

# What About Transparency and Accountability in Charity Activist Community: A Study of Interpretive Netnography

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**Abstract.** This research aims to understand the “depth” of reality and uncover the transparency and accountability behind the reality of the virtual community of charity. The reality of social media that is the subject of research is the Friday charity community. The research paradigm uses Interpretive with Netnographic analysis tools. This finding is that good deliberation and communication are manifestations of transparency, while accountability is based on awareness to place God as the highest stakeholder. The forms of accountability that are disclosed are the submission/list of the number and names of donors, evidence of the use of fees, proof of transfer, documentation of the delivery of charity or responses/responses from the recipients of charity. Another value finding is the positive group atmosphere that arises from achieving a sense of balance and fairness.

**Keywords:** Accountability, Transparency, Netnography.

## 1 Introduction

Humans are the most perfect creatures that Allah created, therefore Allah azza wa jalla gave the mandate to humans as *khalifah fil ardh* (QS. Al Baqarah: 30). As *khalifah fil ardh*, human task is to lead and manage life on earth (read: world) namely realizing prosperity, welfare and peace for all creatures (*rahmatan lil ‘alamin*). In the social context, the human task as caliph is *amar ma ‘ruf nahi munkar*, make improvements, uphold goodness, pay attention to wisdom, improve quality, humanize humans, and make benefits as the goal. At the end of all human activity is accountability to the highest stakeholder, namely Allaah subhanahu wata’ala (QS Al Isra’:36; QS Qiyamah:36).

One of the activities "calling to goodness" that is widely carried out today is charity activities carried out by individuals, which later the movement became wider to form groups, communities and even institutions. Call it "Zakat House" which was initiated by one person, is now managed in a structured institutional manner and the benefits provided can reach a wider community. There are also many smaller charity groups scattered around us. This phenomenon occurred following the wave of hijrah that was felt to have occurred in recent years in Indonesia. The spirit of hijrah is not only owned by parents, but is also popular among millennial children [19] [6] [17]. This good spirit should be properly guarded, too, rather not too much in its management, considering that non-profit organizations such as charity activist communities, donation collecting institutions, and others are quite vulnerable to fraud. Fraud that usually occurs in non-profit organizations is the finding of discrepancies, where non-profit organizations should function to improve people's lives, but what happens is the practice of engineering and lies in order to enrich oneself or a group, masked kindness and covered in lies [4] [5] [7]. Ideally, fraud does not occur in non-profit organizations which incidentally are not "interested" in pursuing profit, because their activities are aimed at or intended for the benefit of the ummah. But the reality is different, because it turns out, non-profit organizations are more vulnerable to fraud [1] [5] [7]. Even the data from Report to the Nation Tahun 2020 mentions that fraud in non-profit organizations is quite high (although the number does not exceed for-profit organizations) and is enough to make several non-profit organizations collapse because they have limited financial resources. s [1]. The most important (also) but overlooked by non-profit organizations such as the charity activist community is the lack of transparency and accountability that raises suspicions of fraud. This study aims to understand the "depth" of reality and reveal the value of accountability and transparency behind the virtual reality of institutions/communities of charity activists using the interpretive paradigm of netnography. This research is interesting because there are many cases of non-profit institutions that are prone to fraud due to weak organizational management, especially in terms of accountability and transparency. On the other hand, shohibul maal/donors have high empathy and aim to get rewards, so they sometimes tend to ignore the accountability and transparency aspects of institution/community managers.

## 2 Literature Review

### The Importance of Transparency

Transparency means open, clear and real, not dark, not dim, not hidden. Institutions or organizations that manage public funds are required to provide information disclosure regarding the management of the institutions carried out, especially transparency in managing public funds. Initially, the term transparency was only popular

in the government sector following the implementation of a good governance system. Transparency means the government's openness in making policies, in important meetings where the public has the right to share their opinions, openness with various information related to documents that need to be known by the public, openness in procedures, and so on to transparency in financial management [3].

Currently, the urgency of transparency is not only urgent to apply to public services such as the government, but also to non-governmental institutions, including non-profit or philanthropic institutions such as charity activists, and the like. In principle, transparency is the creation of mutual trust between interested parties through the open provision of information and ensuring the ease of accessing that information [16].

**Accountability: The True Form of Accountability!**

According to United Nations Development Program (UNDP), accountability is an evaluation of the process of implementing organizational activities to be accountable. In short, we understand accountability is another word for responsibility. Accountability is a term used to describe the level of accountability of a person/institution with regard to the tasks assigned to him/her. But beyond that meaning, the essential accountability is the emergence of awareness in humans that their presence in this world is not a "fad" but aims to carry out a mandate and responsibility whose business is not only in this world. [15] [16]. The foundation of accountability starts from the awareness that humans must understand the creator, also understand their role and function and existence in the world. Therefore, not a few institutions/organizations place God as the highest stakeholder [13] [11]. We also (perhaps) still remember the story “Sholah Athiyah” who makes Allah as his business partner [18]. is then widely used as a reference by various non-profit institutions or communities to improve the development of their institutions, from the race for goodness to seek *Waqf (fastabiqul khairat)*, to the synergistic pattern (*at ta'awun 'ala al-birri wa taqwa*) cooperate with each other in developing waqf. The hope is that the managed waqf can develop like Sholah Athiyah . The consequence of establishing Allah as the highest stakeholder is the awareness that all accountability [read: accountability] will be handed over to Allah not only in this world, but also in the hereafter.

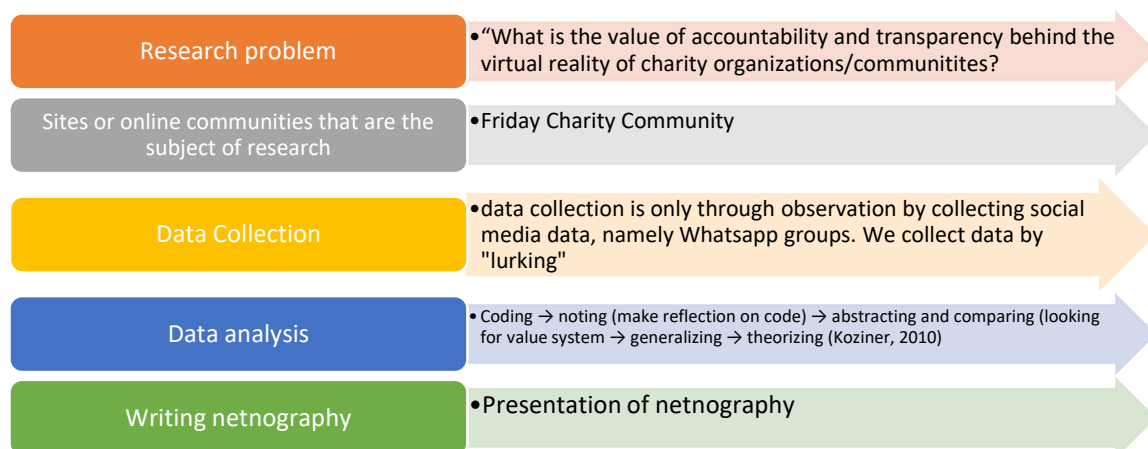
**Charity Activist Community: Because Charity are Not Just Rupiah**

Charity is a proof of honesty, sincerity and as a place to conquer the ego. People who give charity will be willing to give what they have, both money, time, thoughts, and energy. Even a hadith says that smiling is part of charity, remembrance is charity, calling to goodness is charity, and so on. One of the social practices that is highly recommended is charity. There are so many verses of the Qur'an and the hadith of the Prophet that explain the enormity of charity. Therefore, some people are then moved to form a charity community as part of their efforts to pursue the goodness of the hereafter in congregation.

Community is a group of people who have the same desires, views and goals towards one thing. A group of people then move their community according to their wishes, views and goals. For example, communities engaged in social and religious fields. One example is the community of charity activists, such as the Grebeg charity community [10], Friday Night Charity community [14], Laskar charity community [8], Ngider charity community [2], and many other charity community activists.

**Method: Netnography as an Analysis Knife**

Our research is in the realm of the interpretive paradigm using a netnographic approach. With interpretive netnography, we seek to understand the "depth" of reality and reveal the value of accountability and transparency behind the virtual reality of institutions/communities of charity activists. The stages in netnography refer to: [12] are:



Picture 1. The stages of netnography in this research

The data collections that we collect through observation are:

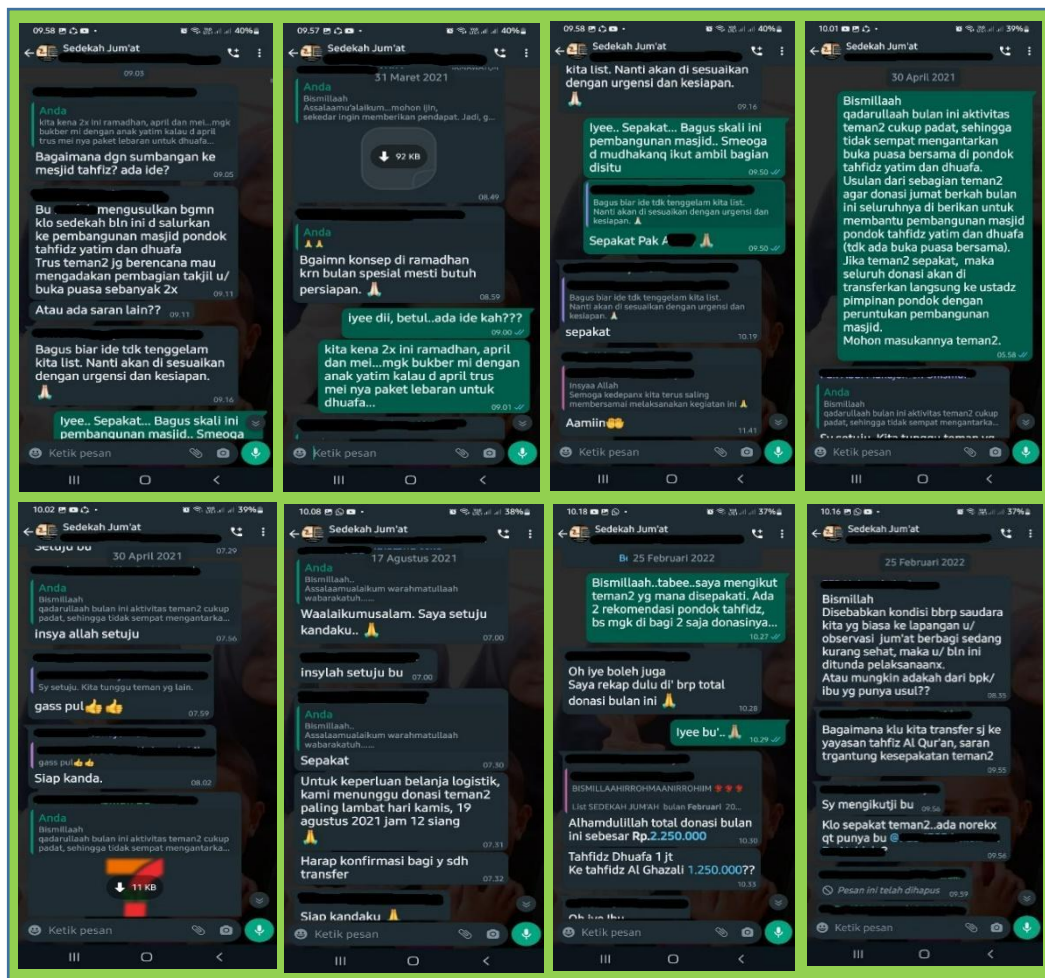
Statement	Picture	Video	Reaction
<ul style="list-style-type: none"> <li>• Communication between members of the WA charity Friday group</li> </ul>	<ul style="list-style-type: none"> <li>• photos in the WA charity Friday group</li> </ul>	<ul style="list-style-type: none"> <li>• Motion Expression</li> </ul>	<ul style="list-style-type: none"> <li>• Love</li> <li>• Like</li> <li>• Sad</li> <li>• Angry</li> </ul>

Picture 2. Observation Data Collection

### 3 Result and Discussion

This community was founded in July 2019 which was initiated by a lecturer from a private university in Makassar. The concept of this community activity is to collect donations from other lecturers within the scope of the university to be distributed to orphans, poor people, mosque construction, humanitarian assistance, assistance for tahfidz huts and others, the last Friday of the current month is agreed to be the day for sharing the community. The decision to choose where the collected donations will be distributed will be communicated openly to the WA group.

We then became part of the WA group community. The data we got in the WA group was quite a lot. The data that we display here is selected data, because basically the same information will be repeated every month, such as a list of names and the number of donations for the current month, purchasing food packages, distribution and financial accountability. This cycle continues every month. Through direct observation, we found that: good deliberation and communication between fellow group members, especially in determining the concept of sharing every month, are discussed and decided together in the WA group, including decisions about what packages will be distributed, where and who will be distributed. buying the package, as well as who will be the field team to distribute the package, all discussed in the group openly and harmoniously. Deliberation and good communication as a form of transparency.



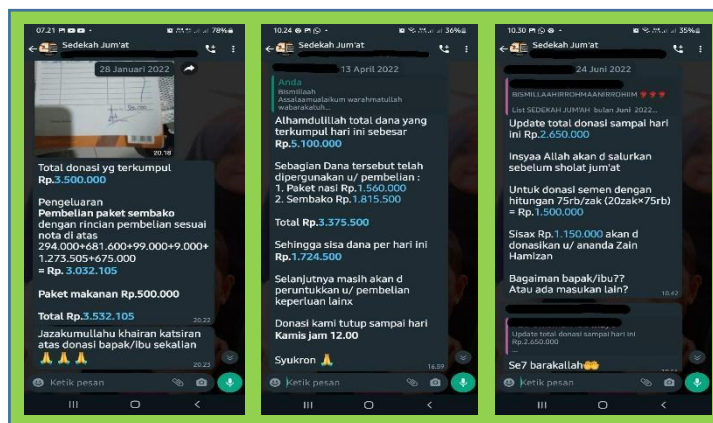


Picture 3. Virtual Reality Forms Transparency in WA Friday Charity Community Group

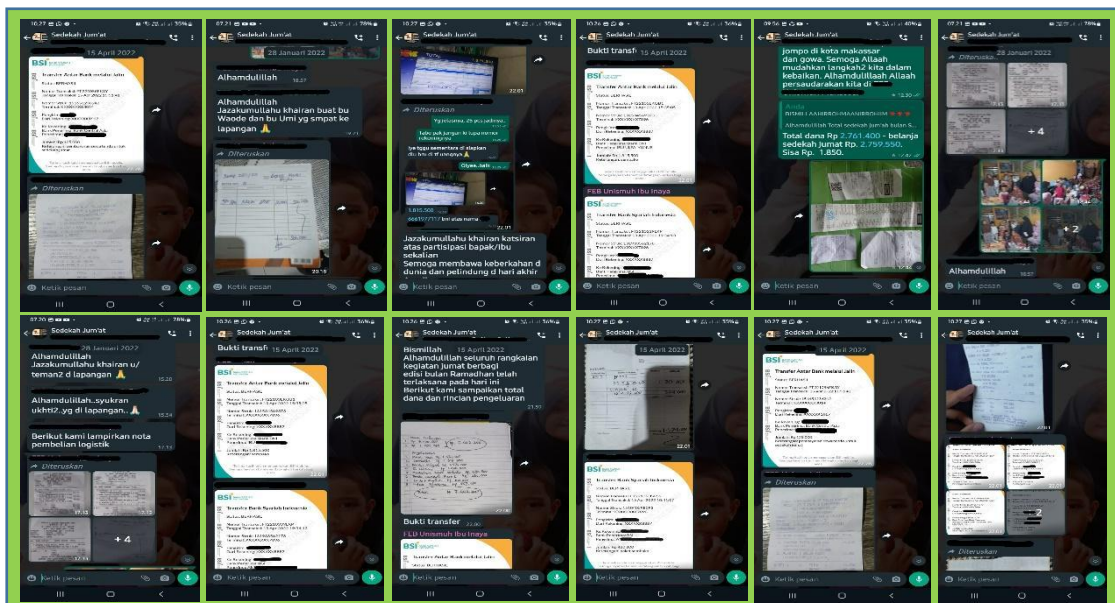
Accountability can be seen from the submission/list of the number and names of donors, evidence of the use of fees, proof of transfer, documentation of charity distribution or responses/responses from the recipients of charity. Regarding accountability, we found that the form of accountability in terms of obtaining and managing funds from donors or shohibul maal was informed by the submission/list of the number and name of the donor, evidence of the use of fees such as notes and proof of transfer, as well as documentation of the distribution of charity. Responses or responses from the recipients of charity are also conveyed in the group to provide information to group members that the donations that have been collected have actually been delivered to the intended party. Every month this community cash balance will return to zero. All proceeds from donors are earmarked for the current month's charity.



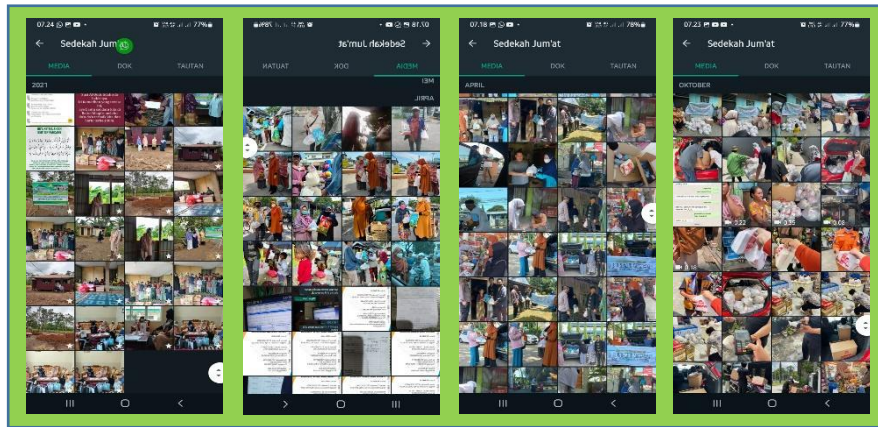
Picture 4. Submission of the following list of donors



Picture 5. Submission of total fund acquisition in the current month and ready to be distributed to those in need



Picture 6. proof of use of fees such as notes and proof of transfer



Picture 7. charity distribution documentation



Picture 8. Response or response from the recipient of charity

Analysis of our observational data shows the seriousness of this community manager in maintaining transparency and accountability. The spirit of the community manager is also in line with the donors. The crystallization of all that is the establishment of good and warm communication and discussion within the group. The manager tries to convey in detail about the use of funds and the implementation of charity activities, on the other hand the donors are always ready to provide support. The balance and achieving a sense of fairness between community managers and donors can be felt in this group. The positive atmosphere of this group gives rise to a sense of its own, which we conclude as "happy". This finding confirms Al Farabi's theory of happiness. In his writings entitled "Al Tanbih Al Sa'adah" Al Farabi states that happiness is the goodness desired by goodness itself. If someone does good, then the action is based on his intentions and intentions who like to do good [14]. According to Al Farabi, happiness is "absolutely good", or the peak of goodness. Can the realization of transparency and accountability that create a sense of justice and happiness in the community in this Friday charity community be called happiness which is the peak of goodness? If based on Al Farabi's theory, then the answer is Yes!

#### 4 Conclusions

Awareness that God as the highest stakeholder determines human behavior, especially in realizing the principles of transparency and accountability in managing trust. Analysis of the netnographic data that we carried out, we were then able to understand the reality and reveal the value of transparency and accountability behind the virtual reality of the institution/community of charity giving activists "Friday charity" namely that deliberation and good communication are manifestations of transparency, as for the form of accountability that we can catch wrong the other is the submission/list of the number and names of donors, proof of the use of fees, proof of transfer, documentation of the distribution of charity or responses/responses from the recipients of charity. Another value finding is the positive group atmosphere that arises from achieving a sense of balance and fairness.

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