

Accountability of Islamic Non-Governmental Organizations in Indonesia: A Netnographic Study

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Abstract:

This study aims to analyze the online public's views on the accountability of the XYZ Foundation (XYZ), an Islamic non-government organization (NGO). This qualitative research used netnography methods and primary data in the form of Twitter tweets with the trending hashtag #JanganPercayaXYZ. The study included an examination of relevant supporting documents, such as XYZ's financial statement. Data analysis was conducted in four stages: investigation, interaction, immersion, and integration. The results show that the public's views indicate that XYZ lacks accountability and transparency because the campaign is not in line with reality. There are too many cuts in donations, which has an impact on damaging public trust. XYZ is considered to be using religion and humanity to gain attention and empathy from donors. However, these do not deny XYZ's great contribution and performance in humanitarian affairs. These results have implications for the need to improve Islamic philanthropic institutions' regulation, governance, and accountability, as well as the prudence and selectivity of donors in donating through similar institutions. This study contributes to the literature on accountability in Islamic NGOs by utilizing netnography and data from social media.

Keywords: Accountability, Transparency, Islamic Non-Government Organization (NGO), Twitter, Netnography.

Abstrak:

Penelitian ini bertujuan untuk menganalisis pandangan masyarakat online terhadap akuntabilitas Yayasan XYZ, sebuah Lembaga Swadaya Masyarakat (LSM) Islam. Penelitian ini bersifat kualitatif, menggunakan metode netnografi dan data primer berupa tweet di Twitter dengan hashtag #JanganPercayaXYZ. Penelitian ini dilakukan tidak lama setelah kasus XYZ mencuat dan menjadi trending di media sosial, khususnya di Twitter. Penelitian ini mencakup pemeriksaan dokumen pendukung terkait, seperti laporan keuangan XYZ. Analisis data dilakukan dalam empat tahap: investigasi, interaksi, imersi, dan integrasi. Hasilnya, pandangan masyarakat online menunjukkan bahwa XYZ kurang akuntabel dan transparan karena kampanye yang dilakukan tidak sesuai kenyataan dan terjadi pemotongan donasi yang terlalu besar, sehingga berdampak pada rusaknya kepercayaan masyarakat. XYZ dinilai memanfaatkan agama dan kemanusiaan untuk mendapatkan perhatian dan empati para donatur. Meski demikian, hal tersebut tidak menampik kontribusi dan kinerja besar XYZ dalam bidang kemanusiaan. Hasil ini berimplikasi pada perlunya perbaikan regulasi, tata kelola dan akuntabilitas lembaga filantropi Islam, serta kehati-hatian dan selektivitas donor dalam berdonasi melalui lembaga serupa. Penelitian ini memberikan kebaruan dalam literatur akuntabilitas pada LSM Islam, yaitu penggunaan netnografi dan data media sosial.

Kata Kunci: Akuntabilitas, Transparansi, Lembaga Swadaya Masyarakat (LSM) Islam, Twitter, Netnografi.

INTRODUCTION

Organizational governance principles such as transparency, accountability, responsiveness, responsibility, law enforcement professionalism, efficiency, effectiveness, community participation, and strategic vision are pivotal in guiding organizations toward their objectives (Elahi, 2009; Sektiono & Nugraheni, 2016). Organizations are commonly categorized into two main types: non-profit organizations (NPOs) and business organizations (Kumambow et al., 2015). NPOs are institutions dedicated to social or humanitarian activities without the primary goal of profit generation (Atufah et al., 2018; Princess & Ayem, 2021). The distinction between NPOs and commercial enterprises lies in their founding objectives, revenue sources, management philosophies, and financial reporting practices (Sutomo, 2007; Abidin & Rahma, 2020; Purba et al., 2022; Nugroho, 2017). Unlike business entities, where owners seek investment returns, NPOs prioritize accountability, transparency, and reporting to donors, even without expectations of financial gain (Kumambow et al., 2015).

Accountability entails the responsible management and utilization of resources and the implementation of policies to achieve predefined goals (Novatiani et al., 2019). It encompasses various aspects of a non-profit's structure, objectives, funding sources, stakeholders, and operations. Stakeholders, including external oversight bodies, organizational management, governance structures, and those involved in goal implementation, demand accountability (Faiz, 2020). Despite their philanthropic aims, NPOs are susceptible to fraud, often perpetrated by internal parties within the organization (Yanto et al., 2021). Large organizations like the American Cancer Society and the American Red Cross, for instance, have faced scandals, including excessive executive salaries, inflated administrative expenses, personal enrichment, commercialization, and neglect of beneficiaries (Gibelman & Gelman, 2001; Krishnan, 2006). Such scandals erode trust, primarily impacting donors (Ebrahim, 2003; Goddard & Assad, 2006), hinder transparency (Kovach et al., 2003), and underscore the importance of effective fund distribution supervision (Dixon et al., 2006). The root cause of these scandals is often traced back to a lack of accountability within the organization (Gibelman & Gelman, 2001).

A non-governmental organization (NGO) in Indonesia, commonly known as *Lembaga Swadaya Masyarakat* (LSM), operates within the humanitarian sector. NGOs are formed by individuals or groups providing voluntary services to society without seeking financial gains. Funding for NGOs originates from various domestic and foreign sources, emphasizing the critical role of trust in fostering donor relationships and fundraising success (Putro & Nugroho, 2019).

Accountability research in non-profits has previously been conducted primarily in public sector organizations (Albugis, 2016; Sinaepon et al., 2022; Syahrir, 2019), religious organizations, such as mosques (Octisari et al., 2021; Kurniasari, 2011), and Islamic boarding school (Buanaputra et al., 2022), Waqf institutions (Muhammad & Sari, 2021; Yaacob et al., 2015; Siswantoro et al., 2018), zakat institutions (Huda & Sawarjuwono, 2013; Wulaningrum & Pinanto, 2020), and educational institutions (Pradesa et al., 2021; Karyono, 2016). The contribution of this study is an addition to the literature on accountability in non-profit organizations. The majority of current research on accountability uses quantitative techniques (Yuanita & Suropto, 2022; Sholihin et al., 2021; Nur Fitriyah et al., 2021) to investigate the effect of transparency, financial reporting, disclosure, and internal control systems on accountability (Kusrawan, 2019; Mualifu et al., 2019; Aprilya & Fitriah Astri, 2020; Artini & Son, 2020). Previous research indicates that there is limited discussion on accountability in managing non-profit funds, particularly among Islamic NGOs, using a qualitative approach. Studies employing a qualitative method with digital data in this area are still scarce. Therefore, researchers find the study of the Islamic NGO Yayasan XYZ (XYZ)

using the netnography approach interesting because it focuses on observing and analyzing online human interactions such as social media (Eriyanto, 2021).

XYZ is a foundation engaged in humanitarian and social fields. It was legally founded on April 21, 2005 (Sektiono & Nugraheni, 2016) and regularly publishes its financial statements that have been audited by an accounting firm to donors and other stakeholders. Allegations of misappropriation of institutional funds, high salaries, and luxurious facilities provided to former XYZ officials have garnered public attention. It began with a report by Tempo magazine titled "*Kantong Bocor Dana Umat/Leaking Pockets of Ummah's Funds*," published on Saturday, July 2, 2022. The report uncovered irregularities in the management of social and disaster funds. Several current and former XYZ officials have disclosed a financial crisis resulting from alleged wastage and misappropriation of funds by XYZ officials over the years.

RESEARCH METHOD

This study employed a netnographic method in conjunction with a qualitative approach. Qualitative research involves analyzing and interpreting the meaning of both individual and group behavior, as well as defining social or humanitarian issues (Creswell, 2009). It is based on an interpretative paradigm that focuses on language, symbol interpretation, and understanding social science and human thought. Research within this interpretive paradigm seeks to explore and understand the informant's point of view or enter the informant's realm (Lannai et al., 2014). In comparison, netnographic research methods aim to gain an in-depth understanding of the lives of virtual communities from the researcher's perspective, encompassing and reflecting a variety of digital footprints, practices, and trace systems online. Online footprints can include text, graphics, photography, audiovisuals, music, commercial advertising, and others. In netnography, large amounts of data are manifested through digital traces of public conversations that naturally occur on online communication networks (Eriyanto, 2021). The netnographic method is deemed suitable for this research because it facilitates the analysis of online community perspectives, which is evident in Twitter tweets.

The data used in this study was directly obtained from the first data source at the research location or research object (Ratnaningtyas, 2012). In this study, data were obtained from social media (Twitter) because Twitter is one of the social media sites commonly used by the community to share information, stories, activities, and emotions they feel. The study includes an analysis of documents, such as the financial statements of XYZ, Tempo magazine, and online news.

The stages in this study, following the stages suggested by Kozinets (2020) in Eriyanto (2021), encompass investigation, interaction, immersion, and integration. First, the investigation stage involves searching for and selecting data to be analyzed, specifically Twitter posts. The hashtag used in this research is #JanganPercayaXYZ. This choice was made to specifically examine netizens' comments on the misappropriation of XYZ funds following the Tempo report from the perspective of #JanganPercayaXYZ. The aim is to encourage non-profit institutions, especially NGOs, to be more accountable in the future. The XYZ¹ case has been trending on Twitter for a while due to extensive online discussion by the community. Hashtag #JanganPercayaXYZ had 1,012 posts divided into 171 quotes, 295 replies, and 546 tweets. This tweet became a hot topic of conversation between July 3 and 26, 2022. The selection stage produced 172 posts, which were divided into 26 quotes, 31 replies, and 115

¹The actual name of the Foundation is withheld for ethical and confidentiality reasons. However, since the data source in this research is limited to only one hashtag on Twitter, some aspects may have been overlooked. Nevertheless, the research primarily focuses on drawing lessons from this case and improving similar institutions in the future.

child nodes (categories), and 4 more detailed child nodes (sub-categories). The relationship between themes begins with each theme illustrating a story related to the analyzed data. In this process, document analysis was conducted to enhance the reliability and validity of the results, resulting in the identification of four main themes. These themes are then defined and labeled. The four themes are as follows: First, trust. Second, there are governance issues. Third, enforcement of regulations on the collection of money and goods. Fourth, accounting and financial reporting.

Table 1: Final Themes

| Theme: Trust | Theme: Governance | Theme: Regulation of collecting money and goods | Theme: Accounting and financial reporting |
|--|--|---|--|
| The online community expressed their disappointment with XYZ; the institution they trusted to manage donations was not trustworthy. The key to the success of an NGO is <i>amanah</i> (trust). | Raising funds through campaigns that are considered inconsistent with the facts due to exploiting other people's suffering, excessively large deductions for donations, and allegations of misappropriation of funds are concerning issues. Good governance is very important to ensure that institutions carry out their missions and programs in a trustworthy, transparent, and accountable manner. | The revocation of permits, examination, and freezing of XYZ accounts highlight regulatory issues. On the other hand, regulations regarding the collection of money and goods appear to be outdated and in need of revision. | While not all financial statements are fully accessible on the company website, XYZ has implemented good accounting and financial reporting practices and has undergone auditing by an accounting firm. An unqualified audit opinion demonstrates XYZ's ability to manage its finances and financial reporting effectively. However, some view this as a form of XYZ's maneuvering, leading to allegations of misappropriation of funds being unsubstantiated. |
| Subtheme: Trust - Be smart about donating - XYZ cannot be trusted - XYZ, new foundation - Donation institutions are not trustworthy | Subtheme: Regulation - Donation institutions are not trustworthy. - Cut donations that are too large. Subtheme: Ethics - Philanthropy mode - Under the guise of humanity - Under the guise of religion - Blasphemy Subtheme: Accountability - Detailed financial statements - Independent audit Subtheme: Transparency - Misappropriation of donation funds - Political parties - Personal interests - Lion air - Terrorists - Financial statements - Audits | Subtheme: Legality - The Republic of Indonesia Police/Kepolisian Republik Indonesia (Polri) is thoroughly investigating the XYZ case. - The Financial Transaction Reports and Analysis Center/Pusat Pelaporan dan Analisis Transaksi Keuangan (PPATK) blocked the account. | Subtheme: Accountable - Regular audits - Unqualified/Wajar Tanpa Pengecualian (WTP): 14 years |

Theme 1: Trust

The online community expressed their disappointment with XYZ; the institution they previously trusted to manage donations was not trustworthy. In fact, the key to the success of non-profit organizations is trust. The high rate of fundraising that makes XYZ a prominent Islamic NGO indicates the significant level of public trust before this case emerged.

"It's really cruel. The institution entrusted to distribute donations is not trustful."

"The key to business success is trust. The donors have trusted the XYZ that they can give alms and help others via the XYZ. Unfortunately, the XYZ officials are not trustworthy."

The online community thinks that XYZ managers are hoping for a disaster and are happy because they will get big profits, and the money will continue to flow by receiving a commission of 30% of the amount of donations collected. According to two former XYZ employees who were acquainted with the financial reporting procedure, XYZ withheld donations significantly more than the 10% legal minimum. The presence of a formal fatwa from the XYZ supervisory board has "justified" the steep reduction in donations for these operations—up to 30%. However, the issuance of this fatwa is only known to a limited circle of people in XYZ (Tempo, 2022). However, XYZ later clarified that they only cut donations by 13.7% for operational purposes (Detik.com, 2022).

*@Wa*****: disasters keep coming, they're HAPPY... yes, that's what they expect, CUAN flows, 30% of their commission, that's what is caught. Still want to believe those labeled religions?? When I used to watch Gus Ya***'s lecture about donation and the business behind it, I couldn't believe the celebrities who shouted, let's donate Palestine blah blah blah #JanganPercayaXYZ."*

Therefore, in another post, an online community provides a solution for those who want to donate through mosques or to more trusted people nearby, such as family or neighbors. The opinions expressed on the internet community state that following XYZ's freeze, the former president of XYZ founded a new organization named ABC Moeslim Charity (ABC). The post insists on staying vigilant, as it is likely that ABC will also have the same practices as XYZ.

In actuality, ABC was operational before XYZ's freezing. The revocation of the PUB XYZ license occurred on July 5, 2022, through the decree of the Minister of Social Affairs of the Republic of Indonesia number 133/HUK/2022, signed by the Minister of Social Affairs (Liputan6.com, 2022). The former XYZ president founded ABC. The official declaration of ABC was made on March 12, 2022, at Beltway Office Park, Pasar Minggu, South Jakarta. The ABC non-profit scheme is similar to the XYZ or earlier institutions established by the former XYZ President (Tvonenews.com, 2022).

"I've never believed in charity or donation institutions If I want to donate, just give it directly to the people around where I live, whether it's family or neighbors. More targeted Hopefully, the real facts will be revealed soon. Amin."

*"ABC Moeslim Charity, a new institution founded by ***** , which resembles XYZ, Beware...!! The former XYZ president created a new stall. Donors are concerned about selling verses and humanitarian propositions."*

Theme 2: Governance, especially transparency and accountability

Another theme discovered is governance, especially transparency and accountability. Only a small portion of the donations collected are distributed to people in

need, and this is not due to applicable regulations. Based on Tempo's search results (2022), of the IDR 412,207 million collected, only IDR 3 million was given to the victims' families. Furthermore, in their comments, one netizen revealed that several irregularities were discovered: the misuse of donated funds was often used for the management's interests, such as fantastic salaries compared to similar charity institutions, luxurious facilities, deduction of donation funds that are too large, and embezzlement of funds from the heirs of Lion Air victims. It seems that XYZ has not emphasized accountability towards beneficiaries (Dewi et al., 2021), so it is considered by the public to not be accountable in terms of distribution.

"What was collected was the same as XYZ IDR 412,207, but what was given to the victim's family was only IDR 3 million."

"Oddity after gaffe was found in @XYZforHumanity ranging from enriching themselves, helping terrorists and insurgents, deductions of more than 20% for every incoming fund to embezzlement of funds from the heirs of Lion Air victims."

Unscrupulous individuals enjoy the proceeds of fundraising above the distress of others. The president of XYZ admitted that the institution paid XYZ officials salaries of up to IDR 250 million per month. He explained that this salary amount was implemented at the beginning of the previous year but was not permanent. "So if the question is whether the salary (IDR 250 million) applies, we applied it in January 2021, but it did not apply permanently," he clarified (Tribunnews.com, 2022). XYZ has reduced executive operating budgets and salaries since January 2022 to strengthen and reorganize the company (Tvonenews.com, 2022).

"Info here is the salary of XYZ officials per month: 1. Founder of XYZ 250 million 2. Senior Vice President 200 m 3. Vice President 80 m 4. Executive Director 50 million Official cars: Toyota Alphard, CR-V & Pajero Sport. The one that contributed to the XYZ: the honda beat-blm paid off."

This is an issue of decency and propriety. Even though NGOs are large and have the status of world-class humanitarian organizations, they still need to pay attention to the sense of propriety and appropriateness when it comes to providing salaries, remuneration, and other facilities, especially if their financial condition is not healthy. Since 2016, XYZ has had poor efficiency and reputation. The stability measuring ratios show that XYZ is prone to financial vulnerabilities. There was an increase in the allocation of fundraising costs in 2015–2016, but donation receipts decreased. This is an indication of a decline in the Foundation's reputation in the eyes of the public (Aflaha, 2017).

According to the view of one online community, the flow of donation funds is not only for personal use; the donation funds are also channeled to H*****, an activist political party. Naturally, the community online assumes that there is one political party that gets a share of the donation funds. The president of XYZ clarified and denied that his organization was affiliated with a political party, "Not right, sir!" via WhatsApp message on Tuesday (5/7/2022) (Jurnas.com, 2022).

*"From the beginning, XYZ was suspicious because the founders and administrators were all H** activists and @P***** cadres. Because there is a story, if the donation and people's affairs are handed over to P** cadres, it will definitely be abused."*

XYZ had apparently never uploaded financial statements for the years 2021-2022. As is known, XYZ routinely releases financial statements from 2005 to 2020 as a form of transparency. However, entering 2022, XYZ has not released its 2021 report on its official website. In fact, previous years' reports are usually reported as of December 31 or the end of the financial period year (Tribunnews.com, 2022). Moreover, the 2018–2019 financial statements that researchers managed to access online did not provide notes. Notes are an inseparable part of the financial statement, which presents narrative information regarding accounting policies and other important information. This has led to allegations of internal problems within XYZ.

"The last financial statement was published in 2020. LAPKEU (financial statement) 2021 has not appeared until 2022. If it is officially proven that the management is involved, using people's empathy and compassion for personal gain, it can be made into a doormat for these people."

Theme 3: Regulation of collecting money and goods

The director of special economic crime at the National Police announced that investigators were arresting four suspects, including the former XYZ President, who serves as the head of the XYZ trustees. In addition, Ib**, who has served as President of XYZ since 2019, Har*****, a member of the XYZ trustees, and Nov*****, who serves as the chairman of the XYZ Trustees (Kompas.com, 2022). In addition, the Financial Transaction Reporting and Analysis Center (PPATK) has blocked 60 financial accounts belonging to the XYZ foundation spread across 33 banks (CNNIndonesia.com, 2022).

"Alhamdulillah, PPATK Blocks 60 XYZ Accounts at 33 Banks. Densus 88, Bareskrim, and BNPT, please thoroughly investigate allegations of embezzlement of Muslim funds, misappropriation to political party activities, and international terrorist networks!"

"Where would XYZ believe if the social funds raised were mostly to enrich themselves and help big terrorists? What is expected is that the credit is not just revoking its license, but every person involved in collecting funds and crimes must be punished."

Blocking XYZ's bank account, investigating the case by the police, and revoking permits for collecting money and goods by the Ministry of Social Affairs are forms of law enforcement. However, regulations related to social welfare institutions and the collection of money and goods should be revised because they are too old and contain articles that are no longer relevant. This case arose, apart from outdated regulations, because of a lack of supervision by regulators of Islamic NGOs, thus opening up opportunities for fraud.

Theme 4: Accounting and financial reporting

Another trend identified is the online community's perception of XYZ's audits by an accounting firm (Kantor Akuntan Publik/KAP), which had been awarded a qualified opinion (Wajar Tanpa Pengecualian/WTP) for 14 years, yet fraud still occurs. The president of the XYZ institution stated that XYZ's financial statements had been audited and obtained the highest opinion. The audit was carried out by KAP He***** and partners, during which the president revealed that XYZ had obtained a qualified opinion (Kompas.com, 2022). Furthermore, the online community also highlighted the NGOs that took advantage of the incident to promote themselves, suggesting that these NGOs should promptly reevaluate and redirect their focus.

"Audit KAP to XYZ with WTP status, up to 14 years. Proving that mind corruption is sophisticated and systematic. #JanganPercayaXYZ"

"@temponewsroom Per year I enter, there are regular financial audits from related agencies. TBH was shocked by this news, especially with the hashtag #JanganPercayaXYZ. As long as it is, it is even used by other philanthropic institutions for the promotion of their institutions. So ridiculous! Hopefully, it will get better soon."

The online community still misunderstands qualified opinions, believing that NGOs receiving such opinions have resolved all financial and managerial matters, thereby eliminating the possibility of fraud or misappropriation of funds. Preparing financial statements is the responsibility of XYZ management, including internal controls, ensuring accuracy (Retzl, 2017; Cordery et al., 2019). During the audit process, XYZ management must notify the auditor of any financial irregularities and provide access to necessary information. The auditor cannot be held accountable for conducting sufficient and appropriate audit procedures if backed up by sufficient working paper evidence (Retzl, 2017). Sampling risk may contribute to undetected fraud during the audit process (Retzl, 2017), leading one to believe that XYZ has a sophisticated reporting system. Theme 2: Governance has stated that XYZ's financial statements have been audited and published online to the public since 2005, even though they do not include notes, at least in 2018–2019. This shows XYZ's expertise in meeting applicable accounting standards to gain public trust.

Discussion

The investigation of hashtag #JanganPercayaXYZ revealed that XYZ's fund management accountability and transparency were deemed poor due to indications of misappropriating donation funds for personal interests, such as high-ranking salaries and luxury facilities for charitable administrators. Moreover, there were allegations of diverting funds to terrorist groups and political parties. The deduction for donations, reaching up to 30%, contravenes the law. Additionally, the financial statements for 2021 have not been made public. Furthermore, XYZ has been running deceptive campaigns, using humanitarian and religious justifications to attract donors with compassion and attention. These actions violate provisions such as campaigns not aligning with the facts described in the code of ethics. Philanthropic aid-raising should be conducted by providing accurate and complete information. Managers of philanthropic organizations must adhere to regulations, codes of ethics, or guidelines regarding the proportion of operational funds taken from philanthropic assistance and openly announce them to the public. The use of philanthropic assistance, including amount, purpose, and distribution methods, should be transparently disclosed to aid providers and the wider public.

The excessive donation deduction violates Law No. 23 of 2011 concerning the management of Zakat, which stipulates that the deduction by Amil Zakat must not exceed 12.5%. Additionally, Government Regulation No. 29 of 1980 concerning the implementation of donation collection limits the financing of donation collection businesses to 10% of the proceeds. XYZ officials receiving salaries of up to hundreds of millions of rupiah and luxury facilities contravene Law No. 28 of 2004 concerning foundations, which prohibits the direct or indirect transfer or distribution of foundation assets in the form of salaries, wages, or honorariums to trustees, administrators, and supervisors. Exceptions can be made if the management is not affiliated with the founder, trustees, or supervisors and carries out the foundation's management directly and fully. Violations of these provisions can lead to imprisonment and additional penalties. These actions disappoint donors and erode trust. NGOs must provide accurate, honest, complete, and timely information in their financial statements and annual activity reports to increase transparency and accountability.

Transparency enables the public to understand NGO activities, goals, and values, fostering accountability (Dwiyanto, 2017; Wulaningrum & Pinanto, 2020).

Islamic agency theory supports implementing Islamic principles in faith-based NGO non-profits. In Islam, wakalah is a contract where a muwakkil (principal) authorizes a representative (agent) to perform tasks on their behalf. The agent acts on behalf of the principal and is accountable to them. Islamic agency principles emphasize honesty, transparency, and responsibility in carrying out duties, focusing on economic and spiritual rewards (Alamsyah, 2002; Khalid & Salt, 2021). The Islamic view of ethical principles integrates spiritual and physical aspects based on the principles of Sharia. Therefore, behaviors that are contrary to the teachings of Islam, such as lying, neglect, arrogance, and envy, should be avoided by all those who have an understanding of spiritual science (Khalid & Sarea, 2021). Given that religious charitable organizations focus on both humanitarian and religious aspects, they must report accountability not only to stakeholders and the environment but also to Allah SWT. Transparency in religious organizations is crucial for sustainability and public trust.

Previous research underscores the importance of transparency and reporting in religious organizations. Transparent reporting influences the flow of charitable funds and promotes public trust. Proper bookkeeping, transparent reporting, and effective asset management are essential for the growth and stability of religious charities (Yaacob, 2011; Yayla, 2011; Ihsan & Ibrahim, 2011; Masruki & Syafii, 2013; Yaacob et al., 2015; Yaacob & Nahar, 2017). Financial statements play a crucial role in institutional accountability, providing access to data. Reporting can also be done through infographics or social media platforms, leveraging technological advancements to improve accountability (Amelia & Goddess, 2021; Yilmaz et al., 2017; Arnaboldi et al., 2017). Financial statements play a crucial role in institutional accountability, providing access to data. Reporting can also be done through infographics or social media platforms, leveraging technological advancements to improve accountability (Dewi et al., 2021; Hall & O'Dwyer, 2017; Awio et al., 2011).

CONCLUSION

Based on the findings, the social media community, especially #JanganPercayaXYZ, views XYZ as less transparent and accountable. This perception stems from its campaign approach, which fails to consider available information when raising money for donations. Instead, it relies on religious and humanitarian themes to attract donors' interest and compassion. Furthermore, it was discovered that XYZ had not released its 2021 financial statements, further illustrating the organization's lack of transparency. Additionally, it was found that the deduction of donation funds was excessively large, surpassing current regulations, and that there was misappropriation of donation funds for personal interests, such as high-ranking salaries and luxury facilities for managers of non-profit organizations. These actions disheartened donors and undermined their trust in XYZ's management of donation funds. Consequently, several internet forums advocated for more cautious donations and increased awareness. Non-profit organizations, especially NGOs, are urged to provide accurate, honest, complete, and timely information regarding finances, funding sources, programs, and organizational details through financial statements and annual activity reports. The aim is to enhance NGO transparency, thereby achieving accountability, as transparency enables the public to understand the activities, goals, and values underlying these actions and compare them with existing values.

However, this research has several limitations. The data source was limited to only one hashtag on Twitter, #JanganPercayaXYZ, which means that some aspects may have been overlooked. It's worth noting that tweets with this hashtag are likely influenced by Tempo magazine and online news. Therefore, there is ample room for further, more in-depth

investigation. Additionally, interviews were not conducted due to difficulties in accessing former XYZ employee informants' availability. Thus, enhancing the reliability and validity of results was achieved solely through document analysis. The results of this research cannot be generalized because they are contextual, and the data only comes from one Twitter hashtag. Apart from that, subjectivity is inherent and a characteristic of qualitative research.

Further research is needed to complement this study, with a focus on expanding the sources of data beyond tweets and text to include images, short videos, and conversation patterns on various social media platforms such as Instagram, Facebook, and YouTube. This expanded approach should also include accountability studies in online media and beneficiary accountability. Moreover, there is a need to develop netnographic methods in accounting studies. Furthermore, Islamic NGOs are recommended to enhance their accountability, including disclosing affiliated party transactions and operational costs from donations collected, complying with Sharia regulations and principles, and emphasizing accountability not only to donors but also to beneficiaries.

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