

## Religious versus Secular Philanthropy: A Longitudinal Analysis of Donation Income Patterns During Pre-Pandemic, Pandemic, and Recovery Phases in Indonesia (2015-2024)

**Dedy Hermawan**

Master's Student, Department of Accounting, Faculty of Economics and Business, University of Mataram, Mataram, Indonesia

### Abstract

This study examines donation income patterns of religious and non-religious philanthropic organizations in Indonesia across three critical phases: pre-pandemic (2015-2019), pandemic (2020-2021), and recovery (2022-2024). Using longitudinal data from 10 organizations registered with Perhimpunan Filantropi Indonesia (5 religious, 5 non-religious), the research employs Mann-Whitney U tests and Kruskal-Wallis tests to analyze structural changes in income patterns. Results reveal significant differences in overall income patterns ( $U=0.000$ ,  $p<0.001$ ,  $r=0.845$ ) between both organization types. Religious organizations demonstrated a distinct growth-peak-decline pattern characterized by +54.28% surge during the pandemic phase followed by -9.38% decline during recovery. In contrast, non-religious organizations exhibited progressive growth patterns with consistent increases across all phases (+13.29% during pandemic and +10.62% during recovery). These divergent patterns reflect fundamentally different crisis response mechanisms: religious organizations mobilized through "religious logic" triggering increased zakat and sadaqah during crises, while non-religious organizations maintained sustainable growth through professional management and diversified donor bases. The findings contribute to understanding how institutional legitimacy sources shape organizational resilience and income dynamics in developing country philanthropic sectors.

### Keywords

COVID-19 pandemic, donation income patterns, Indonesia, nonprofit management, philanthropic organizations, religious philanthropy, structural change.