

LAMPIRAN

Lampiran 1. Ringkasan Penelitian Terdahulu

Tabel 2. Ringkasan Penelitian Terdahulu

NO	Nama Penelitian	Judul Penelitian	Hasil Penelitian
1	(Trussel & Parsons, 2007)	Financial Reporting Factors Affecting Donations To Charitable Organizations	<ul style="list-style-type: none"> ✓ Mengidentifikasi hubungan antara rasio keuangan dan lainnya informasi yang tersedia dalam laporan keuangan, kerangka dikembangkan dan diujikan dalam penelitian ini dapat memberikan pedoman bagi peneliti yang mempelajari kegunaan akuntansi nirlaba dan laporan keuangan. ✓ Membantu donor, pemberi hibah, dan pengguna laporan keuangan lainnya dengan evaluasi dari laporan nirlaba. ✓ Membuat standar, regulator, dan pengawas kelompok dapat menggunakan kerangka kerja untuk menentukan manfaat akuntansi dengan lebih baik dan laporan keuangan kepada kontributor.
2	(Grant & Gino, 2010)	A Little Thanks Goes a Long Way: Explaining Why Gratitude Expressions Motivate Prosocial Behavior	<ul style="list-style-type: none"> ✓ Ungkapan terima kasih penulis tersingkat memotivasi para penyumbang untuk membantu baik penerima manfaat yang mengucapkan terima kasih dan penerima manfaat yang berbeda. ✓ Efek dari ungkapan terima kasih ini dimediasi oleh persepsi social nilai dan bukan oleh efikasi diri atau pengaruh. ✓ Ekspresi rasa terima kasih seorang manajer meningkatkan jumlah panggilan yang dilakukan oleh penggalangan dana universitas, yang dimediasi oleh nilai sosial tetapi bukan kemanjuran diri.

			<ul style="list-style-type: none"> ✓ Ekspresi syukur meningkatkan prososial perilaku dengan memungkinkan individu merasa dihargai secara sosial. ✓
3	(Li & Feng, 2021)	Impact of donors' financial fairness perception on donation intention in nonprofit organizations after COVID-19 outbreak	<ul style="list-style-type: none"> ✓ Dalam situasi epidemi, persepsi kewajaran informasi keuangan dari masing-masing penyumbang di NPO secara positif mempengaruhi persepsi kewajaran prosedur keuangan. ✓ Dalam situasi epidemi, persepsi kewajaran informasi keuangan dari masing-masing penyumbang di NPO berpengaruh positif terhadap persepsi kewajaran hasil keuangan. ✓ Dalam situasi epidemi, persepsi kewajaran prosedur keuangan dari masing-masing penyumbang di NPO berpengaruh positif terhadap persepsi kewajaran hasil keuangan. ✓ Dalam situasi epidemi, persepsi kewajaran hasil keuangan dari masing-masing penyumbang di NPO secara positif mempengaruhi niat donasi mereka. ✓ Dalam situasi epidemi, persepsi kewajaran prosedur keuangan dari masing-masing penyumbang di NPO secara positif mempengaruhi niat donasi mereka. ✓ Dalam situasi epidemi, persepsi kewajaran informasi keuangan dari masing-masing penyumbang di NPO secara positif mempengaruhi niat donasi mereka.
4	(Suryanto, 2019)	Analysis of Regional Financial Information Systems As A Media of Regional Financial Management	<ul style="list-style-type: none"> ✓ Untuk meningkatkan transparansi dan akuntabilitas pengelolaan keuangan daerah, pemerintah pusat telah melakukan koreksi menyeluruh terhadap sistem keuangan daerah.

		Transparency in Indonesia	<ul style="list-style-type: none"> ✓ Transparansi dan akuntabilitas publik merupakan salah satu syarat utama untuk mewujudkan pemerintahan yang baik, bersih, dan bertanggung jawab. Transparansi dan akuntabilitas juga berperan penting dalam menilai pencapaian kinerja dan tanggung jawab pemerintah daerah dalam mensejahterakan rakyat. ✓ Kelemahan sistem keuangan daerah di Indonesia sudah berlangsung lama. Kelemahan tersebut antara lain desain dan implementasi system pengendalian intern, ketidakpatuhan terhadap peraturan perundang-undangan, penyimpanan keuangan negara yang tidak teratur, kurangnya informasi tentang kekayaan dan utang negara, dan pengungkapan sisa anggaran yang lebih banyak.
5	(Hall, 2010)	Accounting Information and Managerial Work	<ul style="list-style-type: none"> ✓ Manajer terutama menggunakan informasi akuntansi untuk mengembangkan pengetahuan lingkungan kerja mereka daripada sebagai masukan ke dalam skenario pengambilan keputusan tertentu. ✓ Informasi akuntansi adil satu bagian dari kumpulan informasi yang lebih luas yang digunakan manajer untuk melakukan pekerjaan mereka, penting untuk mempertimbangkan kekuatan dan kelemahannya tidak secara terpisah tetapi relatif terhadap sumber lain informasi yang dimiliki manajer. ✓ Manajer berinteraksi dengan informasi dan manajer lain menggunakan bentuk komunikasi terutama verbal, melalui pembicaraan bukan daripada

			melalui laporan tertulis bahwa informasi akuntansi menjadi terlibat dalam pekerjaan pengelolaan.
6	(Černius & Birškytė, 2020)	Financial Information and Management Decisions: Impact Of Accounting Policy On Financial Indicators Of The Firm	<ul style="list-style-type: none"> ✓ Nilai indikator keuangan sangat bervariasi tergantung pada kebijakan penyusutan yang digunakan oleh perusahaan, ceteris paribus. ✓ Metode keseimbangan menurun ganda dan garis lurus depresiasi 8 tahun secara signifikan mendistorsi informasi dalam laporan keuangan. ✓ Metode garis lurus depresiasi 25 tahun jarang digunakan dalam praktik oleh perusahaan kecil dan menengah dengan benar.
7	(Xu, 2017)	Research on the Application of the Standard Operating Procedure in Military Financial Management	<ul style="list-style-type: none"> ✓ Penerapan SOP dalam pengelolaan keuangan militer akan berperan positif dalam meningkatkan kualitas dan efisiensi pengelolaan keuangan, mengoptimalkan struktur kerja internal organisasi, menyempurnakan alur kerja terkait dan mencegah risiko kerja keuangan.
8	(Lugovsky & Kuter, 2020)	Accounting Policies, Accounting Estimates and Its Role in the Preparation of Fair Financial Statements in Digital Economy	<ul style="list-style-type: none"> ✓ Keandalan informasi akuntansi secara obyektif terhambat oleh konvensionalitasnya yang terkait dengan kebutuhan untuk memberikan perkiraan numerik objek akuntansi.
9	(Goenka & Van Osselaer, 2019)	Charities Can Increase the Effectiveness of Donation Appeals by Using a Morally Congruent Positive Emotion	<ul style="list-style-type: none"> ✓ Amal yang berfungsi untuk mengurangi bahaya dan meningkatkan perawatan dalam masyarakat (vs tujuan moral lainnya) dapat meningkatkan donasi dan preferensi dengan memanfaatkan kasih sayang (vs emosi positif lainnya). ✓ Amal yang berfungsi untuk meningkatkan keadilan dan

			<p>keadilan dalam masyarakat (vs. tujuan moral lainnya) dapat meningkatkan sumbangan dan preferensi dengan memanfaatkan rasa terima kasih (vs emosi).</p> <ul style="list-style-type: none"> ✓ Penonjolan norma pertukaran akan melemahkan efek dari kesesuaian antara nilai-nilai moral (kepedulian dan keadilan) dan emosi (kasih sayang dan rasa syukur) pada prososial preferensi.
10	(Gottfried & Johnson, 2006)	Solicitation and Donation: An Econometric Evaluation of Alumni Generosity in Higher Education	<ul style="list-style-type: none"> ✓ Ajakan memiliki pengaruh positif dan signifikan secara statistik terhadap persentase peningkatan jumlah dolar yang disumbangkan oleh alumni setiap tahun.
11	(Oh & Jung, 2018)	Does Social Exclusion Cause People to Make More Donations?	<ul style="list-style-type: none"> ✓ Eksklusi sosial akan mempengaruhi niat donasi dan akan bervariasi berdasarkan jenis eksklusi sosial. ✓ Jenis eksklusi sosial (diri vs. orang lain), (ditolak vs. diabaikan) akan berpengaruh berbeda pada niat donasi. ✓ Di antara jenis eksklusi sosial, eksklusi diri akan menghasilkan niat donasi yang lebih tinggi daripada eksklusi lainnya (ditolak vs diabaikan). ✓ Pengaruh eksklusi sosial terhadap donasi akan dimoderasi tergantung pada bagaimana eksklusi dipahami oleh yang dikucilkan. ✓ Mereka yang tidak memahami diri mereka sendiri sebagai pengecualian diri akan memiliki niat donasi yang lebih tinggi daripada mereka yang memahami dirinya dikecualikan karena alasan eksternal. ✓ Mereka yang memahami pengecualian mereka sebagai tidak terkendali akan memiliki niat donasi yang lebih tinggi

			daripada mereka yang memahami pengecualian mereka sebagai dikendalikan oleh orang lain.
12	(Susanto, Suharyono, Musadieq, & Iqbal, 2021)	Determinant Factors of Donation Intention and the Role of Religiosity: A Case Study in Indonesia	<ul style="list-style-type: none"> ✓ Agreeableness Personality berpengaruh signifikan pada Sikap. ✓ Sosial Eksklusif berpengaruh signifikan terhadap Sikap. ✓ Sosial Eksklusif berpengaruh signifikan terhadap Kontrol Perilaku Persepsian. ✓ Attitude berpengaruh signifikan terhadap Niat Donasi. ✓ Kontrol Perilaku Persepsian berpengaruh signifikan terhadap Niat Donasi. ✓ Niat Berdonasi berpengaruh signifikan terhadap Perilaku Berdonasi. ✓ Niat Berdonasi berpengaruh signifikan terhadap Perilaku Berdonasi.
13	(Ahn <i>et al.</i> , 2018)	Intention to donate via social network sites (SNSs) A comparison study between Malaysian and South Korean users Jong-chang	<ul style="list-style-type: none"> ✓ Tidak ada perbedaan yang signifikan antara negara-negara tersebut mengenai pengetahuan dan kesadaran donasi online. ✓ pengetahuan dan kesadaran donasi online secara signifikan mempengaruhi kesediaan untuk menyumbang melalui SNS untuk Korea Selatan, tetapi tidak untuk Malaysia. ✓ Untuk Malaysia, hanya faktor fitur SNS yang secara signifikan mempengaruhi sikap terhadap donasi online. ✓ Untuk Korea Selatan, faktor proyek amal dan fitur teknologi internet secara signifikan mempengaruhi sikap terhadap donasi online. ✓ Sikap terhadap donasi online kedua negara mempengaruhi niat

			mereka untuk menyumbang melalui SNS.
14	(Pérez & Egea, 2019)	About Intentions to Donate for Sustainable Rural Development: An Exploratory Study Luis	<ul style="list-style-type: none"> ✓ Sikap, norma perintah, kontrol perilaku Persepsian, norma moral, masa lalu perilaku, pengetahuan crowdfunding, usia dan kondisi pekerjaan ditemukan memiliki pengaruh positif dan pengaruh yang signifikan terhadap niat untuk berdonasi.
15	(Soelton <i>et al.</i> , 2021)	Organizational Citizenship Behavior, What Does Really Matter?	<ul style="list-style-type: none"> ✓ Politik Organisasi tidak berpengaruh signifikan terhadap Kepuasan Kerja pada karyawan. ✓ Iklim Organisasi berpengaruh positif signifikan terhadap Kepuasan Kerja. ✓ Budaya Organisasi berpengaruh positif signifikan terhadap Kepuasan Kerja. ✓ Politik Organisasi berpengaruh positif signifikan terhadap Organizational Citizenship Behavior pada karyawan. ✓ Iklim Organisasi berpengaruh positif signifikan terhadap Organizational Citizenship Behavior bagi karyawan. ✓ Budaya Organisasi berpengaruh positif signifikan terhadap Organizational Citizenship Behavior pada karyawan. ✓ Kepuasan Kerja berpengaruh positif signifikan terhadap Organizational Citizenship Behavior.
16	(Andam & Osman, 2019)	Determinants of intention to give zakat on employment income Experience from Marawi City, Philippines	<ul style="list-style-type: none"> ✓ Sikap, norma deskriptif dan norma moral memiliki hubungan positif dengan niat berzakat. ✓ Kontrol perilaku persepsian, norma injunctive dan perilaku masa lalu ditemukan memiliki

			pengaruh yang tidak signifikan terhadap niat.
17	(Knowles <i>et al.</i> , 2012)	Predictors of Young People's Charitable Intentions to Donate Money: An Extended Theory of Planned Behavior Perspective	<ul style="list-style-type: none"> ✓ Sikap benpengaruh positif terhadap pemberian amal dapat mendorong donasi. ✓ Kontrol perilaku persepsian benpengaruh positif terhadap pemberian amal dapat mendorong donasi. ✓ Norma moral benpengaruh positif terhadap pemberian amal dapat mendorong donasi.
18	(Saunders <i>et al.</i> , 2012)	The Influence of beliefs on organ donation intention	<ul style="list-style-type: none"> ✓ Keyakinan bahwa orang yang mati otak dapat pulih memiliki pengaruh tidak langsung efek negatif pada niat untuk mendonorkan organ tubuh, dimediasi oleh sikap terhadap donasi. ✓ Keyakinan bahwa biaya rumah sakit untuk pengambilan organ harus ditanggung oleh keluarga pendonor secara tidak langsung berpengaruh negatif terhadap niat untuk mendonorkan organ, dimediasi oleh sikap terhadap donasi. ✓ Keyakinan bahwa keluarga yang setuju untuk mendonorkan organ tubuh almarhum harus menerima pembayaran tunai sebagai hadiah memiliki efek tidak langsung negatif pada niat untuk menyumbangkan organ, dimediasi oleh sikap terhadap donasi. ✓ Keyakinan bahwa organ harus ditransplantasikan ke pasien yang lebih sakit daripada yang lain memiliki efek tidak langsung positif pada niat untuk

			mendonorkan organ, dimediasi oleh sikap terhadap donasi.
19	(Ajzen, 2012a)	The Theory of Planned Behavior	<ul style="list-style-type: none"> ✓ Niat untuk melakukan perilaku yang berbeda dapat diprediksi dengan akurasi tinggi dari sikap terhadap perilaku, norma subjektif, dan kontrol perilaku persepsian. ✓ Sikap, norma subjektif, dan kontrol perilaku persepsian terbukti terkait dengan serangkaian keyakinan perilaku, normatif, dan kontrol yang tepat tentang perilaku
20	(Kashif <i>et al.</i> , 2015)	Charity donation: Intentions and behavior	<ul style="list-style-type: none"> ✓ Perilaku masa lalu, norma-norma, dan niat untuk berdonasi berkontribusi positif terhadap perilaku aktual untuk mendonasikan uang. ✓ Sikap, perilaku yang dilaporkan sendiri, norma deskriptif, dan norma moral tidak berkontribusi secara signifikan terhadap niat untuk menyumbangkan uang.
21	(Irfan <i>et al.</i> , 2021)	Analisis Strategi Kemitraan Aksi Cepat Tanggap (Act) Terhadap Keberhasilan Program	<ul style="list-style-type: none"> ✓ ACT dalam melaksanakan strategi kemitraannya melalui peningkatan kualitas dan kuantitas program, serta publikasi melalui media online dan media cetak.
22	(Friyanti, 2016)	Laporan Keuangan Lembaga Kemanusiaan Merujuk Pada Psak 109 (Sebagai Kajian Untuk Laporan Keuangan Lembaga Nirlaba Syariah)	<ul style="list-style-type: none"> ✓ Pergantian format pelaporan dari PSAK 45 ke PSAK 109 yang dilakukan oleh Yayasan Aksi Cepat Tanggap belum sepenuhnya tepat karena perlu penegasan pada akte Yayasan apabila ingin murni menerapkan pelaporan PSAK 109. Dan pelaporan dengan menggunakan PSAK 109 lebih dapat menjelaskan aktivitas Lembaga daripada menggunakan PSAK 45

			pada Yayasan Aksi Cepat Tanggap.
23	(Bertuah & Sakti, 2019)	The Financial Performance and Macroeconomic Factors in Forming Stock Return	<ul style="list-style-type: none"> ✓ Secara simultan kinerja keuangan dan faktor ekonomi makro mempengaruhi return saham. ✓ Profitabilitas dan struktur modal tidak mempengaruhi pengembalian saham. ✓ PBV dan faktor ekonomi makro berpengaruh positif terhadap pengembalian saham.
24	(Maswani et al., 2021)	The Analysis of Factors Related to the Company Performance with Capital Structure as an Intervening Variable in the Transportation Industry in Indonesia	<ul style="list-style-type: none"> ✓ Struktur Aset dan pertumbuhan dan ukuran perusahaan berpengaruh positif terhadap struktur modal perusahaan sub sektor Transportasi yang terdaftar di BEI periode 2015-2019. ✓ Risiko usaha tidak berpengaruh positif terhadap struktur permodalan perusahaan sub sektor transportasi yang terdaftar di Bursa Efek Indonesia periode 2015-2019. ✓ Struktur aset, pertumbuhan, risiko bisnis berhubungan positif dengan kinerja perusahaan, sedangkan variabel ukuran perusahaan tidak berpengaruh positif terhadap kinerja perusahaan. ✓ Struktur modal berpengaruh positif terhadap kinerja perusahaan. ✓ Struktur modal tidak berpengaruh dalam mengintervensi antara pertumbuhan dan risiko usaha perusahaan terhadap kinerja perusahaan. ✓ Struktur modal berpengaruh signifikan dalam mengintervensi antara struktur aset, ukuran perusahaan dan kinerja keuangan

	Universitas Esa Unggul	pada perusahaan transportasi yang terdaftar di Bursa Efek Indonesia periode 2015- periode 2019.
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Lampiran 2. Detail Definisi Operasional Variabel

Tabel 3. Definisi Operasional Variabel

NO	Original	Translate	Operasionalisasi
FI	Informasi Keuangan (<i>Financial Information</i>) (Li & Feng, 2021)		
	<i>Information Justice</i>		
1	The recipient nonprofit can provide me with detailed information about how the money will be used.	Penerima Nonprofit dapat memberi saya informasi terperinci tentang bagaimana uang itu akan digunakan.	Organisasi Non Profit memberikan informasi tentang bagaimana uang itu digunakan.
2	The recipient nonprofit can provide me with information about the procedures and processes for using the funds.	Penerima Nonprofit dapat memberi saya informasi tentang prosedur dan prosesnya untuk penggunaan dana.	Organisasi Non Profit memberikan informasi tentang prosedur penggunaan dana.
3	The recipient nonprofit cared about my thoughts on how to use the money and was able to communicate with me proactively.	Penerima Nonprofit peduli dengan pemikiran saya tentang cara menggunakan uang itu dan mampu berkomunikasi dengan saya secara proaktif.	Organisasi Non selalu merespon dengan aktif. saat mempergunakan uang donasi.
FP	Prosedur Keuangan (<i>Financial Procedure</i>) (Li & Feng, 2021)		
	<i>Procedural Justice</i>		
1	The recipient non-profit organization can use the funds in accordance with relevant regulations and agreements.	Penerima Organisasi Nonprofit dapat menggunakan dana sesuai dengan yang relevan peraturan dan kesepakatan.	Penggunaan dana Organisasi Non Profit sudah sesuai dengan kesepakatan yang relevan.
2	The source of organizational funds is open and transparent.	Sumber dana organisasi bersifat terbuka dan transparan.	Sumber dana Organisasi Non Profit bersifat transparan.
3	The use of organizational funds is open and transparent.	Penggunaan dana organisasi bersifat terbuka dan transparan.	Penggunaan dana Organisasi Non Profit bersifat transparan.
4	The recipient NPO is able to implement the	Penerima NPO mampu mengimplementasikan sistem	Organisasi Non Profit mengimplementasikan

	relevant financial and accounting systems well.	keuangan dan akuntansi terkait dengan baik.	sistem keuangan dengan baik.
FR	Kewajaran Hasil Keuangan (<i>Financial Result Fairness</i>) (Trussel & Parsons, 2007)		
	<i>Distribution Justice</i>		
1	The use area of funds can achieve your expected goal.	Area penggunaan dana dapat mencapai tujuan yang Anda harapkan.	Saya berharap dalam area penggunaan dana dapat mencapai tujuan.
2	The use effect of funds can achieve your expected goal.	Efek penggunaan dana dapat mencapai tujuan yang Anda harapkan.	Saya berharap efek penggunaan dana dapat mencapai tujuan.
3	The money you donate to a nonprofit is used more effectively than any other organization in the same industry during the epidemic.	Uang yang Anda sumbangkan ke lembaga nonprofit digunakan lebih efektif daripada organisasi lain mana pun di industri yang sama selama epidemi.	Saya berharap uang yang disumbangkan ke lembaga non profit digunakan lebih efektif daripada organisasi lain mana pun di industri.
DI	Niat Donasi (<i>Donation Intention</i>) (Grant & Gino, 2010)		
	<i>Donation Willingnes</i>		
1	You are willing to donate to the NPO of your choice.	Anda bersedia menyumbang ke NPO pilihan Anda.	Saya bersedia menyumbangkan ke Organisasi Non Profit.
2	You are still willing to donate to the NPO of your choice next time.	Anda masih bersedia menyumbang ke NPO pilihan Anda di lain waktu.	Dilain waktu saya masih bersedia menyumbangkan ke Organisasi Non Profit yang saya pilih.
3	You will not stop donating to the NPO that you have donated.	Anda tidak akan berhenti berdonasi kepada NPO yang telah Anda sumbangkan.	Saya bersedia akan selalu berdonasi kepada Organisasi Non profit yang saya sumbangkan.
4	You are willing to recommend others to donate to the NPO of your choice.	Anda bersedia merekomendasikan orang lain untuk menyumbang ke NPO pilihan Anda.	Saya bersedia merekomendasi ke orang lain untuk menyumbang ke Organisasi Non Profit yang saya pilih.
5	I chose to donate instead of spending on luxury goods	Saya memilih untuk menyumbang daripada membelanjakan barang-barang mewah.	Saya bersedia menyumbang daripada membelanjakan barang merah.

6	I did not donate because I had no information about it	Saya tidak menyumbangkan karena saya tidak memiliki informasi tentang itu.	Saya mau menyumbang jika memiliki informasi tentang berdonasi.
AT	Sikap (<i>Attitude</i>) (Susanto, Suharyono, Musadieg, & Iqbal, 2021)		
	<i>Valence</i>		
1	I like helping others.	Saya suka membantu orang lain.	Saya suka membantu orang lain.
2	I don't like to see people who are reluctant to help their troubled friends.	Saya tidak suka melihat orang yang enggan membantu temannya yang bermasalah.	Saya suka orang lain membantu temannya yang sedang bermasalah.
	<i>Extremity</i>		
3	I am willing to make a large donation .	Saya bersedia memberikan donasi yang besar.	Saya bersedia memberikan donasi yang besar.
4	I will reprimand people who are reluctant to help even though they are capable.	Saya akan menegur orang yang enggan membantu meskipun mampu.	Saya akan menegur orang yang enggan membantu meskipun mampu.
	<i>Resistance</i>		
5	I started to like helping others because of my parents' advice.	Saya mulai suka membantu orang lain karena nasehat orang tua saya.	Saya suka membantu orang lain karena nesehat orang tua.
6	I am able to make donations regularly.	Saya dapat memberikan donasi secara teratur.	Saya dapat memberikan donasi secara teratur.
	<i>Persistence</i>		
7	I feel like I will continue to donate as long as I can.	Saya merasa akan terus menyumbang selama saya bisa.	Saya akan menyumbang selama saya bisa.
8	I will reduce the donation amount if my needs increase.	Saya akan mengurangi jumlah donasi jika kebutuhan saya meningkat.	Saya akan mengurangi jumlah donasi jika kebutuhan saya meningkat.
	<i>Confidence</i>		
9	I feel confident that helping others is good for me.	Saya merasa yakin bahwa membantu orang lain baik untuk saya.	Sikap yang baik dengan membantu orang lain.
10	I feel confident that providing to donate is more effective than other types of assistance.	Saya merasa yakin bahwa memberikan donasi lebih efektif daripada jenis bantuan lainnya.	Saya memberikan donasi lebih efektif dari pada jenis bantuan lainnya.

PBC	Kontrol Perilaku Persepsian (<i>Perceived Behavioral Control</i>) (Andam & Osman, 2019)		
	<i>Past Experiences are Related</i>		
1	I often make donations in any form.	Saya sering memberikan donasi dalam bentuk apapun.	Saya sering memberikan donasi dalam bentuk apapun.
2	I try to be more careful in choosing the donation place.	Saya berusaha untuk lebih berhati-hati dalam memilih tempat donasi.	Saya akan lebih berhati-hati dalam memilih tempat donasi.
	<i>Have information about the product</i>		
3	I know the characteristics of a safe donation container.	Saya mengetahui ciri-ciri wadah donasi yang aman.	Saya mengetahui ciri-ciri wadah donasi yang aman.
4	I know who the donation will be to.	Saya tahu kepada siapa donasi itu akan diberikan.	Saya mengetahui kepada siapa donasi akan diberikan.
	<i>Feel the Ease and Difficulty of Obtaining the Product</i>		
5	I find registering to donate in NPO quite quick and easy.	Saya menemukan pendaftaran penyumbang di NPO cukup cepat dan mudah.	Saya mendapatkan pendaftaran Organisasi Non Profit cukup cepat.
6	In NPO, certain conditions make it difficult to donate.	Dalam NPO, Kondisi Tertentu sulit untuk berdonasi.	Dalam kondisi tertentu saya sulit berdonasi di Organisasi Non Profit.

Lampiran 3. Alat Ukur/Kuesioner Penelitian

Kuesioner Niat Donasi di Organisasi Non Profit

Ibu/Bapak/Sdr.Yth. Dengan Hormat,

Kuesioner penelitian ini ditujukan untuk mengetahui pengaruh dari Informasi Keuangan, Prosedur Keuangan, Hasil Keuangan, Sikap, dan Kontrol Perilaku Persepsian dalam mempengaruhi Niat Donasi.

Niat Donasi yang dimaksud adalah keinginan donatur untuk menyumbangkan uangnya di berbagai Organisasi Non Profit yang sama. Responden dari penelitian ini adalah Donatur yang tersebar di seluruh Jakarta .

Sehubungan dengan hal tersebut, mohon bantuan dari Bapak/Ibu/Sdr untuk berkenan meluangkan waktu sejenak untuk mengisi Kuesioner yang saya sampaikan ini, dengan penilaian secara objektif. Data yang diisikan akan dijaga kerahasiaannya dan digunakan semata-mata untuk kepentingan penelitian/studi ilmiah saya.

Atas perhatian dan kesediaannya untuk mengisi kuesioner ini disampaikan terima kasih.

Salam,
Pipian Deborah Hasian

*** Wajib**

Nama Diri Anda *

Jenis Kelamin *

Laki-Laki
Perempuan

Agama *

Islam
Kristen
Katholik
Budha
Hindu
Yang lain:

Usia *

< 20 tahun
21 - 30 tahun
31 - 40 tahun
41 - 50 tahun
51 - 60 tahun

Pendidikan Terakhir *

SD
SMP
SMA
S1
S2/S3

Pekerjaan Anda *

Pelajar
Mahasiswa
Karyawan Swasta
Pegawai Negeri
Wiraswasta
Ibu Rumah Tangga
Yang lain:

Rata - Rata Penghasilan Anda *

≤ Rp 1.000.000
≤ Rp 5.000.000
≤ Rp 10.000.000
≤ Rp 20.000.000
≤ Rp. 30.000.000
≤ Rp. 50.000.000
≥ Rp 50.000.000

Rata - Rata Pengeluaran Bulanan Anda *

< Rp 1.000.000
Rp 1.000.000 - Rp 5.000.000
Rp 5.000.000 - Rp 10.000.000
Rp 10.000.000 - Rp 20.000.000
Rp 20.000.000 - Rp 50.000.000
> Rp 50.000.000

Lokasi Tempat Tinggal *

Di Jakarta
Bukan di Jakarta

Petunjuk Pengisian Bagian Berikutnya:

Pengisian bagian berikutnya berdasarkan Penghasilan Pribadi dan Penghasilan Bulanan yang Anda sebutkan sebelumnya, dengan petunjuk pengisian sebagai berikut:

1. STS : Sangat Tidak Setuju
2. TS : Tidak Setuju
3. N : Antara Setuju dan Tidak Setuju
4. S : Setuju
5. SS : Sangat Setuju

Informasi Keuangan

1. Organisasi Non Profit memberikan informasi tentang bagaimana uang itu digunakan. *

	1	2	3	4	5	
STS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	SS

2. Organisasi Non Profit memberikan informasi tentang prosedur penggunaan dana. *

	1	2	3	4	5	
STS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	SS

3. Organisasi Non Profit selalu merespon aktif saat mempergunakan uang donasi. *

	1	2	3	4	5	
STS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	SS

Prosedur Keuangan

4. Penggunaan dana Organisasi Non Profit sudah sesuai dengan kesepakatan yang relevan. *

	1	2	3	4	5	
STS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	SS

5. Sumber dana Organisasi Non Profit bersifat transparan. *

	1	2	3	4	5	
STS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	SS

6. Penggunaan dana Organisasi Non Profit bersifat transparan. *

	1	2	3	4	5	
STS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	SS

7. Organisasi Non Profit mengimplementasikan sistem keuangan dengan baik. *

	1	2	3	4	5	
STS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	SS

Financial Result Fairness

8. Saya berharap dalam area penggunaan dana dapat mencapai tujuan. *

	1	2	3	4	5	
STS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	SS

9. Saya berharap efek penggunaan dana dapat mencapai tujuan. *

	1	2	3	4	5	
STS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	SS

10. Saya berharap uang yang disumbangkan ke lembaga non profit digunakan lebih efektif daripada organisasi lain mana pun di industri. *

	1	2	3	4	5	
STS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	SS

Niat Donasi

11. Saya bersedia menyumbangkan ke Organisasi Non Profit. *

	1	2	3	4	5
	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

STS

SS

12. Dilain waktu saya masih bersedia menyumbangkan ke Organisasi Non Profit yang saya pilih. *

1 2 3 4 5

STS

SS

13. Saya bersedia tidak akan berhenti berdonasi kepada Organisasi Non Profit yang saya sumbangkan. *

1 2 3 4 5

STS

SS

14. Saya bersedia merekomendasi ke orang lain untuk menyumbang ke Organisasi Non Profit yang saya pilih. *

1 2 3 4 5

STS

SS

15. Saya bersedia menyumbang daripada membelanjakan barang merah. *

1 2 3 4 5

STS

SS

16. Saya mau menyumbang jika memiliki informasi tentang berdonasi. *

1 2 3 4 5

STS

SS

Sikap

17. Saya suka membantu orang lain. *

1 2 3 4 5

STS

SS

18. Saya tidak suka orang lain enggan membantu temannya yang bermasalah. *

1 2 3 4 5
 STS SS

19. Saya bersedia memberikan donasi yang besar. *

1 2 3 4 5
 STS SS

20. Saya akan menegur orang yang enggan membantu meskipun mampu. *

1 2 3 4 5
 STS SS

21. Saya suka membantu orang lain karena nesehat orang tua. *

1 2 3 4 5
 STS SS

22. Saya dapat memberikan donasi secara teratur. *

1 2 3 4 5
 STS SS

23. Saya akan menyumbang selama saya bisa. *

1 2 3 4 5
 STS SS

24. Saya akan mengurangi jumlah donasi jika kebutuhan saya meningkat. *

1 2 3 4 5
 STS SS

25. Sikap yang baik dengan membantu orang lain. *

1 2 3 4 5
 STS SS

26. Saya memberikan donasi lebih efektif dari pada jenis bantuan lainnya. *

1 2 3 4 5

STS SS

Kontrol Perilaku Persepsian

27. Saya sering memberikan donasi dalam bentuk apapun. *

1 2 3 4 5
STS SS

28. Saya akan lebih berhati-hati dalam memilih tempat donasi. *

1 2 3 4 5
STS SS

29. Saya mengetahui ciri-ciri wadah donasi yang aman. *

1 2 3 4 5
STS SS

30. Saya mengetahui kepada siapa donasi akan diberikan. *

1 2 3 4 5
STS SS

31. Saya mendapatkan pendaftaran Organisasi Non Profit cukup cepat. *

1 2 3 4 5
STS SS

32. Dalam kondisi tertentu saya sulit berdonasi di Organisasi Non Profit. *

1 2 3 4 5
STS SS

Lampiran 4. Data Isian Responden

Tabel 4. Data Isian Responden

	Informasi Keuangan			Prosedur Keuangan				Financial Resul Fairness			Niat Donasi					
	FI1	FI2	FI3	FP1	FP2	FP3	FP4	FR1	FR2	FR3	DI1	DI2	DI3	DI4	DI5	DI6
1	3	3	3	4	4	4	4	5	5	5	4	4	4	4	4	4
2	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
3	4	4	4	4	5	5	4	5	5	4	4	4	4	4	4	4
4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
5	4	4	4	4	5	5	5	4	4	5	1	4	1	4	1	3
6	4	3	3	2	2	2	3	4	4	4	3	3	3	4	4	3
7	4	5	5	3	4	3	3	5	5	5	4	4	3	4	4	4
8	3	3	3	4	5	5	3	5	5	5	3	3	3	5	5	5
9	4	4	3	4	3	4	3	5	4	3	4	4	3	3	2	4
10	3	2	4	1	5	4	4	2	4	1	2	3	3	2	5	4
11	5	5	5	5	5	5	5	5	5	5	5	5	5	5	1	5
12	3	3	3	4	5	5	4	5	5	4	4	4	4	4	5	4
13	3	3	3	4	5	5	4	5	5	4	4	4	4	4	4	5
14	2	2	2	2	3	2	2	2	2	2	2	2	2	2	2	3
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17	5	3	4	5	5	1	5	5	5	5	1	3	1	5	1	5
18	5	5	5	5	5	5	5	5	5	5	2	2	2	3	3	2
19	3	4	4	4	4	4	4	4	4	5	4	4	4	4	4	4
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24	3	4	4	3	4	4	4	4	4	5	3	3	3	3	3	4
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29	5	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
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125	2	2	2	3	2	2	3	4	4	4	3	3	3	3	3	3
126	4	4	4	3	3	3	3	3	4	4	3	3	3	4	4	4
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138	4	3	4	2	3	3	4	4	5	5	5	4	4	4	4	4
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	Sikap										Kontrol Perilaku Persepsian					
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182	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
183	4	4	3	3	4	3	4	4	4	3	3	3	3	3	3	4
184	5	5	3	5	4	3	4	2	5	3	4	5	5	5	1	3
185	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4
186	5	4	3	1	5	3	4	4	5	3	4	5	3	4	3	3
187	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	3
188	5	5	4	4	4	4	4	3	4	3	4	5	3	3	5	2
189	3	3	4	1	1	2	5	3	3	3	3	5	3	4	3	2
190	4	4	3	3	4	3	4	4	4	4	4	4	4	4	3	3

191	5	5	5	5	5	5	5	5	5	5	4	4	5	5	5	5	2
192	5	5	3	5	5	4	5	3	5	4	5	5	4	5	4	4	4
193	5	5	3	4	3	4	4	4	5	5	5	5	5	4	3	3	3
194	5	5	3	1	1	4	5	2	5	4	3	5	3	4	1	3	3
195	4	4	3	3	3	3	5	4	4	3	3	5	3	4	3	4	4
196	4	3	3	3	4	3	4	4	4	4	3	4	4	4	4	4	4
197	5	5	4	5	4	4	5	3	5	4	4	5	5	5	4	4	4
198	5	5	4	2	4	5	5	3	5	5	3	5	2	5	4	4	4
199	4	5	4	4	3	5	5	3	5	5	4	5	4	5	3	4	4
200	4	4	2	3	3	2	3	4	3	2	3	4	2	2	2	2	2

Tabel 5. Daftar Profil Reponden

Jenis Kelamin					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	LAKI-LAKI	82	41.0	41.0	41.0
	PEREMPUAN	118	59.0	59.0	100.0
	Total	200	100.0	100.0	

Agama					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	ISLAM	109	54.5	54.5	54.5
	KRISTEN	71	35.5	35.5	90.0
	KATHOLIK	13	6.5	6.5	96.5
	BUDHA	4	2.0	2.0	98.5
	HINDU	3	1.5	1.5	100.0
	Total	200	100.0	100.0	

Usia					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	15 - 20 tahun	2	1.0	1.0	1.0
	21 - 30 tahun	124	62.0	62.0	63.0
	31 - 40 tahun	45	22.5	22.5	85.5

	41 - 50 tahun	19	9.5	9.5	95.0
	51 - 60 tahun	10	5.0	5.0	100.0
	Total	200	100.0	100.0	

Pendidikan Tertinggi					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SMA	29	14.5	14.5	14.5
	S1	154	77.0	77.0	91.5
	S2/S3	17	8.5	8.5	100.0
	Total	200	100.0	100.0	

Pekerjaan					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Mahasiswa	2	1.0	1.0	1.0
	Karyawan Swasta	141	70.5	70.5	71.5
	Pegawai Negeri	18	9.0	9.0	80.5
	Wiraswasta	19	9.5	9.5	90.0
	Ibu Rumah Tangga	9	4.5	4.5	94.5
	Lainnya	11	5.5	5.5	100.0
	Total	200	100.0	100.0	

Penghasilan					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	≤Rp 5.000.000	46	23.0	23.0	23.0
	≤Rp 10.000.000	94	47.0	47.0	70.0
	≤Rp 20.000.000	45	22.5	22.5	92.5
	≤Rp. 30.000.000	5	2.5	2.5	95.0
	≤Rp 50.000.000	4	2.0	2.0	97.0
	≥Rp 50.000.000	6	3.0	3.0	100.0
	Total	200	100.0	100.0	

Pengeluaran Bulanan					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< Rp 1.000.000	8	4.0	4.0	4.0

Rp 1.000.000 - Rp 5.000.000	93	46.5	46.5	50.5
Rp 5.000.000 - Rp 10.000.000	19	9.5	9.5	60.0
Rp 10.000.000 - Rp 20.000.000	6	3.0	3.0	63.0
Rp 20.000.000 - Rp 50.000.000	74	37.0	37.0	100.0
Total	200	100.0	100.0	

Tabel 6. Frekuensi Jawaban Responden

Indikator Informasi Keuangan	1	2	3	4	5	Total	Rata-Rata
1. Organisasi Non Profit memberikan informasi tentang bagaimana uang itu digunakan	4	15	56	74	51	200	3.77
2. Organisasi Non Profit memberikan informasi tentang prosedur penggunaan dana	4	22	47	87	40	200	3.69
3. Organisasi Non Profit selalu merespon aktif saat mempergunakan uang donasi.	6	11	56	84	43	200	3.74
Total	14	48	159	245	134	600	-
Rata-Rata	0.02	0.08	0.27	0.41	0.22	-	-

Indikator Prosedur Keuangan	1	2	3	4	5	Total	Rata-Rata
1. Penggunaan dana Organisasi Non Profit sudah sesuai dengan kesepakatan yang relevan.	7	18	54	87	34	200	3.62
2. Sumber dana Organisasi Non Profit bersifat transparan.	7	17	42	77	57	200	3.80
3. Penggunaan dana Organisasi Non Profit bersifat transparan.	8	26	40	74	52	200	3.68
4. Organisasi Non Profit mengimplementasikan sistem keuangan dengan baik.	8	19	58	82	33	200	3.57
Total	30	80	194	320	176	800	-
Rata-Rata	0.04	0.10	0.24	0.40	0.22	-	-

Indikator <i>Financial Result Fairness</i>	1	2	3	4	5	Total	Rata-Rata
1. Saya berharap dalam area penggunaan dana dapat mencapai tujuan.	2	6	20	75	97	200	4.30
2. Saya berharap efek penggunaan dana dapat mencapai tujuan.	2	4	11	84	99	200	4.37
3. Saya berharap uang yang disumbangkan ke lembaga non profit digunakan lebih efektif daripada organisasi lain mana pun di industri.	4	4	19	94	79	200	4.20
Total	8	14	50	253	275	600	-
Rata-Rata	0.01	0.02	0.08	0.42	0.46	-	-

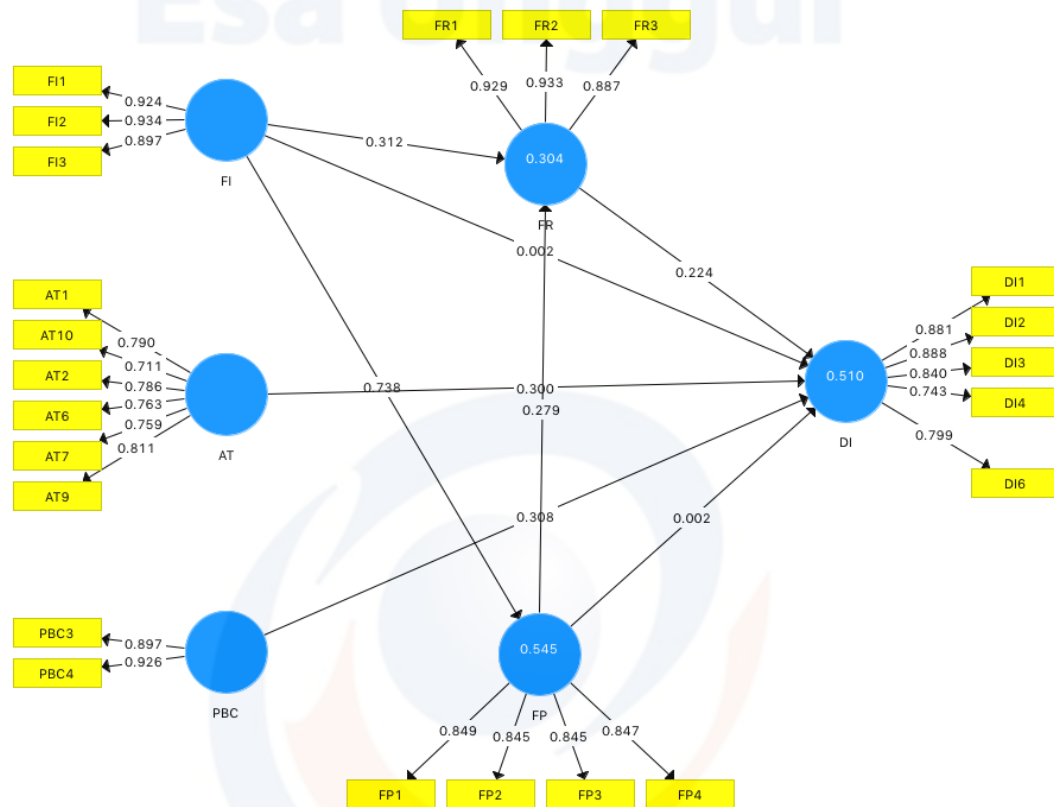
Indikator Niat Donasi	1	2	3	4	5	Total	Rata-Rata
1. Saya bersedia menyumbangkan ke Organisasi Non Profit.	8	11	61	88	32	200	3.63
2. Dilain waktu saya masih bersedia menyumbangkan ke Organisasi Non Profit yang saya pilih.	3	10	41	111	35	200	3.83
3. Saya bersedia tidak akan berhenti berdonasi kepada Organisasi Non Profit yang saya sumbangkan.	7	16	76	80	21	200	3.46
4. Saya bersedia merekomendasi ke orang lain untuk menyumbang ke Organisasi Non Profit yang saya pilih.	8	11	72	88	21	200	3.52
5. Saya bersedia menyumbang daripada membelanjakan barang merah.	10	20	69	75	26	200	3.44
6. Saya mau menyumbang jika memiliki informasi tentang berdonasi.	3	5	37	101	54	200	3.99
Total	39	73	356	543	189	1200	-
Rata-Rata	0.03	0.06	0.30	0.45	0.16	-	-

Indikator Sikap	1	2	3	4	5	Total	Rata-Rata
1. Saya suka membantu orang lain.	4	1	35	90	70	200	4.11
2. Saya tidak suka orang lain enggan membantu temannya yang bermasalah.	2	1	37	92	68	200	4.12
3. Saya bersedia memberikan donasi yang besar.	6	16	109	55	14	200	3.28
4. Saya akan menegur orang yang enggan membantu meskipun mampu.	28	49	74	28	21	200	2.83
5. Saya suka membantu orang lain karena nesehat orang tua.	15	25	57	73	30	200	3.39
6. Saya dapat memberikan donasi secara teratur.	5	35	80	61	19	200	3.27
7. Saya akan menyumbang selama saya bisa.	4	7	29	99	61	200	4.03
8. Saya akan mengurangi jumlah donasi jika kebutuhan saya meningkat.	2	19	72	77	30	200	3.57
9. Sikap yang baik dengan membantu orang lain.	2	0	39	90	69	200	4.12
10. Saya memberikan donasi lebih efektif dari pada jenis bantuan lainnya.	3	21	86	67	23	200	3.43
Total	71	174	618	732	405	2000	-
Rata-Rata	0.04	0.09	0.31	0.37	0.20	-	-

Indikator Kontrol Perilaku Persepsian	1	2	3	4	5	Total	Rata-Rata
1. Saya sering memberikan donasi dalam bentuk apapun.	3	7	84	79	27	200	3.60
2. Saya akan lebih berhati-hati dalam memilih tempat donasi.	5	1	21	91	82	200	4.22
3. Saya mengetahui ciri-ciri wadah donasi yang aman.	3	17	62	86	32	200	3.64
4. Saya mengetahui kepada siapa donasi akan diberikan.	2	15	38	107	38	200	3.82
5. Saya mendapatkan pendaftaran Oraganisasi Non Profit cukup cepat.	10	18	92	63	17	200	3.30

6. Dalam kondisi tertentu saya sulit berdonasi di Organisasi Non Profit.	11	33	91	55	10	200	3.10
Total	34	91	388	481	206	1200	-
Rata-Rata	0.03	0.08	0.32	0.40	0.17	-	-

Lampiran 5. Hasil Output Olah Data



Gambar 4. Path Daigram

Tabel 7. Output Uji Validitas dan Reliabilitas

Uji Validitas Variabel Informasi Keuangan menggunakan SPSS

		Correlations			
		FI1	FI2	FI3	FI
FI1	Pearson Correlation	1	.810**	.723**	.920**
	Sig. (2-tailed)		.000	.000	.000
	N	200	200	200	200
FI2	Pearson Correlation	.810**	1	.766**	.935**
	Sig. (2-tailed)	.000		.000	.000
	N	200	200	200	200
FI3	Pearson Correlation	.723**	.766**	1	.902**
	Sig. (2-tailed)	.000	.000		.000

	N	200	200	200	200
FI	Pearson Correlation	.920**	.935**	.902**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	200	200	200	200

** . Correlation is significant at the 0.01 level (2-tailed).

Uji Realibitas Variabel Informasi Keuangan menggunakan SPSS

Reliability Statistics

	Cronbach's Alpha Based on Standardized Items	N of Items
Cronbach's Alpha	.908	3

Uji Validitas Variabel Prosedur Keuangan menggunakan SPSS

Correlations						
		FP1	FP2	FP3	FP4	FP
FP1	Pearson Correlation	1	.597**	.587**	.652**	.830**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	200	200	200	200	200
FP2	Pearson Correlation	.597**	1	.671**	.613**	.854**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	200	200	200	200	200
FP3	Pearson Correlation	.587**	.671**	1	.615**	.857**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	200	200	200	200	200
FP4	Pearson Correlation	.652**	.613**	.615**	1	.846**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	200	200	200	200	200
FP	Pearson Correlation	.830**	.854**	.857**	.846**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	200	200	200	200	200

** . Correlation is significant at the 0.01 level (2-tailed).

Uji Realibitas Variabel Prosedur Keuangan menggunakan SPSS**Reliability Statistics**

	Cronbach's Alpha Based on Standardized Items	N of Items
Cronbach's Alpha	.867	4

Uji Validitas Variabel *Financial Result Fairness* menggunakan SPSS**Correlations**

		FR1	FR2	FR3	FR
FR1	Pearson Correlation	1	.834**	.721**	.930**
	Sig. (2-tailed)		.000	.000	.000
	N	200	200	200	200
FR2	Pearson Correlation	.834**	1	.724**	.926**
	Sig. (2-tailed)	.000		.000	.000
	N	200	200	200	200
FR3	Pearson Correlation	.721**	.724**	1	.893**
	Sig. (2-tailed)	.000	.000		.000
	N	200	200	200	200
FR	Pearson Correlation	.930**	.926**	.893**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	200	200	200	200

** . Correlation is significant at the 0.01 level (2-tailed).

Uji Realibitas Variabel *Financial Result Fairness* menggunakan SPSS**Reliability Statistics**

	Cronbach's Alpha Based on Standardized Items	N of Items
Cronbach's Alpha	.903	3

Uji Validitas Variabel Niat Donasi menggunakan SPSS**Correlations**

		DI1	DI2	DI3	DI4	DI5	DI6	DI
DI1	Pearson Correlation	1	.825**	.800**	.494**	.501**	.578**	.882**

	Sig. (2-tailed)			.000	.000	.000	.000	.000	.000
	N	200	200	200	200	200	200	200	200
DI2	Pearson Correlation	.825**	1	.705**	.484**	.423**	.660**	.852**	
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	
	N	200	200	200	200	200	200	200	200
DI3	Pearson Correlation	.800**	.705**	1	.565**	.548**	.489**	.865**	
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	
	N	200	200	200	200	200	200	200	200
DI4	Pearson Correlation	.494**	.484**	.565**	1	.361**	.529**	.718**	
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	
	N	200	200	200	200	200	200	200	200
DI5	Pearson Correlation	.501**	.423**	.548**	.361**	1	.383**	.692**	
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	
	N	200	200	200	200	200	200	200	200
DI6	Pearson Correlation	.578**	.660**	.489**	.529**	.383**	1	.752**	
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	
	N	200	200	200	200	200	200	200	200
DI	Pearson Correlation	.882**	.852**	.865**	.718**	.692**	.752**	1	
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		
	N	200	200	200	200	200	200	200	200

** . Correlation is significant at the 0.01 level (2-tailed).

Uji Realibitas Variabel Niat Donasi menggunakan SPSS

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.880	.883	6

Uji Validitas Variabel Sikap menggunakan SPSS

		Correlations										
		AT1	AT2	AT3	AT4	AT5	AT6	AT7	AT8	AT9	AT10	AT
AT1	Pearson Correlation	1	.792**	.253**	.316**	.435**	.436**	.542**	.133	.682**	.343**	.731**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.061	.000	.000	.000
	N	200	200	200	200	200	200	200	200	200	200	200
AT2	Pearson Correlation	.792**	1	.367**	.329**	.393**	.423**	.443**	.170*	.721**	.404**	.742**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.016	.000	.000	.000
	N	200	200	200	200	200	200	200	200	200	200	200

AT3	Pearson Correlation	.253**	.367**	1	.297**	.161*	.587**	.314**	.215**	.266**	.485**	.586**
	Sig. (2-tailed)	.000	.000		.000	.023	.000	.000	.002	.000	.000	.000
	N	200	200	200	200	200	200	200	200	200	200	200
AT4	Pearson Correlation	.316**	.329**	.297**	1	.477**	.425**	.232**	.136	.271**	.305**	.613**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.001	.055	.000	.000	.000
	N	200	200	200	200	200	200	200	200	200	200	200
AT5	Pearson Correlation	.435**	.393**	.161*	.477**	1	.348**	.295**	.214**	.433**	.304**	.645**
	Sig. (2-tailed)	.000	.000	.023	.000		.000	.000	.002	.000	.000	.000
	N	200	200	200	200	200	200	200	200	200	200	200
AT6	Pearson Correlation	.436**	.423**	.587**	.425**	.348**	1	.511**	.222**	.450**	.578**	.755**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.002	.000	.000	.000
	N	200	200	200	200	200	200	200	200	200	200	200
AT7	Pearson Correlation	.542**	.443**	.314**	.232**	.295**	.511**	1	.253**	.525**	.398**	.671**
	Sig. (2-tailed)	.000	.000	.000	.001	.000	.000		.000	.000	.000	.000
	N	200	200	200	200	200	200	200	200	200	200	200
AT8	Pearson Correlation	.133	.170*	.215**	.136	.214**	.222**	.253**	1	.210**	.293**	.429**
	Sig. (2-tailed)	.061	.016	.002	.055	.002	.002	.000		.003	.000	.000
	N	200	200	200	200	200	200	200	200	200	200	200
AT9	Pearson Correlation	.682**	.721**	.266**	.271**	.433**	.450**	.525**	.210**	1	.475**	.742**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.003		.000	.000
	N	200	200	200	200	200	200	200	200	200	200	200
AT10	Pearson Correlation	.343**	.404**	.485**	.305**	.304**	.578**	.398**	.293**	.475**	1	.687**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000
	N	200	200	200	200	200	200	200	200	200	200	200
AT	Pearson Correlation	.731**	.742**	.586**	.613**	.645**	.755**	.671**	.429**	.742**	.687**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	200	200	200	200	200	200	200	200	200	200	200
**. Correlation is significant at the 0.01 level (2-tailed).												
*. Correlation is significant at the 0.05 level (2-tailed).												

Uji Realibitas Variabel Sikap menggunakan SPSS

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.849	.857	10

Uji Validitas Variabel Kontrol Perilaku Persepsian menggunakan SPSS

Correlations

		PBC1	PBC2	PBC3	PBC4	PBC5	PBC6	PBC
PBC1	Pearson Correlation	1	.265**	.433**	.467**	.367**	.113	.631**
	Sig. (2-tailed)		.000	.000	.000	.000	.112	.000
	N	200	200	200	200	200	200	200
PBC2	Pearson Correlation	.265**	1	.448**	.600**	.192**	.300**	.675**
	Sig. (2-tailed)	.000		.000	.000	.006	.000	.000
	N	200	200	200	200	200	200	200
PBC3	Pearson Correlation	.433**	.448**	1	.665**	.303**	.291**	.763**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000
	N	200	200	200	200	200	200	200
PBC4	Pearson Correlation	.467**	.600**	.665**	1	.318**	.320**	.814**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000
	N	200	200	200	200	200	200	200
PBC5	Pearson Correlation	.367**	.192**	.303**	.318**	1	.375**	.632**
	Sig. (2-tailed)	.000	.006	.000	.000		.000	.000
	N	200	200	200	200	200	200	200
PBC6	Pearson Correlation	.113	.300**	.291**	.320**	.375**	1	.596**
	Sig. (2-tailed)	.112	.000	.000	.000	.000		.000
	N	200	200	200	200	200	200	200
PBC	Pearson Correlation	.631**	.675**	.763**	.814**	.632**	.596**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	200	200	200	200	200	200	200

** . Correlation is significant at the 0.01 level (2-tailed).

Uji Realibitas Variabel Kontrol Perilaku Persepsian menggunakan SPSS

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.772	.774	6

Tabel 8. Outer Loadings Pengukuran Reflektif

Outer Loadings						
	AT	DI	FI	FP	FR	PBC
AT1	0.790					
AT10	0.711					

AT2	0.786					
AT6	0.763					
AT7	0.759					
AT9	0.811					
DI1		0.881				
DI2		0.888				
DI3		0.840				
DI4		0.743				
DI6		0.799				
FI1			0.924			
FI2			0.934			
FI3			0.897			
FP1				0.849		
FP2				0.845		
FP3				0.845		
FP4				0.847		
FR1					0.929	
FR2					0.933	
FR3					0.877	
PBC3						0.897
PBC4						0.926

Tabel 9. Construct Reliability and Validity

Construct Reliability and Validity					
	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted	
AT	0.864	0.867	0.898	0.594	
DI	0.888	0.891	0.918	0.692	
FI	0.908	0.911	0.942	0.844	
FP	0.868	0.871	0.910	0.716	
FR	0.905	0.906	0.940	0.840	
PBC	0.799	0.813	0.908	0.831	

Tabel 10. Fornell-Larcker Criterion*Discriminant Validity*

Discriminant Validity						
	AT	DI	FI	FP	FR	PBC
AT	0.771					
DI	0.650	0.832				
FI	0.313	0.329	0.919			
FP	0.328	0.322	0.738	0.846		
FR	0.607	0.551	0.518	0.510	0.917	
PBC	0.693	0.621	0.377	0.347	0.466	0.912

Table 11. Cross Loading

Dicriminant validity - Cross loadings						
	AT	DI	FI	FP	FR	PBC
AT1	0.790	0.407	0.263	0.200	0.542	0.486
AT10	0.711	0.526	0.139	0.238	0.351	0.533
AT2	0.786	0.428	0.287	0.282	0.581	0.441
AT6	0.763	0.570	0.137	0.190	0.343	0.609
AT7	0.759	0.570	0.313	0.274	0.502	0.539
AT9	0.811	0.434	0.338	0.338	0.596	0.566
DI1	0.480	0.881	0.247	0.212	0.442	0.446
DI2	0.554	0.888	0.378	0.318	0.553	0.568
DI3	0.465	0.840	0.200	0.226	0.357	0.447
DI4	0.552	0.743	0.293	0.362	0.414	0.569
DI6	0.618	0.799	0.225	0.204	0.490	0.519
FI1	0.329	0.320	0.924	0.687	0.548	0.381
FI2	0.248	0.251	0.934	0.711	0.444	0.344
FI3	0.284	0.336	0.897	0.635	0.430	0.321
FP1	0.357	0.300	0.655	0.849	0.519	0.338
DI3	0.465	0.840	0.200	0.226	0.357	0.447
DI4	0.552	0.743	0.293	0.362	0.414	0.569
DI6	0.618	0.799	0.225	0.204	0.490	0.519
FI1	0.329	0.320	0.924	0.687	0.548	0.381
FI2	0.248	0.251	0.934	0.711	0.444	0.334
FI3	0.284	0.336	0.897	0.635	0.430	0.321
FP1	0.357	0.300	0.655	0.849	0.519	0.338
FP2	0.295	0.257	0.627	0.845	0.369	0.340
FP3	0.225	0.299	0.599	0.845	0.419	0.216
FP4	0.223	0.229	0.615	0.847	0.405	0.277
FR1	0.574	0.490	0.475	0.469	0.929	0.439
FR2	0.589	0.523	0.477	0.497	0.933	0.433
FR3	0.506	0.501	0.473	0.434	0.887	0.409
PBC3	0.535	0.518	0.363	0.247	0.366	0.897
PBC4	0.715	0.608	0.328	0.377	0.477	0.926

Tabel 12. R Square

R Square		
	R Square	R Square Adjusted
DI	0.510	0.498
FP	0.545	0.542
FR	0.304	0.297

Tabel 13. Model Fit

Model Fit		
	Saturated model	Estimated model
SRMR	0.081	0.128
d_ULS	1.822	4.523
d_G	1.026	1.159
Chi-square	1120.573	1189.066
NFI	0,709	0,691

Tabel 14. Path Coefficients Total Direct Effects

Path Coefficients - Mean, STDEV, T values, p values					
	Original sample (O)	Sample mean (M)	tandard deviation (STDEV)	T statistics (O/STDEV)	P values
AT -> DI	0.300	0.311	0.085	3.519	0.000
FI -> DI	0.002	0.007	0.096	0.019	0.985
FI -> FP	0.738	0.741	0.045	16.551	0.000
FI -> FR	0.312	0.307	0.085	3.652	0.000
FP -> DI	0.002	-0.006	0.092	0.018	0.986
FP -> FR	0.279	0.276	0.081	3.451	0.001
FR -> DI	0.244	0.219	0.086	2.589	0.010
PBC -> DI	0.308	0.300	0.072	4.262	0.000
FI -> DI	0.117	0.107	0.087	1.340	0.181
FI -> FR	0.206	0.204	0.058	3.577	0.000
FP -> DI	0.062	0.062	0.033	1.913	0.056

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THE EFFECT OF PERCEPTIONS OF FINANCIAL INFORMATION AND DONATOR BEHAVIOR ON THE INTENTION TO DONATE IN NON-PROFIT ORGANIZATIONS

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ABSTRACT

The purpose of this study is to fill the existing knowledge gap by exploring the effect of Financial Information, Financial Procedure, Financial Result Fairness on Donation Intention with Attitude and Behavior Control Perception (Perceived Behavioral Control). Data collection in this study used a survey method by distributing questionnaires online through the Google Form application. The research sample was selected using purposive sampling method. This study is a qualitative research using the Structural Equation Modeling (SEM) method with data processing and analysis using SmartPLS and SPSS software. The conclusions presented in this research include that financial information affects financial procedures and financial result fairness and financial procedures affect financial result fairness in non-profit organizations. For research Attitudes, Perceived Behavior Control, and Financial Result Fairness affect Donation Intentions.

Keywords: *Donation Intention, Financial Result Fairness, Attitude, and Perceived Behavior Control*

ABSTRAK

Tujuan penelitian ini adalah untuk mengisi kesenjangan pengetahuan yang ada dengan mengeksplorasi pengaruh Informasi Keuangan (Financial Information), Prosedur Keuangan (Financial Procedure), Kewajaran Hasil Keuangan (Financial Result Fairness) terhadap niat donasi (Donation Intention) dengan Sikap (Attitude) dan Kontrol Perilaku Persepsian (Perceived Behavioral Control). Pengumpulan data pada penelitian ini menggunakan metode survey dengan menyebarkan kuesioner secara online melalui aplikasi Google Form. Sampel penelitian ini dipilih dengan menggunakan metode purposive sampling. Studi ini merupakan penelitian kualitatif menggunakan metode Structural Equation Modeling (SEM) dengan pengolahan dan analisis data menggunakan perangkat lunak SmartPLS dan SPSS. Kesimpulan yang dipaparkan pada penelitian ini diantaranya bahwa Informasi Keuangan mempengaruhi Prosedur Keuangan dan Financial Result Fairness dan Prosedur Keuangan mempengaruhi Financial Result Fairness di Organisasi Non Profit. Untuk penelitian Sikap, Kontrol Perilaku Persepsian, dan Financial Result Fairness mempengaruhi Niat Donasi.

Kata Kunci: *Niat Donasi, Financial Result Fairness, Sikap, dan Kontrol Perilaku Persepsian*

INTRODUCTION

At the end of 2019 the world experienced the phenomenon of the spread of the virus in the Wuhan area, Hubei Province, China, where the spread was very fast and claimed lives. In 2020, news spread that the spread of the virus was already in Indonesia, therefore the Indonesian Government made official the news that the virus was already in Indonesia. Seriously the rapid spread of COVID-19 is affecting people's normal lives and causing great harm to the economy and society, while the whole country is united to fight the epidemic, and non-profit organizations (NPOs) are also actively involved in the struggle, fulfilling social responsibilities them and their great contribution to fighting the epidemic (Li & Feng, 2021). In this case the public sees a different side from non-profit organizations (NPOs), where the information they disclose through financial information (*Financial Information*) be subjective to the donor. *Financial Information* becomes an important topic for donors to non-profit organizations (NPOs), because non-profit organizations (NPOs) provide relevant financial information for disclosing the use of financial funds (Li & Feng, 2021).

One of the Non-Profit Organizations (NPO) in Indonesia is *Aksi Cepat Tanggap*. Many large companies and individuals trust the Non-Profit Organization to donate. According to Irfanet *al.* (2021) said that “*Aksi Cepat Tanggap*” has a good image in transparent publications and electronic and print media because of their focus on maximizing programs to improve the quality and quantity of services. From The financial information strategy of *Aksi Cepat Tanggap* always reports its financial reports from 2005 – 2021 in order to maintain public transparency. According to Friyanti (2016) revealed that non-profit organizations do not make profit as their main motive in serving the community or also known as corporations that do not

share the slightest profit with their members, employees and executives. However, there were several problems with the *Aksi Cepat Tanggap* case which emerged in July 2022 with the misappropriation of funds by its top officials (Kurniawan, 2022). This case has made some parties feel they have lost their trust in non-profit organizations. In this case it becomes an evaluation for the Indonesian Philanthropy Board of non-profit organizations. This prompted this research to conduct research on perceptions of financial information (*Financial Information*) on donation intentions.

Other than Financial Information (*Financial Information*) There are other factors that influence the intention to donate, namely financial procedures (*Financial Procedure*) and fairness of financial results (*Financial Result Fairness*). In the financial reports of Non-Profit Organizations must provide Financial Information (*Financial Information*), Financial Procedure (*Financial Procedure*), and Fairness of Financial Results (*Financial Result Fairness*) which has an influence on donation intentions. According to Friyanti (2016) revealed that this goal can help donors, members of the organization, creditors and other parties to assess the organization's ability to provide services on an ongoing basis, fulfill its obligations and external funding needs.

Research related to financial information variables (*Financial Information*), Financial Procedures (*Financial Procedure*), Fairness of Financial Results (*Financial Result Fairness*), Donation Intentions (*Donation Intention*), Attitude (*Attitude*), and Perceptual Behavior Control (*Perceived Behavioral Control*) been done before. Where is the perception of financial information (*Financial Information*) (Suryanto, 2019) positively affect the perception of financial procedures (*Financial Procedure*) (Li & Feng, 2021), perceived fairness of financial results (*Financial Result Fairness*)

(Lugovsky & Kuter, 2020), and donation intentions (*Donation Intention*) (Gottfried & Johnson, 2006). Perception of financial procedures (*Financial Procedure*) (Xu, 2017) positively affect the perception of the fairness of financial results (*Financial Result Fairness*) (Li & Feng, 2021) and donation intentions (*Donation Intention*) (Grant & Gino, 2010). Perceived fairness of financial results (*Financial Result Fairness*) (Li & Feng, 2021) influences donation intention (*Donation Intention*) (Goenka & Van Osselaer, 2019). Attitude (Susanto, Suharyono, Musadieg, & Iqbal, 2021) influences donation intentions (*Donation Intention*) (Oh & Jung, 2018). Perceived Behavioral Control (Andam & Osman, 2019) influences donation intentions (*Donation Intention*) (Oh & Young, 2018).

Exploration regarding donation intent (*donation intention*) in Non-Profit Organizations (NPOs) have been carried out by (Li & Feng, 2021), however, this study only looks at Financial Information (*Financial Information*), Financial Procedures (*Financial Procedure*), Fairness of Financial Results (*Financial Result Fairness*). In this study, the Attitude variable (*Attitude*) and Perceptual Behavior Control (*Perceived Behavioral Control*) in order to improve donating behavior in the wider community stakeholders or the public Susanto, Suharyono, Musadieg, & Iqbal (2021) which is still rarely researched. Exploration regarding the influence of Financial Information (*Financial Information*) what has been done previously Li & Feng (2021) concentrates more on financial fairness, while this research is carried out on financial fairness and donation behavior.

The aim of this research is to fill the existing knowledge gap by exploring the effect of Financial Information (*Financial Information*), Financial Procedures (*Financial Procedure*), Fairness of Financial Results (*Financial Result Fairness*) on donation intentions (*Donation Intention*) with Attitude (*Attitude*) and Perceptual

Behavior Control (*Perceived Behavioral Control*). It is hoped that this research can contribute to the scientific level of financial management by developing a better theoretical understanding of the variables studied and can provide positive managerial implications for the application of financial information (*Financial Information*) non-profit organization (NPO) sector.

LITERATURE REVIEW

Financial Information (*Financial Information*)

According to Li & Feng (2021) explains that financial information provides about the process of using and financial results in achieving the expected goals in the effects of financial use, and financial efficiency. According to Suryanto (2019) said the financial information system is a series of procedures that start from the process of collecting data, recording, summarizing, to financial reporting which can be done manually or using computer applications.

According to Hall (2010) said that the most unique and useful accounting information comes from its aggregation nature and its role as a common financial language to facilitate communication between managers. According to Černius & Birškytė (2020) accounting information can also serve as a signal to start a discussion about whether a problem requires further investigation. According to Bertuah & Sakti (2019) that the value of the company is through the information contained in the financial statements. Financial reports are important for knowing the strengths and weaknesses of a company. Company performance can be seen through the ratio of liquidity, solvency, activity ratio, profitability and market.

Financial Procedures (*Financial Procedure*)

According to Li & Feng (2021) explains that financial procedures focus on using funds in accordance with

regulations, related agreements, and implementing a good financial accounting system. According to Xu, (2017) explained that the establishment of a perfect military Standard Operational Financial Procedure can solve the problem of effective relations between laws and regulations and good financial work, and make up for the "gap" between regulations and actual operations to reduce executive deviation. Financial Operational Standard Procedures must be reformulated and refined together with new situations and new problems faced by financial work, so as to overcome rigid operations and prevent irregularities in the implementation of regulations and policies (Xu, 2017).

Fairness of Financial Results(Financial Fairness) Result

According to Li & Feng (2021) explains that financial results mainly focus on the allocation of funds provided to the areas needed, the achievement of the expected goals in the effect of using funds, and organizational efficiency. According to Maswani et al. (2021) revealed that interested parties really need output that is in accordance with the size of the company's financial performance in order to find out the company's needs and the company's level of success in carrying out its operational activities.

Lugovsky & Kuter (2020) reveal that the reliability of financial statements is largely related to the method of calculating financial results. It collects in itself the whole complex of elements of accounting policies relating to the calculation of income and expenses of an economic entity, including the choice of methods for calculating long-term depreciation of assets, writing off the costs of raw materials, final products, etc. Of course, the amount of income, expenses and financial results is influenced not only by accounting methods and evaluation of accounting

objects, enshrined in accounting policies, but also by the real efficiency of business, the rationality of conducting financial and economic activities.

Donation Intentions(Donation Intention)

Goenka & Van Osselaer (2019) suggest that charities seeking to promote welfare and humanitarian causes can increase monetary donations when they use compassion in campaigns, as opposed to other positive emotions (i.e., gratitude, love, admiration, happiness). In contrast, charities seeking to promote fairness and equity can increase monetary donations when they capitalize on gratitude in their campaigns.

Grant & Gino (2010) said that the effective use of charitable funds in the process of dealing with the epidemic, an understanding of the process of moving funds with available financial information can make donors personally feel their help to recipients and their contribution to society, with gratitude for the feedback that will increase the donor's perception of value social media and continue to promote their donation intentions. Many factors affect the level of donations, from both the supply and demand sides. As an important motivator of donation behavior, individual donation intentions act on individual donation motivation (Gottfried & Johnson, 2006). According to Oh & Jung (2018) revealed that groups who feel self-exclusion show higher donation intentions than groups who feel other exclusions.

Attitude(Attitude)

Susanto, Suharyono, Musadieq, & Iqbal (2021) explain using attitudes in relation to donations to explain the influence of these beliefs on the intention to donate. The results show that the effects of three types of beliefs (clinical, economic setting, and social solidarity) influence organizational donation intentions indirectly through the formation of attitudes about donation.

Theoretically Ahnet *al.* (2018) revealed that these findings are consistent with *Theory Planned Behavior* (TPB) Ajzen (2012) which indicates that attitude is considered as a direct determinant of behavioral intention. Additional support for this finding comes from reports that attitudes toward charity and giving influence charitable intentions in a positive way.

Perceptual Behavior Control (Perceived Behavioral Control)

According to Solton *et al.* (2021) said that this behavior goes beyond the formal demands of a job or formal job descriptions and roles is one of the factors that most determines the success of a company. Organizational activities affect the mindset, attitudes and behavior of members of the organization in serving consumers and achieving organizational goals. Andam & Osman (2019) say that perceptions of control over giving behavior seem to influence the intention to give in developed countries. This suggests that the easier it is for them to donate, the more likely they will intend to give zakat.

Knowles *et al.* (2012) explained that expanding *Theory Planned Behavior* (TPB) Ajzen (2012) predicts the intention of young people to donate their money to charity in the future. Attitudes, perceived behavioral controls, moral norms, and past behavior predictive intentions, represent future targets for charitable giving interventions (Susanto, Suharyono, Musadieg, & Iqbal, 2021).

RESULTS AND DISCUSSION

Data was collected using the Google form online questionnaire, obtaining 200 respondents who were then sorted according to the criteria "residing in Jakarta". Based on gender characteristics, the majority are women as much as 59% than men. Based on the results of the characteristics of the

respondents at the religious level, it can be seen that the majority of the religion is Islam as much as 55%, followed by Christianity as much as 35%, and other religions. Based on the results of the characteristics of the age level respondents, it is known that the majority are 21-30 years as much as 62%, followed by ages 31-40 years 23%, 41-50 years as many as 10% and over 50 years as much as 5%. From the age characteristics, it can be understood that all respondents fall into the category of those who are able to make decisions to decide to donate. From the educational level characteristics, it can be understood that the majority of respondents fall into the category of those with a higher education degree of 77%, followed by respondents with a high school education level of 15%, and respondents with a master's education level of 8%. In the type of work results, it is known that the majority of respondents work as private employees as much as 71%, followed by entrepreneurs as much as 10%, civil servants as much as 9%, and followed by other types of work. Based on the level of income, the highest amount of income is \leq IDR 10,000,000 by 47%, followed by income of \leq IDR 5,000,000 by 23%, then income \leq IDR 20,000,000 by 22%, followed by the amount of other income. Based on the highest monthly expenditure level, IDR 1,000,000 - IDR 5,000,000 is 47%, followed by monthly expenses of IDR 20,000,000 - IDR 50,000,000 by 37%, monthly expenses of IDR 5,000,000 - IDR 10,000,000 9%, followed by other monthly expenses.

Construct Validity and Reliability tests were carried out based on recommendations from Cheahet *al.* (2018) and Hairet *al.* (2019) by testing *Confirmatory Factor Analysis* using a validity check (validity) with a limit value of the AVE number (*Average Variance Extracted*) of ≥ 0.5 . As for the determination of reliability (reliability) using *Composite Reliability* (CR) with a reliability score of ≥ 0.70 . The calculation results show that the variable

Financial Information (FI) (AVE = 0.844, CR = 0.942). Attitude Variable (AT) (AVE = 0.594, CR = 0.898). Perceived Behavioral Control Variable (PBC) (AVE = 0.831 and CR = 0.908). Financial Procedure Variable (FP) (AVE = 0.716 and CR = 0.910). Variable *Financial Result Fairness* (Fr) (AVE = 0.840 and CR = 0.940). And the variable Donation Intention (DI) (AVE = 0.692 and CR = 0.918). More about validity and reliability tests can be seen in Appendix 5.

Based on the results of the SEM analysis, the results of the analysis were obtained, namely the variable Intention to Donate which was influenced by the variables Financial Information, Attitudes, and Perceived Behavioral Control by 0.510 (51.0%), the rest was influenced by other variables. In addition, the Financial Procedure variable which is influenced by the Financial Information variable is 0.545 (54.5%). On the other hand, variables *Financial Result Fairness* which is influenced by the variable Financial Information and Financial Procedures of 0.304 (30.4%).

Structural test analysis was carried out to determine the value of R² in each equation. The R² value serves to indicate how far the independent variable is able to explain the dependent variable.

The research results are as described in the diagram *T-Value* following:

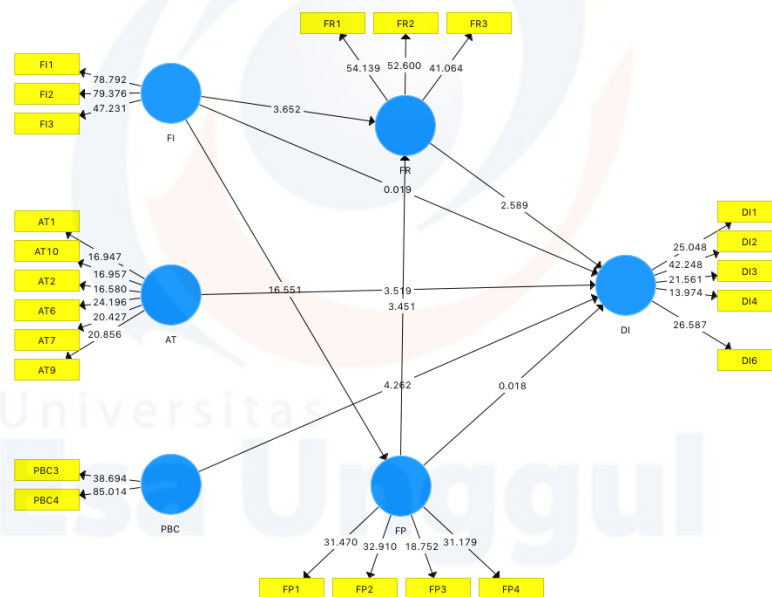


Figure 1. Path Diagram T Value

The formative model in this study is declared valid because it has *weight* significant and there is no multicollinearity between indicators. Test results *Quality Model* showed a fairly good match with SRMR <0.10

(Hair et al., 2014). The complete data can be seen in Appendix 5.

The results of hypothesis testing are as follows:

Table 1. Hypothesis Testing

hypothesis	Hypothesis Statement	T-Value	Information
------------	----------------------	---------	-------------

H1	The perception of the fairness of financial information from each NPO contributor positively influences the perception of the fairness of financial procedures.	16,551	Hypothesis accepted
H2	The perception of the fairness of financial information from each NPO contributor has a positive effect on the perception of the fairness of financial results.	3,652	Hypothesis accepted
H3	The perception of the fairness of financial procedures from each NPO contributor has a positive effect on the perception of the fairness of financial results.	3,451	Hypothesis accepted
H4	The perception of the fairness of the financial results of each NPO donor positively influences the intention to donate.	2,589	Hypothesis accepted
H5	The perception of the fairness of the financial procedures of each NPO donor positively influences the intention to donate.	0,018	The hypothesis is rejected
H6	The perception of the fairness of financial information from each NPO donor positively influences the intention to donate.	0,019	The hypothesis is rejected
H7	Attitude has a significant effect on the intention to donate.	3,519	Hypothesis accepted
H8	Perceived Behavior Control has a significant effect on the intention to donate.	4,262	Hypothesis accepted

Based on the output results in table 1, the results of testing hypothesis 1 show that financial information has a significant effect on financial procedures with a value *T-value* of 16.551. In hypothesis 2, Financial Information has a significant influence on *Financial Result Fairness* with *nilai T-value* of 3.652. In hypothesis 3, Financial Procedure Variables have a significant effect on *Financial Result Fairness* with *nilai T-value* of 3.451. In testing the moderation hypothesis, namely hypothesis 4, the results show *Financial Result Fairness* significant effect on Donation Intention with *nilai T-value* of 2.589. Testing the 5th hypothesis shows that financial procedures have no significant effect on donation intentions *nilai T-value* of 0.018. Testing hypothesis 6 shows that financial information has no significant effect on donation intention *nilai T-value* of 0.019. Testing hypothesis 7 shows that the results show that attitude has a significant

influence on donation intentions *nilai T-value* of 3.519. Testing hypothesis 8 shows that the results show that perceived behavioral control has a significant effect on donation intentions *nilai T-value* of 4.262.

DISCUSSION

The results of testing hypothesis 1 indicate that financial information has a positive influence on financial procedures. From the results of this study, it was found that in general the right of donors to know is their possibility to obtain financial information about the process of using and the results of donated funds, while the perception of the fairness of donor finances can also be influenced by the availability and quality of financial information. This is consistent with previous research where the perceived fairness of financial information from each NPO donor positively affects the

perception of the fairness of financial procedures (Li & Feng, 2021).

In Hypothesis 2, Financial Information has a positive influence on *Financial Result Fairness*. The results show that the fairness of financial results focuses on the allocation of donated funds to the areas needed, the achievement of the expected goals in the effect of using the funds, and organizational efficiency. This is consistent with previous research where the perception of the fairness of financial information from each NPO contributor has a positive effect on the perception of the fairness of financial results (Li & Feng, 2021).

In Hypothesis 3, based on the results of the study it was found that the financial procedure variable had a positive effect on *Financial Result Fairness*. In order to achieve efficient allocation of funds to meet the wishes of donors, Non-Profit Organizations pay attention to the management process and regulate the use and distribution of funds fairly, so as to encourage the idealization of results with standardization. This is consistent with previous research where the perception of the fairness of financial procedures from each NPO donor has a positive effect on the perception of the fairness of financial results (Li & Feng, 2021).

On Hypothesis Testing 4, states that variable *Financial Result Fairness* has a positive effect on Donation Intention. Where the purpose of the use of funds and the intended area of funds is to make individual donors fully feel their social responsibility, feel satisfaction and happiness, and stimulate their donation intentions. These results are consistent with the results of previous studies where the perceived fairness of the financial results of each NPO donor positively influences their donation intention (Li & Feng, 2021).

In Hypothesis 5, it shows that the Financial Procedure variable has no effect on Donation Intentions. Where according to donors agreements that are relevant and transparent are not affected.

Because this research was taken from respondents whose majority income was \leq IDR 10,000,000. Donors consider that there is no proper implementation of the financial system regarding donation intentions. This result is not in accordance with the results of previous research where the perception of the fairness of financial procedures from each NPO donor positively influences their donation intention.

In Hypothesis 6, it shows that the Financial Information variable has no effect on Donation Intentions. The majority of donors have an average monthly income of IDR 1,000,000 – IDR. 5,000.00 cannot be willing to always donate to Non-Profit Organizations. Because Donors have not felt the active response of Non-Profit Organizations when using their donation funds. This is inconsistent with previous research where the perception of the fairness of financial information from each NPO donor positively influences their donation intention.

In Hypothesis 7, it shows that the Attitude variable has a positive effect on Donation Intentions. With the attitude of behavior, each individual makes an attachment to the intention to donate, where the results of this research show that the attitude of people's behavior encourages an attraction that forms individual social responsibility towards other communities, such as an attitude of helping others, an attitude of donating as long as they are able, and an attitude of wanting to donate regularly. . This is in accordance with previous research where attitude has a significant effect on Intention to Donate.

In Hypothesis 8, it shows that the Perceived Behavior Control variable has a positive effect on donation intentions. The performance of a behavior depends not only on the motivation to do it but also sufficient control over the behavior being performed. In this study, individuals know where the donation container is safe when they want to donate and to whom the donation is given. In the results of this study

Perceived Behavior Control can predict behavior directly towards donation intentions. This is consistent with previous research where Perceptual Behavior Control has a significant effect on Intention to Donate.

CONCLUSION

The results of the eighth hypothesis test show that 6 hypotheses that have been constructed are acceptable, while the other 2 hypotheses are rejected. Based on the research results, it can be concluded that financial information affects financial procedures and *Financial Result Fairness* and Financial Procedure influences *Financial Result Fairness* in Non-Profit Organizations. For research Attitudes, Perceived Behavior Control, and *Financial Result Fairness* influence donation intention. In general, this research is determined to live in Jakarta where the majority of this research is the young generation, and the results of this study indicate that each individual needs attitude, perceptual behavior control mediated by *Financial Result Fairness* to intend to donate. Driven by indicators by individuals who want to donate regularly, know who the donations are made to and are willing to take the time to donate. In addition, the perception of the fairness of financial information of Non-Profit Organizations on the perception of the fairness of financial procedures and the perception of the fairness of financial results shows that financial information plays a fundamental role in the perception *Financial Result Fairness* on individual donation intentions. Therefore, Non-Profit Organizations must pay attention to procedures for using funds, transparent sources of funds and areas of use of funds that achieve their goals.

This research has several limitations. First, this research was conducted on respondents who are mostly young people aged 21-30 years, so the results of this study cannot be

generalized to all ages. Second, the type of work focuses on private employees and does not generalize to all other jobs. Third, the theory underlying this research *Theory Planned Behavior* (TPB) which does not accompany the behavior variable. Future research can overcome the limitations of this study by expanding the sample of respondents and considering the age group of respondents. Subsequent research can also develop towards countries seen from different economic levels, different levels of disasters, and different management systems in each country will create variables. *Financial Result Fairness* Attitudes, and Perceived Behavioral Control on donation intentions will be the next research in the future. In addition, future research should also pay attention to several indicators such as organizations that do not respond actively, use of funds that are less transparent, use of funds that are less effective, and individuals who lack the availability of recommending places to donate due to knowledge of the characteristics of the right donation container not enough.

This study provides the satisfaction of various interests throughout the movement of funds and is reflected in all aspects of financial activities and financial relationships, including organizational fundraising, disbursement, and so on. These findings can help individuals discover how to achieve their goals and how to behave, namely by providing basic information in making decisions on donations. In addition, disclosure *Financial Result Fairness* a transparent and relevant nature that makes Individual Donors feel feedback in their monetary donations to Non-Profit Organizations. There is a feeling of gratitude for the donations that Individual Donors feel so that they get social responsibility as a social community.

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