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STRENGTHENING CORPORATE GOVERNANCE IN CIVIL SOCIETY ORGANISATIONS FOR SUSTAINABLE ECONOMIC DEVELOPMENT IN AN EMERGING ECONOMY

Kutlwano Mukokomani [1]
Gisele Mah

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A B S T R A C T

This paper explored strategies for improving corporate governance practices among CSOs in Botswana, with particular attention to board capacity, accountability, stakeholder engagement, financial oversight and governance structures. Guided by an interpretivist paradigm and inductive approach, the paper used a mono cross-sectional qualitative design. Data were collected through semi-structured interviews with executive directors, board members and senior managers from 12 CSOs selected through purposive sampling, and were analysed thematically using NVivo Version 11. The findings indicate that although CSOs have established basic governance practices, challenges remain in board training, diversity, oversight and financial sustainability. The paper concludes that continuous capacity building, stronger stakeholder engagement and context-specific governance reforms are essential for enhancing transparency, accountability, organisational effectiveness and sustainable development outcomes in emerging economies.

1. INTRODUCTION

Civil society organisations (CSOs) play a crucial role in emerging economies because they complement government efforts to provide services, advocate for poverty reduction and support community development. Their presence helps close development gaps and build social support systems in less developed areas. These organisations are particularly important in addressing socio-economic inequalities and assisting vulnerable groups, especially where state capacity is limited. CSOs contribute to inclusive development by engaging with and serving the poorest and least well-off communities, who might otherwise be excluded from formal government or private sector services. In such environments, corporate governance is crucial to ensuring that CSOs are accountable, transparent and efficient in their use of resources (Ngumbela & Mle, 2019). It provides the structures and processes through which decisions are made, resources are managed and organisational performance is monitored. Good governance structures enhance organisational legitimacy, stakeholder trust and long-term sustainability. As CSOs continue to expand their developmental roles, the need for good governance becomes increasingly important to ensure that they achieve their social goals and remain accountable.

Despite their importance, many CSOs in developing countries face persistent corporate governance challenges that negatively affect their effectiveness and sustainability. These challenges often arise in complex operating environments where resources are limited,

[1] Corresponding author: Kutlwano Mukokomani
Email: mukokomanik@gmail.com

service demand is high and organisations face increasing pressure to act responsibly (Tawo, 2019). A major cause of persistent governance problems is the absence of effective accountability systems, which limits organisations' ability to monitor performance, manage resources and evaluate outcomes. Poor leadership capacity can further undermine governance when managers lack the skills and experience required for sound oversight (Ingwe *et al*., 2022). In addition, weak stakeholder engagement and limited regulatory enforcement can reduce transparency and weaken the confidence of donors, beneficiaries and oversight bodies. Poor governance practices may lead to inefficient resource allocation, loss of donor confidence and mission drift as organisations gradually move away from their objectives (Oparah *et al*., 2020). Moreover, limited financial resources, insufficient governance training and weak institutional support make it more difficult for many CSOs to operate efficiently and sustainably in the long term.

This paper examines how corporate governance practices can be improved within civil society organisations in a rapidly developing economy. It focuses on strengthening governance capacity in complex and resource-constrained organisations, particularly by improving the leadership and staff skills needed for effective governance. These skills are pillars of good governance and can help organisations manage resources and responsibilities more effectively. The paper also examines stakeholder engagement mechanisms and governance reforms that promote inclusivity, transparency and institutional improvement. These mechanisms are essential for building trust, improving decision-making and supporting CSOs' responsiveness to donors, beneficiaries and other key stakeholders. The objective of the paper is to understand how CSOs can strengthen governance systems to improve financial sustainability, operational performance and mission alignment. In doing so, this paper contributes to debates on non-profit governance, sustainable organisational development and improved service delivery in emerging economies.

Beyond improving organisational governance, stronger governance systems within civil society organisations have broader economic implications for emerging economies. Well-governed CSOs contribute to more efficient allocation of financial resources, strengthen institutional capacity, improve accountability in development programmes and enhance collaboration between governments, donors and local communities. These improvements support inclusive economic development by increasing the effectiveness of public and donor-funded initiatives, reinforcing institutional trust and creating conditions that foster sustainable socio-economic progress. Consequently, strengthening corporate governance in CSOs should be viewed not only as an organisational priority but also as an important component of economic governance and long-term development policy in emerging economies.

The rest of the paper is structured as follows. The first section reviews the literature on corporate governance in CSOs, with a particular focus on governance improvement. The second section describes the research design, data collection procedures, analytical methods and overall methodology. The third section presents and discusses the findings on key areas of CSO governance development, including capacity building, stakeholder engagement and governance reform, with reference to policy and practice in developing contexts. Finally, the paper summarises the findings and offers suggestions for improving corporate governance practices at the civil society level in developing countries.

2. LITERATURE REVIEW

This literature review examines studies on interventions to improve corporate governance practices in CSOs operating in emerging economies. Effective corporate governance is widely recognised as critical for developing accountable, efficient and sustainable CSOs, especially in contexts where institutional capacity and regulatory authority are limited (Bassey *et al*., 2023). This section is structured around three key themes: capacity-building strategies for strengthening corporate governance in civil society organisations, stakeholder engagement and corporate governance improvement in civil society organisations, and governance reforms that promote and strengthen corporate governance in civil society organisations. In doing so, it explores how skills development, inclusive participation and institutional reform are essential for strengthening governance systems and supporting the sustainability of CSOs in emerging economies.

The theoretical framework for this paper shows that improving corporate governance practices in CSOs in an emerging economy is influenced by three interconnected strategic dimensions: capacity building, stakeholder engagement and governance reforms, as shown in Figure 1.

Capacity-building strategies develop the knowledge, competencies and leadership skills of board members, managers and staff through governance education, institutional training and continuous professional learning. Stakeholder engagement enables donors, beneficiaries, government agencies, community members, employees and other key stakeholders to participate in governance processes, thereby improving transparency, accountability, cooperation and trust. Governance reforms strengthen governance policies by improving board oversight, ethical leadership, compliance with laws and regulations, and institutional accountability. These three strategic dimensions are interconnected and together support transparent decision-making, effective resource management, organisational accountability and long-term sustainability.

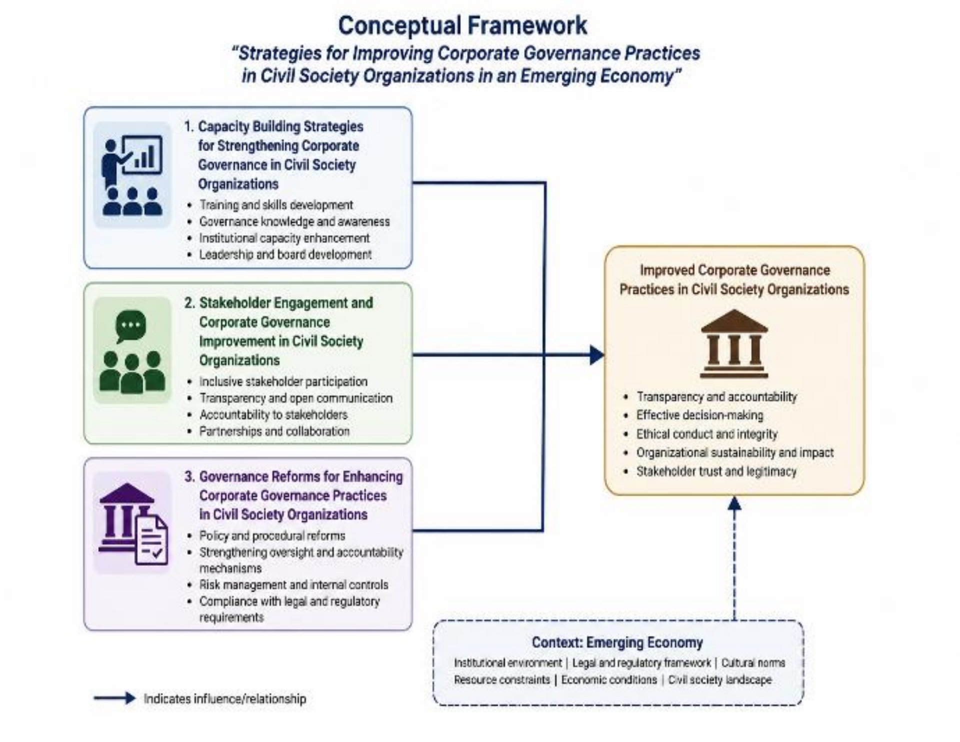

Figure 1. Conceptual Framework for Improving Corporate Governance Practices in Civil Society Organisations

In emerging economies, where CSOs often operate under resource constraints, institutional weaknesses and regulatory change, well-designed governance approaches can help organisations achieve their development objectives.

2.1 Capacity-Building Strategies for Strengthening Corporate Governance in Civil Society Organisations

Capacity building is widely recognised as an essential tool for strengthening corporate governance in CSOs, particularly in contexts where governance systems are weak, under-resourced and heavily dependent on external support. Capacity-building efforts typically aim to enhance the skills, knowledge and competencies of board members, managers and staff in order to improve governance effectiveness, strategic oversight and accountability. According to Cagney (2018), the governance quality of CSOs is closely linked to organisational capacity, as weak managerial and board competencies can lead to poor oversight and fragmented decision-making. Paredes-Frigolett (2016) states that effective non-profit boards require continuous training in financial management, strategic planning and risk oversight, all of which are essential for good governance. As a result, capacity building is an integral part of corporate governance development and helps align CSOs with their missions and stakeholder interests.

Empirical studies have also highlighted several capacity-building strategies that improve corporate governance outcomes in CSOs, including leadership training, board development, mentoring and peer learning. Cordery and Sim (2018) suggest that participatory governance training is needed to enhance organisational decision-making quality by equipping leaders with the tools to make decisions in an inclusive and transparent manner. Similarly, Mohammed *et al.* (2022) affirm that training and institutional support can strengthen internal accountability processes, enhance financial oversight and reduce governance risks such as mismanagement and corruption. Hinds (2018) suggests that capacity-building processes that combine technical skills with ethical governance principles contribute to long-term organisational sustainability and resilience. Overall, the evidence indicates that capacity building is not a one-off initiative but an ongoing process that embeds strong governance practices and strengthens CSO institutional resilience.

2.2 Stakeholder Engagement and Corporate Governance Improvement in Civil Society Organisations

Stakeholder engagement is a key component of corporate governance improvement in CSOs because it strengthens transparency, accountability and the legitimacy of organisational decision-making. In non-profit governance literature, stakeholders include donors, beneficiaries, staff, government agencies and community members, all of whom influence governance expectations and organisational priorities (Hossain *et al.*, 2024). Strategic engagement with stakeholders allows CSOs to consider a range of perspectives in governance and thus enhance the relevance and responsiveness of organisational programmes. Alajmi and Alrashidi (2024) state that CSOs operate within a multiple-accountability framework, balancing upward accountability to donors with downward accountability to beneficiaries. In this context, inclusive processes such as consultations, community dialogue and stakeholder representation on boards can enhance decision-making quality and governance legitimacy.

Further research has demonstrated that institutionalised stakeholder engagement mechanisms can improve corporate governance in CSOs because they promote feedback loops, strengthen transparency and reduce information asymmetry. Inclusive governance models that involve stakeholders in planning and evaluation processes also improve organisational learning and accountability (Masoud, 2025). Sarma *et al*. (2024) affirm that stakeholder engagement enhances the credibility of reporting systems by ensuring that information reflects stakeholder expectations and concerns. Emeka-Okoli *et al*. (2024) further add that participatory accountability can enhance governance by holding organisations accountable to stakeholders and building trust between CSOs and their audiences. Overall, stakeholder engagement is not merely a consultative process but a strategic governance tool for improving transparency, accountability and organisational effectiveness.

2.3 Governance Reforms for Enhancing Corporate Governance Practices in Civil Society Organisations

Governance reforms are becoming increasingly important for improving corporate governance practices in CSOs, especially in contexts where governance systems are weak, oversight is poor and donor dependency is high. Such reforms are often designed to strengthen boards, improve transparency mechanisms, formalise accountability structures and support regulatory compliance. Van Zyl (2020) argues that effective non-profit governance reform depends on building board capacity and clarifying the relationship between governance and management in order to reduce operational inefficiencies and improve organisational decision-making. Elsayed *et al*. (2022) argue that governance reform in CSOs is driven by the need to respond to multiple-accountability pressures from donors, beneficiaries and regulators, requiring organisations to adopt more structured and transparent decision-making systems. These reforms help build organisational legitimacy by aligning governance systems with mission objectives and stakeholder expectations.

The literature also shows that governance reforms in CSOs are most effective if they include accountability enhancement, participatory governance, and institutional capacity building. Liao *et al*. (2022) suggest that systemic reform of reporting systems, financial transparency and performance monitoring are the key to donor confidence and organisational sustainability. Similarly, Mlambo *et al*. (2020) assert that participatory governance such as the inclusion of stakeholders in decision making and consultative planning processes leads to better internal accountability and external legitimacy. Daniel and Neubert (2019) further emphasise that governance reforms that go beyond compliance-based accountability to include learning-based evaluation systems are more effective in achieving long-term organisational improvement. In general, the evidence suggests that governance reform is necessary to address structural weaknesses in CSO governance systems and to increase transparency, accountability and sustainability in an ever more complex operating environment.

3. METHODOLOGY

This paper adopted an interpretivist research paradigm and an inductive research approach to explore how CSOs' corporate governance practices can be improved in an emerging economy context. The interpretivist paradigm was suitable because the research process aimed to capture participants' experiences and perceptions of governance practices, organisational accountability and sustainability (Hua *et al.,* 2025). The inductive approach helped the researcher generate context-specific insights from participants' lived experiences rather than testing predetermined hypotheses (Njeri Mugwe & Runo, 2026). A mono cross-sectional qualitative exploratory design was used to obtain a detailed perspective on governance practices at a single point in time. The target population comprised registered CSOs with at least five years of operational experience, and purposive sampling was used to select executive directors, board members and senior managers from 12 CSOs of different sizes and sectors.

Semi-structured interviews were used as the primary data collection method because they enabled the research process to examine governance structures, accountability systems, transparency, ethical practices, stakeholder engagement and organisational sustainability (Tumpa & Naeni, 2025). Interviews were conducted in person, and strict ethical practices relating to informed consent, confidentiality and data security were followed. Data were analysed using thematic analysis, which involved coding the data, identifying themes, recognising patterns and assessing the significance of the findings in relation to the research objectives and literature. NVivo Version 11 was used to organise, code and manage the qualitative data, ensuring that the analysis was transparent, efficient and trustworthy.

In summary, the research methodology was designed to examine ways of improving corporate governance practices in CSOs in an emerging economy. The methodology framework presents the philosophical assumptions, research design, sampling strategy, data collection methods and analytical techniques used to ensure that the research objectives were met, as depicted in Figure 2.

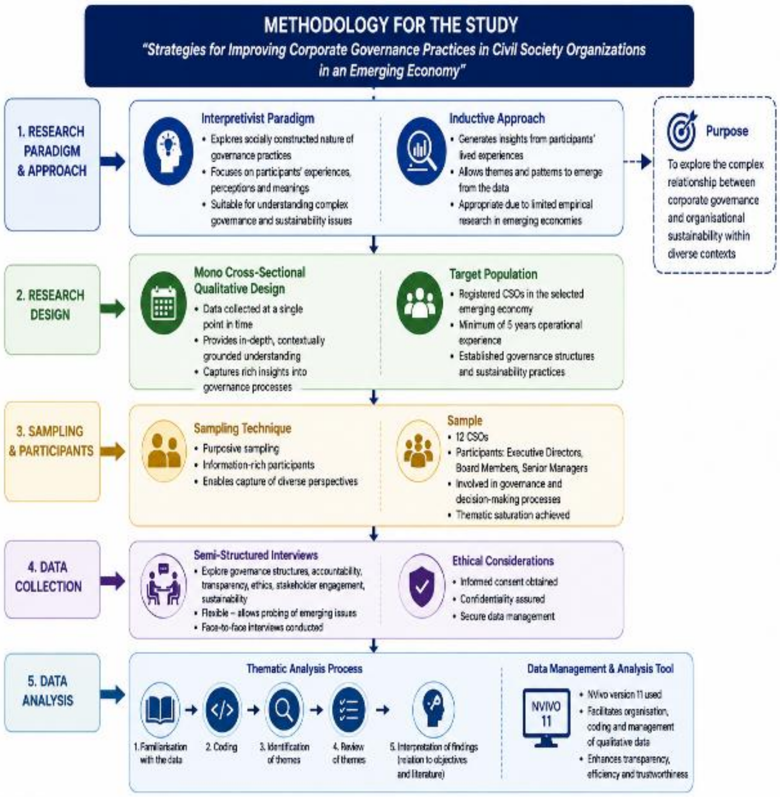

Figure 2. Research Methodology Framework for Investigating Strategies to Improve Corporate Governance Practices in CSOs in an Emerging Economy

The methodology framework provides a systematic overview of the research process used to investigate ways of improving corporate governance practices in CSOs in an emerging economy. This paper was guided by an interpretivist paradigm, an inductive approach and a mono cross-sectional qualitative design. Purposive sampling was used to select executive directors, board members and senior managers from 12 registered CSOs with at least five years of operational experience. Data were collected through semi-structured face-to-face interviews and analysed thematically using NVivo Version 11. Ethical principles, including informed consent, confidentiality, anonymity, voluntary participation and secure data management, were followed throughout the research process to ensure that the findings were credible, transparent and contextually relevant.

4. DISCUSSION AND ANALYSIS

This section presents the analysis and discussion of strategies for improving corporate governance practices among CSOs in an emerging economy. It begins by presenting data collected from participants to identify key themes in corporate governance practice. This is followed by a discussion of the findings in relation to existing literature, the aims of this paper and their relevance to the governance and sustainability of CSOs in emerging economies such as Botswana.

4.1 Analysis

Participants proposed several strategies for improving governance practices, including capacity-building initiatives and greater involvement of external stakeholders such as government and donors. These strategies are consistent with recommendations in the literature for enhancing CSO sustainability through improved governance (Teixeira & Carvalho, 2024). The thematic analysis indicates that, although there is a strong foundation of governance practice within CSOs in an emerging economy such as Botswana, significant gaps remain, particularly in board training, oversight and financial sustainability. These findings are largely consistent with existing literature, which underscores the challenges and opportunities associated with governance in the non-profit sector. For example, the emphasis on transparency and the challenges related to financial sustainability echo concerns raised by Garzón Castrillón (2021) and Willems *et al*. (2020).

However, some findings diverge from established theories. Issues relating to board diversity and tenure suggest that traditional governance models may not fully address the specific challenges faced by CSOs in an emerging economy such as Botswana, particularly where resource constraints are significant. This points to the need for a more tailored approach to governance that takes account of the local context, as suggested by Sathyamoorthi *et al*. (2017). The thematic analysis highlights both the strengths and weaknesses of current governance practices among CSOs in Botswana. Although there is alignment with global best practice in many areas, significant gaps still need to be addressed to ensure the long-term sustainability of these organisations. The next section presents a deeper analysis of each underlying theme and its relevance to strengthening governance in this critical sector.

Improvement Strategies and Sub-Themes

This section analyses the theme of improvement strategies and its associated sub-themes, as identified from the qualitative data collected from CSOs in an emerging economy such as Botswana. The focus is on strategies proposed by participants to address governance challenges within their organisations, including capacity building, stakeholder engagement and governance reforms. The findings are supported by participant quotations and are analysed to determine whether they align with, diverge from or provide new insights in relation to existing literature and empirical studies.

Table 1: Theme of Improvement Strategies and Sub-Themes

Theme	Sub-Themes	Description
Improvement Strategies	1. Capacity Building	Strategies focused on enhancing the skills and knowledge of board members and staff to improve governance.
	2. Stakeholder Engagement	Initiatives to increase the involvement of external stakeholders, including donors and community members, in governance.
	3. Governance Reforms	Proposed changes to governance structures and processes to address identified gaps and enhance effectiveness.

Table 1. presents the findings on the theme of improvement strategies and its sub-themes, which are interpreted below.

Sub-Theme 1: Capacity Building

Capacity building emerged as a critical strategy for improving governance within CSOs. Participants emphasised the need for ongoing training and development programmes to equip board members and staff with the necessary skills to fulfil their roles effectively.

"We have identified capacity building as a key priority. Regular training sessions for our board and staff are essential to keep everyone updated on best practices and new developments in governance." - (Participant 6)

"There's a need for more targeted training, especially in areas like financial management and strategic planning. We believe this will help us address some of the governance challenges we have been facing." - (Participant 5)

The emphasis on capacity building is consistent with literature that highlights the importance of continuous professional development in enhancing governance effectiveness (Teixeira & Carvalho, 2024). These findings align with existing recommendations for addressing governance gaps by equipping board members and staff with the necessary skills and knowledge. This strategy is particularly relevant in the context of CSOs, where governance plays a crucial role in ensuring sustainability and impact (Garzón Castrillón, 2021).

Sub-Theme 2: Stakeholder Engagement

Increasing stakeholder engagement was another key strategy proposed by participants. Engaging external stakeholders, including donors, community members, and government representatives, was seen as vital for improving transparency, accountability, and overall governance.

"We have started involving our stakeholders more in our decision-making processes. This has not only improved our accountability but also helped us align our projects more closely with community needs." - (Participant 2)

"Our relationship with donors has improved significantly since we began to actively involve them in governance discussions. It has led to better communication and a more transparent use of funds." - (Participant 10)

The focus on stakeholder engagement is consistent with best practices in governance, which advocate for the involvement of stakeholders in decision-making to enhance transparency and accountability (Sathyamoorthi *et al*., 2017). These findings align with the literature that emphasises the role of stakeholder engagement in building trust and ensuring that organisational actions are responsive to the needs and expectations of those they serve. This strategy also reflects a broader trend towards more inclusive governance models in the non-profit sector (Eikenberry *et al*., 2024).

Sub-Theme 3: Governance Reforms

Participants highlighted the need for governance reforms as a strategy to address existing gaps and enhance the effectiveness of their organisations. These reforms included revising governance structures, implementing more rigorous oversight mechanisms, and adopting new governance models.

"We are currently reviewing our governance structure to ensure it aligns with best practices. This includes introducing term limits for board members and enhancing our oversight processes." - (Participant 8)

"Governance reforms are necessary if we are to keep up with the evolving demands of our sector. We're looking at adopting a more flexible governance model that allows for quicker decision-making while maintaining accountability." - (Participant 4)

The push for governance reforms is consistent with the literature that calls for ongoing evaluation and adaptation of governance practices to meet changing organisational needs and external challenges (Garzón Castrillón, 2021). These findings align with empirical studies that highlight the importance of governance innovation in enhancing organisational resilience and effectiveness (Teixeira and

Carvalho, 2024). The adoption of new governance models and the introduction of term limits, in particular, are strategies that have been widely recommended to address issues of stagnation and to bring fresh perspectives to governance. Table 2 presents the evidence for the theme of improvement strategies and sub-themes.

Table 2. Evidence Table for the Theme of Improvement Strategies and Sub-Themes

Theme	Sub-Themes	Participant Quotes	Findings	Interpretation
Improvement Strategies	1. Capacity Building	"We have identified capacity building as a key priority. Regular training sessions for our board and staff are essential to keep everyone updated on best practices and new developments in governance." - (Participant 6)	Capacity building through regular training is essential for improving governance effectiveness and addressing knowledge gaps.	Consistent with literature emphasising the importance of continuous professional development in governance (Teixeira and Carvalho, 2024).
		"There's a need for more targeted training, especially in areas like financial management and strategic planning. We believe this will help us address some of the governance challenges we have been facing." - (Participant 5)	Targeted training in key areas like financial management and strategic planning is crucial for addressing specific governance challenges.	Aligns with existing recommendations for improving governance through focused capacity building (Garzón Castrillón, 2021).
Improvement Strategies	2. Stakeholder Engagement	"We have started involving our stakeholders more in our decision-making processes. This has not only improved our accountability but also helped us align our projects more closely with community needs." - (Participant 2)	Increased stakeholder engagement improves accountability and ensures that organisational actions align with community needs.	Consistent with best practices in governance, emphasising the role of stakeholder engagement in enhancing transparency and responsiveness (Sathyamoorthi *et al*., 2017).
		"Our relationship with donors has improved significantly since we began to actively involve them in governance discussions. It has led to better communication and a more transparent use of funds." - (Participant 10)	Active involvement of donors in governance discussions leads to better communication and transparency in fund utilisation.	Reflects the trend towards inclusive governance models in the non-profit sector (Eikenberry *et al*., 2024).
Improvement Strategies	3. Governance Reforms	"We are currently reviewing our governance structure to ensure it aligns with best practices. This includes introducing term limits for board members and enhancing our oversight processes." - (Participant 8)	Governance reforms, such as introducing term limits and enhancing oversight, are necessary to align with best practices and improve effectiveness.	Consistent with literature that advocates for regular evaluation and reform of governance structures to meet changing needs (Garzón Castrillón, 2021).
		"Governance reforms are necessary if we are to keep up with the evolving demands of our sector. We're looking at adopting a more flexible governance model that allows for quicker decision-making while maintaining accountability." - (Participant 4)	Adopting flexible governance models can enhance decision-making speed and effectiveness while maintaining accountability.	Aligns with empirical studies highlighting the need for governance innovation to enhance organisational resilience (Teixeira and Carvalho, 2024).

The analysis of the theme of improvement strategies reveals that CSOs in an emerging economy such as Botswana are actively seeking to address governance challenges through capacity building, increased stakeholder engagement and governance reforms. These strategies are consistent with best practice and align with recommendations in the literature for enhancing governance effectiveness. The findings suggest that implementing these strategies can help CSOs improve governance structures and processes, leading to greater transparency, accountability and sustainability. These improvement strategies represent a proactive approach to governance and reflect a commitment to continuous improvement and adaptation. By focusing on capacity building, stakeholder engagement and governance reforms, CSOs can strengthen their governance frameworks, better meet the needs of stakeholders and enhance their long-term impact and sustainability.

4.2 Discussion

The findings of this paper on strategies for improving corporate governance practices in an emerging economy such as Botswana highlight governance capacity building as a key pillar of organisational sustainability. The paper identifies a need for targeted capacity building in board recruitment and development, financial management and risk management. This is consistent with Munene and Thakhathi (2017), who argue that governance capacity must be strengthened to improve efficiency and accountability in CSOs. The results also suggest that mentorship programmes and collaboration between larger, established CSOs and smaller grassroots organisations can support knowledge transfer, skills development and institutional strengthening in the CSO sector.

This paper also highlights the importance of formalised stakeholder engagement mechanisms for enhancing governance effectiveness and legitimacy. Measures such as stakeholder advisory boards, ongoing stakeholder surveys and beneficiary representation in governance structures are key to accountability and responsiveness. The paper is consistent with stakeholder theory, as discussed by Fobbe (2021), and supports the view that organisational sustainability depends on balancing stakeholder interests. Furthermore, the paper notes the need for greater board diversity, more inclusive board composition and a stronger mix of skills, in line with Kwarteng *et al.* (2023), because diverse and well-skilled boards are central to organisational sustainability and performance.

Moreover, the findings suggest that sector-specific governance guidelines or codes of practice for CSOs in Botswana could provide a structured but flexible framework for improving governance systems. Such a framework would standardise governance practice while allowing flexibility for different types of CSOs, in line with global trends in non-profit governance (Eikenberry *et al*., 2024). The paper also emphasises the need to develop a culture of continuous learning and adaptive governance, as well as the importance of including governance performance indicators in organisational evaluation systems. This aligns with systems theory perspectives on organisational adaptability (Anheier & Toepler, 2020) and highlights the need for CSOs to remain responsive to changing operating environments.

Overall, these findings show that improving corporate governance in CSOs requires a comprehensive and multidimensional approach that integrates capacity building, stakeholder engagement, board strengthening and adaptive governance frameworks. The paper contributes to theory and practice by providing empirically grounded, context-specific approaches to improving governance and sustainability in CSOs in an emerging economy. It shows that CSO performance depends largely on strong and inclusive governance systems that are continuously developed through learning, collaboration and institutional change. These systems provide a foundation for long-term organisational performance and legitimacy.

5. MAJOR FINDINGS AND OUTCOMES

The results of the analysis show that strengthening governance capacity is essential to the effectiveness and sustainability of CSOs in emerging countries.

Participants consistently indicated that governance capacity extends beyond formal governance structures and includes the leadership skills, ethical standards and strategic capabilities of board members, executive directors and senior management. Organisations that invested in governance training, clear roles and responsibilities, and continuous leadership development were more stable, accountable and trusted by the public and other stakeholders. These findings suggest that governance capacity is the foundation of effective organisational performance and long-term sustainability.

A second key finding is that strong governance capacity improves institutional effectiveness by supporting strategy-led policymaking and organisational management. In this context, CSOs with effective governance boards were better able to set clear organisational objectives, track programme performance, assess risks and evaluate programme impact. Strong governance also supported more transparent and accountable decision-making and increased legitimacy among donors, beneficiaries, government institutions and development partners. As a result, governance capacity is a critical dimension of institutional effectiveness because it enables CSOs to fulfil their mandates and respond to changing social and economic conditions.

The findings also showed that governance capacity is important for resource efficiency because it supports sound financial management, effective resource allocation and stronger internal control systems. CSOs with strong governance mechanisms were more effective in mobilising financial resources, maintaining donor confidence and ensuring that available resources were used economically and transparently. Good financial oversight, regular monitoring of income and expenditure, regulatory compliance and sound procurement practices helped CSOs reduce the risk of resource mismanagement while improving operational efficiency. These practices enabled CSOs to maximise limited resources, strengthen organisational capability and sustain programmes despite financial and environmental challenges.

Finally, stronger governance systems can drive sustainable development outcomes in developing economies by enabling CSOs to deliver inclusive, accountable and sustainable development initiatives. Good governance improves stakeholder engagement, strengthens collaboration with government and private sector partners, and helps organisations respond more effectively to community needs. These governance practices support sustainable development goals such as poverty reduction, social inclusion, improved service delivery and community empowerment. More broadly, the findings show that investment in governance capacity is necessary not only for improving organisational performance in emerging markets but also for increasing the contribution of CSOs to sustainable development and socio-economic transformation.

6. CONCLUSION

The aim of this paper was to examine ways of improving corporate governance practices among CSOs in an emerging economy in order to strengthen sustainability through capacity building, stakeholder engagement and governance reform. The findings show that, although CSOs in an emerging economy such as Botswana demonstrate a commitment to good governance principles and have established basic governance structures, challenges remain in board capacity, financial oversight, board diversity and governance systems. These challenges are intensified by resource limitations and changing operational requirements. The analysis shows that targeted capacity building, stronger stakeholder engagement and governance reform can help address these weaknesses and improve the overall quality of governance. The results are largely consistent with previous literature but also highlight the need for context-specific governance approaches that are appropriate to emerging economy settings. This paper contributes to theory and practice by showing that effective corporate governance in CSOs is not only a structural requirement but also an adaptive process that must evolve in response to the context of CSO practice. The findings indicate that sustainable CSO performance depends on the continuous improvement of governance systems that are accountable, transparent and flexible. The findings also confirm that strong governance frameworks are necessary for long-term organisational sustainability, improved service delivery and development impact in civil society in emerging economies.

7. SUGGESTIONS

Based on the findings of this paper, CSOs in emerging economies should focus on building corporate governance capacity by improving the skills of board members, executive management and key staff. Governance capacity development programmes should focus on strategic leadership, financial management, ethical governance, accountability, risk management and regulatory compliance in order to strengthen organisational stability and institutional effectiveness. CSOs should also review and update governance policies, strengthen internal controls and adopt transparent governance processes. Moreover, governments, donor agencies and umbrella organisations should provide technical support and resources to enable CSOs, especially small and resource-poor organisations, to adopt best-practice governance processes.

Policymakers and development partners should support governance reforms that encourage good CSO governance and strengthen collaboration between government, the private sector and civil society. Such partnerships can combine knowledge sharing, institutional learning and governance best practice to

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enhance organisational performance and resource efficiency. Future work should also incorporate governance monitoring and evaluation frameworks to assess the implementation of governance interventions and support continuous organisational improvement. Strengthening corporate governance in CSOs will enhance institutional effectiveness and stakeholder confidence, while also reinforcing the sector's role in sustainable development, social inclusion and economic transformation in emerging economies.

8. RECOMMENDATIONS FOR FUTURE WORK

Future studies could expand the scope of research by analysing corporate governance practices across a wider range of CSOs in different emerging economies to generate comparative data and enhance the generalisability of findings. Comparative studies involving multiple countries or regions could help explain how institutional, legal, cultural and socio-economic contexts influence governance practices and organisational sustainability. Future studies could also employ mixed-methods or longitudinal research designs to investigate how governance reforms evolve over time and how they affect institutional effectiveness, financial sustainability, stakeholder trust and programme performance.

To this end, future work should also address emerging governance issues that were outside the scope of this paper. These include digital governance, the use of 4IR technology in CSOs, environmental, social and governance (ESG) practices, artificial intelligence and innovation for improving governance systems. Research should also examine how governance capacity-building programmes, leadership development programmes and board training interventions improve governance performance. Such studies would help develop evidence-based governance frameworks and practical processes that enhance civil society organisations' resilience, accountability and sustainability while contributing to sustainable development in emerging economies.

Author Contributions

Conceptualisation, Kutlwano Mukokomani and Gisele Mah; Writing – preparation of original draft, Kutlwano Mukokomani and Gisele Mah; Introduction – Kutlwano Mukokomani and Gisele Mah; Literature review – Kutlwano Mukokomani and Gisele Mah; Methodology – Kutlwano Mukokomani; Data collection – Kutlwano Mukokomani; Results and discussion – Kutlwano Mukokomani; Conclusion – Kutlwano Mukokomani and Gisele Mah; Software – Kutlwano Mukokomani. All authors have read and agreed with the published version of the manuscript

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Gisele Mah
North-West University,
South Africa.
Gisele.Mah@nwu.ac.za
ORCID: 0000-0002-8729-9935

Kutlwano Mukokomani
North-West University,
South Africa.
Mukokomanik@gmail.com
ORCID: 0009-0004-5557-3196