

Boosting Donation Engagement: Exploring The Impact Of Accountability And Transparency On Donation Interest In Dompot Dhuafa South Jakarta

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ABSTRACT

This research aims to investigate the impact of financial report accountability and transparency on individuals' willingness to donate to Dompot Dhuafa, located in South Jakarta. This study adopts a descriptive quantitative approach, employing multiple linear regression analysis and ensuring the validity of instruments, classical assumptions, and hypothesis testing. The study population comprises residents of South Jakarta, with a sample size of 100 respondents selected through probability sampling using simple random sampling technique. The findings of the T-test reveal significant influences, indicating that (1) accountability positively influences public interest, and (2) transparency of financial reports also positively influences public interest. Additionally, the results of the F-test demonstrate that accountability and transparency of financial reports collectively impact public interest. In conclusion, both accountability and transparency of financial reports exert partial and simultaneous effects on public interest. This suggests that higher levels of accountability and transparency in financial reporting correspond to increased public willingness to donate

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INTRODUCTION

The anticipated change in society currently is the improvement and equality of the country's economic level, as there still exists economic disparity in Indonesia caused by poverty (Maghfirah, 2021b). The issue of poverty dominates the problems of Indonesian society. Data released by the National Statistics Agency in March 2021 showed that the number of poor people in Indonesia is 27.54 million, or about 10.14% of the population. The poverty rate in March 2023 was 9.36 percent, decreasing by 0.21 percentage points from September 2022 and by 0.18 percentage points from March 2022 (BPS, 2023).

In Indonesia, the Muslim population reaches 86.88%, or about 236.53 million people of the total population. Therefore, strategies and achievements based on the economic needs of society, especially the Muslim community, which has great potential in strengthening the economy, are needed (Songgirin & Maulidizen, 2022). Islam respects and protects an individual's ownership of wealth, meaning Islam safeguards property rights, but that does not

mean it supports capitalism. Because fundamentally, every wealth owned has some rights of others to be utilized and enjoyed (Maghfirah, 2020). Moreover, considering Indonesia as a country with a majority Muslim population and having its own strength in the economy, especially in Shariah economics such as zakat, infaq, sedekah, and wakaf, this is significant (Irawan, 2020; Kusnandar, 2021).

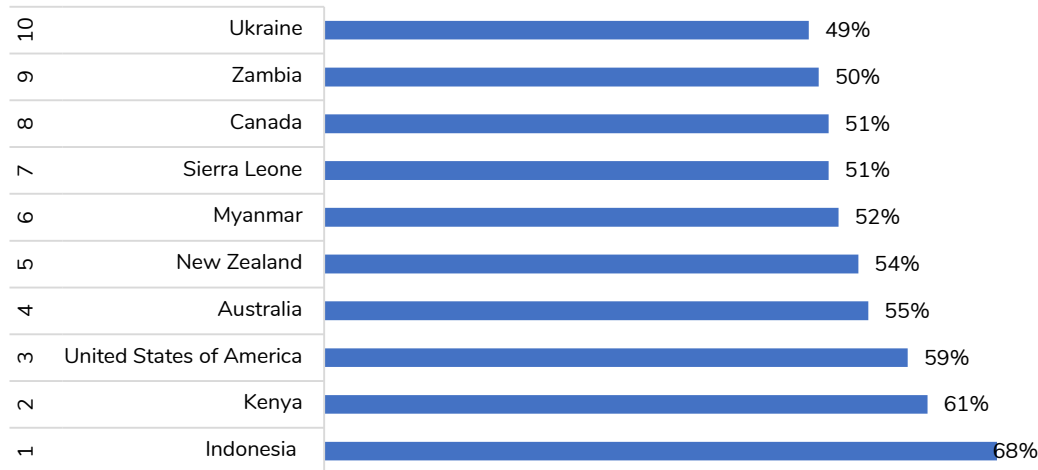


Figure 1 Top 10 Most Generous Countries in the World. CAF 2021

Based on the data, it shows that according to a survey conducted by the Charity Aid Foundation (2021), Indonesia is recognized as the most generous country, scoring 68%. One of the indicators of caring in the survey is helping. There are 3 categories of help based on this survey, namely helping unknown people, donating money, and volunteering (Maghfirah, 2021a). Indonesia's scores in each category are 84% for donating money and 63% for volunteering. However, Indonesia is not included in the top 10 for helping unknown people category. These survey results indicate that Indonesian society has a high level of social spirit and cares about the surrounding environment by helping others, especially financially. With such a high level of community concern, various philanthropic institutions have been formed in Indonesia to manage ZISWAF.

Zakat, Infaq, Sedekah, and Wakaf are four different things. Zakat is mandatory wealth to be given by a Muslim or institution and business to those entitled to receive it according to Islamic law. Infaq, on the other hand, is wealth given by an individual or business outside of zakat for the common good. Sedekah is wealth or non-wealth given by an individual or business outside of zakat for the common good. And wakaf is the provision of someone's property that becomes a shared interest, so its usefulness can be felt by the wider community without reducing the value of the property (Maulidizen, 2019c). Furthermore, these four things must be channeled with mutual agreement between both the giver and receiver of ZISWAF (Maghfirah, 2020). The virtue of giving charity has been elucidated in the Quran, specifically in Surah Al-Baqarah, verse 276;

يَمْحَقُ اللَّهُ الرِّبَاَ وَيُزِيدُ الصَّدَقَاتِ وَاللَّهُ لَا يُحِبُّ كُلَّ كَفَّارٍ أَثِيمٍ

“Allah destroys interest and gives increase for charities. And Allah does not like every sinning disbeliever” [Al-Baqarah 2:276].

Riba or interest does not bring any benefit in this world or the Hereafter, whereas charity holds great benefits both in this world and the Hereafter. Islam prohibits riba and encourages charity as a form of recommended goodness and deed. In Islam, engaging in riba is a major sin, while charity is highly recommended (Thalib et al., 2017). Indonesia itself has regulations for licensing, supervision, and reporting of institutions managing community funds and donations in general. These regulations aim to prevent mismanagement of community funds and donations, thereby emphasizing that the management of ZISWAF must be accountable and transparent. Accountability and transparency are determining factors in increasing public interest to donate to philanthropic institutions (Maulidizen, 2019b).

Regarding the importance of accountability and transparency, it is essential to understand the meaning of these two terms. Accountability is the responsibility of the trustee (agent) to provide an account, present, report, and disclose all activities and responsibilities to the principal (principal) who has the right and authority to demand accountability (Mardiasmo, 2009). Transparency can also be defined as the organization's openness in providing information related to managing public resources to various stakeholders (Ramadanis & Ahyaruddin, 2019)

Table 1 List of Social Fund Management Institutions in Indonesia

Institution
Dompot Dhuafa
Kitabisa.com
Rumah Zakat

Source: Compiled by the researcher (2023)

Currently, there are numerous social fund management institutions in Indonesia, including Dompot Dhuafa, Rumah Zakat, KitaBisa.com, and others. However, recently, the researcher has found one philanthropic institution in Indonesia that is suspected of engaging in actions lacking integrity (Maulidizen et al., 2022b). This revelation is surprising and prompts many people to reconsider the aspects of accountability and transparency in philanthropic fund management. Thus, there are still challenges to be faced in increasing public interest in donating.

The low interest of the public in donating is suspected to be due to cases of alleged misappropriation of funds in one philanthropic institution, raising questions about whether the institution does not implement special units for internal supervision to control all activities within the organization (Maulidizen et al., 2022a). Therefore, assessment and observation regarding the accountability and transparency of several social fund management institutions need to be conducted so that the public is educated and able to oversee the performance of these institutions for their clarity and credibility.

Based on previous research conducted by Amalia & Widiastuti, it was concluded that accountability and transparency have a positive and significant impact on increasing public interest in using philanthropic institutions as zakat distributors (Maulidizen, 2019a). The

researcher realizes that there are several aspects that need to be added to differentiate the upcoming research from previous studies. Among them is to investigate whether the decline in public interest in donating extends to other philanthropic institutions due to fund misappropriation from one philanthropic institution (Amalia & Widiastuti, 2019).

One of the philanthropic institutions in Indonesia is Dompot Dhuafa. Dompot Dhuafa is dedicated to community empowerment and humanitarianism. Its empowerment efforts revolve around managing zakat, infaq, sedekah, and wakaf (Ziswaf) funds in a structured and organized manner. By utilizing five main programs (Health, Education, Economy, Social, as well as Dakwah and Culture), Dompot Dhuafa is an institution that regularly conducts accountability and transparency of financial reports.

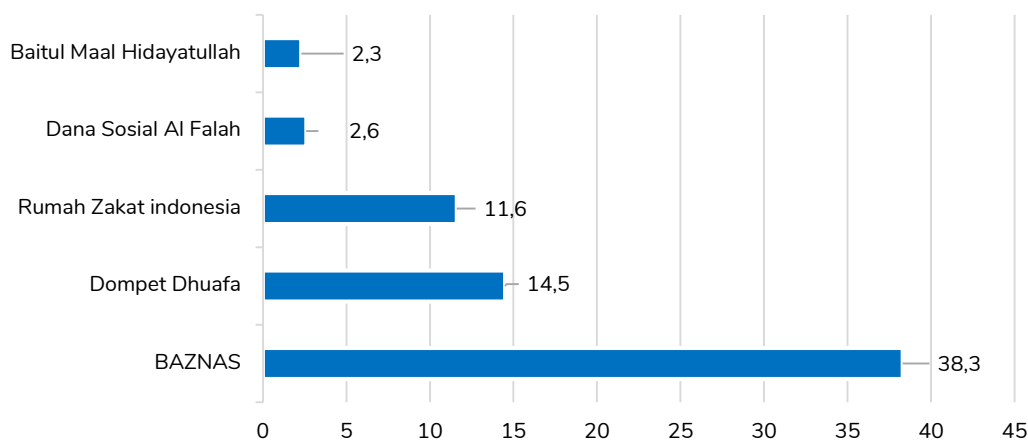


Figure 2 Top Brand Award in the Service Category

Dompot Dhuafa successfully achieved second place in the Service category at the Top Brand Award 2021, with a Top Brand Index score of 14.50%. This is a remarkable achievement, considering that the Top Brand Award features 500 award categories held three times a year. Amid the Covid-19 pandemic and economic downturn, the community's concern for donation remains high.

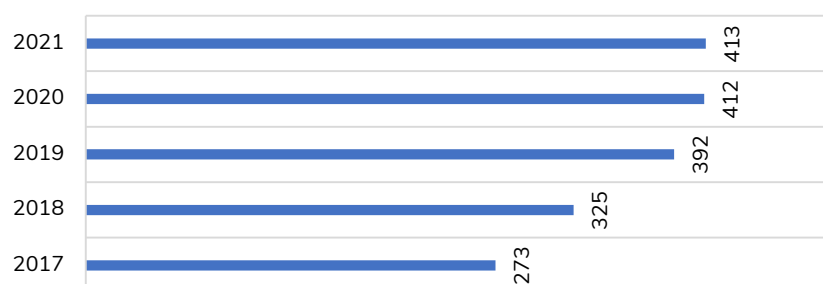


Figure 3 Total funds received by Dompot Dhuafa over 5 years

Based on the above image, it can be observed that Dompot Dhuafa has experienced a continuous increase in funds received over the past five years from 2017 to 2021, as seen from the annual reports published on Dompot Dhuafa's website. In 2017, the total funds

received amounted to Rp. 273,475,384,291, increasing to Rp. 413,713,719,657 in 2021. This growth of more than 50% is significant for an organization classified as a foundation, indicating that Dompot Dhuafa, as a non-profit-oriented institution, is capable of receiving and managing a substantial amount of funds, equivalent to around half a trillion rupiah. Considering the high level of public interest in Dompot Dhuafa and the importance of transparency and accountability in donation implementation.

The objectives of this research are as follows; (1) To determine the influence of financial report accountability on donation interest in Dompot Dhuafa; (2) To ascertain the influence of financial report transparency on donation interest in Dompot Dhuafa; and (3) To examine whether financial report accountability and transparency simultaneously affect donation interest in Dompot Dhuafa.

METHODS

This research employs a quantitative descriptive method using multiple linear regression analysis and has fulfilled the instrument test, classical assumption test, and hypothesis test. The population of this study consists of residents living in South Jakarta. The sample for this research comprises 100 respondents selected using probability sampling technique with simple random sampling.

RESULTS AND DISCUSSION

Analysis of Pre-Test Validity Results

The validity test in the Pre-Test aims to determine whether the statements within the questionnaire are considered valid and suitable for further processing by the researcher. Validity is tested by examining the correlation coefficient (r) with a significance level of 10%. In this study, the obtained r -table value is 0.3061. Therefore, the validity test will be considered valid if the calculated r -value $>$ the r -table value. The following are the results of the Pre-Test validity analysis.

Table 2 Analysis of Pre-Test Validity Results

Variable	Indicator	Total <i>Pearson Correlation</i>	r_{tabel}	Explanation
Accountability (X_1)	Acct 01	0.635	0.3061	Valid
	Acct 02	0.682	0.3061	Valid
	Acct 03	0.819	0.3061	Valid
	Acct 04	0.662	0.3061	Valid
	Acct 05	0.747	0.3061	Valid
	Acct 06	0.843	0.3061	Valid

Source: Processed by Researcher from SPSS Results (2024)

Table 2 indicates that all statement items within the Accountability variable (X_1) can be considered valid, as the Total Pearson Correlation result is greater than the r -table value, which is 0.3061. Therefore, it can be concluded that the statements in the questionnaire for the Accountability variable (X_1) are suitable and valid for further analysis.

Table 3 Pre-Test Validity Test for Transparency

Variable	Indicator	Total <i>Pearson Correlation</i>	r_{tabel}	Explanation
Transparency	Trans 01	0.753	0.3061	Valid
	Trans 02	0.657	0.3061	Valid
	Trans 03	0.669	0.3061	Valid
	Trans 04	0.723	0.3061	Valid
	Trans 05	0.767	0.3061	Valid
	Trans 06	0.772	0.3061	Valid
	Trans 07	0.637	0.3061	Valid
	Trans 08	0.814	0.3061	Valid

Source: Processed by Researcher from SPSS Results (2024)

Table 3 indicates that all statement items within the Transparency variable (X_2) can be considered valid, as the Total Pearson Correlation result is greater than the r -table value, which is 0.3061. Therefore, it can be concluded that the statements in the questionnaire for the Transparency variable (X_2) are suitable and valid for further analysis.

Table 4 Pre-Test Validity Test for Interest

Variable	Indicator	Total <i>Pearson Correlation</i>	r_{tabel}	Explanation
Interest	Inter 01	0.775	0.3061	Valid
	Inter 02	0.751	0.3061	Valid
	Inter 03	0.829	0.3061	Valid
	Inter 04	0.790	0.3061	Valid
	Inter 05	0.799	0.3061	Valid
	Inter 06	0.805	0.3061	Valid

Source: Processed by Researcher from SPSS Results (2023)

Table 4 shows that all statement items within the Interest variable (Y) can be considered valid, as the Total Pearson Correlation result is greater than the r -table value, which is 0.3061. Therefore, it can be concluded that the statements in the questionnaire for the Interest variable (Y) are suitable and valid for further analysis. The reliability test in the pre-test aims to measure the level of reliability of responses to the statements in the questionnaire. Reliability testing is conducted using Cronbach's Alpha, which should be greater than 0.7. Here are the results of the pre-test reliability test:

Table 5 Pre-Test Reliability Test

Variable	Item	<i>Cronbach's Alpha</i>	Result
Acct	6	0.828	Reliabel
Trans	8	0.869	Reliabel
Inter	6	0.841	Reliabel

Source: Processed by Researcher from SPSS Results (2023)

From the results of Table 5, it is evident that the reliability test outcomes for the variables Accountability, Transparency, and Interest. Based on the table above, each Cronbach's Alpha value is greater than 0.7. Therefore, it can be concluded that all variables in this study are reliable.

Descriptive analysis

Descriptive analysis provides a snapshot or statistical values to describe collected data, processed through data analysis tools, without intending to draw general conclusions. The discussion typically includes mean values, standard deviations, maximum and minimum values for each indicator (Sugiyono, 2018).

Table 6 Descriptive Analysis Results for the Accountability Variable

Indicator	N	Minimum	Maximum	Mean	Std. Deviation
Acct 1	100	1	5	4.04	0.840
Acct 2	100	1	5	4.08	0.918
Acct 3	100	1	5	4.30	0.859
Acct 4	100	1	5	4.00	0.888
Acct 5	100	1	5	4.09	0.975
Acct 6	100	1	5	4.14	0.964

Source: Processed by Researcher from SPSS Results (2024)

The table 6 depicts the descriptive analysis for 6 statements related to the accountability variable, filled out by 100 respondents. The statements were assessed on a Likert scale ranging from 1 to 5. Some statements were answered with “strongly disagree” (scale 1), “disagree” (scale 2), and “neutral” (scale 3) by respondents at the minimum value. Meanwhile, statements answered with “strongly agree” (scale 5) by respondents represented the maximum value. The statements in this variable had mean scores ranging from 4.00 to 4.14. A score of 4.00 indicates that respondents agreed with the statement, while 4.14 signifies strong agreement in this research. The standard deviation values obtained are smaller than the mean scores, indicating homogeneous data.

Table 7 presents the Descriptive Analysis Results for Transparency Variable

Indicator	N	Minimum	Maximum	Mean	Std. Deviation
Trans 1	100	1	5	4.00	0.910
Trans 2	100	1	5	4.17	0.792
Trans 3	100	2	5	4.28	0.792
Trans 4	100	2	5	4.16	0.775
Trans 5	100	2	5	4.26	0.787
Trans 6	100	1	5	4.20	0.841
Trans 7	100	1	5	4.21	0.782
Trans 8	100	2	5	4.32	0.790

Source: Processed by Researcher from SPSS Results (2024)

Table 7 illustrates the descriptive analysis for 8 questions regarding the variable of financial report transparency filled out by 100 respondents. The statements were rated using a Likert scale ranging from 1 to 5, where some responses fell under “strongly disagree” (scale 1), “disagree” (scale 2), and “neutral” (scale 3) at the minimum value. Conversely, for statements answered with “strongly agree” (scale 5) by respondents, it represents the maximum value obtained. The questions in this variable exhibit mean scores ranging from 4.00 to 4.32, indicating that respondents generally expressed agreement in this research. The

standard deviation values obtained being smaller than the mean value suggest that the data is homogeneous.

Table 8 Descriptive Analysis of Interest Variable

Indicator	N	Minimum	Maximum	Mean	Std. Deviation
Inter 1	100	1	5	4.29	0.820
Inter 2	100	2	5	4.38	0.789
Inter 3	100	1	5	4.12	0.913
Inter 4	100	1	5	4.02	0.910
Inter 5	100	1	5	4.29	0.820
Inter 6	100	1	5	4.14	0.865

Source: Processed by Researcher from SPSS Results (2024)

In Table 8, descriptive analysis is provided for 6 questions related to the interest variable, which were answered by 100 respondents. The statements were rated on a Likert scale ranging from 1 to 5, where some statements were answered with “strongly disagree” (scale 1), “disagree” (scale 2), and “neutral” (scale 3) by respondents at the minimum value. Meanwhile, for questions answered with “strongly agree” (scale 5) by respondents, this represents the maximum value obtained. The questions in this variable have a mean score ranging from 4.02 to 4.38, indicating that respondents generally expressed agreement in this study. The standard deviation values obtained are smaller than the mean scores, indicating homogeneous data.

Instrument Testing

Validity Testing

In this study, with a total of 100 respondents (n), the critical value (r-table) is 0.1654, obtained from $df = n - 2 = 100 - 2 = 98$ with a significance level of 10% or 0.1. The following are the validity test results for the Accountability variable:

Table 9 Accountability Validity Test

Variable	Indicator	Total Pearson Correlation	r tabel	Explanation
Accountability	Acct 01	0.803	0.1654	Valid
	Acct 02	0.803	0.1654	Valid
	Acct 03	0.818	0.1654	Valid
	Acct 04	0.800	0.1654	Valid
	Acct 05	0.829	0.1654	Valid
	Acct 06	0.833	0.1654	Valid

Source: Processed by Researcher from SPSS Results (2024)

Based on the validity test results above in Table 9, all 6 instruments within the Accountability variable have a total Pearson correlation value greater than the critical value (0.1654). It can be concluded that all instruments within the Accountability variable are valid.

Table 10 Transparency Validity Test

Variable	Indicator	Total Pearson Correlation	r _{tabel}	Explanation
Transparency	Trans 01	0.795	0.1654	Valid
	Trans 02	0.714	0.1654	Valid
	Trans 03	0.715	0.1654	Valid

Variable	Indicator	Total <i>Pearson Correlation</i>	r_{tabel}	Explanation
	Trans 04	0.777	0.1654	Valid
	Trans 05	0.773	0.1654	Valid
	Trans 06	0.807	0.1654	Valid
	Trans 07	0.787	0.1654	Valid
	Trans 08	0.758	0.1654	Valid

Source: Processed by Researcher from SPSS Results (2024)

Based on the validity test results above in Table 10, all 8 instruments within the Transparency variable have a total Pearson correlation value greater than the critical value (0.1654). It can be concluded that all instruments within the Transparency variable are valid.

Table 11 Interest Validity Test

Variable	Indicator	Total <i>Pearson Correlation</i>	r_{tabel}	Explanation
Interest	Inter 01	0.775	0.1654	Valid
	Inter 02	0.751	0.1654	Valid
	Inter 03	0.829	0.1654	Valid
	Inter 04	0.790	0.1654	Valid
	Inter 05	0.799	0.1654	Valid
	Inter 06	0.805	0.1654	Valid

Source: Processed by Researcher from SPSS Results (2024)

Based on the validity test results above in Table 11, all 6 instruments within the Interest variable have a total Pearson correlation value greater than the critical value (0.1654). It can be concluded that all instruments within the Interest variable are valid.

Reliability test

Reliability test is conducted using Cronbach's Alpha value, and it is considered reliable if the test value of the instrument is above 0.7, otherwise, if it is less than 0.7, the instrument is considered unreliable (Ghozali I., 2018). The reliability test in this study is as follows.

Table 12 Reliability test

Variable	Item	<i>Cronbach's Alpha</i>	Result
Acct	6	0.898	Reliabel
Trans	8	0.899	Reliabel
Inter	6	0.881	Reliabel

Source: Processed by Researcher from SPSS Results (2024)

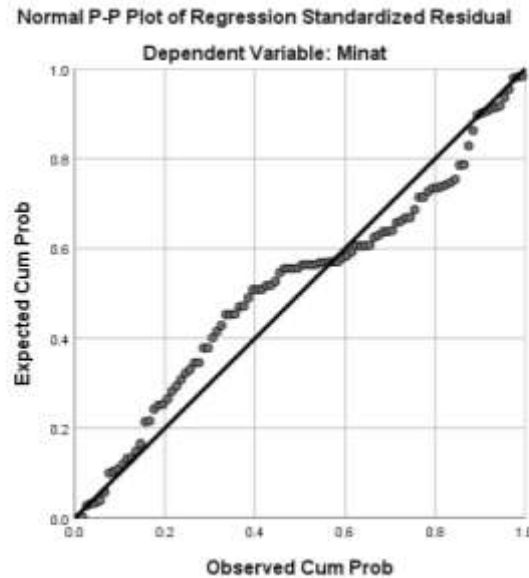
From the results in table 4.12, it can be observed that the reliability test yielded Cronbach's Alpha values for the variables Accountability, Transparency, and Interest. Based on the table above, each Cronbach's Alpha value is greater than 0.7, indicating that all variables in the study are reliable.

Classical Assumption Tests

Normality Test

The normality test is conducted as a prerequisite for further statistical tests such as t-tests and F-tests. The normality test aims to determine whether the residual variables in the regression model have a normal distribution. There are two methods to detect whether residuals are normally distributed or not (Ghozali I., 2018). Normal P-P Plot Graph Test. The

fundamental principle of decision-making in conducting the plot graph test is that if the points are close to or scattered around the diagonal line, then the data meet the normality assumption.



Source: Processed by Researcher from SPSS Results (2024)

Based on the normal P-P Plot graph of residuals, it can be observed that the data distribution does not form a straight line yet. Therefore, to further confirm whether the residual data follows the normality assumption or not, the residuals are tested again using the Kolmogorov–Smirnov Test. This statistical test is conducted to ensure the normality of the results, where researchers can employ the non-parametric Kolmogorov-Smirnov (K-S) test. The basis for drawing conclusions from the Kolmogorov-Smirnov Test for normality is as follows: (a) If the Asymp. Sig. (2-tailed) value > 0.05, then the data is normally distributed, and (b) If the Asymp. Sig (2-tailed) value < 0.05, then the data is not normally distributed.

Table 13 Normality Test

		<i>Unstandardized Residual</i>
N		100
<i>Normal Parameters^{a,b}</i>	<i>Mean</i>	.0000000
	<i>Std. Deviation</i>	2.38837244
<i>Most Extreme Differences</i>	<i>Absolute</i>	.122
	<i>Positive</i>	.094
	<i>Negative</i>	-.122
<i>Test Statistic</i>		.122
<i>Asymp. Sig. (2-tailed)</i>		.001 ^c
<i>Monte Carlo Sig. (2-tailed)</i>	<i>Sig.</i>	.090 ^d
	<i>99% Confidence Interval Lower Bound</i>	.083
	<i>Upper Bound</i>	.098

Source: Processed by Researcher from SPSS Results (2024)

Based on the table above, the obtained Asymp. Sig. (2-tailed) value is 0.001. This value is smaller than 0.05, indicating that the data is not normally distributed. Because the data is

not normally distributed, the residuals are retested using the Monte Carlo test, yielding a Sig (2-tailed) value of 0.090. Therefore, we can conclude that the data is normally distributed.

Linearity Test

The process of linear regression involves checking for linearity between the independent and dependent variables. This can be done by examining the Sig. Deviation from Linearity value, with the following criteria: (a) If the Sig. Deviation from Linearity value is > 0.05, it indicates a linear relationship between the independent and dependent variables, and (b) If the Sig. Deviation from Linearity value is < 0.05, it suggests that there is no linear relationship between the independent and dependent variables.

Table 14 Linearity Test for Accountability and Interest Variabes

			<i>Sum of Squares</i>	<i>df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
Interest *	<i>Between Groups</i>	<i>(Combined)</i>	877.044	15	58.470	6.538	.000
		<i>Linearity</i>	783.175	1	783.175	87.576	.000
Accountability	<i>Groups</i>	<i>Deviation from Linearity</i>	93.869	14	6.705	.750	.719
		<i>Within Groups</i>	751.196	84	8.943		
Total			1628.240	99			

Source: Processed by Researcher from SPSS Results (2024)

Based on the table above Table 14, it can be concluded that the significance value of linearity for the Accountability variable is 0.719, which is greater than 0.05. This implies that there is a linear relationship between the Accountability variable and interest.

Table 15 Linearity Test for Transparency and Interest Variables

			<i>Sum of Squares</i>	<i>df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
Interest *	<i>Between Groups</i>	<i>(Combined)</i>	1179.594	20	58.980	10.385	.000
		<i>Linearity</i>	1029.015	1	1029.015	181.195	.000
Transparency	<i>Groups</i>	<i>Deviation from Linearity</i>	150.579	19	7.925	1.396	.154
		<i>Within Groups</i>	448.646	79	5.679		
Total			1628.240	99			

Source: Processed by Researcher from SPSS Results (2023)

Based on the table above, it can be concluded that the significance value for the linearity of the Transparency variable is 0.154 > 0.05, indicating a linear relationship between the transparency variable and interest.

Multicollinearity test

Multicollinearity test in this study utilized SPSS version 25 by examining the tolerance value and variance inflation factor (VIF) as follows (Ghozali I. , 2018) :

Table 16 Multicollinearity test

Model	<i>Collinearity Statistics</i>	
	<i>Tolerance</i>	<i>VIF</i>
1 <i>(Constant)</i>		
Accountability	.435	2.299
Transparency	.435	2.299

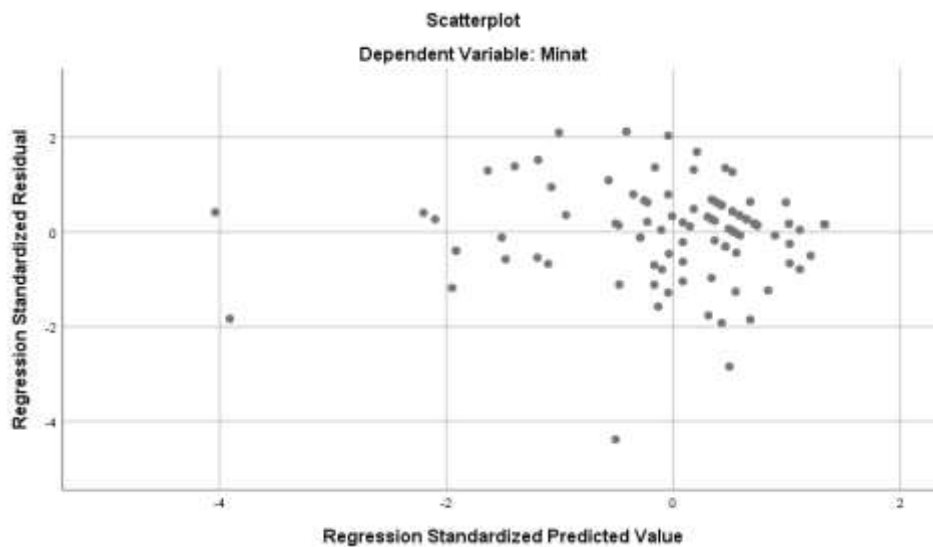
a. *Dependent Variable: Minat*

Source: Processed by Researcher from SPSS Results (2023)

Based on table 16, it can be observed that the VIF values are < 10 for the Akuntabilitas variable at 2.299 and the Transparansi variable at 2.299. Furthermore, the tolerance values are > 0.10 for the Akuntabilitas variable, which is 0.435, and for the Transparansi variable at 0.435. It can be concluded that there is no multicollinearity issue.

Heteroskedasticity test

Heteroskedasticity test in this study employs scatterplot graphs using SPSS. The decision-making process for heteroskedasticity test with scatterplot graphs is as follows; (a) If the data forms specific patterns such as waves, spreading, and narrowing, then it can be considered heteroskedasticity, and (b) If there are no clear patterns, and the points spread above, below, to the right, and to the left of the X and Y axes with values between -2 and 2, then there is no heteroskedasticity.



Source: Processed by Researcher from SPSS Results (2023)

Based on the results above, it can be observed that the points on the scatterplot graph do not form a specific pattern and are spread above and below the Y-axis. Therefore, it can be interpreted that there is no heteroskedasticity in the regression model in this study.

Multiple Linear Regression Test

The results of the multiple linear regression analysis conducted using the SPSS program are presented in the following table:

Table 17 Multiple Linear Regression Test

Model	Unstandardized Coefficients	
	B	Std. Error
1 (Constant)	2.979	1.670
Accountability	.202	.083
Transparency	.515	.074

a. *Dependent Variable:* Minat

The following are the calculation results obtained from the regression model

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e$$

$$Y = 2.979 + 0.202 \text{ AKT} + 0.515 \text{ TR} + e$$

Description:

Y: Dependent Variable

a : Constant

β_1 : Regression Coefficient of Variable X_1 (Accountability)

X_1 : Accountability

β_2 : Regression Coefficient of Variable X_2 (Transparency)

E : Standard Error

From the multiple linear regression equation above, it can be explained as follows:

1. The constant value (a) is 2.979, meaning that if the values of Accountability (X_1) and Transparency (X_2) change by 0, the Interest (Y) value will be 2.979.
2. The regression coefficient value for Accountability (X_1) is 0.202. This indicates that if Accountability (X_2) increases by 1%, Interest (Y) will increase by 0.202, assuming other independent variables remain constant. A positive sign indicates a positive relationship between the independent and dependent variables.
3. The regression coefficient value for Transparency (X_2) is 0.515. This indicates that if Transparency (X_2) increases by 1%, Interest (Y) will increase by 0.515, assuming other independent variables remain constant. A positive sign indicates a positive relationship between the independent and dependent variables.

Hypothesis testing

F test

F-test is conducted as a step to detect the combined influence between the independent variables and the dependent variable. The independent variables in this study are Accountability and Transparency, while the dependent variable is Interest.

Table 18 F Test

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.063.512	2	531.756	91.337	.000 ^b
	Residual	564.728	97	5.822		
	Total	1.628.240	99			

a. *Dependent Variable:* Interest (Y)

b. *Predictors:* (Constant), Transparency (X_2), Accountability (X_1)

Source: Processed by Researcher from SPSS Results (2023)

The decision-making criteria in simultaneous regression testing are as follows (Ghozali I., 2018) :

- a. H_0 is rejected and H_a is accepted if $F_{\text{calculation}} > F_{\text{table}}$ or $\text{sig.} < 0.1$.
- b. H_0 is accepted and H_a is rejected if $F_{\text{calculation}} < F_{\text{table}}$ or $\text{sig.} > 0.1$.

Here's how to calculate the F table: F_{table} using a confidence level of 90%, $\alpha = 10\%$, df_1 (number of independent variables = 2), $df_2 = (n - k - 1)$ or $100 - 2 - 1 = 97$. Then, referring to the F probability table (2; 97 = 3.09), we obtain $F_{\text{table}} = 2.356$ with a 10% level of significance. Based on the table 4.14 above, we obtained $F_{\text{calculation}}$ of $91.337 > F_{\text{table}} 2.356$ or F Sig. of $0.000 < 0.1$, which means H_0 is rejected and H_a is accepted. Therefore, it can be concluded that there is a simultaneous influence between the Accountability and Transparency of financial reports on public interest.

T Test

The t-test is used to determine the influence of the variables Accountability and Transparency of financial reports on public interest in donating. In this test, the hypothesis is accepted if $\text{sig} < 0.1$ (Ghozali I. , 2018). The results of the t-test are as follows:

Table 19 T Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.979	1.670		1.784	.077
Accountability (X_1)	.202	.083	.221	2.434	.017
Transparency (X_2)	.515	.074	.629	6.939	.000

Source: Processed by Researcher from SPSS Results (2023)

Based on Table 19, by observing the t and sig. columns, the explanations are as follows:

1. Regression Test of Accountability Variable (X_1) on Interest (Y)

The Accountability variable (X_1) has an influence on Interest (Y). This is evident from the significant value of Accountability (X_1), which is $0.017 < 0.1$. Based on the t_{table} value = $(\alpha/2; \text{df} = n - K - 1 = t (0.1/2; 100 - 2 - 1)$ and the table distribution value $t (0.05; 97) = 1.660$. This means that the t-value is greater than the t_{table} ($2.434 > 1.660$), thus H_0 is rejected and H_1 is accepted, resulting in the hypothesis that Accountability influences public interest.

2. Regression Test of Transparency Variable (X_2) on Interest (Y)

The Transparency variable (X_2) has an influence on Interest (Y). This is evident from the significant value of Transparency (X_2), which is $0.000 < 0.1$. Based on the t_{table} value = $(\alpha/2; \text{df} = n - K - 1 = t (0.1/2; 100 - 2 - 1)$ and the table distribution value $t (0.05; 97) = 1.660$. This means that the t-value is greater than the t_{table} ($6.939 > 1.660$), thus H_0 is rejected and H_1 is accepted, resulting in the hypothesis that Transparency influences interest.

Coefficient of determination Test

Coefficient of determination analysis serves as a measure of the model's ability to explain the variation in the dependent variable (Ghozali I. , 2018). The coefficient of determination can be observed in the R-square value as follows:

Table 20 Coefficient of determination Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.808 ^a	.653	.646	2.413

a. Predictors: (Constant), Transparency, Accountability

Source: Processed by Researcher from SPSS Results (2023)

Based on table 20, the results are as follows:

1. R Square

The R Square value is the coefficient of determination obtained from the square of the R value. The obtained R^2 value is 0.653, indicating that the variables of Accountability and Transparency can explain 65.3% of the variance in Interest, while the remaining 34.7% is explained by other variables not examined in this study.

2. Adjusted R Square

Adjusted R Square is the adjusted value of R Square, which is always smaller than R Square and can have a negative value. Adjusted R Square is the value of R Square adjusted by the potential standard error of each question, resulting in a slightly changed value of 0.646.

CONCLUSION

Based on the findings presented in the study, the researcher concludes; (1) Accountability (X_1) has a significant impact on the Interest (Y) of the community in donating to Dompot Dhuafa South Jakarta, as evidenced by the $t_{\text{-value}} > t_{\text{-table}}$ ($2.434 > 1.660$). Therefore, accountability plays a role in influencing the community's interest in donating to Dompot Dhuafa; (2) Transparency of financial reports (X_2) has a significant impact on the Interest (Y) of the community in donating to Dompot Dhuafa South Jakarta, as evidenced by the $t_{\text{-value}} > t_{\text{-table}}$ ($6.939 > 1.660$). Therefore, transparency plays a role in influencing the community's interest in donating to Dompot Dhuafa; and (3) Accountability (X_1) and Transparency of financial reports (X_2) simultaneously influence the Interest (Y) of the community in donating to Dompot Dhuafa South Jakarta. This is evidenced by the significance value of $0.000 < 0.1$ and $F_{\text{-value}}$ of $91.337 > F_{\text{-table}}$ 2.356

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