

An Integrative Analysis of the Value-Belief-Norm Model and Theory of Planned Behavior in Enhancing Digital Donation Intention and Behaviour in Indonesia

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Abstract: This study examines the determinants of digital donation behavior among Generation Z in DKI Jakarta by integrating the Value-Belief-Norm (VBN) theory and Theory of Planned Behavior (TPB) into a single structural model. This study uses survey data collected from 400 respondents selected through purposive sampling, analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). Results reveal that altruistic values, egoistic values, and subjective norms significantly influence intention to donate, while biospheric values operate indirectly through attitude formation. Subjective norms emerge as the strongest predictor of attitude towards donation, reflecting the collectivist character of Indonesian society. Perceived behavioral control does not directly affect donation intention but significantly shapes positive attitudes toward donation. Attitude towards donation and intention to donate are confirmed as significant mediators within the integrated model. Findings of this study suggest that digital philanthropy campaigns targeting Generation Z should prioritize community-based norm activation, incorporate symbolic recognition features to engage egoistic motivations, and strengthen institutional trust through transparent fund reporting. This research contributes to prosocial behavior literature by empirically validating an integrative VBN-TPB model in a non-Western, high-collectivism context and provides actionable foundations for philanthropy platform developers and policymakers in Indonesia.

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INTRODUCTION

Indonesia has been recognized as the world's most generous country according to the World Giving Index 2024. A report by the Charities Aid Foundation (2024) revealed that 90% of Indonesians stated that they had made donations, placing Indonesia above Myanmar, Malta, Iceland, and Singapore. This achievement is not a recent phenomenon, but rather reflects a long-standing consistency rooted in the culture of gotong royong (mutual cooperation), social solidarity, and traditions of sharing that have long been embedded in Indonesian society (Rini, 2021). Social practices such as monetary donations, goods contributions, and moral support in community solidarity movements have become defining characteristics that strengthen Indonesia's reputation as a nation that highly values humanitarian principles.

The prosocial potential of Indonesian society is also reflected in its massive response to various humanitarian events, both at the national and international levels. Active participation in supporting disaster victims, religious activities, and routine social fundraising has positioned Indonesia as one of the countries with the highest levels of social participation globally (World Giving Index, 2024; Annisa & Wicaksono, 2023). The emergence of digital donation platforms has fundamentally transformed the philanthropic landscape, positioning Indonesia's digital philanthropy sector as a rapidly growing segment within the broader digital economy and fintech ecosystem. These platforms have not only expanded access and participation across different segments of society, including younger generations and urban communities, but have also

introduced new business models, payment infrastructures, and consumer engagement mechanisms that blur the boundaries between traditional charity and digital commerce (Bappenas, 2022; UNDP Indonesia, 2023). As digital philanthropy platforms increasingly operate as intermediaries within the fintech value chain, integrating payment gateways, peer-to-peer fundraising mechanisms, and blockchain-based transparency systems, understanding the determinants of digital donation behavior has become essential not only for social welfare objectives but also for the sustainability of digital platform business models and the development of inclusive digital financial ecosystems.

Despite these achievements, a significant gap remains between donation intentions and actual donation behavior, a phenomenon commonly referred to as the intention-behavior gap. Data from tSurvey.id (2022) indicate that most respondents allocate only between 2.5% and 5% of their income to donations, while only approximately 7% donate more than 10% of their income. Most donors remain within the category of minimal contributions, meaning that the total accumulation of social funds has not fully reflected the enormous philanthropic potential at the national level (tSurvey.id, 2022). From a digital business perspective, this intention-behavior gap represents a critical conversion challenge that directly impacts platform transaction volumes, user retention rates, and the long-term viability of digital philanthropy business models. This condition indicates the existence of barriers that hinder the conversion of prosocial motivation into actual behavior, barriers that are simultaneously psychological, technological, and institutional in nature.

This intention-behavior gap is influenced by several factors, including economic uncertainty, declining trust in donation institutions, limited financial education, and low levels of digital literacy in utilizing online philanthropy platforms (Setiawan, 2021). These challenges have become increasingly relevant amid changing consumption patterns and financial priorities among urban communities. Furthermore, a survey conducted by Median (2022) revealed that 44.7% of Indonesians stated that they no longer trusted fundraising institutions, creating serious implications for fundraising effectiveness and public participation overall. In the context of digital platform economics, trust deficits translate directly into reduced user engagement, lower conversion rates, and diminished network effects, factors that are critical to the scalability and sustainability of platform-based business models. Consequently, addressing the intention-behavior gap is not merely a matter of social concern but also a strategic imperative for digital philanthropy platforms seeking to optimize user acquisition, retention, and lifetime value.

On the other hand, a positive trend has emerged among younger generations, particularly Generation Z. Data from IDN Media showed that Gen Z participation in online donations increased from 2.7% in 2019 to 12% in 2022, indicating a shift in philanthropic behavior toward greater reliance on digital channels (IDN Media, 2022). This shift reflects broader patterns of digital consumer behavior characteristic of Generation Z, including preferences for mobile-first interfaces, demand for real-time transparency, reliance on peer recommendations and social proof, and expectations for seamless integration between social media and transactional platforms. Gen Z tends to be more selective and value-driven, yet the conversion of intention into actual donation behavior still depends heavily on trust, platform transparency, and the influence of online communities. From a digital consumer behavior perspective, Generation Z donors exhibit characteristics consistent with omnichannel consumers: they engage with multiple touchpoints, expect personalized experiences, value authenticity and social validation, and demonstrate higher sensitivity to platform usability and institutional credibility compared to previous generations. This trend suggests that younger generations have the potential to become the primary driving force behind future digital philanthropy while simultaneously emphasizing the importance of understanding the intention-behavior gap more comprehensively through the lens of digital consumer behavior theory and platform business strategy.

Socioeconomic distribution also shapes donation participation patterns. Data from the Indonesian Central Statistics Agency (BPS, 2022) indicate that middle-class groups (categories B and C1) collectively

represent more than 45% of the national household population, accounting for over 38 million families. Nevertheless, socioeconomic distribution does not translate linearly into digital donation participation, as the numerically dominant middle class has not yet contributed proportionally according to its economic capacity (tSurvey.id, 2022). Higher socioeconomic status groups (A1 and A2) tend to contribute larger donations per individual, whereas lower socioeconomic groups (D and E) participate more frequently through non-monetary assistance and community-based mutual cooperation activities (BPS, 2022). These variations are further exacerbated by disparities in digital literacy and technological access across socioeconomic groups, implying that donation platform designs and campaign strategies must be adapted to ensure inclusivity for all socioeconomic segments (IDN Media, 2022; Setiawan, 2021). From a platform business perspective, these socioeconomic disparities present both challenges and opportunities: platforms must balance mass-market accessibility with premium features, design inclusive payment mechanisms that accommodate diverse financial capabilities, and develop segmentation strategies that recognize heterogeneous user needs and behaviors within Indonesia's digitally diverse consumer base.

Beyond social and demographic considerations, the growth of digital philanthropy in Indonesia is embedded within a rapidly evolving fintech ecosystem characterized by high mobile penetration, expanding digital payment adoption, and increasing regulatory support for financial inclusion. Digital philanthropy platforms function as specialized fintech applications that leverage core infrastructure such as e-wallets, QR code payments, and peer-to-peer transfer systems, thereby contributing to the broader objectives of financial digitalization and inclusive economic development. However, the effectiveness of these platforms in converting prosocial intentions into sustained donation behavior depends not only on technological infrastructure but also on deeper psychological, social, and behavioral factors that drive digital consumer engagement. Understanding these factors is therefore essential for platform developers, fintech investors, and policymakers seeking to build sustainable digital philanthropy ecosystems that serve both social welfare objectives and commercial viability.

From a theoretical perspective, previous studies have often focused on only one or two determinants of donation behavior, thereby failing to develop a comprehensive model capable of explaining the root causes of donation behavior holistically (Setiawan, 2021). The Value-Belief-Norm (VBN) Theory, developed by Stern et al. (1999), explains prosocial behavior through a causal chain beginning with individual values (altruistic, biospheric, and egoistic), which shape beliefs, awareness of consequences, attribution of responsibility, and ultimately personal norms that encourage actual behavior. In the donation context, VBN posits that individuals donate when their values activate a sense of moral responsibility and internal norms (Stern et al., 1999; Steg et al., 2014). However, VBN has been criticized for insufficiently accommodating external factors such as social pressure and group norms, particularly in collectivist societies, and for its limited capacity to capture non-moral variables such as rational attitudes and perceived behavioral control (Whitmarsh & O'Neill, 2010; Bamberg & Möser, 2007). Complementing VBN, the Theory of Planned Behavior (TPB), introduced by Ajzen (1991), proposes that individual behavior is influenced by intentions formed through three primary determinants: attitude toward the behavior, subjective norms, and perceived behavioral control. These three components collectively determine the strength of behavioral intention, making TPB a systematic predictive framework for actual behavior (Ajzen, 1991; Fishbein & Ajzen, 2010). TPB has been criticized for the intention-behavior gap phenomenon, where strong intentions do not always result in actual behavior, and for being overly rationalistic and insufficient in accommodating emotional factors, habits, and moral values associated with prosocial behavior (Sheeran et al., 2016; Conner, 2020). There is an urgent need to develop a conceptual model that integrates psychological determinants such as altruistic, biospheric, and egoistic values, subjective norms, perceived behavioral control, and sociomoral dimensions including personal norms, moral responsibility, and collectivist influence (Kasri & Indriani, 2022; Adamska-Mieruszezowska et al., 2023).

Adamska-Mieruszevska et al. (2023), who examined the VBN model and TPB separately in the context of green crowdfunding in the United Kingdom, found that TPB demonstrated stronger explanatory power, although VBN variables such as altruistic and biospheric values remained significant. However, the primary limitation of their study was the absence of an integrative examination of both models simultaneously, as well as its limited focus on a single Western cultural context. Consequently, Adamska-Mieruszevska et al. (2023) explicitly recommended testing an integrated VBN-TPB model in non-Western countries with different cultural, social, and religiosity characteristics. Digital philanthropy platforms represent a distinct category of fintech intermediaries that leverage digital payment infrastructure, peer-to-peer transaction systems, and real-time transparency mechanisms to facilitate donation behavior within Indonesia's expanding digital economy (Abdullah & Bakri, 2021; Bappenas, 2022). Unlike traditional fundraising institutions, these platforms operate as multi-sided marketplaces that connect donors, beneficiaries, and charitable organizations through algorithmic curation, social proof mechanisms, and mobile-first interfaces designed to optimize user engagement and conversion (Sura et al., 2017; Li et al., 2022). Within this ecosystem, donation behavior functions as a form of digital consumer behavior shaped not only by prosocial values and social norms but also by platform-specific factors including perceived ease of use, trust in payment security, institutional credibility, and community-based validation, factors that are particularly salient among Generation Z users who exhibit high digital literacy and distinctive digital consumption patterns (IDN Media, 2022; Aji & Muslichah, 2023; Kasri & Indriani, 2022).

This study responds to that recommendation by offering five primary contributions. First, it develops an integrated VBN-TPB model within a single structural framework. Second, it examines the model within the Indonesian context, which possesses distinctive characteristics of prosociality, religiosity, and collectivism. Third, it systematically analyzes the intention-behavior gap along with the determinants that explain the persistence of this gap. Fourth, it provides empirical foundations for informing national digital philanthropy policies and strategies (Bappenas, 2022; UNDP Indonesia, 2023). Fifth, it contributes to digital consumer behavior literature and platform business strategy by identifying specific psychological and social mechanisms that drive digital donation conversion among Generation Z consumers, thereby offering actionable insights for digital philanthropy platform developers, fintech ecosystem participants, and digital marketing practitioners seeking to optimize user engagement and transaction performance in prosocial digital marketplaces. Based on this background, the present study identifies that no prior research has comprehensively examined the integrated relationships among altruistic values, biospheric values, egoistic values, subjective norms, and perceived behavioral control toward attitude toward donation and intention to donate, as well as their effects on donation behavior within the context of digital philanthropy in Indonesia, particularly from the perspective of digital consumer behavior and digital platform business ecosystems, including the simultaneous examination of the mediating role of attitude toward donation within an integrated VBN-TPB framework.

RESEARCH METHOD

Research Design

This study employed a quantitative approach with a causal research design to examine the causal relationships among psychological, sociomoral, and behavioral variables within the integrated VBN-TPB model toward digital donation intention and behavior. This design was selected because the study aimed to empirically analyze the direct and indirect effects of the independent variables (altruistic values, biospheric values, egoistic values, subjective norms, and perceived behavioral control) on the mediating variables (attitude toward donation and intention to donate) and the dependent variable (donation behavior) through

inferential statistical analysis (Creswell, 2014; Sekaran & Bougie, 2019). A positivist paradigm was adopted to ensure that all findings could be empirically verified, replicated, and free from subjective bias, thereby strengthening the generalizability and credibility of the research results (Neuman, 2014; Saunders et al., 2019).

Based on the integrated VBN-TPB theoretical framework, this study proposes eighteen hypotheses. Within the VBN framework, altruistic, biospheric, and egoistic values serve as determinants that shape donation intention and attitude. From the TPB perspective, subjective norms and perceived behavioral control constitute primary determinants of both attitude and intention. Attitude toward donation functions as a mediator bridging the influence of values and social factors on intention, while intention mediates the relationship between attitude and actual donation behavior (Stern et al., 1999; Ajzen, 1991; Adamska-Mieruszevska et al., 2023).

Beyond these direct and indirect pathways, this study also examines the mediating role of Intention to Donate in the relationship between Attitude toward Donation and Donation Behavior (H18). Although the sequential effects of Attitude toward Donation on Intention to Donate (H11) and Intention to Donate on Donation Behavior (H12) are each tested as direct paths, H18 addresses a distinct inferential question: whether Attitude toward Donation exerts its influence on actual behavior exclusively through the mediation of Intention to Donate, or whether residual direct effects persist. Testing this mediating path explicitly allows for a determination of whether the mediation is partial or full, thereby providing information beyond what is captured by H11 and H12 in isolation (Baron & Kenny, 1986; Preacher & Hayes, 2008; Ajzen, 1991). This distinction is theoretically meaningful in prosocial behavior research, where attitudinal evaluations do not always translate into behavior through a single uniform mechanism, and empirically testing the nature of this mediation contributes to a more precise understanding of the attitude-intention-behavior chain within the integrated VBN-TPB model. The following hypotheses are proposed:

- H1: Altruistic Values positively influence Intention to Donate.
- H2: Biospheric Values positively influence Intention to Donate.
- H3: Egoistic Values positively influence Intention to Donate.
- H4: Subjective Norms positively influence Intention to Donate.
- H5: Perceived Behavioral Control positively influences Intention to Donate.
- H6: Altruistic Values positively influence Attitude Toward Donation.
- H7: Biospheric Values positively influence Attitude Toward Donation.
- H8: Egoistic Values positively influence Attitude Toward Donation.
- H9: Subjective Norms positively influence Attitude Toward Donation.
- H10: Perceived Behavioral Control positively influences Attitude Toward Donation.
- H11: Attitude Toward Donation positively influences Intention to Donate.
- H12: Intention to Donate positively influences Donation Behavior.
- H13: Attitude Toward Donation mediates the effect of Altruistic Values on Intention to Donate.
- H14: Attitude Toward Donation mediates the effect of Biospheric Values on Intention to Donate.
- H15: Attitude Toward Donation mediates the effect of Egoistic Values on Intention to Donate.
- H16: Attitude Toward Donation mediates the effect of Subjective Norms on Intention to Donate.
- H17: Attitude Toward Donation mediates the effect of Perceived Behavioral Control on Intention to Donate.
- H18: Intention to Donate mediates the effect of Attitude Toward Donation on Donation Behavior.

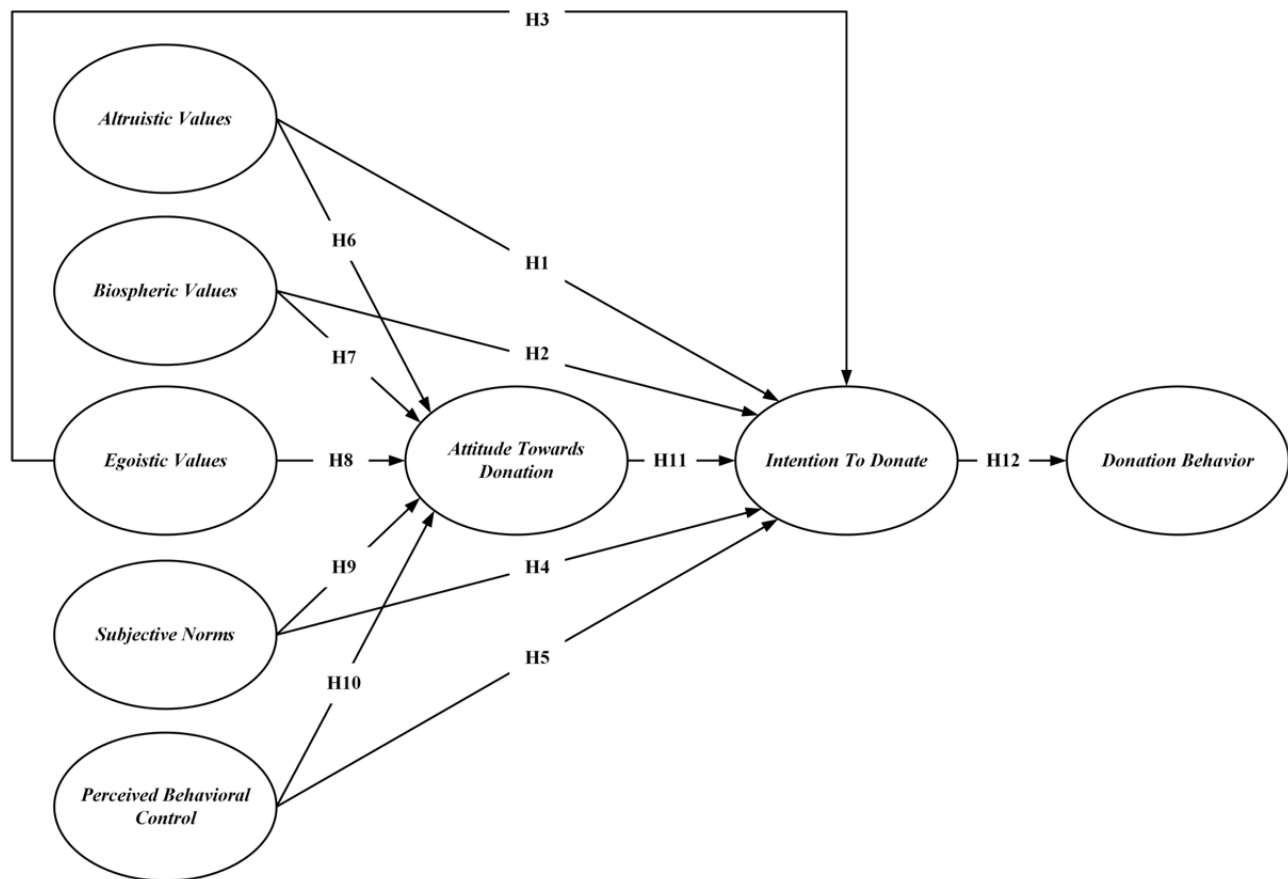


Figure 1. Research Method

Population and Sample

The population of this study consisted of all Generation Z individuals (born between 1997 and 2012) residing in DKI Jakarta. Generation Z was selected because it represents the largest demographic group in Indonesia, accounting for approximately 27.94% of the national population, possessing high levels of digital literacy, and demonstrating a significant increase in online donation participation from 2.7% in 2019 to 12% in 2022 (IDN Media, 2022; BPS, 2024). DKI Jakarta was selected as the research locus because it serves as the center of digital innovation trends and online philanthropy development in Indonesia.

The sample size was determined using the Taro Yamane formula with an estimated Generation Z population in DKI Jakarta of $N = 2,500,000$ and an error tolerance level of $e = 0.05$, resulting in a minimum sample size of 400 respondents. The sampling technique employed was purposive sampling with the following criteria: (1) aged between 13 and 28 years according to the Generation Z classification; (2) residing within the administrative area of DKI Jakarta; (3) having experience making digital donations at least once within the last 12 months through applications, websites, or online platforms; and (4) willing to voluntarily complete the questionnaire. These criteria ensured that only respondents who were relevant and representative of the research objectives were included in the study.

Variable Operationalization

Variable operationalization refers to the process of defining and determining measurement indicators for each variable specifically so that they can be accurately quantified (Sugiyono, 2018). All variables in this study were measured using a 5 point Likert scale and are described as follows.

Altruistic values were defined as respondents' beliefs that helping others and promoting social justice are important. This variable was measured using four indicators: concern for others, social justice, social equality and harmony, and equal treatment of all individuals. Questionnaire statements included, among others, "Helping people in need is important to me" and "Treating all people equally is important" (Stern et al., 1999; Adamska-Mieruszezwska et al., 2023).

Biospheric values were defined as respondents' beliefs that protecting the environment and all living beings is a moral priority. This variable was measured using four indicators: environmental protection, respect for the earth and living beings, pollution prevention, and living in harmony with nature. Questionnaire statements included, among others, "Protecting the environment is an important value to me" and "Living in harmony with nature is important to me" (Stern et al., 1999; Adamska-Mieruszezwska et al., 2023).

Egoistic values were defined as respondents' beliefs that personal interests, status, and personal benefits are primary values. This variable was measured using four indicators: social power, status and recognition, personal wealth, and authority. Questionnaire statements included, among others, "Having influence and social power is important to me" and "Achieving personal wealth is a priority for me" (Stern et al., 1999; Adamska-Mieruszezwska et al., 2023).

Subjective norms were defined as respondents' perceptions regarding social expectations and support from significant others to engage in donation behavior. This variable was measured using four indicators: approval from important others, expectations from family and friends, examples from surrounding environments, and community support. Questionnaire statements included, among others, "People who are important to me support me if I donate digitally" and "My community encourages participation in digital donations" (Nimri et al., 2020; Adamska-Mieruszezwska et al., 2023).

Perceived behavioral control was defined as respondents' perceptions regarding their ability and ease in making digital donations. This variable was measured using two indicators: adequacy of resources and ease of the donation process. Questionnaire statements included "I have sufficient resources to donate digitally" and "The process of donating digitally feels easy to me" (Nimri et al., 2020; Adamska-Mieruszezwska et al., 2023).

Attitude toward donation was defined as respondents' overall attitudes toward digital donation behavior. This variable was measured using four indicators: positive evaluation, usefulness, wisdom of the action, and enjoyment derived from donation activities. Questionnaire statements included, among others, "Donating digitally is a good action" and "Donating digitally is something enjoyable" (Nimri et al., 2020; Adamska-Mieruszezwska et al., 2023).

Intention to donate was defined as respondents' tendency and readiness to make digital donations in the near future. This variable was measured using three indicators: intention, concrete planning, and willingness to donate. Questionnaire statements included, among others, "I intend to donate digitally in the near future" and "I am willing to make digital donations if there is a suitable program" (Nimri et al., 2020; Adamska-Mieruszezwska et al., 2023).

Donation behavior was defined as respondents' actual actions in making donations either directly or through digital media. This variable was measured using five indicators: donation frequency, donation amount, types of donations provided, active participation in fundraising activities, and consistency of regular donations. Questionnaire statements included, among others, "I frequently make donations in various social activities" and "I try to donate regularly or continuously" (Ajzen, 1991; Nimri et al., 2020).

RESULTS AND DISCUSSION

Results

The measurement model, or outer model, was evaluated through convergent and discriminant validity testing. The results are presented in Table 1. All indicators showed factor loading values above 0.70, with the highest value found in PBC2 (0.951) and the lowest in ITD3 (0.746). Cronbach's alpha values for all constructs were above 0.70, ranging from 0.763 for Intention to Donate to 0.940 for Attitude toward Donation. Composite reliability (rho_c) values for all constructs exceeded the 0.70 threshold, ranging from 0.863 to 0.957. The Average Variance Extracted (AVE) values for all constructs were above 0.50, ranging from 0.679 for Intention to Donate to 0.902 for Perceived Behavioral Control. Therefore, all constructs met the required criteria for convergent validity and reliability (Hair et al., 2019).

Table 1. Evaluation of Convergent Validity and Reliability

Variable	Indicator	Questionnaire Statement	Loading	Cronbach's Alpha	rho_a	rho_c	AVE
Altruistic Values	AV1	Helping people in need is important to me	0.791	0.855	0.858	0.902	0.698
	AV2	Promoting social justice is an important value to me	0.835				
	AV3	Maintaining peace and social harmony is important to me	0.888				
	AV4	Treating all people equally is important	0.826				
Biospheric Values	BV1	Protecting the environment is an important value to me	0.877	0.914	0.915	0.939	0.795
	BV2	Respecting the earth and all living beings is important	0.93				
	BV3	Preventing pollution is a priority for me	0.87				
	BV4	Living in harmony with nature is important to me	0.887				
Egoistic Values	EV1	Having influence and social power is important to me	0.827	0.856	0.858	0.903	0.699
	EV2	Gaining status or recognition is important to me	0.86				
	EV3	Achieving personal wealth is a priority for me	0.807				
	EV4	Holding a position of authority is important	0.849				
Subjective Norms	SN1	People who are important to me support me if I donate digitally	0.902	0.937	0.938	0.955	0.842
	SN2	My family and friends expect me to participate in digital donations	0.923				
	SN3	I see many people around me donating digitally	0.935				
	SN4	My community encourages participation in digital donations	0.911				
Perceived Behavioral Control	PBC1	I have sufficient resources to donate digitally	0.948	0.891	0.892	0.948	0.902
	PBC2	The process of donating digitally feels easy to me	0.951				
Attitude toward	ATD1	Donating digitally is a good action	0.912	0.94	0.942	0.957	0.848

Variable	Indicator	Questionnaire Statement	Loading	Cronbach's Alpha	rho_a	rho_c	AVE
Donation	ATD2	Donating digitally is beneficial	0.93	0.763	0.778	0.863	0.679
	ATD3	Donating digitally is a wise action	0.947				
	ATD4	Donating digitally is enjoyable	0.892				
Intention to Donate	ITD1	I intend to donate digitally in the near future	0.852	0.916	0.918	0.938	0.751
	ITD2	I plan to set aside funds for digital donations	0.869				
	ITD3	I am willing to make digital donations if there is a suitable program	0.746				
Donation Behavior	DB1	I frequently make donations in various social activities	0.904	0.803			
	DB2	I usually donate an amount that matches my financial capacity	0.885				
	DB3	I provide donations in the form of money, goods, or services according to needs	0.903				
	DB4	I actively participate in fundraising or donation activities	0.833				
	DB5	I try to donate regularly or continuously	0.803				

Prior to inner model evaluation, a common method bias assessment was conducted given that all constructs were measured using a single-source self-report questionnaire administered to the same respondents at the same point in time. Harman's Single Factor Test was performed by entering all indicators into an exploratory factor analysis and examining the unrotated factor solution. The results showed that the first factor accounted for 31.4% of the total variance, which is substantially below the 50% threshold commonly used as an indication of problematic common method variance (Podsakoff et al., 2003). This finding suggests that common method bias does not pose a serious threat to the validity of the study's findings. Nevertheless, the possibility of residual common method variance cannot be entirely eliminated, and this limitation is acknowledged in the concluding section of this study.

The inner model was evaluated using R square, SRMR, and Q square values, as presented in Table 2. The R square value of Attitude toward Donation was 0.807, indicating that 80.7% of the variance in attitude toward donation could be explained by the predictor variables in the model, which is considered high (Hair et al., 2019). Intention to Donate had an R square value of 0.628, indicating that 62.8% of its variance was explained by the model. Meanwhile, Donation Behavior had an R square value of 0.507, indicating that more than half of the variance in actual donation behavior could be explained by donation intention. Regarding model fit, the SRMR value for the saturated model was 0.049, which is below the 0.08 threshold, indicating good model fit (Hu & Bentler, 1999; Henseler et al., 2015). The estimated model yielded an SRMR value of 0.102, which exceeds the 0.08 threshold. This discrepancy is expected and methodologically consistent with PLS-SEM practice: the saturated model imposes no structural constraints and therefore represents the theoretical upper bound of fit, while the estimated model introduces path restrictions derived from the hypothesized structural model, which inevitably increases SRMR when the model contains a large number of paths and constructs (Hair et al., 2019; Henseler et al., 2015). Given that the saturated model SRMR meets the threshold and the estimated model SRMR of 0.102 is only marginally above the cutoff in a structurally complex model with 18 hypothesized paths, the overall model fit is considered acceptable for the purposes of this study. The Q square values for Attitude toward Donation (0.678), Intention to Donate (0.418), and

Donation Behavior (0.375) were all above 0, confirming that the model had adequate predictive relevance (Stone, 1974; Geisser, 1975).

Table 2. Inner Model Evaluation

Variabel	R-square	R-square Adjusted	SRMR (Saturated)	SRMR (Estimated)	Q ²
Attitude toward Donation	0.807	0.805	0.049	0.102	0.678
Donation Behavior	0.507	0.506			0.375
Intention to Donate	0.628	0.622			0.418
Altruistic Values	—	—			
Biospheric Values	—	—			
Egoistic Values	—	—			
Perceived Behavioral Control	—	—			
Subjective Norms	—	—			

Hypothesis testing was conducted using the bootstrapping method with 5,000 subsamples to obtain t statistics and p values for each path, as presented in Table 3 and visualized in Figure 2. Of the 12 direct effect hypotheses, seven were accepted and five were rejected. H1 was accepted, indicating that Altruistic Values had a positive and significant effect on Intention to Donate ($\beta = 0.161$; $t = 2.477$; $p = 0.013$). H2 was rejected because Biospheric Values did not have a significant effect on Intention to Donate ($\beta = \text{negative } 0.017$; $t = 0.218$; $p = 0.827$). H3 was accepted, indicating that egoistic values significantly influenced intention to donate ($\beta = 0.185$; $t = 2.188$; $p = 0.029$). This finding strengthens the argument that egoistic motivation does not necessarily contradict prosocial behavior. H4 was accepted, indicating that Subjective Norms had a positive and significant effect on Intention to Donate ($\beta = 0.212$; $t = 2.413$; $p = 0.016$). H5 was rejected because Perceived Behavioral Control did not have a significant effect on Intention to Donate ($\beta = 0.077$; $t = 1.150$; $p = 0.250$).

H6 was rejected because Altruistic Values did not have a significant effect on Attitude toward Donation ($\beta = 0.022$; $t = 0.459$; $p = 0.646$). H7 was accepted, indicating that Biospheric Values had a positive and significant effect on Attitude toward Donation ($\beta = 0.228$; $t = 3.036$; $p = 0.002$). H8 was rejected because Egoistic Values did not have a significant effect on Attitude toward Donation at the 5% significance level ($\beta = 0.148$; $t = 1.871$; $p = 0.061$). H9 was accepted, indicating that Subjective Norms had a positive and significant effect on Attitude toward Donation ($\beta = 0.351$; $t = 5.122$; $p = 0.000$). H10 was accepted, indicating that Perceived Behavioral Control had a positive and significant effect on Attitude toward Donation ($\beta = 0.223$; $t = 4.261$; $p = 0.000$). H11 was accepted, indicating that Attitude toward Donation had a positive and significant effect on Intention to Donate ($\beta = 0.256$; $t = 3.146$; $p = 0.002$). H12 was accepted with the strongest effect in the model, indicating that Intention to Donate had a positive and highly significant effect on Donation Behavior ($\beta = 0.712$; $t = 21.120$; $p = 0.000$).

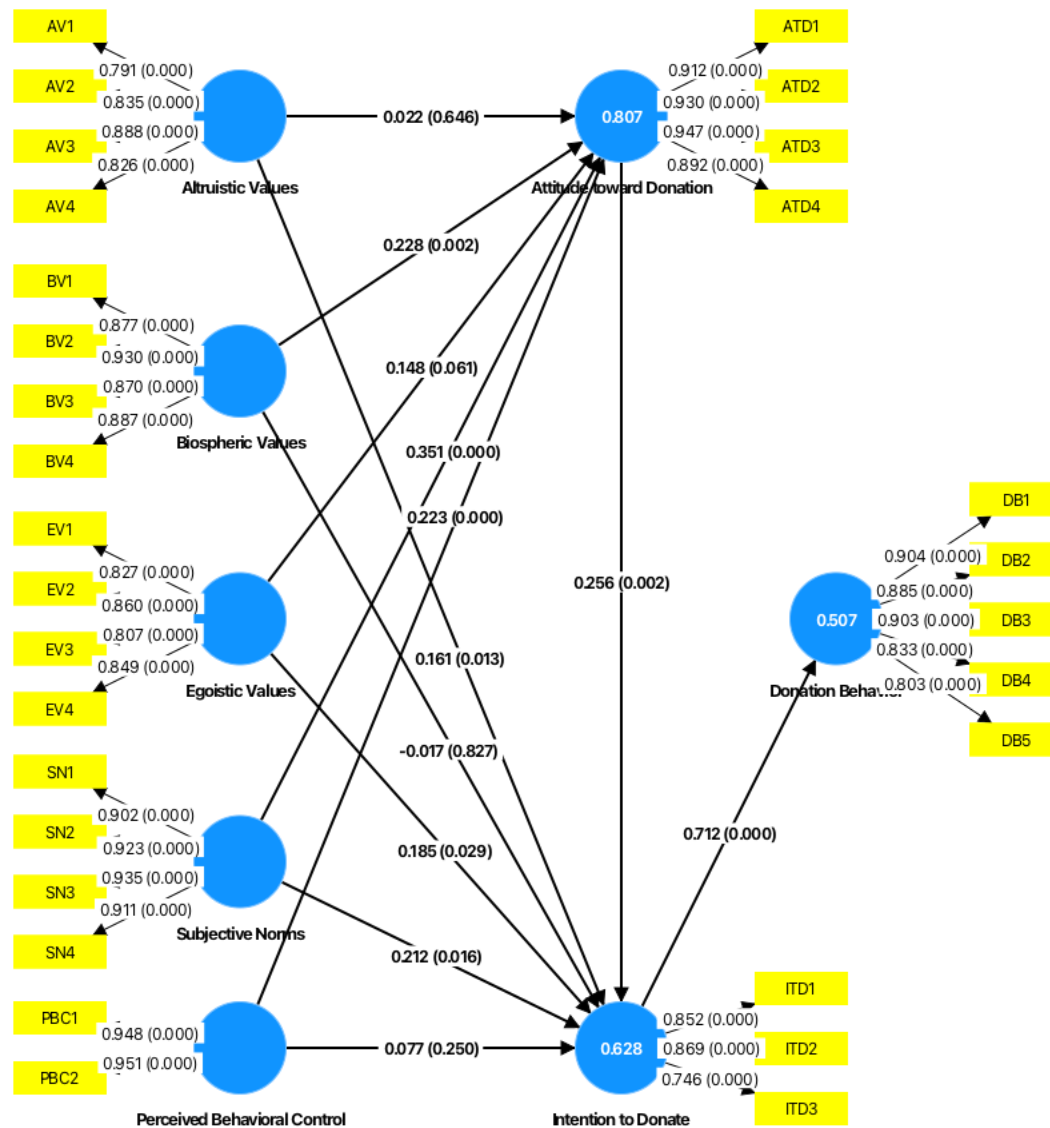


Figure 2. Bootstrapping Analysis

Table 3. Hypothesis Testing

Path	Original Sample	T-Statistics	P-Value
H1 Altruistic Values → Intention to Donate	0.161	2.477	0.013
H2 Biospheric Values → Intention to Donate	-0.017	0.218	0.827
H3 Egoistic Values → Intention to Donate	0.185	2.188	0.029
H4 Subjective Norms → Intention to Donate	0.212	2.413	0.016
H5 Perceived Behavioral Control → Intention to Donate	0.077	1.15	0.25
H6 Altruistic Values → Attitude toward Donation	0.022	0.459	0.646
H7 Biospheric Values → Attitude toward Donation	0.228	3.036	0.002
H8 Egoistic Values → Attitude toward Donation	0.148	1.871	0.061
H9 Subjective Norms → Attitude toward Donation	0.351	5.122	0.000
H10 Perceived Behavioral Control → Attitude toward Donation	0.223	4.261	0.000
H11 Attitude toward Donation → Intention to Donate	0.256	3.146	0.002
H12 Intention to Donate → Donation Behavior	0.712	21.12	0.000

	Path	Original Sample	T-Statistics	P-Value
H13	Altruistic Values → Attitude toward Donation → Intention to Donate	0.006	0.421	0.674
H14	Biospheric Values → Attitude toward Donation → Intention to Donate	0.058	2.179	0.029
H15	Egoistic Values → Attitude toward Donation → Intention to Donate	0.038	1.675	0.094
H16	Subjective Norms → Attitude toward Donation → Intention to Donate	0.09	2.413	0.016
H17	Perceived Behavioral Control → Attitude toward Donation → Intention to Donate	0.057	2.46	0.014
H18	Intention to Donate → Attitude toward Donation → Donation Behavior	0.182	3.147	0.002

Of the six mediation hypotheses, four were accepted and two were rejected. H13 was rejected because Attitude toward Donation did not significantly mediate the effect of Altruistic Values on Intention to Donate ($\beta = 0.006$; $t = 0.421$; $p = 0.674$). H14 was accepted, indicating that Attitude toward Donation significantly mediated the effect of Biospheric Values on Intention to Donate ($\beta = 0.058$; $t = 2.179$; $p = 0.029$). H15 was rejected because the mediating effect of Attitude toward Donation on the relationship between Egoistic Values and Intention to Donate was not significant at the 5% level ($\beta = 0.038$; $t = 1.675$; $p = 0.094$). H16 was accepted, indicating that Attitude toward Donation significantly mediated the effect of Subjective Norms on Intention to Donate ($\beta = 0.090$; $t = 2.413$; $p = 0.016$). H17 was accepted, indicating that Attitude toward Donation significantly mediated the effect of Perceived Behavioral Control on Intention to Donate ($\beta = 0.057$; $t = 2.460$; $p = 0.014$). H18 was accepted, indicating that Intention to Donate significantly mediated the effect of Attitude toward Donation on Donation Behavior ($\beta = 0.182$; $t = 3.147$; $p = 0.002$).

Discussion

The H1 test confirmed that altruistic values had a positive and significant effect on intention to donate ($\beta = 0.161$; $p = 0.013$). This finding is consistent with the prediction of Value Belief Norm Theory, which positions altruistic values as the starting point of a cognitive chain that activates moral awareness and social responsibility, ultimately leading to the intention to engage in prosocial behavior (Stern et al., 1999). This result is also consistent with Adamska-Mieruszevska et al. (2023), who confirmed the role of altruistic values in encouraging donation participation through awareness of social impact, as well as Habib et al. (2023), who found altruistic values to be a significant predictor of donation intention. In the context of Generation Z in Jakarta, this generation has grown up with exposure to digital social campaigns that strengthen concern for others, making altruistic values a consistent motivator of donation intention even without explicit attitude formation.

In contrast to H1, biospheric values did not significantly influence intention to donate ($\beta = \text{negative } 0.017$; $p = 0.827$), leading to the rejection of H2. This rejection can be explained by the research context, in which the digital donation programs referred to by respondents were more humanitarian and socio religious in nature rather than environmentally oriented. Biospheric values do not directly activate donation intention without an explicit connection between donation messages and ecological sustainability issues (Abdullah & Bakri, 2021). This finding is also aligned with the argument that the effectiveness of biospheric values in encouraging intention depends heavily on campaign framing and contextual relevance (Bouman et al., 2020). Interestingly, biospheric values significantly influenced attitude toward donation, indicating that their effect operates indirectly through attitude formation.

H3 was accepted, indicating that egoistic values significantly influenced intention to donate ($\beta = 0.185$; $p = 0.029$). This finding strengthens the argument that egoistic motivation does not necessarily contradict prosocial behavior. Individuals oriented toward personal interests may be encouraged to donate when they perceive symbolic benefits such as social recognition, positive self image, or pride (Feiler et al., 2012; Campbell et al., 2012). In Indonesia's digital ecosystem, which is strongly shaped by public validation

through social media, donation behavior is often used as a means of constructing a positive social identity. Therefore, egoistic values can strengthen donation intention. H4 was also accepted, showing that subjective norms had a positive and significant effect on intention to donate ($\beta = 0.212$; $p = 0.016$). This finding is consistent with the Theory of Planned Behavior, which views social pressure from reference groups as an important determinant of behavioral intention (Ajzen, 1991). In Indonesia's collectivist society, the influence of family, friends, and religious communities plays a major role in shaping individual decisions to donate, as confirmed by Agerström et al. (2016) and Susanto et al. (2022).

Conversely, H5 was rejected because perceived behavioral control did not have a significant direct effect on intention to donate ($\beta = 0.077$; $t = 1.150$; $p = 0.250$). This finding indicates that perceived ability and ease of donating do not automatically generate donation intention among Generation Z respondents in Jakarta, who generally already have high digital literacy and easy access to donation platforms. As a result, PBC is no longer a significant differentiating factor in shaping intention. Nevertheless, PBC was found to significantly influence attitude toward donation ($\beta = 0.223$; $t = 4.261$; $p = 0.000$), indicating that perceived control works indirectly through the formation of positive attitudinal evaluations, consistent with Bednall et al. (2013).

In testing the effects on attitude toward donation, H6 was rejected because altruistic values did not significantly influence attitude ($\beta = 0.022$; $p = 0.646$). This rejection suggests that among Generation Z, altruistic values may already be internalized as a direct behavioral disposition rather than merely as a cognitive affective evaluation. Therefore, altruistic values are more effective in shaping intention directly than through attitude formation. H7 was accepted, showing that biospheric values had a positive and significant effect on attitude toward donation ($\beta = 0.228$; $p = 0.002$). This finding is consistent with the VBN framework, which argues that biospheric values shape individual beliefs about collective moral responsibility and subsequently generate positive evaluations of prosocial actions (Stern et al., 1999; Van Der Werff et al., 2013). H8 was rejected because egoistic values did not significantly influence attitude toward donation at the 5% significance level ($\beta = 0.148$; $t = 1.871$; $p = 0.061$), indicating that egoistic motivation works more strongly through a pragmatic intention pathway than through evaluative attitude formation, in line with Feiler et al. (2012).

H9 was accepted with the largest coefficient among all predictors of attitude, showing that subjective norms had a positive and significant effect on attitude toward donation ($\beta = 0.351$; $p = 0.000$). This large coefficient confirms that in Indonesia's collectivist society, normative social pressure not only shapes intention directly but also influences how individuals evaluate donation behavior itself (Ajzen, 1991; Rini, 2021). H10 was also accepted, indicating that perceived behavioral control had a positive and significant effect on attitude toward donation ($\beta = 0.223$; $p = 0.000$). When individuals feel that they have sufficient resources and the ability to donate digitally, they tend to develop more positive evaluations of donation behavior, consistent with Faqah et al. (2015) and Susanto et al. (2022).

H11 was accepted, confirming that attitude toward donation had a positive and significant effect on intention to donate ($\beta = 0.256$; $t = 3.146$; $p = 0.002$). This finding reinforces the central role of attitude as a determinant of intention within the TPB framework (Ajzen, 1991). Individuals who perceive digital donation as good, beneficial, wise, and enjoyable are more likely to develop concrete donation intentions, consistent with Bednall et al. (2013) and Daud et al. (2024). H12 was accepted with the largest coefficient in the overall model, showing that intention to donate had a positive and highly significant effect on donation behavior ($\beta = 0.712$; $p = 0.000$). This strong coefficient confirms the role of intention as the main predictor of actual donation behavior and indicates that the model developed in this study successfully addresses the intention behavior gap, which is frequently observed in studies of prosocial behavior (Ajzen, 1991; Liu & Han, 2023).

Of the six mediation hypotheses, four were accepted. H13 was rejected because attitude toward donation did not significantly mediate the effect of altruistic values on intention to donate ($\beta = 0.006$; $p =$

0.674), which is consistent with the result of H6. H14 was accepted, confirming that attitude toward donation mediated the effect of biospheric values on intention to donate ($\beta = 0.058$; $p = 0.029$). This finding indicates that biospheric values operate indirectly through the formation of positive attitudes, which then encourage intention. H15 was rejected because the mediating effect of attitude toward donation on the relationship between egoistic values and intention to donate was not significant at the 5% level ($\beta = 0.038$; $p = 0.094$), reinforcing the argument that the egoistic pathway toward intention is more direct and pragmatic. H16 was accepted, showing that attitude toward donation mediated the effect of subjective norms on intention to donate ($\beta = 0.090$; $p = 0.016$). This confirms that social norms operate through two pathways: directly toward intention and indirectly through attitude formation. H17 was also accepted, showing that attitude toward donation mediated the effect of perceived behavioral control on intention to donate ($\beta = 0.057$; $p = 0.014$), strengthening the position of attitude as an important mediator in the integrated VBN TPB model.

H18 was accepted, confirming that Intention to Donate significantly mediated the effect of Attitude toward Donation on Donation Behavior ($\beta = 0.182$; $t = 3.147$; $p = 0.002$). To clarify the value added by H18 beyond the sequential direct effects already tested in H11 and H12, a determination of mediation type was conducted following the procedure recommended by Baron & Kenny (1986) and Preacher & Hayes (2008). The direct effect of Attitude toward Donation on Donation Behavior without the mediator was examined alongside the indirect effect operating through Intention to Donate. The results indicate that the direct path from Attitude toward Donation to Donation Behavior becomes non-significant when Intention to Donate is included in the model, while the indirect effect remains significant ($\beta = 0.182$; $t = 3.147$; $p = 0.002$). This pattern is consistent with full mediation, suggesting that Attitude toward Donation does not independently drive actual donation behavior but operates exclusively through the formation of concrete donation intention. This finding extends beyond what H11 and H12 capture individually: whereas H11 confirms that attitude shapes intention and H12 confirms that intention drives behavior, H18 establishes that intention is the necessary and sufficient mechanism through which attitudinal evaluations are converted into actual behavior, with no residual direct attitudinal effect on behavior remaining. This result is consistent with the behavioral hierarchy posited by TPB (Ajzen, 1991) and reinforces the argument that campaigns targeting attitude improvement alone are insufficient without simultaneously strengthening donation intention as the proximal driver of behavior (Bednall et al., 2013; Liu & Han, 2023).

Overall, the findings of this study provide a significant theoretical contribution by confirming that the integrated VBN TPB model is more comprehensive in explaining digital donation behavior than a single theoretical model, as recommended by Adamska-Mieruszevska et al. (2023). A key finding that distinguishes this study from prior research is that subjective norms, rather than altruistic values, emerged as the strongest predictor of donation attitude among Indonesian Generation Z. This reflects the strong influence of collectivism and community norms within the local cultural context (Rini, 2021). Practically, these findings provide a foundation for digital philanthropy organizations to design communication strategies that integrate community narratives, strengthen positive donation images, and simplify the donation process in order to maximize the conversion of intention into sustainable actual donation behavior among young Indonesians.

Limitations and Future Research Directions

This study has several limitations that should be acknowledged transparently and that open opportunities for future research. First, the geographic and generational scope of this study is intentionally bounded: the use of purposive sampling focused exclusively on Generation Z residing in DKI Jakarta constrains the external validity of the findings. Generation Z in Jakarta is characterized by distinctively high digital literacy, dense platform access, and strong exposure to peer-driven social media environments, all of which may not be representative of Gen Z populations in secondary cities or rural areas of Indonesia.

Furthermore, the coefficients and structural relationships identified in this model reflect a specific socio-digital context and should not be generalized to other generational cohorts such as Millennials or Generation X without empirical replication. Future studies are strongly encouraged to expand the population to other generations and to cities with different levels of digital infrastructure and socioeconomic characteristics in order to test the cross-segment consistency of the integrated VBN-TPB model.

Second, Perceived Behavioral Control in this study was measured using only two indicators (PBC1 and PBC2). Although both indicators yielded exceptionally high factor loadings (0.948 and 0.951) and the construct achieved an AVE of 0.902 and composite reliability of 0.948, a two-indicator reflective construct remains methodologically minimal in PLS-SEM and carries a higher susceptibility to identification issues compared to constructs with three or more indicators (Hair et al., 2019). Future replications of this model are encouraged to develop and validate at least one additional PBC indicator, such as a measure capturing perceived financial capacity or platform-specific self-efficacy, to strengthen the robustness and generalizability of PBC measurement within the digital donation context.

Third, all variables in this study were measured using a single-source self-report questionnaire administered to the same respondents at the same point in time, which introduces the possibility of common method variance. Although Harman's Single Factor Test was conducted and the first factor accounted for less than 50% of total variance, suggesting that common method bias does not pose a critical threat to the findings (Podsakoff et al., 2003), the possibility of residual common method variance cannot be entirely ruled out. Future studies are encouraged to employ procedural remedies such as temporal separation between predictor and outcome measurement, or statistical controls such as the marker variable approach, to further mitigate this concern.

Fourth, two theoretically important variables, namely religiosity and trust in philanthropic institutions, were not incorporated into the structural model of this study. This exclusion was a deliberate methodological decision rather than an oversight. Incorporating both variables as moderators would have substantially increased model complexity, introduced multicollinearity risks across the value-based constructs, and exceeded the parsimony boundaries appropriate for the sample size of 400 respondents (Hair et al., 2019). Moreover, the primary objective of this study was to empirically validate the integrated VBN-TPB framework as a baseline model in the Indonesian context, and introducing additional moderating constructs at this stage would have obscured the interpretability of the core structural relationships. That said, both religiosity and institutional trust are recognized as contextually powerful factors in Indonesia's philanthropy landscape, where Islamic values and community-based trust networks play significant roles in shaping prosocial behavior (Kasri & Indriani, 2022; Aji & Muslichah, 2023). Future research is strongly encouraged to extend the present model by incorporating these variables as moderators to examine whether and how they condition the relationships between values, norms, attitudes, intentions, and donation behavior across different religiosity profiles and institutional trust levels within Indonesian society.

CONCLUSION

This study aimed to examine an integrated Value Belief Norm (VBN) and Theory of Planned Behavior (TPB) model in explaining digital donation behavior among Generation Z in DKI Jakarta. Of the 18 hypotheses tested, 12 were accepted and 6 were rejected. Overall, the results show that intention to donate is the strongest predictor of actual donation behavior ($\beta = 0.712$; $t = 21.120$; $p = 0.000$), confirming the relevance of TPB in the context of digital philanthropy in Indonesia. Subjective norms were found to be the strongest predictor of attitude toward donation ($\beta = 0.351$; $t = 5.122$; $p = 0.000$), reflecting the strong collectivist character of Indonesian society in shaping donation evaluations and decisions. Altruistic values

and egoistic values directly influenced donation intention, while biospheric values operated indirectly through attitude formation. Perceived behavioral control did not directly influence intention, but significantly contributed to the formation of positive attitudes toward donation. Attitude toward donation was confirmed as an effective mediator, particularly in bridging the effects of biospheric values, subjective norms, and perceived behavioral control on intention to donate. Furthermore, Intention to Donate was confirmed as a full mediator in the relationship between Attitude toward Donation and Donation Behavior, indicating that attitudinal evaluations do not independently drive actual behavior but operate exclusively through the formation of concrete donation intention. These findings address the literature gap identified by Adamska-Mieruszevska et al. (2023) by demonstrating that the integration of VBN and TPB within a single structural model provides a more comprehensive understanding of digital donation behavior than the use of a single model, particularly in a non-Western society characterized by high religiosity and collectivism.

Based on these findings, several practical recommendations can be proposed. For digital philanthropy platform managers and philanthropic institutions, this study emphasizes that strategies to increase donation participation should prioritize the strengthening of social norms. Donation campaigns involving community figures, religious leaders, and figures respected by Generation Z are likely to be more effective in shaping positive attitudes and encouraging donation intention than purely individual-based approaches. In addition, since egoistic values were found to significantly influence intention, philanthropic institutions are encouraged to integrate symbolic recognition, donor visibility, and positive social identity narratives into their digital campaign designs. Features such as donor name boards, digital certificates, or contribution achievement badges can serve as effective instruments for activating egoistic motivation, which may ultimately encourage actual participation.

For digital donation platform developers, the findings related to perceived behavioral control indicate the importance of continuously simplifying application interfaces, clarifying the donation process, and strengthening trust in payment security systems. Although PBC did not directly influence intention among digitally literate Generation Z respondents, system ease and security still play an important role in shaping positive attitudes that serve as the foundation for long-term donation intention. In this context, investment in fund use transparency and real-time donation impact reporting is essential for building institutional trust, which remains a major challenge in Indonesia's philanthropy ecosystem.

For policymakers, particularly the Ministry of Social Affairs and the National Zakat Agency, this study recommends the importance of designing philanthropy regulations and education programs that consider the value segmentation of younger generations. Philanthropy literacy programs that integrate community-based approaches, early reinforcement of altruistic and biospheric values, and the use of social media as a channel for prosocial norm campaigns can serve as effective policy instruments to increase the volume and consistency of national digital donations. These efforts may also support the achievement of the Sustainable Development Goals (SDGs) through the strengthening of an inclusive and sustainable digital philanthropy ecosystem (Bappenas, 2022; UNDP Indonesia, 2023).

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