

The Impact of Transparency on the Intention to Donate Online through the Kitabisa.com Platform

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ABSTRACT: This study aims to explore the impact of transparency on the intention to donate online via the Kitabisa.com platform. It employs a quantitative research approach, using primary data collected through online questionnaires distributed via WhatsApp to 100 Accounting students in Banda Aceh. The sampling method used is purposive sampling. The data was analyzed using simple linear regression with the assistance of SPSS 26 software. The findings indicate that transparency significantly influences the intention to donate online through the Kitabisa.com platform.

KEYWORDS: Donation Intention, Kitabisa.com Platform, Transparency.

PRELIMINARY

The rise of online donations is not a recent phenomenon, especially with the fast-paced advancement of technology. One positive outcome of this development is the growth of fundraising initiatives, often referred to as crowdfunding. Crowdfunding serves as a platform to gather donations from the public (Masrizal et al., 2022). These fundraising efforts typically take place on websites, allowing contributions of even small amounts (Diniyah, 2021; Thaker, 2018). Today, many social organizations have adopted crowdfunding to raise funds, with Kitabisa.com being one prominent example.

Kitabisa.com is an official foundation established in 2013, promoting the values and norms of mutual cooperation as a form of public sympathy through an online platform. Social media can serve as a positive force to raise social awareness about events occurring in the public sphere (Kitabisa.com, 2024). Kitabisa.com provides a platform and technology for creating online donation pages (campaigns) for various social, creative, and other purposes. These social purposes include fundraising campaigns for categories such as infants and children with illnesses, medical and health assistance, education aid, environmental support, social activities, public infrastructure, places of worship, assistance for people with disabilities, orphanages, humanitarian efforts, zakat, animal welfare, and creative projects or business capital. An illustration of the Kitabisa.com platform can be seen in Figure 1 below.

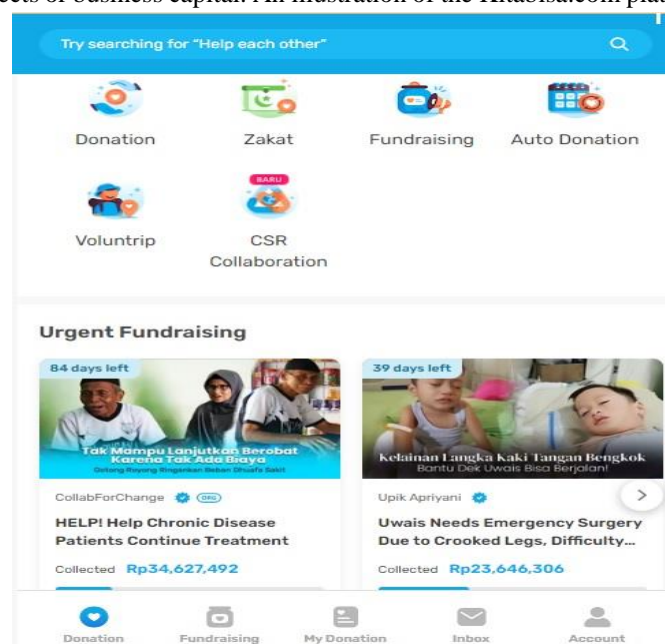


Figure 1. Kitabisa.com Platform Page



Kitabisa.com is one of the most widely used online donation platforms in Indonesia, particularly among the millennial generation. Online donations align well with the characteristics of millennials, as they are closely connected to technology, which offers convenience (Abriyansyah & Nur Rohim, 2023). The availability of online donation options provides opportunities for Muslims to give to charity through various online platforms. Moreover, the growing trend of digital (cashless) payments creates significant opportunities for these platforms to enhance the collection of social funds, including zakat, infaq, and sadaqah (Aristiana, 2019).

The growth of Kitabisa.com, in terms of both users and the amount of donations processed, is largely attributed to the transparency of the information provided by the platform, which is essential for ensuring accountability in the distribution of donations from donors to the public. This allows the public to monitor the allocation of funds (Nafidzah, 2020). Nafidzah (2020) states that transparency positively influences the intention to distribute Zakat, Infaq, and Sadaqah (ZIS), mediated by trust, as both trust and transparency are central aspects of economic transactions. However, the transparency offered by Kitabisa.com has not yet reached its full potential to instill trust among users; for instance, users cannot see a list of donors contributing funds. The Kitabisa.com platform only reports the total amount raised, the names of programs, and other platform activities. Some people prefer to give their infaq directly, believing it to be more targeted and reliable.

Several previous studies have examined the intention to donate, such as those by Riyadh et al. (2024), Afandi et al. (2022), and Azizah et al. (2021), which indicate that transparency impacts contribution intentions. This research is essential, as transparency is one of the dominant factors influencing individuals' willingness to donate online. The study offers several contributions. First, for the Kitabisa.com platform, it provides insights on the importance of prioritizing transparency in all its activities to enhance public trust. Second, for donors, it offers valuable perspectives on transparent platforms and fosters a sense of trust in these platforms for their donations. This transparency in the donation process can lead to improvements in community welfare (Muryani et al., 2023).

THEORETICAL BASE

Intention to Donate Online

According to Riyadh et al. (2024), intention arises from our cognition and emotions to act in pursuit of a goal. In this context, intention is viewed as the determination to achieve a desired objective.

Donation refers to the voluntary contribution of a portion of one's wealth or materials by individuals or legal entities. Contributions can take the form of zakat, infaq, and sadaqah. Meanwhile, online refers to activities conducted through internet facilities (Mubarok et al., 2022).

Therefore, online donation intention can be defined as an individual's determination to voluntarily give wealth or materials through internet platforms.

Transparency

According to Afandi et al. (2022) transparency is the freedom to access information related to public interests directly, including financial information and other significant data. Transparency refers to an organization's openness and honesty with the public, based on the principle that the public has the right to know comprehensively and transparently about the accountability of the managing body regarding the resources entrusted to it (Bakhtiar, 2021). Urrea & Pedraza-martinez (2019) define transparency as the disclosure of information to the public. The goal of transparency is to foster mutual trust between managing institutions and the community (Khorudin & Anwar, 2024), Managing institutions must provide accurate information to the public, particularly reliable data concerning regulations, achieved results, and mechanisms that enable the public to access relevant information.

RESEARCH METHODS

This study is a quantitative research. Quantitative research involves data represented in numerical form, which is then analyzed to derive meaning (Burhan et al., 2022). This research utilizes primary data, specifically data collected through questionnaires distributed to 100 Accounting students. The sampling technique employed is purposive sampling, which considers the following criteria for respondents:

1. Must be an active student in the Accounting program.
2. Must have previously donated through Kitabisa.com.

The data collected from the questionnaires will be analyzed using simple linear regression with the assistance of SPSS 26 software.



RESULTS

Table 1. Results of the Kolmogorov-Smirnov Normality Test

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	1,91242201
Most Extreme Differences	Absolute	0,072
	Positive	0,070
	Negative	-0,072
Test Statistic		0,072
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.

Based on Table 1, the Asymp Sig. (2-tailed) value is 0.200, which is greater than 0.05, indicating that the data is normally distributed.

Table 2. Results of Simple Linear Regression Test

		Sum of Squares	df	Mean Square	F	Sig.
Y * X	Between Groups (Combined)	203,025	13	15,617	4,422	0,000
	Linearity	144,682	1	144,682	40,965	0,000
	Deviation from Linearity	58,344	12	4,862	1,377	0,193
Within Groups		303,735	86	3,532		
Total		506,760	99			

From Table 2, it is noted that the significance value obtained is 0.000, which is less than 0.05. Therefore, it can be concluded that transparency has a significant effect on the intention to donate through Kitabisa.com.

DISCUSSION

The results of the regression test indicate that transparency affects the intention to donate online through Kitabisa.com. This means that when the platform implements transparency effectively, it can enhance donors' trust in it. The better the platform's transparency, the greater the intention for individuals to donate online. Transparency refers to openness in processes and relevant information. This includes providing clear, accurate, and easily accessible information to all stakeholders. The goal of transparency is to prevent fraud, misunderstandings, or deception by ensuring that all actions and decisions are visible and auditable by interested parties. Transparency plays a crucial role in building trust and confidence among donors regarding the use of their donated funds. When donors can see, monitor, and access information directly related to fund management, they feel more connected to the platform's goals and values. Ensuring the availability of accurate and adequate information, transparency fosters mutual trust between the platform managers and the broader community. People are more likely to trust platforms that are transparent, which, in turn, encourages and influences their intention to donate online.



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Cite this Article: Indriyani F., Ibrahim R. (2024). The Impact of Transparency on the Intention to Donate Online through the Kitabisa.com Platform. *International Journal of Current Science Research and Review*, 7(10), 7817-7820, DOI: <https://doi.org/10.47191/ijcsrr/V7-i10-38>