectivist society, in which the "We" comes before the "I" (Hofstede, 2001). While board members generally understood that effective governance requires finding a balance between the benefits of close ties and the necessity of individual accountability, they acknowledged the inherent risks involved.

2. Board Composition: The composition of the boards clearly reflects the impact of collectivism on the organisational environment in Qatar. Although most respondents recognised the importance of professional qualifications, they also emphasised the critical influence of personal ties and networks in the selection of members. BOD2 noted that individuals with connections to existing board members seem to find it easier to join the board, suggesting that appointments are influenced by pre-existing relationships. While this approach may enhance board cohesion, as noted by BOD6, who recognised the "invaluable collaboration" arising from members' strong familiarity, it simultaneously raises concerns regarding diversity and the potential for biased decision-making. BOD5 expressed concern that reliance on connections may result in a lack of diversity in perspectives, possibly leading to a more homogeneous and ineffective decision-making body within the organisation.

3. Female Representation: While participants agreed that having women on boards would help foster diversity and provide "valuable insights", as indicated by BOD8, the selection of female members might equally be influenced by the overarching collectivist focus on relationships. BOD3 emphasised that professionalism and expertise should remain significant considerations in these appointments. Although personal ties may have a considerable impact, respondents acknowledged

In conclusion, the findings of this study align with those of At-Twaijri et al. (1996) and El Sayed & Ali (2018), who observed a similar collectivist orientation in the broader Qatari context. These results demonstrate the significant influence of collectivism on the governance policies of these non-profit organisations and waqf institutions in Qatar. The emphasis on group harmony, relationship-based appointments, and consensus-driven decision-making within these organisations supports Hofstede's paradigm, which posits that in collectivist cultures the "We" is prioritised above the "I".

5.2   Analysis from the perspective of corporate governance characteristics

5.2.1   Board Composition

In line with the collectivist inclinations noted in the section above, the evidence points to a desire for smaller board sizes within the Qatari nonprofit organisations and waqf environment. This inclination might result from the cultural priority put on preserving peace among members, which is usually seen as more readily reachable within a smaller group. At least one female member or more appears on most of the boards polled. Strong collectivist culture, however, may also result in the inclusion of less competent members depending on social responsibilities or personal ties. Moreover, the significant power gap reported in Qatar, where established hierarchies and respect for authority are profoundly rooted, may be connected to the observed frequency of conventional and conservative traits in most boards. At last, the inclination to assign executive responsibilities to some board members, so blurring the lines between governance and

management, could be seen as another expression of high-power distance, in which those in positions of authority (including board members) are seen as having a wider spectrum of responsibilities.

5.2.2 *Accountability and Internal Oversight*

According to the study, the cultural aspect of collectivism might support a more forgiving attitude towards responsibility among the examined boards. This is seen in the observed inclination to avoid making board members strictly responsible for flaws or neglect, hence preserving group unity. The board obviously lacks clarity in terms of follow-up and consistency. Moreover, the common belief that personal ties sometimes allow one to ignore norms and regulations supports the impact of a collectivist society in which allegiance to the in-group may replace official processes.

5.2.3 *Decision-Making*

Based on the findings, it seems that the centralisation of decision-making is encouraged by the large power gap that exists in Qatar inside these non-profit organisations and waqf institutions. In most cases, a small number of individuals, sometimes headed by a notable figure, make a great deal of individual decisions or assessments. A high-power distance society is characterised by a few numbers of people wielding tremendous influence, which is congruent with this centralised approach. Members of the board may feel uncomfortable challenging or even opposing the choices made by those in charge due to the apparent power dynamic between the chairman and the rest of the board members. This could have an influence on how well accountability systems work. According to the results, people in positions of political or social power do have an effect on decision-making, which lends credence to the idea that power dynamics exist and are shaped by societal rules.

5.3 *Results and the Relationship between Corporate Governance and Cultural Dimensions*

After analysing the participants' opinions, the study concludes that there is a significant relationship between culture, through its various dimensions, and the corporate governance of non-profit organisations in Qatar. Specifically, the findings highlight the prominent roles of collectivism and power distance in shaping board composition, accountability practices, and decision-making processes within these institutions.

5.4 *Alignment and Contrasts with Existing Literature*

The findings of this study align with existing literature in several respects while also offering nuanced perspectives and challenging some conventional assumptions. The study confirms the findings of At-Twaijri et al. (1996) and El Sayed and Ali (2018) that high power distance and strong collectivism are prevalent in Qatar, a pattern similar to that observed in other Gulf Cooperation Council (GCC) countries. Specifically, the findings illustrate that these cultural dimensions influence governance practices within Qatari non-profit and waqf institutions. Consistent with Abdul Wahab et al. (2015), the high-power distance in Qatar is associated with centralised decision-making. While this centralisation can promote efficiency, it may also limit broader participation, as evidenced by the observed reluctance to challenge authority figures, an inherent trait in high power distance cultures. Additionally, the preference for small, cohesive boards and an emphasis on maintaining harmony over internal dissent align with findings from studies that underscore the role of collectivism in shaping organizational dynamics (Abdul Wahab et al., 2015; Suykens et al., 2019).

Furthermore, the study reveals a nascent trend towards including more women and diverse groups in leadership roles, which is consistent with the ideas of Jaskyte (2018) and Bromley and Meyer (2017), who stress the importance of diverse representation and shared leadership on boards.

However, the results diverge from some established findings in the literature. Licht (2014) posits that high collectivism can diminish accountability. In contrast, this study demonstrates that in Qatar, collectivist values can also enhance teamwork in decision-making and foster a stronger sense of shared ownership. This result suggests that the connection between collectivism and accountability might be more complex and context-dependent than previously suggested. While Jaskyte (2018) argued that collectivist cultures might hinder strategic planning, this study indicates that strategic challenges are not solely due to collectivism; they are also influenced by external factors such as political pressures and the qualifications of board members.

Moreover, the study highlights that decision-making has become increasingly centralised due to high power distance, which contradicts Aleqedat's (2022) findings. Aleqedat argued that higher collectivism leads to more inclusive decision-making. These detailed insights contribute to the discussion on non-profit governance, especially in culturally diverse areas like the GCC, by demonstrating how cultural factors such as power distance and collectivism interact with broader social and political issues.

6.   Conclusion and Recommendations

This study emphasises the importance of culture in determining the corporate governance practices of non-profit organisations in Qatar and underscores the need to consider cultural values such as power distance and collectivism. The current study utilised Hofstede's framework and focused on board composition, internal accountability, and decision-making to address the research questions and explore the culture-governance relationship. Despite successfully answering the research questions, limitations include the reliance on qualitative data and the focus on a single country, highlighting the need for further research that includes comparisons with other countries in the GCC.

Actionable recommendations include enhancing the diversity and professionalism of board members within the specific cultural context of non-profit organisations and waqf institutions in Qatar. Developing decision-making frameworks that are applicable to other GCC countries can serve as a guide for how cultural governance enhancements can improve transparency, accountability, and the effectiveness of non-profit organisations. Furthermore, by fostering governance practices that are sensitive to Qatari cultural values—particularly in the context of non-profit organisations and waqf institutions—this research has the potential to positively impact societal trust in the non-profit sector. This, in turn, could lead to increased support for these organisations and contribute to broader societal goals, such as those outlined in Qatar's National Vision 2030, including enhanced social cohesion and community well-being.

The methodology adopted in this study was qualitative, relying on interviews. It is important to acknowledge that responses may vary depending on the individuals involved, which could potentially affect the results. Therefore, researchers recommend that future studies in this field employ a mixed-methods approach to produce more reliable findings. Additionally, this study was limited to three elements of governance, and future research is encouraged to include additional dimensions. Moreover, the study relied solely on two of Hofstede's dimensions. It is recommended that future studies incorporate more dimensions as well as other models to provide a more accurate and comprehensive understanding of the topic. Therefore, future research should extend from these outcomes to examine shifts in the region's culture and their effects on governance. The researchers believe there is a need for further studies on this topic from various perspectives to understand the changes occurring in society as it undergoes rapid social transformation.

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Conflict of interest statement

The authors agree that this research was conducted in the absence of any self-benefits, commercial or financial conflicts and declare the absence of conflicting interests with the funders

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A.1. Appendix A: Interview Questions

Focus: Power Distance and Collectivism

I. Decision-Making (5 Questions)

1. External Influence: "To what extent are the board's decisions influenced by external stakeholders or entities, beyond the board itself?"

2. Centralization of Authority: "How would you characterize the role of the chairman in the board's decision-making processes? Is decision making centralized?"

3. Committee Leadership: "How are leadership roles within board committees determined? Is there significant interest among members in chairing these committees?"

4. Influence of Personal Ties: "In your experience, do pre-existing personal or professional relationships between board members significantly impact the board's decision-making dynamics?"

5. Internal Group Formation: "Are there informal subgroups within the board, and if so, how do these groups influence the board's decisions?"

II. Board Composition (5 Questions)

6. Board Size Preference: "What is your view on the optimal size of the board? Do you believe a smaller or larger board is more effective for this organization, and why?"

7. Female Representation: "How does the board view the role of female members? Do you believe their presence enhances or diminishes board performance, and in what ways?"

8. Influence of Relationships on Selection: "To what extent do personal or professional relationships influence the selection or appointment of new board members?"

9. Prioritization of Relationships vs. Regulations: "In your experience, does the board prioritize adherence to formal organizational rules and procedures, or are pre-existing relationships given more weight in its operations?"

10. Rationale for Female Appointments: "What are the primary factors driving the appointment of female board members? Is it primarily in response to external pressures or internal initiatives?"

III. Internal Accountability (4 Questions)

11. Relationship-Based Influence on Opinions: "Do you believe that the opinions of certain board members carry more weight due to their personal or professional relationships within the board

12. Overlooking Mistakes: "In your experience, do personal relationships within the board ever lead to organizational mistakes being overlooked or downplayed

13. Selection Criteria: "When selecting new board members, what is the relative importance given to professional qualifications versus personal or professional relationships?"

14. Prevalence of Relationship-Based Selection: "Would you say that the selection of board members based on personal or professional relationships is a common practice in this organization?"

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Authors' contributions

Habeebullah and Abdullh collaborated on the research project, with Habeebullah primarily identifying the research gap and guiding the direction of the study. Abdullh contributed by conducting the literature review and assisting in refining the research focus. Habeebullah also played a key role in designing the research methodology, where he identified the most suitable approach for data collection and analysis. Both Abdullh and Habeebullah worked together to analyze and discuss the findings, contributing equally to the interpretation and conclusion of the research.