ANALYSIS OF FINANCIAL PERFORMANCE IN NON-PROFIT ORGANIZATIONS

UNDERGRADUATE THESIS

Submitted as one of the requirements to obtain

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By:

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FACULTY OF BUSINESS

MANAGEMENT STUDY PROGRAM

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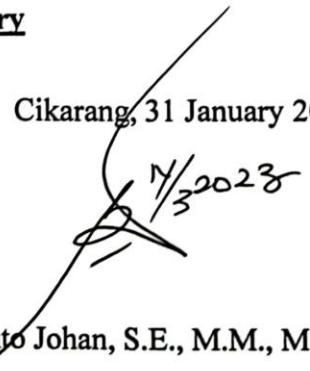

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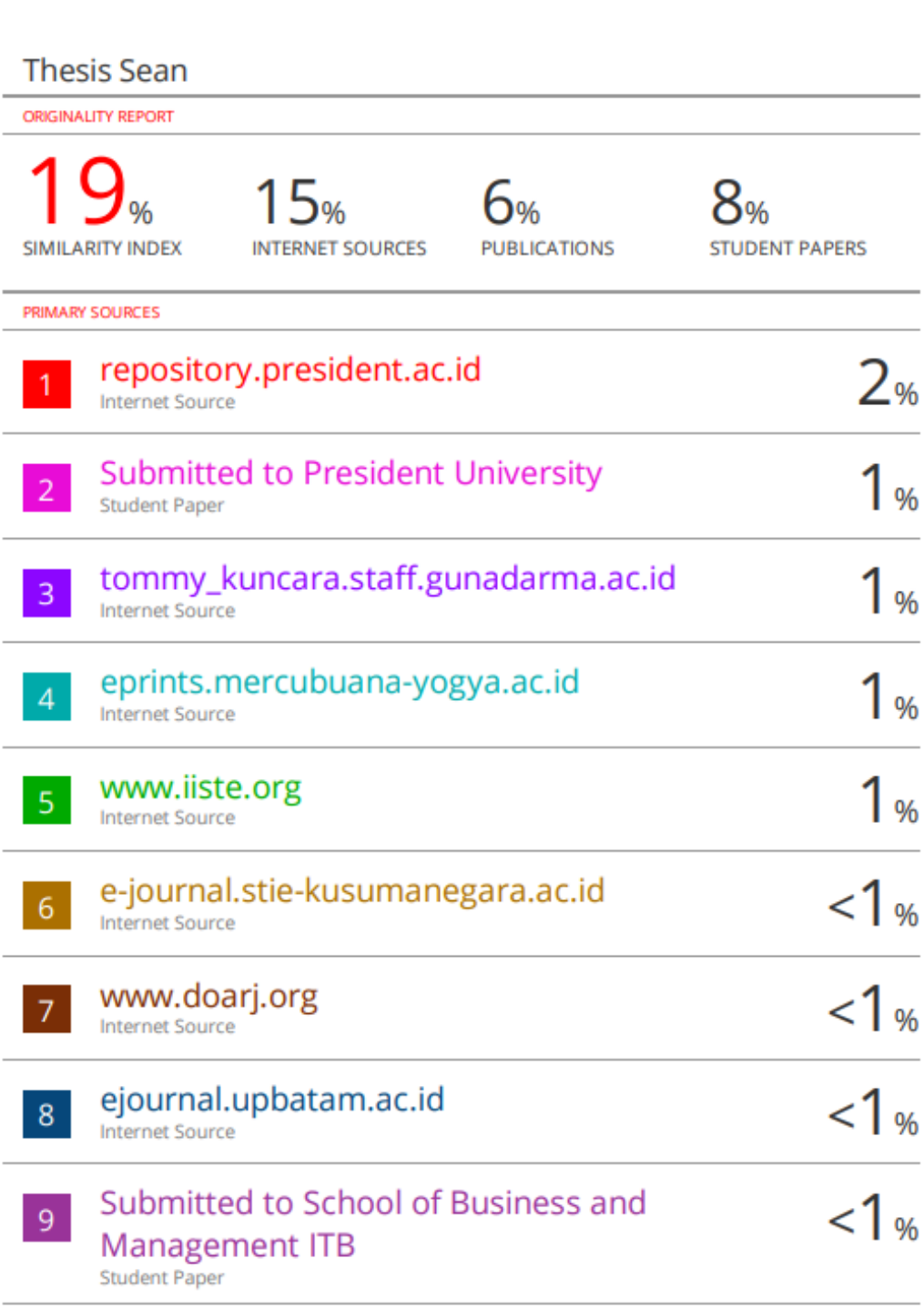

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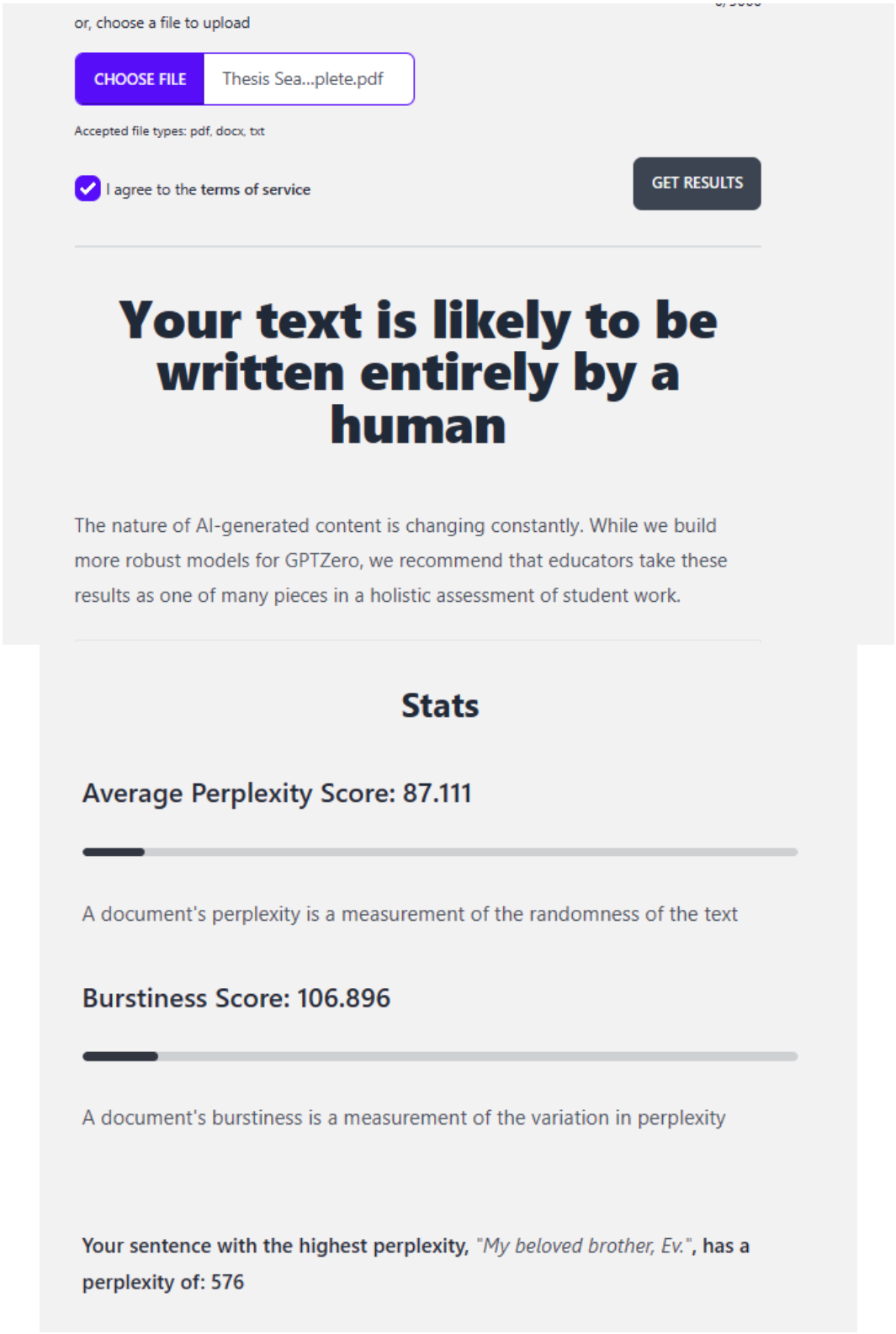

ABSTRACT

Non-profit organizations in Indonesia today still tend to emphasize the priority of program quality and do not pay much attention to the importance of the financial management system. Whereas a good financial management system is believed to be one of the main indicators of accountability and transparency of an institution. This study aims to find out how good the financial condition of non-profit organizations in Indonesia is, by using Return on Asset as a dependent variable that projects the financial performance of non-profit organizations, as well as using Current Ratio, Fiscal Performance, and Public Support 1 and also Public Support 2 as an independent variable. Apart from that, this research uses quantitative methods, and uses secondary data. The data used is a combination of time series and cross section, where this study uses financial statements from 13 different non-profit organizations, with a period of 4 years starting from 2017-2020, so a total of 52 financial statements were used as test samples in this study. Of the four independent variables used in this study, there is one, namely fiscal performance, that has no relationship with or influence on the dependent variable. In addition, the other three independent variables have a significant influence on the dependent variable.

Keyword: *Financial Performance, Return on Assets, Current Ratio, Fiscal Performance, Public Support*

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Cikarang, Indonesia, 31 January 2023

Sean Nasawata Kane Octa Tioris

TABLE OF CONTENT

PANEL OF EXAMINERS APPROVAL SHEET ..... **i**

STATEMENT OF ORIGINALITY ..... **ii**

SCIENTIFIC PUBLICATION APPROVAL FOR ACADEMIC INTEREST ..... **iii**

ADVISOR APPROVAL FOR JOURNAL OR INSTITUTION'S REPOSITORY ..... **iv**

PLAGIARISM RESULT ..... **v**

GPT-ZERO RESULT ..... **vi**

ABSTRACT ..... **vii**

ACKNOWLEDGEMENT ..... **viii**

TABLE OF CONTENT ..... **x**

LIST OF FIGURES ..... **xiii**

LIST OF TABLES ..... **xiv**

CHAPTER I **1**

1.1 Background 1

1.2 Problem Identification 6

1.3 Research Questions 6

1.4 Research Outline 7

CHAPTER 2 ..... **9**

2.1 Review of Literature 9

2.1.1 Grand Theory 9

2.1.2 Middle-range Theory 10

2.1.3 Non-Profit Organization (Non-Governmental Organization) 11

2.1.4 Financial Statements 13

2.1.5 Financial Performance 14

2.1.6 Return on Asset 15

2.1.7 Current Ratio 16

2.1.8 Fiscal Performance 16

2.1.9 Public Support 17

2.2 Hypothesis Development 18

2.3 Theoretical Framework 21
2.4 Previous Research 22
2.5 Research Gap 29
CHAPTER III 30
3.1 Research Design 30
3.2 Sampling Design 32
3.2.1 Population 32
3.2.2 Sampling Technique 33
3.2.3 Sample Size 33
3.3 Operational Definition 34
3.4 Data Collection Design 37
3.5 Data Analysis Design 37
3.5.1 Descriptive Analysis 37
3.5.2 Classical Assumption Test 38
3.5.3 Multiple Regression Analysis 39
3.5.4 Coefficient of Determination (R^2) 40
3.5.5 F – Test 40
3.5.6 T - Test 41
CHAPTER IV 42
4.1 Company Profile 42
4.1.1 Dompet Dhuafa 42
4.1.2 Greeneration Foundation 42
4.1.3 Greenpeace Indonesia 43
4.1.4 Rumah Yatim 43
4.1.5 Rumah Zakat 43
4.1.6 WWF Indonesia 44
4.1.7 YAPPIKA 44
4.1.8 Aksi Cepat Tanggap 45
4.1.9 Human Initiative 45
4.1.10 BAZNAS 45
4.1.11 Insan Bumi Mandiri 46

4.1.12 Rumah Amal Salman 46
4.1.13 Happy Hearts Indonesia 46
4.2 Descriptive Statistic Analysis 47
4.3 Classical Assumption Test 48
4.3.1 Normality Test 48
4.3.2 Multicollinearity Test 50
4.3.3 Autocorrelation Test 52
4.3.4 Heteroscedasticity Test 52
4.4 Multiple Regression Analysis 53
4.5 Coefficient of Determination (R^2) 54
4.6 F – Test 55
4.7 T – Test 56
4.8 Discussion of Findings 57
4.8.1 The Effect of Current Ratio on Return on Assets 57
4.8.2 The Effect of Fiscal Performance on Return on Assets 57
4.8.3 The Effect of Public Support 1 and 2 on Return on Assets 58
4.8.4 The Simultaneous Effect of Current Ratio, Fiscal Performance, and Public Support on Return on Assets 59
CHAPTER V 60
5.1 Conclusion 60
5.2 Recommendation 60
REFERENCES 62
APPENDIX 67

LIST OF FIGURES

Figure 1.1 Aksi Cepat Tanggap Foundation 3
Figure 2.1 Theoretical Framework..... 21
Figure 3.1 Research Framework 32
Figure 4.1 Histogram 49
Figure 4.2 P-P Plot 50
Figure 4.3 Heteroscedasticity Test..... 53

LIST OF TABLES

Table 3.1 Sample Observed 33
Table 3.2 Operational Definition 34
Table 4.1 Descriptive Statistics..... 47
Table 4.2 Multicollinearity Test..... 51
Table 4.3 Multicollinearity Test (First Difference) 51
Table 4.4 Autocorrelation Test 52
Table 4.5 Multiple Regression..... 53
Table 4.6 Coefficient of Determination 55
Table 4.7 F – Test..... 55
Table 4.8 T – Test 56