



Accountability Of Alfamart Donation Funds Based On Consumer Perspectives

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Abstract—This study aims to explore consumer perceptions regarding the accountability provided by Alfamart in the implementation of donation funds and investigate consumer expectations regarding the accountability of donation funds to provide input for the improvement or enhancement of Alfamart's donation program policies. This research is a qualitative study that adopts a phenomenological approach. Data were obtained through interviews with 12 informants, as well as through observation and documentation. The findings of the study reveal several interesting findings. Some informants indicated that they had sufficient knowledge about the donation program conducted by Alfamart, while others made donations because they felt they had no other choice and considered it as a donation involving small changes. However, from the consumer perspective on accountability, there are still significant shortcomings in providing adequate information regarding the details of fund distribution to the community and stakeholders. This study specifically emphasizes the consumer perspective regarding the accountability of Alfamart's donation funds as a profit-oriented company, which is a primary stakeholder in Alfamart's donation program that has been rarely explored in previous research

Keywords— Accountability; Alfamart; Donation Funds; Consumer Perspective

I. INTRODUCTION

Donation can be defined as a voluntary act of giving without expecting material rewards. While donations can take the form of food, goods, clothing, toys, or vehicles, it is not always the case, especially in emergency disaster situations or other specific circumstances [1] In the era of globalization and information technology, donations can be collected through various platforms and channels, including charitable organizations, online campaigns, fundraising events, and crowdfunding platforms. These advancements enable broader participation from the community in making their contributions. One example is the Alfamart convenience store chain, which facilitates the organization of donation funds.

As the largest convenience store network present in various regions of Indonesia, Alfamart has implemented consumer donations, a program that encourages active participation from customers to assist those in need. Through this consumer donation program, customers are allowed to donate their small change from their purchases as a form of donation. Looking at the donation reports provided by Alfamart, positive developments are evident. The donation funds in 2022 amounted to 14 billion, showing a 59% increase compared to the previous 5 years, with 8.27 million in 2018. The results of the donation funds conducted by Alfamart are distributed to several charitable organizations such as LazisNU, LazisMU, Yayasan Mizan Amanah, BMCI, and Baznas (<https://alfamart.co.id/>).

The success of fundraising efforts heavily relies on the level of trust from the community. If donation organizers engage in irresponsible actions in managing the donations, it will hurt public trust and may jeopardize the sustainability of the donation program [2, 3]. The debate surrounding the role of donation organizers often revolves around concerns about the lack of accountability of these institutions [4] This is evident in several cases related to the accountability of donation funds, such as the one involving a consumer who filed a lawsuit against the Alfamart minimarket chain for not providing transparent information about the donations received from the public. The consumer argues that Alfamart did not provide clear answers regarding the financial reports of the donation funds (<https://www.cnnindonesia.com/>). Furthermore, several residents of Bekasi City, West Java, have raised questions regarding the return of amounts below Rp 500 from Alfamart minimarkets. Often, store employees offer customers the option to donate the change for social purposes. However, what is interesting is that these donations are not listed on the customers' purchase receipts (source: <https://www.merdeka.com/>). Based on this, donation organizers need to implement accountable practices in fund management, provide clear and detailed financial reports, and offer transparent information on how the funds will be allocated and the impact that will be achieved. This contributes to efforts to foster trust, accountability, and better engagement between stakeholders and information providers [5]

Previously, there have been numerous prior studies that have examined the accountability of financial reports by analyzing the extent to which financial reports can provide relevant, transparent, and reliable information to stakeholders, as well as how the reporting and oversight processes can ensure high accountability in the preparation and presentation of financial reports. This is evident in research conducted [6, 7] High trust in Zakat Management Organizations (OPZ) such as BAZNAS and LAZ will encourage awareness, compliance, and motivation among the public (Muzakki) to voluntarily donate zakat and infak/sedekah through official and formal OPZ channels. To achieve a high level of transparency and accountability in OPZ, it is important to implement proper bookkeeping and financial reporting systems. Research findings also indicate that transparency in financial reporting significantly influences the level of trust among Muzakki in paying zakat at Baitul Maal Hidayatulloh. Additionally, both accountability and transparency in financial reporting collectively influence the level of trust among Muzakki. In this digital era, financial openness as a social institution is crucial, whether through the printing of reports in laboratories or other digital media. This creates a strong sense of trust among donors that their contributions are well managed by OPZ. In addition, research conducted by [8] revealed that the management of ZIS in BAZ is based on the principles of vertical and horizontal accountability, involving the synergy of spiritual

accountability, service accountability, program accountability, and reporting accountability. This is important to maintain the trust of Muzakki and ensure effective and transparent management of ZIS funds. On the other hand, research focusing on the accountability of community service institutions, such as the study conducted by [9] yielded different results. It highlighted the lack of transparency/accountability towards the public regarding the financial reports of RS PKU Muhammadiyah Sukoharjo. The financial reports of PKU Muhammadiyah Hospital are not publicly disclosed due to internal financial reporting policies. However, in terms of programs, RS PKU has shown improvement through the provision of training and workshops to ensure the availability of qualified and competent resources.

Previous studies on the context of fund accountability have primarily focused on nonprofit institutions such as zakat, waqf, mosque donations, or community-based organizations and services. However, there is a limited number of studies specifically addressing the topic of fund accountability in donation programs conducted by profit-oriented companies like Alfamart. These research limitations indicate that there is still unexplored territory in understanding how profit-based companies, such as Alfamart, manage and take responsibility for their donation programs. Therefore, research involving this aspect can contribute valuable insights in expanding our understanding of donation fund accountability practices in the context of publicly traded companies like Alfamart.

This study aims to explore consumers' perceptions of the accountability provided by Alfamart in organizing donation funds and investigate consumer expectations regarding donation fund accountability to provide input for the improvement or enhancement of Alfamart's donation program policies. Based on these objectives, this research seeks to address three research questions. First, what is consumers' understanding of the donation program conducted by Alfamart? Second, how do consumers perceive the accountability of the donation funds provided by Alfamart? Third, if the accountability of the donation funds by Alfamart improves, will it enhance consumer trust in choosing to donate at Alfamart?

II. METHODS

A. Research Approach and Design

The Accountability of social fundraising conducted by PT. Sumber Alfaria Trijaya (Alfamart) has been a frequent question among some consumers of this modern mini market. In this study, a qualitative phenomenological approach is used by the researcher, with an interpretive paradigm as the research framework. The phenomenological approach is a perspective that emphasizes understanding subjective human experiences and the interpretation of the world. Phenomenological research assumes that each experiences phenomena with full consciousness, and the focus is on understanding the subjective meaning associated with those phenomena [10, 11]. The fundamental purpose of phenomenology is to interpret and explain the experiences that individuals go through in life, including their experiences while interacting with others and their surrounding environment [12]. Therefore, the researcher collects data from informants who have relevant experiences and knowledge regarding the phenomenon under investigation and then develops descriptions of the essence of the experiences of each individual. In this research, the researcher needs to separate personal experiences to gain a fresh perspective on the phenomenon being studied. Researchers adopting this viewpoint will initiate the study by describing their own experiences related to the phenomenon, but they will later disregard personal perspectives and focus on the experiences of others [13]

B. Sampling and Informant Selection

The sample and informant selection will be conducted carefully to ensure the representativeness and diversity of consumer perspectives regarding the accountability of Alfamart's donation funds. The sample in this study will consist of Alfamart consumers who have experience with donations or have donated funds through Alfamart. Efforts will be made to select respondents who have diversity in terms of age, gender, educational background, and level of activity in making donations. The process of informant determination in this study will be conducted through a purposive sampling approach. The researcher will seek informants who have relevant experience and a deep understanding of the accountability of Alfamart's donation funds. The selected informants may include consumers who are actively involved in Alfamart's donation program or those who have valuable knowledge and insights regarding donation fund accountability. A total of 12 informants were successfully interviewed, including 4 Alfamart members and 8 non-Alfamart members. A brief profile of the informants interviewed in this study can be seen in the following Table 1.

TABLE I. INFORMANT PROFILES

Informant	Age	Gender	Status
FS	32	Female	Alfamart
HN	35	Female	Non - Alfamart
NN	37	Female	Alfamart
MQ	25	Female	Alfamart
NK	35	Female	Non - Alfamart
DR	30	Female	Non - Alfamart
RG	26	Male	Non - Alfamart
MM	27	Male	Non - Alfamart
MY	31	Male	Non - Alfamart
IH	31	Male	Non - Alfamart
DI	32	Male	Non - Alfamart
AT	28	Female	Alfamart

C. Data Collection

In this research, data collection techniques employed include observation, interviews, and documentation. Observations are conducted in an open manner, where the researcher asks general questions to the informants to allow them to freely express their views [14]. The researcher also observes the behavior or activities of Alfamart's customers and employees related to buying and selling transactions that result in the emergence of small changes. Additionally, in terms of documentation, the researcher collects data through the review of documents related to Alfamart's donation program, such as financial reports, policies and procedures related to donation fund management, and public communications published by Alfamart.

III. RESULT AND DISCUSSION

A. Consumer Understanding of Alfamart's Donation Program Reality

Alfamart's Donation Program is an initiative adopted by the company to make a positive contribution to society through various donation activities. The program is designed to be inclusive and diverse, accommodating the diverse needs of the community. Alfamart provides funding and resources to support programs related to education, healthcare, the environment, natural disasters, and other social needs. The program encompasses initiatives such

as scholarships, school infrastructure development, disaster fundraising, and assistance to vulnerable groups such as children and the elderly. The program provides an opportunity for consumers to actively participate in making a positive contribution to society while strengthening the bond between Alfamart and its customers through measurable and impactful social efforts.

The reality of consumer understanding regarding the donation program reveals varied responses. Some consumers may have a good understanding and welcome the donation program, considering it as an effective way to assist those in need. They may recognize the importance of their contributions and feel connected to the social goals pursued by the donation program, as expressed by Informant MM:

"I give my donation sincerely and without any objections. As far as I know, this donation program collaborates with several charitable institutions, although I'm not sure which ones exactly because the cashier at Alfamart briefly explained it to me before. I believe that what is intended for good will be rewarded accordingly, including the donation of spare change."

Information RG also explained their understanding and support for the donation program as follows:

"I support the donation program conducted by Alfamart, and I demonstrate this by participating in donating through Alfamart. These donations are usually handed over to charitable organizations like BAZNAS, and if I'm not mistaken, some are also directed towards the education sector"

In addition, several informants reject the existence of the donation program conducted by Alfamart. Informant Hn expressed their stance in the following statement:

"I find the donations conducted by Alfamart unclear, and I have never contributed my change to the program conducted by Alfamart. The reason is, first, I am unaware of who receives the donation funds, which makes me doubtful. Second, these retail stores are not charitable organizations by their primary nature. If they want to be socially responsible, they should simply engage in CSR activities as required by companies."

On the other hand, Informant MY expressed their understanding and disagreement with the donation program conducted by Alfamart as follows:

"...I feel that the donation funds are collected only to cover Alfamart's losses (laughs). It's unclear who the donation is for, and it could simply be a form of corporate image-building. I still donate, but only if I have spare change. It's not based on sincerity but more out of obligation, and I don't want to be seen as stingy. The main issue is, what is the purpose of that program? As consumers, we are never explained, and we have no idea where the funds are being directed. Maybe those who regularly visit the company's website know if there are reports, but for us who are unfamiliar, we don't even think about it..."

As cases of fundraising fraud by certain communities or individuals have emerged, society has become more vigilant in seeking information about the entities organizing donation campaigns [15]. This reality indicates that consumers' understanding of donation programs varies. Moreover, consumers' perceptions of donation programs can also be influenced by factors such as personal experiences, beliefs, values, and individual preferences. Some consumers may have had positive experiences with previous donation programs, making them more inclined to support and understand donation initiatives. On the other hand, some consumers may prefer not to support donation programs due to limited understanding, lack of knowledge about the programs, or the public's mistrust in participating in initiatives conducted by Alfamart.

Despite the donation program of Alfamart having been in operation for some time, most consumers still have limited knowledge about it. They may only have a general understanding

that a donation program exists, but the lack of available information prevents them from fully grasping the mechanisms, goals, and impacts of the program. This lack of understanding can be attributed to several factors. First, the communication provided by Alfamart regarding the donation program may not have been clear and detailed enough. The information conveyed to consumers may be limited to general announcements or posters in stores, without providing comprehensive explanations of how donation funds are collected, allocated, and monitored. This information gap makes it challenging for consumers to understand how they can contribute and how the donation funds are utilized.

B. Accountability in the Management of Donation Funds at Alfamart

One important aspect of fundraising for donation funds from the public is providing transparent information about the acquisition, utilization, and allocation of those funds to donors and other stakeholders. The results of interviews with informants generally indicate that accountability regarding donation fund reporting is perceived as inadequate and requires further improvement. Some informants expressed their expectation for more detailed, comprehensive, and easily accessible donation fund reports. They believe that these reports should include clear information about the sources of donation funds, the amount collected, administrative expenses, and a breakdown of expenditures for programs or activities supported by the donation funds. As expressed by Nn :

"I am an Alfamart member who regularly shops at Alfamart, and I have never objected to donating my change to Alfamart. However, so far, I have never known the exact amount of donations collected because Alfamart has never provided information about the total amount of donations collected. I have only read the fund allocation reports posted in Alfamart."

The opinion on the accountability of donation fund management in Alfamart is also expressed by Informant MQ as follows:

"Reporting related to this donation fund should indeed be transparent to avoid perceptions of manipulation. Alfamart should still report the receipt and use of funds. If we look at its accountability, it's not fully there yet because, as I mentioned earlier, there is reporting on the website for the use or distribution, but when it comes to searching for the receipt of funds, it is still not available."

Informant FS expressed their views on the accountability of Alfamart's donation fund as follows:

"...Alfamart is an organization whose main goal is to generate profit. The management of the donation fund is not their primary focus, so it's understandable that the public demands transparency regarding the information about the donation fund. It's not just the distribution that should be communicated, especially since the company is already publicly listed. They should understand how to report the donation fund in a more detailed manner, not just presenting pictures and nominal amounts of the distributions..."

Generally, consumers' opinions regarding the accountability of the donation fund indicate that there are shortcomings in terms of transparency and accountability in donation reports. Consumers feel that the information provided in the donation reports is not fully accountable. They believe that there is a need for more detailed and clear information regarding the acquisition, usage, and allocation of the donation fund. Consumers hope that the donation reports can provide a comprehensive overview of how the donation fund is used and its impact on the beneficiaries. Additionally, consumers also expect mechanisms that allow them to verify the

use of the donation fund and ensure that it is used in line with the promised objectives. Therefore, improving transparency and accountability in donation reports becomes crucial for consumers in building trust and increasing their participation in the donation program. They want to see clear reports on expenditures and the achieved impact through the use of the donation fund. Without adequate information, consumers find it difficult to evaluate the effectiveness of the donation program and whether their donated funds are being used appropriately.

Furthermore, consumers also expect stronger monitoring and accountability mechanisms regarding the use of the donation fund. They want to ensure that the fund is not misused or used for inappropriate purposes. Consumers seek assurance that the donation fund is well-managed and maximally benefits the intended beneficiaries. Moreover, consumers feel it is important to see tangible evidence of the impact achieved through the donation program. They want to see success stories, statistics, or testimonials from beneficiaries that prove the significant benefits derived from the donation fund. Such evidence will provide confidence to consumers that their contributions have a positive and meaningful effect in helping those in need. To enhance the accountability of the donation fund, Alfamart needs to take additional steps. The company should be more open and transparent in conveying information about the donation program, including the usage of the fund and the accomplishments achieved. Regular and detailed reporting can help address the perceived shortcomings in accountability by consumers. Additionally, Alfamart should consider stronger monitoring and evaluation mechanisms to ensure that the donation fund is used appropriately and delivers tangible benefits.

C. Improving Accountability and Building Consumer Trust

In practice, improving accountability and building consumer trust play a crucial role in establishing a long-term mutually beneficial relationship between companies and consumers. The lack of trust from the public towards public sector organizations is primarily due to the limited information available to the general public outside the organizational management circle. At this level, the concept of accountability plays a vital role in the organization's responsibility to present, report, and disclose all activities the extent to which financial reports include relevant information for users and the accessibility of such information to the public (Alfi, 2018). As expressed by informant AT:

"I only hope that Alfamart provides better transparency regarding anything related to donation funds, so that when I donate, it won't be based on my mood anymore"

The same opinion is also expressed by informant DI regarding the improvement of accountability and consumer trust as follows:

"Alfamart needs to provide clear and detailed information about the use of donation funds. Publishing financial reports or social performance reports that explain how the donation funds are used, including the amount collected, the supported programs or projects, and the impact achieved, will increase consumer trust in donating their money. It may not only be spare change, but more than that."

Accountability of donation funds can be achieved through the use of accounting information by an organization, whether profit-oriented or not, with the main goal of building trust as it is crucial for all stakeholders involved in the organization, especially for funders (investors or donors) [6]. Implementing accountability in the management of donation funds through Alfamart will build a positive image and increase public trust in channeling their donations through the company. By prioritizing transparency, integrity, and accountability in the use of donation funds, Alfamart will become a trusted partner for the community in humanitarian efforts. The public will feel confident that their donations will be used appropriately and effectively for the intended purposes,

motivating them to participate in donation programs organized by Alfamart. They desire improved transparency and strong accountability mechanisms to ensure that the donated funds are used appropriately and provide significant benefits to the intended beneficiaries. One of the consumers' expectations is a more detailed disclosure of the use of donation funds. They want clear information on how the donation funds are collected, allocated, and utilized by Alfamart. Transparent and open information will give consumers the confidence that their donation funds are truly used for their intended purposes, such as helping those in need in the community.

IV. CONCLUSION

From the conducted research, it can be concluded that first, the consumers' understanding of donation funds is still not fully formed. Second, regarding the accountability of donation fund management at Alfamart. From the consumers' perspective, the accountability of Alfamart's donation funds cannot be considered adequate as there are still several issues that need attention. Despite launching a donation fund program aimed at assisting the community and making a positive contribution, consumers still feel that the required level of accountability has not been fully met. Third, exploring consumers' expectations regarding the improvement of donation fund accountability that impacts consumer trust. Consumers have high expectations for improved accountability in Alfamart's donation programs because it directly affects their level of trust in making donations.

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