### Information Disclosure Behavior Choice of Non-Profit Organizations -- Based on Nash Game Perspective

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**Abstract:** At present, China's non-profit organizations are developing rapidly, playing an important role in education, health, social security and other fields. However, the improper behavior of the non-profit organization due to information disclosure has also caused many public opinion risks. This paper will make an in-depth analysis of the dilemma of information disclosure behavior of non-profit organizations through game theory, and make corresponding countermeasure analysis, which has great practical significance for non-profit organizations to avoid failure and improve their own credibility.

### 1. Introduction

With the development of the new coronavirus pneumonia epidemic, the non-profit organizations represented by the Red Cross society of hubei province were once again pushed to the center of public opinion. The information disclosure problems exposed by them led to great challenges to public trust, and the accountability storm caused the non-profit organizations to face a serious crisis of trust.

The disclosure of information of non-profit organizations is the behavior of disclosing relevant information to the society, and it is the institutional choice to improve the social credibility of non-profit organizations, promote the health, sustainable development and realize public interests. More transparent and efficient information disclosure is often more conducive to the operation of non-profit organizations, which is a necessary way to obtain donation income, improve their own image and reputation, and maximize social benefits. Information disclosure is the basic requirement of the principle of openness. Article 3 of the measures for the disclosure of information of charity organizations stipulates that charity organizations should disclose seven types of information to the public on the unified information platform provided by civil affairs departments (hereinafter referred to as the unified information platform) : (1) basic information stipulated in these measures. (2) Annual work report and financial accounting report. (3) Public fund-raising. (4) Related information of the charity project. (5) Information about the charitable trust. (6) Major asset changes and investments, major exchange transactions and capital flows, related transactions, etc. (7) Other information required to be disclosed by laws and regulations. Above all information there is a common characteristic: all of the content of the public law is not the recipients of the information directly, most of the information can only be acquired indirectly by non-profit organizations information public platform, information platform is the truth so nonprofit organizations and the public know the situation by the intermediary, information disclosure subject is the real master. Non-profit organization information disclosure quality greatly will be affected by disclosure subject subjective initiative, disclosure of the subject will make decisions after weighing the pros and cons of information disclosure of self-interested behavior and get the corresponding reward: independent bear the consequences that organizations face supervision and loss of income and, based on this condition, the nonprofit organization information disclosure meet game conditions, gambling behavior.

The causes and solutions of the information disclosure problems of non-profit organizations have always been the focus of academic circles. In the early literature, the academic research focused on

the factors that affect the level of information disclosure of non-profit organizations. Greenlee and Trussel (2000) showed that the higher the profits of non-profit organizations, the better their financial status, and the more willing they were to disclose more information [1]. The research of Behn et al. (2007) shows that the donation ratio of non-profit organizations, the amount of debt, the ratio of compensation and expense and the overall level of education affect the degree of information disclosure of non-profit organizations [2]. Internal factors of the organization will affect the voluntary nature of information disclosure: Information disclosure of non-profit organizations is mainly affected by factors such as organizational strategy, organizational capabilities, and organizational governance. Different governance mechanisms can make organizational information disclosure behaviors different (Gregory D. Saxton, 2011) [3]. The length of establishment and management efficiency will also have a greater impact on the quality of the foundation's financial information disclosure (Liu Yali et al., 2013) [4]. Starting from answering the motivation of non-profit organization information disclosure, from a dual perspective of science and reality, Li Jian (2017) systematically analyzed the positive and negative factors that promote the information disclosure of charitable organizations, and believed that the negative factors of information disclosure were mainly subservient resources. The pressure of the provider, the positive factors emphasize that compared with for-profit organizations, there is an incentive to reduce costs and reduce the quality of goods and services. Due to the constraints of income distribution, charitable organizations are conscious of information disclosure [5].

The academic community's solution to the problem of information disclosure of non-profit organizations in China focuses on the establishment of relevant mechanisms (Yetman, 2011) [6].

Domestic scholars Ni Guoai and Cheng Xiwu (2009) designed an information disclosure mechanism consisting of voluntary information disclosure, mandatory information disclosure, and intermediary agency supplementation based on the information disclosure mechanisms of non-profit organizations in Britain and the United States. Considers that the information disclosure of non-profit organizations should be carried out in the order of "the best" [6]. Yan Kegao and Chen Xiaochun (2010) combined principal-agent theory, reputation model, and signal transmission theory to construct a non-profit organization's information disclosure, stakeholder information analysis and sharing, stakeholder reward, Non-profit organization information disclosure mechanism composed of three modules including punishment [7]. Specifically, from the perspective of the construction of external mechanisms, the non-profit organization problem should be solved from the aspects of laws and regulations, external supervision, and the government's reasonable evaluation mechanism (Chen Yali, 2018) [8]. From the perspective of internal mechanism construction, we should proceed from the organizational mission and goals of non-profit organizations, establish a priority system for accountability for information disclosure, and urge non-profit organizations to fulfill their trust obligations (Li Hong, 2018) [9].

In summary, although domestic and foreign scholars have made outstanding contributions to the research on information disclosure of non-profit organizations, there are still deficiencies: In the study of the reasons for the information disclosure of non-profit organizations, most scholars discuss the influencing factors of the low quality of information disclosure from the perspective of organizational level and external supervision, but seldom study the motivations of the subjects of the information disclosure behavior of non-profit organizations from the microscopic perspective. On the other hand, for how to improve the quality of information disclosure of non-profit organizations, the academic community is more inclined to explore the construction of objective mechanism, but few specific information disclosure behavior for the subject of incentive or regulation. In view of this, this paper tries to construct a game matrix about the choice of information disclosure behavior of non-profit organizations, and discusses how to improve the quality of information disclosure from the perspective of the subject of information disclosure behavior within the organization, so as to improve the credibility of the organization, and provide a new thinking dimension for the follow-up research. The following-up arrangement of this paper is as follows: the first part will elaborate the characteristics of the subject of information disclosure behavior of non-profit organizations, and provide the theoretical basis for the establishment condition of game matrix. In the second part, the

game model is constructed, and the game is played from the perspective of the information disclosure subject of the non-profit organization. The third part changes the assumptions about the subject of information disclosure behavior of non-profit organizations in the game model, and simulates how the information disclosure behavior will change under the new assumptions. The fourth part summarizes and puts forward some Suggestions.

#### 2. Characteristics of the Subject of Information Disclosure of Non-Profit Organizations

At present, there is a serious information asymmetry between non-profit organizations and their stakeholders in China. There are some problems in information disclosure, such as selective disclosure, delayed disclosure, fuzzy disclosure and disordered disclosure. Then why do the relevant departments and managers of information disclosure of non-profit organizations still choose simple disclosure, late disclosure, false disclosure and disorderly disclosure in the face of potential public opinion risks? This is inseparable from the characteristics of non-profit organizations

First of all, the work contribution and the salary distribution in the non-profit organization are unequal. The most prominent feature of non-profit organizations is non-profit, which is the attribute of public service that is not driven by profit. The organization shall abide by the principles of "no profit is the fundamental orientation" and "no profit shall be distributed". Any stakeholders such as investors, board of directors and management shall not distribute the organizational profits in the form of dividends. Due to the non-distributive constraints of profits, it is difficult to allocate higher salary level of earnings. Article 29 of the regulations on fund management stipulates that the salary, welfare and administrative expenses of fund staff shall not exceed 10% of the total expenses of the current year. Thus, in the nonprofit and public welfare, non-profit organization would not high salary as the main way of incentive, and compensation management of nonprofit organizations are widespread in China egalitarianism, income distribution is not complying with the laws of the market, distribution pattern is unitary, most rely on education, working years and the professional qualification and job level[11]. Carried out in accordance with the fixed number of year wage growth etc. This leads to increased workload will not bring the rise in pay. There is little incentive for advancement in nonprofits. Since non-profit organizations advocate flat organizational structure, less bureaucratic hierarchy, and more emphasis on professional standards, performance standards and collegial working atmosphere, they are obviously insufficient in the construction of non-monetized incentives, such as work stability, job promotion and social status [12]. However, job promotion is the path for practitioners to pursue vertical career growth. The lack of promotion space in non-profit organizations leads to the plateau stability of employees.

Non-profit organizations also have self-interest needs. At present, the work performance appraisal index of non-profit organizations is single, and it is difficult to quantify the performance appraisal. Practice has proved that the probability of "complete altruism" is almost zero, and the probability of "partial egoism" or "complete egoism" is extremely high or even 100% when the managers of non-profit organizations are engaged in organizational activities, indicating that they need to obtain corresponding returns from non-profit organizations while devoting their energy.

Therefore, in addition to obtaining spiritual satisfaction, behavioral individuals in non-profit organizations, as rational economic people, their efforts to make contributions to obtain social benefits and the organization's return are not fully proportional, and their own needs for the organization's return. Because of the strong work autonomy of non-profit organizations, the staff has freedom and independence in controlling their time and energy, so for these people, reducing the cost of time and energy input is their personal benefit.

# **3.** Construction of the Dilemma Game Model of Information Disclosure Behavior Choice of Non-Profit Organizations

Based on the characteristics of the subjects of npos' information disclosure behavior, the dilemma of their information disclosure behavior choice conforms to the prisoner's dilemma in the non-zero-sum game. Managers, as rational economic people, pursue the maximization of their own

interests by making the following four assumptions, which are both the constraint conditions of the model and in line with the current rules of non-profit organizations:

Suppose 1: The information disclosure subjects of non-profit organizations are self-interested rational people: As a rational economic person, the managers of information disclosure of non-profit organizations pursue the maximization of benefits. Under the condition that their efforts and returns are not fully proportional, they reduce the time and energy input cost of information disclosure, and they do not bear the risk of public opinion and strict accountability, so as to achieve the optimal benefit of managers, or they will suffer the loss of benefits.

Suppose 2: Information asymmetry exists in non-profit organizations: Because non-profit organizations have more information than stakeholders and lack of internal and external supervision, there is a possibility of adverse selection and moral hazard.

Suppose 3: Insufficient effective incentives for non-profit organizations: At present, non-profit organizations pay more attention to spiritual incentives and ignore material incentives. The salary incentive system is not perfect, and the motivation for promotion is insufficient. Therefore, they cannot meet the material needs of workers and mobilize their work enthusiasm.

Suppose 4: There are negative and complex information in the information of non-profit organizations: When a non-profit organization's information disclosure entity integrates information, it will actively filter some negative information that is not conducive to the image of the organization and complex information that is difficult to process and may have vulnerabilities after release.

This article abstracts the gamers as A and B, both of which refer to the same type and the same level of non-profit organization information disclosure managers. The two have two options for information disclosure: improving the quality of information disclosure and reducing the quality of information disclosure. There are also two trends in society: the outbreak of public opinion risks, the latent public opinion risks, Specifically, when public opinion risks erupt, non-profit organizations will face severe accountability by stakeholders, and face a decline in the credibility of the organization and a crisis of trust. This will not only affect donation revenue, but will not help achieve the organization's goals. In the case of latent public opinion risks, due to the asymmetry of information, non-profit organizations will perform their due diligence whether or not due to the potential risks. The situation pointed out by Qianfu will not be formed, and the non-profit organizations' own interests will not be fundamentally damaged and will still be damaged. Maintain your own image and pursue maximum social benefits. Based on this, the game matrix is established as follows:

Table 1 Dilemma Game Model of Non-Profit Organization's Choice of Information Disclosure

Behavior

	B Improve the quality of information disclosure	B reduce the quality of information disclosure
A Improving the quality of information	(-20, -20)	(-20, 0)
disclosure	(60, 60)	(60, 80)
A Improving the quality of information	(0, -20)	(0, 0)
disclosure	(80, 60)	(80, 80)

Note: The upper data in the table represents the scoring data when the public opinion risk explodes, and the lower data represents the scoring data when the public opinion risk is latent. the first number in brackets is the A score and the second number is the B score.

The specific analysis of the game model is as follows:

# **3.1 A Improves the Quality of Information Disclosure, B Improves the Quality of Information Disclosure**

In the case of an outbreak of public opinion risk, A not only increased the time and energy investment cost of information disclosure, but also assumed the consequences of the outbreak of public opinion, and accepted supervision and accountability. At this time, A's manager's effectiveness showed the lowest status, -20 points. Management, managers are less effective, score -20 points.

In the case of latent risk of public opinion, although A increases the time and energy input cost of information disclosure, it does not need to bear too much risk and accountability due to the lack of public opinion outbreak, so the two are balanced. At this time, A's management benefit is in A good state, and it gets 60 points. B similarly, the manager has good performance and gets 60 points.

## **3.2** A Shall Improve the Quality of Information Disclosure, While B Shall Reduce the Quality of Information Disclosure

In the case of an outbreak of public opinion risk, A not only increases the time and energy investment cost of information disclosure, but also bears the consequences of the outbreak of public opinion and accepts supervision and accountability. At this time, A's manager's effectiveness shows the lowest status, -20 points. It reduces the time and energy investment cost of information disclosure, but still needs to bear the risk of public opinion, facing the problem of bringing credibility to the organization, so the two offset each other. The manager of B has good efficiency and scores 0 points.

In the case of public opinion risk latent, although A has increased the time and energy investment cost of information disclosure, but because there is no outbreak of public opinion, there is no need to bear too much risk and accountability, so the two are in contradiction. At this time, A's manager's effectiveness is good. State, score 60 points. B not only reduced the time and energy investment cost of information disclosure, but also did not bear the risk of public opinion. At this time, the manager's effectiveness showed an optimal state and scored 80 points.

# **3.3** A Reduces the Quality of Information Disclosure and B Improves the Quality of Information Disclosure

In the case of public opinion risk outbreaks, although A has reduced the time and energy investment cost of information disclosure, he still needs to bear huge public opinion risks, facing the problem of bringing credibility to the organization, so the two are in conflict, and A's managers have good benefits. B scores 0 points. B not only increases the time and energy investment costs for information disclosure, but also bears the consequences of the outbreak of public opinion and accepts supervision and accountability. At this time, B's manager's effectiveness shows the lowest status and scores -20 points.

Under the circumstance of public opinion risk latent, A not only reduced the time and energy investment cost of information disclosure, but also did not bear the public opinion risk. At this time, A's manager showed the optimal state of efficiency and scored 80 points. B increased the time and energy of information disclosure. The input cost, but because there is no outbreak of public opinion, there is no need to bear too much risk and accountability, so the two are in conflict. At this time, the manager's effectiveness of B is in a good state and scores 60 points.

# **3.4** A Reduces the Quality of Information Disclosure, and B Reduces the Quality of Information Disclosure

In the case of public opinion risk outbreaks, although A has reduced the time and energy investment cost of information disclosure, he still needs to bear huge public opinion risks, facing the problem of bringing credibility to the organization, so the two are in conflict. , Get 0 points. B is the same, managers have good results, get 0 points.

In the case of no public opinion risk, A not only reduced the time and energy investment cost of information disclosure, but also did not bear the public opinion risk. At this time, A's manager's effectiveness showed an optimal state, which scored 80 points. Similarly, B's manager's effectiveness Shows optimal status, scores 80 points.

To sum up, in the non-profit organization's choice of information disclosure behavior dilemma game model, no matter whether B chooses to improve the quality of information disclosure or reduce the quality of information disclosure, whether or not there will be a public opinion risk, A chooses to reduce the quality of information disclosure compared to B's four In the situation, two of them are clearly dominant: B improves the quality of information disclosure when public opinion risks are latent or exploding, both of which are 20 benefits less than A's reduction of the quality of information disclosure under the same public opinion risk trend. The other two are the same: B

reduces the quality of information disclosure when public opinion risks are latent or erupted, and A is the same as A in reducing the quality of information disclosure under the same public opinion risk trend, and both are good, that is, A does not suffer. Specifically, A reduces the quality of information disclosure with a 100% probability to protect its own interests, and even has a 50% probability to optimize its own benefits. If A improves the quality of information disclosure, it has a 50% probability to make itself effective Reach the worst, In the event of a risk outbreak, A reducing the quality of information disclosure can at least ensure that its own benefits are good. Therefore, in the face of potential public opinion risks, non-profit organization information disclosure managers will inevitably choose to reduce the quality of information disclosure, and one of the most important reasons is their pursuit of optimizing their benefits as a rational economic person.

#### 4. Reconstruction of Non-Profit Organizations' Behavior Choice Game Model

Based on the analysis of the dilemma game model of non-profit organization's information disclosure behavior selection, the non-profit organization's information disclosure manager's pursuit of maximizing their own interests is the root cause of the dilemma. So how to effectively change their behavior choices and improve the quality of disclosure? We once again apply the "prisoner's dilemma" in non-zero-sum games for analysis. Changing the fundamental interests of manager's means changing the assumptions in the game matrix. The specific analysis is as follows:

Suppose 1: Non-profit organizations' information disclosure subjects are all self-interested rational people: If the non-profit organization improves its internal incentive mechanism and accountability mechanism, so that the payout ratio of the information disclosure subject tends to be proportional, then the fundamental interests of the information disclosure subject of the non-profit organization will also change accordingly. As a rational economic person, it pursues the greatest benefits It will focus on personal performance, increase the time and energy for information disclosure, and obtain correspondingly high returns, without bearing public opinion risks and strict accountability, so as to achieve the best managerial benefits, otherwise the interests will be damaged.

Suppose 2: The relative balance of non-profit organization's information resources grasp: Strengthen the internal and external supervision of non-profit organizations, make the voluntary, mandatory and intermediary information disclosure prioritized, reduce the asymmetry of information of non-profit organizations, and make stakeholders more effective. Information to reduce adverse selection and moral hazard.

Suppose 3: Improve the non-profit organization's incentive mechanism: Non-profit organizations pay attention to material incentives while focusing on spiritual incentives, improve the salary incentive system, meet the material needs of workers, and fully motivate workers.

Suppose 4: Strengthening the non-profit organization's information processing capabilities: Non-profit organizations can improve the information processing capabilities by introducing modern information disclosure technology. When information disclosure entities integrate information, they can effectively deal with some negative information and complexity information and make scientific and orderly disclosure.

Gamers A and B, both of which refer to the same type and same level of non-profit organization information disclosure managers. The two have two options for information disclosure: improving the quality of information disclosure and reducing the quality of information disclosure. There are also two trends in society: the outbreak of public opinion risks and the latent public opinion risks. Specifically, when public opinion risks erupt, non-profit organizations will face severe accountability by stakeholders, and face a decline in the credibility of the organization and a crisis of trust. This will not only affect donation revenue, but will not help achieve the organization's goals. Under the latent situation of public opinion risk, non-profit organizations are responsible for their due diligence, because the potential risks will not form the situation pointed out by Qianfu, and the non-profit organizations' own interests will not be fundamentally damaged. Based on this, the game matrix is established as follows:

Table 2 Non-Profit Organization Information Disclosure Behavior Selection Game Model

	B Improve the quality of information	B reduce the quality of information
	disclosure	disclosure
A Improving the quality of information	(0, 0)	(0, -20)
disclosure	(80, 80)	(80, 60)
A Improving the quality of information	(-20, 0)	(-20, -20)
disclosure	(60, 80)	(60, 60)

Note: The upper data in the table represents the scoring data when the public opinion risk explodes, and the lower data represents the scoring data when the public opinion risk is latent. the first number in brackets is the A score and the second number is the B score.

The game model is specifically analyzed as follows:

(1) A improves the quality of information disclosure, B improves the quality of information disclosure

In the case of an outbreak of public opinion risk, A increased the time, energy, and cost of information disclosure and received a high return, but assumed the consequences of the outbreak of public opinion, accepted supervision and accountability. The two are inconsistent. A is good, and scores 0 points. Score 0 points.

Under the circumstance of public opinion risk latent, A increased the time, energy and investment cost of information disclosure, and obtained high returns, without having to bear too much risk and accountability. A had better efficiency and scored 80 points. Similarly, B scored 80 points.

(2) A improves the quality of information disclosure, B reduces the quality of information disclosure

In the case of an outbreak of public opinion risk, A increased the time and energy investment cost of information disclosure and got a high return, but bearing the consequences of the outbreak of public opinion, A benefited well and scored 0 points. B reduced the time and energy investment cost of information disclosure and received a low return Still need to bear the risk of public opinion, facing the problem of reducing the credibility of the organization, B is less effective, -20 points.

Under the circumstance of public opinion risk latent, A increased the time and energy investment cost of information disclosure and got a high return without having to bear too much risk and accountability. A benefited well and scored 80 points. B reduced the time and energy investment information Cost, low return, but without having to bear the risk of public opinion, the two offset each other. B had good benefits and scored 60 points.

(3) A reduces the quality of information disclosure, B improves the quality of information disclosure

In the case of an outbreak of public opinion risk, A reduces the time and energy investment cost of information disclosure, and still needs to bear huge public opinion risks to get a low return. A has the worst benefit, -20 points. High return, but bear the consequences of the outbreak of public opinion, B good results, score 0 points.

Under the circumstance of public opinion risk latent, A reduced the time and energy investment cost of information disclosure and got a low return but did not bear the public opinion risk. A benefited well and scored 60 points. B increased the time and energy investment cost of information disclosure and obtained no high return. Outbreak of public opinion, B is better, scoring 80 points.

(4) A reduces the quality of information disclosure, B reduces the quality of information disclosure

In the case of an outbreak of public opinion risks, A reduced the time and energy investment cost of information disclosure, received low returns and needed to bear huge public opinion risks, and faced the problem of bringing credibility to the organization. A was less effective and scored -20 points. Similarly, B scored -20 points.

When the public opinion risk did not erupt, A reduced the time and energy investment cost for information disclosure, and received low returns but did not bear the public opinion risk.

To sum up, in this game model, no matter whether B chooses to improve the quality of information disclosure or decrease the quality of information disclosure, whether or not there will be a public opinion risk, A chooses to improve the quality of information disclosure compared to the

four cases of B, two of which Obviously dominant, the other two are flat. A There is a 100% probability that improving the quality of information disclosure can safeguard its own interests. Therefore, the non-profit organization's information disclosure managers, because of the pursuit of performance and high returns, the most rational choice is to improve the quality of information disclosure.

### 5. Conclusions and Policy Recommendations

Under the non-profit organization information disclosure behavior choice game, we can draw this conclusion, The condition for changing the current information disclosure behavior of non-profit organizations is to improve the incentive mechanism and accountability mechanism of non-profit organizations, so that the non-profit organization's information disclosure entities have a more positive return ratio, thereby changing the fundamental interest of information disclosure entities Make rational choices to improve the quality of information disclosure. Based on this, this article proposes the following suggestions from the aspects of establishing a scientific assessment system, promoting salary incentives and improving internal accountability, in order to improve the incentive and accountability mechanisms of non-profit organizations.

### 5.1 Establish a Scientific Assessment System

The performance appraisal is the feedback on the work performance, personal ability and working attitude of the non-profit organization workers, and it is directly related to the promotion of salary and benefits. Issues such as doctrine and single standards have a serious impact on the efficiency of the assessment and the fairness of the results. The author believes that non-profit organizations should first establish a set of suitable scientific evaluation methods according to their own organizational scale characteristics. At the same time, in order to accurately measure the performance, the assessment dimension should be modified to weaken the subjective and fuzzy evaluation dimensions such as moral education, and strengthen the performance and ability dimensions [13], The content is detailed, and sub-indicators are set up to include workload, complexity, degree of risk tolerance, technical difficulty, responsibility elements, etc. in the evaluation, and different weights are assigned according to different positions. Refine the assessment level to avoid the effect of centering, and its differentiated results are conducive to linking with salary, making assessment an important way to encourage.

### **5.2 Promotion of Salary Incentives**

The fairness of non-profit organization's salary emphasizes the compensation that breaks egalitarianism and differentiates the organization's contribution, personal ability, and work attitude. The expectations of non-profit organization workers for rewards are not the satisfaction caused by the high amount, but the individual's matching of the rewards with the rewards due. Under both conditions, rewards are premised on performance [14]. Therefore, it is necessary to break the current non-profit organization's system of distribution according to education, working years, job titles, etc., and strengthen the performance compensation system. The establishment of a positive salary distribution system has a leverage effect on improving performance. The author believes that a salary distribution system with multiple autonomous structures can be established, which mainly includes basic salary, that is, to help workers avoid income risks, and ensure basic living and salary-level compensation, which is based on seniority performance. Part of the situation, performance compensation, that is, the portion that is allocated based on the actual contribution of the worker and an independent choice of salary components, such as development promotion, allowances, etc., to increase the proportion of performance compensation in this compensation system, and pay attention to independent selection Compensation components and reasonable allocation to achieve the best incentive effect.

### **5.3 Improve Internal Accountability**

The internal accountability of non-profit organizations here mainly refers to the accountability of

relevant management personnel to functional departments or project leaders. Non-profit organizations should improve the quality of full-time management personnel and give full play to the supervisory function of the board of supervisors. improve relevant rules and regulations to enable workers to act in accordance with regulations. at present, the annual inspection content of most non-profit organizations is relatively empty, so it should be detailed and strengthen Evaluability, Strengthen the supervision and accountability before and during the process, and strengthen the relevant punishment for the problems of workers' self-discipline.

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