

Transparency and Accountability of Fund Management in Makassar Street Children Community: Netnographic Study

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Abstract

Purpose: This study aims to analyze transparency and accountability practices in managing donation funds at the Makassar Street Children Care Community *Komunitas Peduli Anak Jalanan* (KPAJ) through social media and their role in building public trust.

Methodology: This study employed a qualitative approach with netnography. Data were obtained through observations of KPAJ Makassar's social media activities, documentation of digital uploads, and interviews with community administrators. Data analysis was conducted descriptively through data reduction, data presentation, and drawing conclusions.

Results: The findings indicate that Makassar KPAJ has implemented transparency and accountability through the publication of activities, fund utilization reports, and aid distribution on social media. However, these practices remain limited by the absence of a standardized financial reporting system.

Conclusions: Transparency and accountability in KPAJ Makassar's fund management have been implemented through social media. However, improvements in financial reporting are needed to strengthen public trust and organizational governance.

Limitations: This study only focuses on KPAJ Makassar and is limited to social media data and information from informants, so the results cannot be generalized.

Contribution: This research contributes to public sector accounting by promoting transparency, accountability, and improved reporting practices in social media-based fund management.

Keywords: *Accountability, Donation Fund Management, Netnography, Social Media, Transparency*

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1. Introduction

The development of digital technology has brought about significant changes in social interaction patterns, including in social and humanitarian fundraising activities. Social media is now used not only as a means of communication but also by various social communities to collect donations, disseminate information about activities, and build widespread public solidarity. The presence of

digital platforms such as Instagram and Facebook has made fundraising faster, more practical, and more accessible to communities across borders. This phenomenon indicates that community philanthropic practices are shifting from conventional patterns to digital, social media-based ones ([Dethier, Delcourt, & Dessart, 2023](#)).

On the other hand, the ease of fundraising through social media also poses new challenges related to transparency and accountability in the management of public funds. Social organizations that manage public funds have a moral responsibility to provide information on the use of funds openly and responsibly. Transparency is related to Transparency of information to the public, while accountability relates to an organization's ability to be accountable for its activities and use of the resources entrusted to it. Implementing these two principles is crucial for maintaining public trust in social and nonprofit organizations ([Ghoorah, Mariyani-Squire, & Amin, 2025](#)). Previous research has shown that transparency in financial reporting and accountability in fund management are closely related to donor trust in social organizations. The better an organization's transparency and accountability practices, the higher the level of public trust in that organization. Conversely, weak reporting and minimal information disclosure can raise public doubts about the management of funds by social organizations ([Krah & Mertens, 2020](#); [Nair, Arshad, Muda, & Joharry, 2023](#)).

In practice, many digital media-based social communities lack a standardized financial reporting system. Reports on fund usage are generally submitted solely through social media posts in the form of activity photos, captions, screenshots of transfers, or other simple documentation. This situation raises questions about the extent to which such reporting can be categorized as adequate accountability. This issue is increasingly important because digital social communities essentially manage public funds sourced from the trust of the wider community ([Liang, Xie, Ren, Wang, & Wang, 2024](#); [Gazzola, Amelio, Papagiannis, & Michaelides, 2019](#)). This phenomenon can also be found in social communities working to care for street children in Makassar City. Street children remain a complex social issue due to their interconnectedness with poverty, education, the social environment, and child protection. This situation has led to the emergence of various communities that strive to provide assistance, support, and empowerment to street children as a form of social awareness of this issue ([Ongowo, 2022](#); [Mohamad, Isa, & Tohopi, 2024](#); [Gunhidzirai, 2023](#); [Perry, Culbreth, Swahn, Kasirye, & Self-Brown, 2020](#)).

One community actively involved in these activities is the Makassar Community for Street Children (KPAJ). This community utilizes Instagram as its primary medium for communicating activity information, raising donations, and reporting on the use of funds to the public. All donation management activities are conducted digitally, so the relationship between the community and donors relies heavily on the level of trust established through social media. However, communities like KPAJ generally lack formal legal entities or specific financial reporting standards, making their accountability practices interesting to study further ([Haris, 2021](#); [Ojok, Obici, & Mwesigwa, 2022](#); [Pimenta & United Street Child, 2023](#); [Greeson, Gyourko, Wasch, & Page, 2024](#)).

Based on these conditions, questions arise regarding how digital-based social communities, such as KPAJ Makassar, implement transparency and accountability in fund management. Social media posts containing reports on activities and fund use require further examination to determine whether these practices truly reflect substantial accountability or merely represent symbolic transparency in the digital space. To date, research on transparency and accountability in digital media-based social organizations remains relatively limited, particularly in informal social communities in Makassar City ([Elvira-Lorilla, Rey-García, & Mato-Santiso, 2024](#); [Mato-Santiso, Rey-García, & Sanzo-Pérez, 2023](#)).

To understand this phenomenon more deeply, this study employed a netnographic approach. Netnography is a development of ethnographic methods applied to research on virtual communities and social interactions in digital spaces. Through this approach, researchers can directly observe social media posts, comments, communication patterns, and interactions between communities and donors in digital media. The netnographic approach is considered relevant because it helps researchers

understand how the meaning of transparency and accountability is constructed through the digital activities of social communities ([Bansal, Martinho, Pruthi, & Aggarwal, 2023](#)). This research is expected to contribute to the development of digital-based accounting studies for non-profit organizations, particularly regarding transparency and accountability practices in fund management within social communities. Furthermore, this research is also expected to provide practical recommendations for social communities in Makassar City to improve fund management governance to be more transparent, accountable, and able to maintain public trust in the digital era.

2. Literature Review

2.1 Transparency

Transparency is a key principle in organizational governance, emphasizing the openness of information to all stakeholders ([Dethier, Delcourt, & Dessart, 2023](#)). In nonprofit organizations, transparency is achieved through the provision of clear, honest, and easily accessible information to the public regarding funding sources, management processes, and use of funds ([Nair, Arshad, Muda, & Joharry, 2023](#)). The implementation of transparency aims to build public trust and prevent misuse of funds managed by the organization. In the digital age, transparency is no longer limited to written financial reports, but also through social media. Organizations utilize various digital platforms to inform the public about their activities, publish reports on fundraising, and provide documentation of program implementation. Therefore, social media has become a crucial tool for increasing information transparency and strengthening relationships between organizations and donors ([Liang, Xie, Ren, Wang, & Wang, 2024](#)).

2.2 Accountability

Accountability is an organization's obligation to account for all activities and resource use to those who have entrusted it, whether in the form of funds, support, or participation ([Woo, Actis, & Fu, 2023](#)). In social organizations, accountability extends beyond financial reporting to include accountability for program implementation, goal achievement, and community benefits ([Zhu, Ye, & Liu, 2018](#)). The principle of accountability requires organizations to convey information accurately, precisely, and responsibly. The better the implementation of accountability, the higher the level of public trust in the organization. Conversely, a lack of accountability can raise public doubts about the organization's credibility in managing entrusted funds.

2.3 Fund Management in Social Organizations

Fund management is a process that includes collecting, recording, using, monitoring, and reporting funds received by an organization ([Teunenbroek, 2023](#)). In social organizations, funds generally come from public donations, sponsorships, or other forms of assistance, which must be used in accordance with the organization's goals ([Kim & Park, 2022](#)). Good fund management must apply the principles of transparency, accountability, efficiency, and effectiveness to ensure that the funds are used effectively and effectively for the benefit of the recipients. Furthermore, organizations need to establish clear reporting mechanisms so the public can understand how their donated funds are being used ([Gazzola, Amelio, Papagiannis, & Michaelides, 2019](#)).

2.4 Social Media as a Means of Organizational Transparency

The development of social media has transformed the way organizations communicate with the public ([Elvira-Lorilla, Rey-García, & Mato-Santiso, 2024](#)). Platforms like Instagram, Facebook, and WhatsApp are used not only for promotional purposes but also as a means of conveying information about organizational activities. In the context of social organizations, social media is used to announce activities, raise donations, submit reports on fundraising, and build engagement with the community. Publishing activity documentation and donation reports through social media can increase public trust because information can be accessed openly and quickly ([Chen, Dai, Wang, Yang, Li, & Wei, 2021](#)). However, transparency through social media also presents challenges. Published information may not necessarily meet systematic financial reporting standards, requiring balance between ease of information delivery and the quality of accountability provided to the public.

2.5 Netnography

Netnography is a development of ethnographic methods used to study the behavior, culture, and interactions of people in digital environments ([Smith, Sivertsen, Lines, & De Bellis, 2023](#)). Through this method, researchers can understand the activities of virtual communities by observing communications, social media posts, comments, and other forms of interaction that occur online ([Dutta & Sharma, 2023](#)). The netnographic approach is considered appropriate for research on digital media-based social communities because it allows researchers to gain insight into the transparency and accountability practices established through social media. In addition to observing digital activities, researchers can also conduct interviews and documentation as a form of data triangulation, resulting in more comprehensive research results.

2.6 Previous Research

Several previous studies have highlighted the important role of transparency and accountability in strengthening public trust in social organizations. [Krah and Mertens \(2020\)](#) found that transparency in fund management has a positive influence on donor trust because it enables stakeholders to monitor how donated resources are utilized. [Similarly, Nair et al. \(2023\)](#) demonstrated that accountability in financial reporting is a key determinant of the credibility and long-term sustainability of nonprofit organizations. In addition, [Elvira-Lorilla et al. \(2024\)](#) explained that social media has become one of the primary communication channels for nonprofit organizations to disseminate information, engage with stakeholders, and promote organizational activities. Despite these advantages, many organizations still rely on simple reporting practices that emphasize activity documentation rather than comprehensive financial disclosures, highlighting the need to improve reporting quality to ensure greater transparency and accountability.

Although previous studies have provided valuable insights into transparency, accountability, and the use of social media in nonprofit organizations, research focusing on informal social communities remains relatively limited. In particular, little attention has been given to communities that rely heavily on digital platforms as their primary medium for fundraising, reporting, and maintaining public trust. This gap is especially evident in the context of Makassar City, where informal community-based organizations actively utilize social media without standardized financial reporting systems. Therefore, this study seeks to address this gap by employing a netnographic approach to examine how transparency and accountability are practiced by the Makassar Street Children Care Community (KPAJ) and how these practices contribute to building trust and legitimacy in a digital environment.

3. Research Methodology

3.1 Types of Research

This research uses a qualitative approach with netnography. Netnography is a development of ethnographic methods used to understand the behavior, interactions, culture, and social practices that occur in digital communities ([Bansal, Martinho, Pruthi, & Aggarwal, 2023](#)). This approach was chosen because the research focuses on the transparency and accountability practices in managing donation funds carried out by the Makassar Street Children Care Community (KPAJ) through social media. Using netnography, researchers observed the community's digital activities, such as fundraising posts, donation usage reports, documentation of social activities, and interactions between community administrators and the public. This approach enabled researchers to gain a deeper understanding of how transparency and accountability are realized in the digital space.

3.2 Research Focus

This research focuses on the transparency and accountability practices of donation fund management implemented by the Makassar Street Children Care Community (KPAJ) through social media. Specifically, it examines how transparency is applied in the management of donation funds, the accountability mechanisms established for donors and the public, and the role of social media as a platform for communicating fundraising activities, fund utilization, and organizational programs.

Furthermore, the study explores how the concepts of transparency and accountability are constructed and reflected through the community's digital interactions and communication practices using a netnographic perspective.

3.3 Location and Time of Research

The research was conducted at the Makassar Street Children Care Community (KPAJ), focusing on the management of donation funds communicated through the community's official Instagram account. The study examined how KPAJ utilizes social media to publish fundraising activities, reports on fund utilization, and community programs as part of its commitment to transparency and accountability. To complement the online observations, in-depth interviews were conducted with community administrators to obtain comprehensive information regarding fund management practices, reporting mechanisms, and the organization's accountability to donors and the public, consistent with the application of netnographic research in digital communities ([Bansal et al., 2023](#); [Dutta & Sharma, 2023](#)).

The research was conducted throughout the data collection period until sufficient and relevant information had been obtained to address the research objectives comprehensively. Data collection was carried out in several stages, including observing the community's social media activities, conducting in-depth interviews with key informants, collecting and reviewing supporting documentation, and organizing the qualitative data for further analysis. Following the data collection process, the researchers systematically analyzed the findings and prepared the final research report. Each stage of the research was implemented carefully and continuously to ensure the credibility, consistency, and trustworthiness of the findings while providing a comprehensive understanding of transparency and accountability practices in the management of donation funds at the Makassar Street Children Care Community (KPAJ) ([Ahmed, 2024](#); [Alonzo & Teng, 2023](#)).

3.4 Data Sources and Types

The data used in this study consisted of primary and secondary data. Primary data were collected through direct observations of the Makassar Street Children Care Community (KPAJ) social media activities, particularly its official Instagram account, in-depth interviews with community administrators, and documentation of fundraising activities and reports on fund utilization published to the public. These primary data provided comprehensive insights into how the community implements transparency and accountability in managing donation funds, as well as how information is communicated to donors and the wider public through digital platforms ([Dutta & Sharma, 2023](#); [Elvira-Lorilla et al., 2024](#)).

Secondary data were obtained from books, scientific journals, previous research, organizational documents, and other relevant literature related to transparency, accountability, non-profit organizations, social media, and netnography. The study employed qualitative data in the form of interview transcripts, observation notes, documentation, social media content, and field notes. These data sources were analyzed collectively to develop a comprehensive understanding of transparency and accountability practices in donation fund management and to support the interpretation of findings obtained from the primary data ([Bansal et al., 2023](#); [Dethier et al., 2023](#); [Nair et al., 2023](#)).

3.5 Data collection technique

Observation was conducted by systematically examining the social media activities of the Makassar Street Children Care Community (KPAJ), particularly through its official Instagram account, following the principles of netnographic research for investigating online communities ([Bansal et al., 2023](#); [Smith et al., 2023](#)). The observation focused on posts related to fundraising campaigns, social service activities, reports on fund utilization, and interactions between the community and its followers. This technique enabled the researchers to understand how KPAJ communicates information, demonstrates transparency, and builds public trust through digital platforms, consistent with previous studies on Instagram-based community research ([Dutta & Sharma, 2023](#); [Elvira-Lorilla et al., 2024](#)). Field notes were recorded throughout the observation process to capture relevant patterns and findings regarding the implementation of transparency and accountability.

Semi-structured interviews were conducted with KPAJ administrators to obtain in-depth information regarding the management of donation funds and the organization's accountability practices. This interview approach is widely used in qualitative research because it allows participants to provide detailed explanations while maintaining flexibility during data collection ([Ahmed, 2024](#)). The interviews explored the procedures for collecting, managing, and reporting donations, the mechanisms used to communicate financial information to donors and the public, and the challenges encountered in maintaining transparency through social media. This flexible interview approach allowed participants to provide additional insights that complemented the findings from the observation process.

Documentation was used to support and validate the findings obtained through observation and interviews. The researchers collected various documents, including screenshots of social media posts, photographs of community activities, reports on fund utilization, and other relevant organizational records. These documents served as supporting evidence to verify the consistency between the information published by KPAJ and the explanations provided by the informants, thereby strengthening the credibility, consistency, and trustworthiness of the research findings ([Ahmed, 2024](#); [Alonzo & Teng, 2023](#)).

3.6 Data Analysis Techniques

Data analysis was conducted using the qualitative data analysis model proposed by Miles and Huberman, which consists of three interrelated stages: data reduction, data display, and conclusion drawing. Data reduction involved selecting, classifying, organizing, and simplifying the information obtained from observations, interviews, and documentation to retain only data relevant to the research objectives. This process enabled the researchers to identify key themes and patterns related to transparency and accountability in donation fund management. The reduced data were then systematically presented in the form of descriptive narratives to facilitate interpretation and reveal relationships among the research findings. Presenting the data in an organized manner allowed the researchers to compare information obtained from different sources and develop a comprehensive understanding of how transparency and accountability were implemented by the Makassar Street Children Care Community (KPAJ), thereby supporting the development of credible qualitative interpretations ([Ahmed, 2024](#)).

Finally, conclusions were drawn after all the data had been thoroughly analyzed to provide a comprehensive interpretation of the transparency and accountability practices in donation fund management and their contribution to fostering public trust. The conclusions were based on the integration of findings from observations, interviews, and documentation, enabling the researchers to develop a holistic understanding of the phenomenon under investigation. To enhance the credibility and trustworthiness of the findings, this study employed both source triangulation and methodological triangulation by comparing information obtained through different data sources and collection techniques. This triangulation process ensured the consistency, validity, and reliability of the research findings, thereby strengthening the overall rigor of the study ([Ahmed, 2024](#); [Alonzo & Teng, 2023](#)).

4. Results and Discussions

4.1 Transparency in Fund Management at the Makassar Street Children Care Community (KPAJ)

Based on observations of the social media activity of the Makassar Street Children Care Community (KPAJ), it is known that the community has implemented the principle of transparency in managing donation funds. Transparency is demonstrated through the provision of information regarding social activities, the fundraising process, and documentation of aid distribution to street children, which is published regularly through social media, particularly Instagram. The information provided includes the purpose of the fundraising, the form of assistance provided, and documentation of the implementation of activities so that the public can understand how the funds collected are being utilized ([Nair, Arshad, Muda, & Joharry, 2023](#)). In addition to providing documentation of activities, the community also provides information on the progress of ongoing social programs. This

transparency is one way the community builds public trust in the management of funds derived from public donations. The public, as donors, can access this information openly without having to submit a direct request to the community administrators ([Liang, Xie, Ren, Wang, & Wang, 2024](#)).

The results of this study align with [Dethier, Delcourt, and Dessart \(2023\)](#) findings, which state that transparency is a form of openness to the public regarding fund management, thereby increasing public trust in social organizations. [Krah and Mertens \(2020\)](#) also explain that openness regarding fund use is a crucial factor in enhancing the credibility of nonprofit organizations. The research findings indicate that social media has been utilized as a means of conveying information, making it easier for the public to directly monitor community activities. However, observations indicate that transparency remains rudimentary. Information on fund use is primarily presented in the form of activity documentation, photos, videos, and brief descriptions in social media posts. A systematic and structured presentation of financial reports, as is the practice in organizations with formal administrative systems, has not been found. This situation indicates that transparency has been implemented, but improvements are needed to ensure the information presented to the public is more comprehensive and easily understood.

4.2 Management Accountability Funds to the Street Children Care Community (KPAJ)

Based on observations and interviews, accountability in fund management at the Makassar Street Children Care Community (KPAJ) is demonstrated through the provision of information regarding the use of donated funds to the community. Every social activity carried out is documented and published on social media as a form of accountability to donors. This documentation generally includes photos of the activity, aid distribution, and a brief description of the program's implementation funded by community donations. Community administrators stated that publicizing activities is a form of moral responsibility to the community's trust. Through documentation and open communication, donors can be assured that the funds they have donated are being used to support social activities in accordance with the fundraising objectives. This practice demonstrates that accountability is understood not only as the preparation of financial reports, but also as a form of accountability for the implementation of programs ([Nair, Arshad, Muda, & Joharry, 2023](#)).

The results of this study, who explain that accountability is a form of organizational responsibility to the public for managing entrusted resources. Furthermore, [Ghoorah, Mariyani-Squire, and Amin \(2025\)](#) state that good accountability will increase public trust in social organizations because it ensures that collected funds are used for their intended purposes. However, research results indicate that accountability practices at the Makassar Community for Street Children (KPAJ) still face several challenges. One such challenge is the lack of a formal and standardized financial reporting system. Information on the receipt and use of funds is still presented in the form of activity documentation and brief descriptions on social media, thus not providing a detailed overview of the overall inflow and outflow of funds. This situation indicates that accountability practices have been implemented, but still require development to be more systematic and meet the information needs of donors and the public.

Overall, the implementation of accountability by KPAJ Makassar has demonstrated a commitment to public accountability for its fund management. Utilizing social media as a reporting tool is one way the organization adapts to digital technology advancements. However, to improve organizational governance, the community needs to develop a more comprehensive, structured, and easily understood reporting mechanism to maintain public trust.

4.3 Utilizing Social Media as a Means of Transparency and Accountability

Social media is the primary tool used by the Makassar Street Children Care Community (KPAJ) to build communication with the community. Observations show that various information regarding social activities, fundraising, and aid distribution is regularly published through the community's social media accounts. This information serves not only as a means of disseminating information but also as a form of transparency and accountability to the public. Through social media, the public can follow community activities directly, without being limited by time and space. Regular publications

provide the public with the opportunity to learn about the implementation of social programs and the use of collected donations ([Zhang, Zhang, Jiang, Gao, & Yang, 2022](#)). Thus, social media serves as a communication tool that strengthens the relationship between communities and donors ([Kasri & Yuniar, 2021](#); [Kasri & Ramli, 2019](#)).

The findings of this study support the research of [Woo, Actis, and Fu \(2023\)](#), who stated that social media has become a primary medium for social organizations to convey information to the public quickly, openly, and easily accessed. [Furthermore, Mato-Santiso et al. \(2023\)](#) explained that the use of social media can increase public participation in social activities because information can be received more widely and interactively. However, this study also found that the use of social media as a reporting tool still has limitations. The published information primarily consists of visual documentation and brief narratives, thus not fully reflecting the detailed state of fund management. Therefore, social media should be utilized not only for activity publication but also as a means of delivering more comprehensive fund management reports, so that the principles of transparency and accountability can be optimally implemented.

4.4 Netnography as an Approach to Understanding Transparency and Accountability

The netnographic approach used in this study provides a deeper understanding of the transparency and accountability practices implemented by the Makassar Street Children Care Community (KPAJ) through social media. Unlike conventional ethnography, which focuses on real-world social life, netnography allows researchers to observe the activities, communication patterns, and interactions that occur within digital communities. Through observations of social media posts, comments, activity documentation, and other forms of communication, researchers gain insight into how the community builds relationships with the public and maintains the trust of donors.

The research results show that social media is not only used as a means of disseminating information, but also as a means of demonstrating transparency in fund management. Every post about social activities, aid distribution, and fund use reports is part of the communication process that demonstrates the community's responsibility to the public. Interactions through comments, messages, and responses from social media followers also reflect the reciprocal relationship between the community and donors. The findings of this study support [Dutta and Sharma \(2023\)](#) view, which states that netnography is an effective method for understanding social behavior, communication patterns, and the culture that develops within digital communities. This approach allows researchers to obtain data naturally through the activities of community members on social media without changing their behavior during the research process.

Furthermore, the research findings also indicate that transparency and accountability practices fostered through social media have an impact on public trust. Open information regarding social activities and the use of funds is one factor that encourages the public to continue supporting the community. However, the effectiveness of this transparency can be improved through more systematic financial reporting, so that the information received by the public includes more comprehensive details of fund management than just activity documentation. Overall, the use of a netnographic approach provides insight into how transparency and accountability are built through digital interactions between communities and society. This approach demonstrates the important role that social media plays in support the governance of social organizations that are more open, accountable, and able to maintain public trust.

5. Conclusions

5.1 Conclusion

Based on the research results, it can be concluded that the Makassar Street Children Care Community (KPAJ) has implemented the principles of transparency and accountability in managing donation funds through the use of social media. Transparency is demonstrated through the public disclosure of information regarding social activities, the fundraising process, and documentation of aid distribution. Meanwhile, accountability is demonstrated through accountability for the use of donation funds, through activity documentation and simple reports submitted through social media.

The research findings indicate that social media plays a crucial role as a communication tool between communities and the public in building public trust. Publicizing activities and fund usage provides the public with information about community activities, thereby increasing trust in the management of donation funds. However, transparency and accountability practices require further improvement, particularly in the preparation of more systematic, detailed, and standardized financial reports to enhance comprehensiveness. The netnographic approach used in this study provides insight into how transparency and accountability practices are built through digital interactions between communities and society. Thus, the research objective of analyzing transparency and accountability in fund management within the Makassar Street Children Care Community (KPAJ) through social media has been achieved.

5.2 Research Limitations

This study has several limitations that should be considered. First, the study was conducted only in one social community, the Makassar Community for Street Children (KPAJ), so the results cannot reflect the conditions of all social communities operating in similar fields. Second, the study used a netnographic approach that focused on the community's digital activities through social media. Therefore, the results primarily describe transparency and accountability practices presented to the public through digital media and do not encompass all internal organizational activities. Third, the limited time of the research meant that the data collection process was carried out within a certain period so that it could not yet describe the development of community transparency and accountability practices over a longer period.

5.3 Suggestion and Direction for Future Study

Based on the findings of this study, several recommendations can be proposed. The Makassar Street Children Care Community (KPAJ) is encouraged to improve the quality of its financial reporting by preparing more systematic, detailed, and easily understandable reports to strengthen transparency and accountability. In addition, social media should be utilized not only to document community activities but also to provide more comprehensive information on the receipt and utilization of donation funds, thereby enhancing public trust and confidence in the organization's fund management. Future studies are recommended to examine transparency and accountability practices in other social or non-profit organizations using broader research settings or by combining the netnographic approach with other qualitative or mixed-methods approaches to generate more comprehensive and in-depth findings.

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Author Contributions

EH conceptualized the study, conducted the investigation, collected and analyzed the data, interpreted the findings, and prepared the original draft of the manuscript. WR contributed to the research design and methodology, supervised the study, critically reviewed and edited the manuscript, and provided academic guidance throughout the research process. Both authors have read and approved the final version of the manuscript and agree to be accountable for all aspects of the work.

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