

LEARNER NUMBER	51655390
NAME	Rodrigo Marques
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SUPERVISOR	Dr. Daniel O'Sullivan
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Why people donate to charity?

Compiled by:

Rodrigo Marques

This project is submitted in part fulfilment of the Degree of Bachelor (Hons) Accounting & Finance

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Abstract

The study into the Irish non-profit sector led to the creation of this document. Its goal was to comprehend how the Irish charity environment operates, and through analysing the sector's regulations, the theme will focus attention on Ireland's charity regulation.

The elderly, children, homeless, ill, and individuals with special needs are the most often supported groups by Irish charities throughout the year. Irish charities assist numerous communities and needy people all over the world in accordance with the Charity Act and Code of Governance.

By surveying colleagues, business professionals, and the Irish community that donates to charities, a quantitative approach was applied. The project can act as a conduit for routine tasks and fresh research that will help the Irish sector by drawing on working experience. The goal of this initiative and the work in this subject is to illustrate the legal underpinnings of the non-profit sector.

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Chapter 1: Introduction

The research aimed to show how the Charity environment works in Ireland, and with the analysis of the sector's regulation, the theme will bring clarification on the charity code in Ireland. Ireland is a big name when it comes to charity, and where people are very generous and help each other in their actions helping the poor and people in need. Under the Charity Act and Code of Governance, charities in Ireland help many communities and people in need across the world. Especially in uncertain times, such as the COVID-19 pandemic, Ireland appears in the ranking and in 2021 was considered one of the most generous countries in the world per capita. In Europe, Ireland has been named for many years now, as the most generous country in Europe.

Many sectors are helped throughout the year in Ireland, the elderly, children, homeless, sick, people with special needs are the most popular charities in Ireland. Charities are currently working with the new COVID-19 environment, launching new strategies to raise more funds and help more and more people. This research focuses on the donation process and all charitable regulations in Ireland. As my work experience is in the sector, the objective of drawing attention to the theme, the project will point out the strong and weak points of the sector, bringing the laws that support the entire charitable environment and will bring the benefits of being an integrated institution, in the common sense that with daily work in the face of relationship everyone can benefit for a better world.

In times when social distancing is necessary, we realize that the lack of being able to give a hug from someone special, and the absence of the company of people, can easily be filled with attitudes of kindness and love to the next one. Helping others is one of the kindest acts a human being can do, helping and not expecting anything in return is one of the most common things these days. When people show solidarity, society cannot imagine how much this can reflect around everyone. Despite the moment of crisis that the world has been facing, good deeds can help and

make everything lighter. Not to mention that attitudes like this develop empathy, improve our well-being, and still renew hope at a much-needed time.

Nowadays, many people who are willing to contribute to a social organization have doubts about whether the organization will be helped and how the donation will be applied. A non-profit organization must be transparent in the presentation of its results, demonstrating the funds raised, clearly informing the reports presented about their destinations and their registration with the sectoral bodies. Another way to ensure the institution's legitimacy is to certify that the organization has an external audit, which is an important mechanism to confirm the quality of the institution's management.

Chapter 2: Literature Review

Chapter 2.1: Why people donate?

Nowadays helping others not only brings happiness, but it also teaches empathy and gets individuals out of that comfortable spot where they think their issues are bigger than others' or that they are the only ones experiencing challenges. By assisting those in need, a person becomes less introverted and even assists in the resolution of internal concerns and relationships.

Subjective standards and attitude have been identified as powerful predictors of charitable giving behaviour (Fishbein, 1975). Relating to the attitude, empathy is the psychological ability to understand how another person would feel if they were in the same circumstances. It is an attempt to comprehend and experience the sensations and emotions of another person. Empathy motivates people to help one another, it also aids in better understanding others' behaviour in specific situations and how they make judgments. Empathy can arise in a variety of human connections, including family, friendships, the workplace, and even strangers. Empathy is important in personal relationships because it helps you understand the struggles of the people you live with, which can help you decrease and prevent confrontations. The same thing can happen at work when empathy can help a colleague appreciate another's struggles. Empathy between strangers is the most difficult to achieve, as it is defined by a sense of understanding with someone with whom you have no emotional connection.

Chapter 2.2: Charity in times of pandemic

The federal government has developed many financial support measures to minimize the effects of the corona virus disease 2019 (COVID-19) pandemic, including unprecedented funding to food charities (TARASUK, 2021). In this context, there is a worldwide movement of monetary,

voluntary, and charity donations. The Corona pandemic impacted the poorest people hardest, and the globe went through a difficult moment in its history. While many sections of society were still attempting to articulate themselves to provide help, civil society organizations were able to respond quickly and effectively. Thousands of little donations have helped to protect millions from going hungry thanks to the trust placed in charity sector. Mobilizations, campaigning, and networking cannot be limited to emergency situations alone, human being plant inspiration to reap transformation by normalizing the habit of giving.

Chapter 2.3: Charity behaviour

Economists have long been fascinated by charitable behaviour and the factors that influence it, resulting in a large body of research on the effects of price, income, donor traits, government acts, interdependent preferences, and receiver behaviour on giving (Backus, 2010). Therefore, making financial donations or volunteering on a regular basis as part of citizenship helps to promote a more just and mature society, even if people are unable to embrace all causes, human can change little worlds to actions and make a massive change in cities, countries, and all over the globe.

According to Shaikh (2005), the formation of welfare trusts to decrease poverty, improving and promoting education, encouraging religion, and supporting such efforts that are good to society are all examples of charity. Charity organizations are working hard to gather donations to assist the poor. Over time, public donations have been inconsistent with a general decline in charitable giving (Eng Ling, 2012). In this context donating is more than just transferring something for free, especially when the topic is solidarity. When a donation is done in a charitable environment with the objective of contributing without expecting anything in return, it is an act specifically in support of a better future: a more equitable and balanced society. People are connected to the world when they aid someone, known or unknown, contributing to a more equitable and equal society.

If it is accurate to believe that God is the provider of everything, including life itself, and then he cannot be returned, much less placed in our debt (Hunter, 2011). In this context, giving means committing yourself to a cause or someone, whether it's one-person, multiple people, or even an animal. When people talk about donation, they're talking about helping others, about doing good without considering who, about offering what they may not need, and about delivering and giving just what the other needs.

Charities are separated from broader third-sector organizations by benevolent purposes that individual societies believe serve the public good (Ciaran Connolly, 2020). In this context, one of the most straightforward ways to assist is to donate. Donating money is an altruistic approach of helping to make the world a more just and supportive place. Being a donor means encouraging and recognizing the value of reuse for the environment, being concerned about the community, and refusing to submit to the world's disparities, whether caused by political, climatic, or cultural factors. In addition to the capacity to donate, it is crucial to learn about the person's or institutions most pressing needs. After all, there are numerous ways to contribute.

Researchers noted an overall rise in pleasure areas of the brain when people donate to charity (Aknin, 2021). According to scientific studies, helping another person boosts satisfaction, improves mood, reduces stress, and provides the individual a sense of purpose.

Organizations must understand the intentions and behaviour of contributors in order to obtain public financing (Eng Ling, 2012). Ling (2012) argues when people are looking to make any donation, it's important to double-check that the person or organization behind the fundraising campaign is who they claim to be. Looking for charity information makes it trustful and information's, such as a website, social media, phone number and an address are the details that need to be confirmed. Confirming images, testimonials, and comments left on social media pages are one of the information that could be crucial before the donation, it is vital to formalize the act of giving, both in donations to private entities and in donations to the third sector. It is feasible to

formalize the donation, create a private donation term, identify the donor, and the products or values contributed, and then leave the act.

Aknin (2021), says the charities bring individuals together who are passionate about a cause in order to make a difference. There will be a non-profit working on whatever issue people care about and charities assist in a variety of ways, but the most common are direct assistance, information, and raising awareness of a problem.

Chapter 2.4: Charity regulator

Regulators' trust can encourage a lighter-touch approach that prevents good charitable action from being 'crowded out' by superfluous controls and audits, allowing the regulator to be more "on the side of the angels"(Hind, 2011). In Ireland exists the charity regulator where the organization assists consumers in selecting a charity before making a donation, begin by conducting a thorough search and learning about the numerous charities that support the subject you want to support, the first step is to ensure that the charity you've chosen is registered with the Charities Regulator, then people must determine whether or not it is accountable and transparent.

The Charities Regulatory Authority describes themselves as the official regulatory body for charitable organizations in Ireland. Furthermore, it keeps a public register of charities and supervises their adherence to the Charities Act 2009, which outlines a charity's legal responsibilities when operating in Ireland. The other responsibilities of the Charities Regulator include:

- Increasing public trust in charitable organizations
- encouraging trustees to fulfil their responsibilities
- Charity accountability to donors, beneficiaries, and the public
- Charities are being investigated in accordance with the Charities Act of 2009
- Providing information and guidance to charities, such as guidelines, codes of conduct, and template constitutional documents, to encourage improved management.

The Regulatory Authority plays an important part in the growth of the country, as it is responsible for disciplining, inspecting, and controlling activities that lead economic, social, and political progress.

In general, the Authority must discipline both the public and private sectors, and part of their responsibilities include developing rules to keep helping all sectors, maintaining a high degree of supervision and inspection of activities, and ensuring the quality of services given.

According to the website of the Charities Regulator keeps track of all organizations operating in Ireland. If a charitable organization is not registered with the Charities Regulator, it is illegal to conduct activities. Those wishing to engage in charitable activity must first register with the Regulator. They must offer details about their organization, such as where it is located, what it does, and who the trustees are. They must also offer financial and fundraising details for the organization. A copy of each organization's constitution or governing documents is required. Risk assessment techniques, safety checks, and protections must also be disclosed by organizations that engage with vulnerable persons and children.

Chapter 2.5: Governance Code

The essential standards of the six principles of the Code are expected of all registered charities in Ireland. The trustees of the charity are ultimately responsible for compliance. The six principles of charity governance are:

- 1 Advancing charitable purpose
- 2 Behaving with integrity
- 3 Leading people
- 4 Exercising control
- 5 Working effectively

6 Being accountable and transparent

Charity trustees are legally responsible for everything that happens within their organization. The Charities Regulator, Ireland's statutory independent authority for the regulation and protection of charity trusts and organizations, was formed in October 2014. Charity trustees are required by law to guarantee that their charity promotes solely its benevolent mission and is of public benefit.

The practice of development ethics is focused with informing attitudes and decisions (Gasper, 1999). According to Gaspar (1999) in the charitable sector, ethics are crucial, statements about ethos are certainly significant, but it is when these principles are carried out that they become the most powerful. Trustees of charities have the authority to establish an ethical culture and set a tone in which agreed-upon ideals are reflected in all they do. Individual charity trustees' behaviour is critical; they must lead by example; any charity's most valuable resource is its volunteers. This implies that people should feel appreciated and understand their own and others' roles. Trustees oversee offering direction to volunteers, workers, and contractors. This involves taking their responsibility to these people seriously and establishing a respectful society.

There are normative norms involved specification will result in several charitable principles for translation, inferential conduct, and decision behaviour (NISBETT, 1982). Some non-profits were more likely to report information release than others (Barr, 2012).

According to Barr (2012), all charities, regardless of their size or complexity, must comply with all applicable legal and regulatory obligations. The charity trustees are in charge of ensuring that this occurs. Trustees of charities must recognize that the charity's governing document is a legally binding document in and of itself. To run a successful charity, you'll need capable charity trustees who work well together. Board meetings are particularly essential since it is at these sessions that charity trustees use their collective authority. It's also critical that charity trustees have a diverse set of skills, experience, and backgrounds, and that these are updated on a regular basis. New charity trustees must be properly inducted into the organization.

Donors' reasons for giving differ as well. Donors who are motivated only by altruism and hence do not consider tax considerations when making donations are at one end of the spectrum (Yetman, 2011). Donors, on the other hand, emphasize the importance of trust relationships and link them to sound accounting and reporting with small donors frequently assuming, or hoping, that other interested parties play a scrutiny role (Hyndman, 2013). According to the studies, accountability for your charity entails more than just keeping track of the funds you've received and spent, although that is clearly very important. It entails being honest and transparent about all aspects of charity. Trustees are also in charge of a charity's cash, as well as any property or other assets it owns. They must also examine and mitigate the dangers that their charity faces as much as feasible.

Government and governance are not synonymous. This misunderstanding of terminology can have unfavourable effects. A public policy issue whose heart of the matter is a "governance" problem is implicitly defined as a "government" problem, with the consequence that the onus for "solving" it must fall on government (John Graham, 2003). John Graham (2003) argues, the good governance enables and supports an organization's compliance with relevant legislation and regulation. It also promotes attitudes and a culture where everything works towards fulfilling the charity's vision. It is the aim of this Code to help charities and their trustees develop these high standards of governance. Compliance with relevant legislation and regulation is enabled and supported by good governance. It also encourages attitudes and a culture in which everyone works together to achieve the charity's goals. The goal of this Code is to assist charities and their trustees in achieving these high governance standards.

The code of ethics and conduct provides various benefits by directing the company's processes (Governance Ireland). Therefore, among the most important are the organization's robustness and the decrease of the organizational culture. The company's ideals, vision, and mission are carried out through the Code of Ethics. Serve to direct its employees' behaviour and explain the

company's social posture to the various audiences with which it interacts. So that no one is injured, ethics works to maintain a balance and proper social functioning. In this sense, ethics is linked to a sense of social fairness, yet it should not be mistaken with legislation.

Governance has become a buzzword in both the social sciences and policy circles (Jan Kooiman, 2005). Therefore, a society's ethics are formed by historical and cultural values and corporate governance is important for any organisation, and the benefits it may provide in the medium and long term are considerable.

The practice of governance in order to give services to the public is known as good governance. Good governance has emerged as a fundamental concern, with the advent of the globalization period necessitating good governance, which has become a requirement as public awareness grows (Taufiq, 2015). Therefore, Governance, and particularly good governance, is also about finding effective ways to engage all sections of society on a constant basis (Harutyunyan, 2006). According to Harutyunyan (2006), the governance principles, like everything else, may encounter some unique barriers it is inevitable that culture change is an essential part of executing good governance standards. Governance code is all about the culture of the team and the organization than it is about applying the rules. People start to play by the rules and controls as the culture evolves, not just because they are required, but because they genuinely believe that this is the best path for progress, transparency and credibility are two main benefits that might be obtained in people support.

The literature review is necessary not only to clearly describe the problem, but also to get a clear picture of the current level of knowledge on a given topic, its gaps, and the contribution of research to knowledge development. A literature review ensures trustworthiness, technical excellence, and work science. In other words, it provides scientific research with a theoretical framework and solid results.

Chapter 3: Methodology

Chapter 3.1: Definition of Methodology

The study of the processes or resources required to develop a dissertation is known as methodology. It is the collection of methods and procedures employed in the development of a scientific production. The methodology highlights the key guidelines for producing a dissertation, providing the methods, resources, and objectives for higher output and work quality. Mishra and Alok (2017), says the study of methodology is a discipline of science that looks at how to conduct the research.

According with Mishra and Alok (2017) there are numerous ways that research technique is taught as a supplementary course. The period of investigation and data gathering on the subject to be researched, research is one of the primary tasks for the development of works based on the methodology. The term "research" refers to the process of looking for information and insight about a particular issue or subject matter Mishra and Alok (2017).

Chapter 3.2: Onion Model

Therefore, the Research Onion Model has been used to construct the research design for this dissertation (Saunders, Lewis, and Thornhill, 2012), and in this clarifies the wide range of options available while developing a study technique, like a number of layers that make up the model are intended to resemble the layers of an onion.

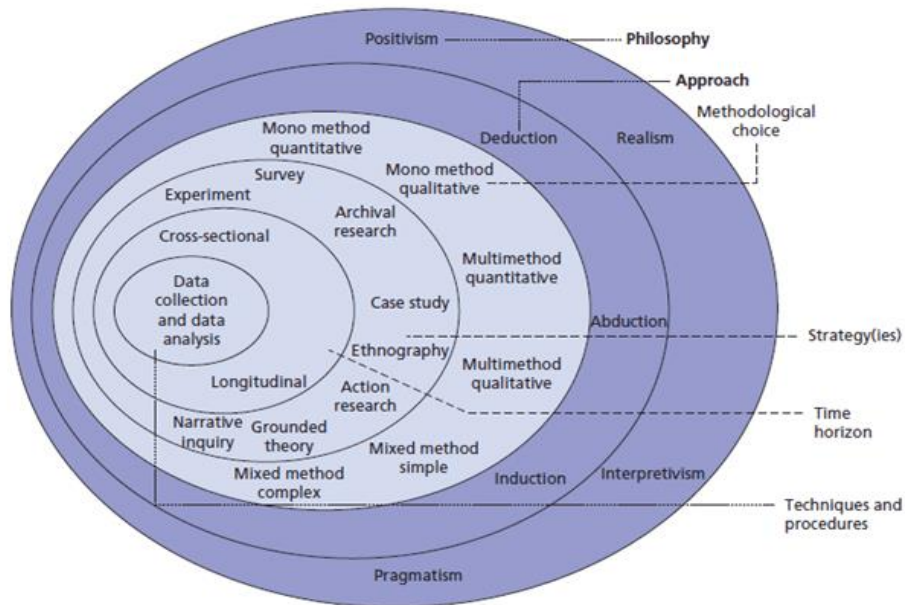


Figure 1 - Research onion model (Saunders, Lewis, and Thornhill, 2012).

Assumptions regarding the nature of reality are referred to as ontologies, and those about how we know things are referred to as epistemologies, Saunders, Lewis, and Thornhill (2012). The advantages of the research onion are that it establishes a sequence of stages under which the various techniques of data collecting can be understood and that it provides an example of the processes that can be used to explain a methodological investigation. The research onion also has the benefit of being reasonably straightforward to understand and apply, and in the case of this research, the approach was suitable for evaluating the data gathered from the survey.

The framework for the study is the research philosophy, which involves choosing a research strategy, framing the research question, and collecting, handling, and analysing the data. Saunders, Lewis, and Thornhill (2012), says when viewed through the eyes of ontology and epistemology, there are two domains of study for philosophy.

In order to test a theory objectively and with the necessary information, this research was developed using a quantitative methodology, and the data was gathered through surveys. As a result, it adopted the objectivism aspect of ontology because it was based on the researcher's perspective rather than actual social realities.

Chapter 3.3: Quantitative Method

The methodology of a quantitative nature is nothing more than a collection of methods for gathering and analysing data that make use of formal methods and numerical magnitudes so that their statistics can reach an analysis that is always bounded by a cause-and-effect relationship.

The simple analysis is one of its merits of quantitative research. With the aid of this tool, you can determine which statistical tests to run based on the results you obtain from gathering quantitative data. The analysis of your data and the presentation of your conclusions will be straightforward and less prone to errors as a result, they offer thought-provoking overviews of quantitative techniques and problems associated with them Vogt (2011).

When there is a situation that requires to be explored and a set of data that may be represented by various mathematical models, quantitative research methods can be helpful. The study components are so accurate, well-defined, and constrained. The outcomes are often numerical, descriptive, and occasionally predictive. In the social sciences as well as the exact sciences, quantitative research is used frequently and is regarded as the opposites of qualitative research. Evidence must be observable and tested in order for quantitative social science inquiry to be successful Balnaves and Caputi (2001).

Since it requires numeric values to be able to represent the topic under study, the quantitative research approach is characterized above all by the search for data. As a result, research that adopts the quantitative technique must always be quantifiable, that is, expressed as a quantity and capable of being graphically represented.

Once a first result is obtained, it is typical to incorporate experiments, questionnaires, and even predictions among its methodologies because quantitative data is often generally applicable. Using the Google Forms capability for this project, a confidential survey was distributed for this dissertation. The answers provided was sent by a link at Google Forms and the data collected was

stored online in an electronic format protected by a password. (Available at: <https://forms.gle/cNAic4ieuhDNRwhd9>)

Information such as name, email address or IP address was not collected by the platform, and as a result of this, all responses were completely anonymous, and no identification was required. This research was carried out in accordance with the WMA Declaration of Helsinki ethical principles, the survey aims to analyse the sector's regulation and Guidelines used for Charities. (Available at: - <https://www.wma.net/policies-post/wma-declaration-of-helsinki-ethical-principles-for-medical-research-involving-human-subjects/>)

The quantitative method used to co-workers, industry professionals, and the Irish community that supports charity. The goal of quantitative research is to collect measurements, mathematics, and statistical data to show how and who supports the industry. Using working experience, the initiative can serve as a conduit for everyday routines and new research that will benefit the Irish sector. The objective of this project and through this discipline, the work aims to present the regulatory foundations of the charitable sector. For analysis, the work aims to use the quantitative method, where quantitative research can be laborious, but in its way, it is simple to apply. The focus of using the quantitative measure is to understand donors' behaviour, and to measure it in its analysis the data collection can be done in different ways.

Chapter 3.4: Analytical Method

This research was carried out analytically, and in this type of method, it is regarded as possibly a bit more complex than the descriptive method because it entails the comparison or collation of predetermined variables between study control groups, recording the model in which the results are data in practice to prove or refute any pre-existing hypothesis. A systemic exploration of observable phenomena through digital data gathering and analysis based on mathematical,

statistical, or computational approaches is the goal of quantitative research methodology.

The gathering and analysis of measurable data are key components of quantitative research. Data was gathered for this study that required measurement and analysis of information, but also allowed for empirical observation and its connection to the conceptual aspect of the study. Quantitative data are all numerical data, such as statistics, percentages, etc., acquired by the use of a statistical data application questionnaire. Online surveys rapidly replaced the traditional paper surveys that were conducted.

Chapter 3.5: Survey / Questionnaire

These surveys often include closed-ended questions since they are better at gathering quantitative data. Answer options that are deemed most suitable for a certain question are included in surveys. The process of gathering information from a larger-than-usual audience includes surveys. The authors' descriptions from the literature review are supported by and/or complemented with data from quantitative surveys that make up the primary data. The 100 participants provided information and opinions on a total of 17 questions (see appendices), and the goal of this study is to comprehend the charity environment in Ireland and, via analysis, examine internal financial controls. The questionnaire was disseminated through email, social media, and the participants showed interest in responding to it.

Chapter 4: Results/Findings

Chapter 4.1: Introduction of Results/Findings

When a researcher seeks to use a numerical approach to a particular area of study, that is, when someone intends to quantify the data and opinions gathered and turn it into statistics, they use quantitative research. Scientific study that generates quantifiable outcomes is referred to as quantitative research. In quantitative research, interactions between variables and the causes of experiences are just two examples of the many uses of mathematical terminology.

The effectiveness of this research goes beyond merely gathering data; it extends even to demonstrating how distinct occurrences are associated. Quantitative data are basically the numbers gathered from a survey; this numerical information can then be translated into data, tables, and progressions representing the outcome of a questionnaire or interview with a particular object.

The scope of a quantitative study is the measurement of concrete data that may have some type of variation so that a difference is made in the method of data collection and situations that the behaviour of the data of a particular market in a way that is measured the behaviour of these data, if there is any type of repetition that is relevant to raise hypotheses, and a questionnaire that, if it has the characteristic of a quantitative study, demonstrates exactly what the study is about.

Overall, the survey's findings indicate that the public has a favourable opinion of the non-profit sector, but there is still space for improvement in the areas of accountability and openness as well as the effective use of resources by non-profits.

Chapter 4.2: Questionnaire Results/Findings

The data analysis has been carried out in order to examine the outcomes of the research and the literature review has been used to support the findings. The following results and findings have

been received:

1. Gender / Gender Identity

101 responses

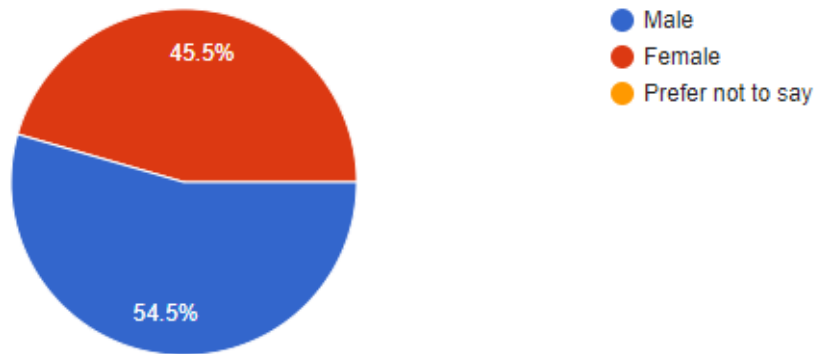


Figure 1.1 – Question 1 Google Forms Survey

The results of the study were shaped by the responses of 54.5% men and 45.5% women to the questionnaire that was distributed to more than 100 persons. The gender distribution of respondents had no appreciable impact on the study's findings.

2. Which age bracket would you put yourself in?

102 responses

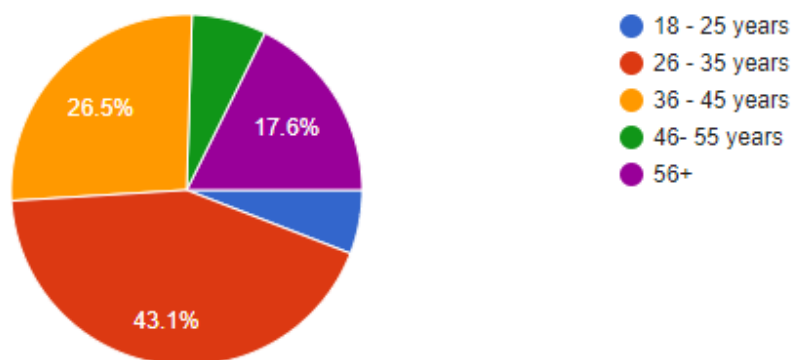


Figure 1.2 – Question 2 Google Forms Survey

The mixed groups in question two provided a variety of responses to the question. However 43.1% of participants were between the ages of 26 and 35.

3. How long have you lived in Ireland?

102 responses

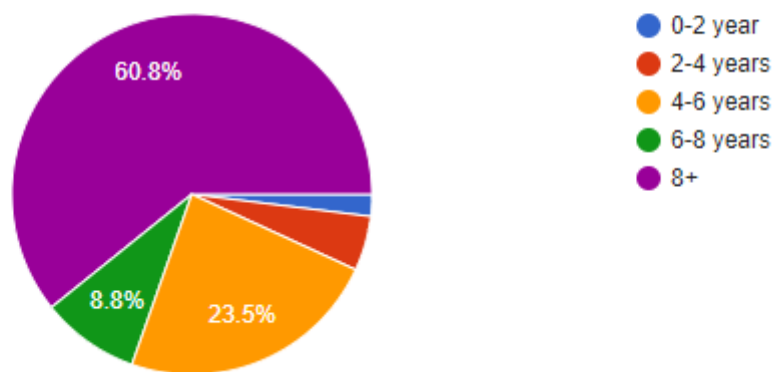


Figure 1.3 – Question 3 Google Forms Survey

The vast majority of respondents, who have spent more than 8 years in Ireland, helped and added to the questionnaire. When we get survey results from people who have been placed in the environment, the findings are more valuable. By doing this, researchers may remove the influence of the respondent's prejudice or assumptions and get a more accurate assessment of the surroundings.

4. What types of charities would you consider donating to?

101 responses

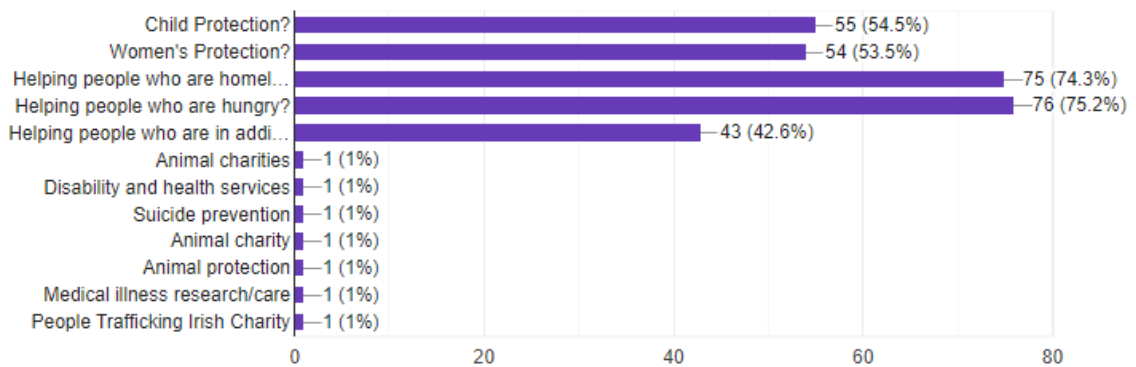


Figure 1.4 – Question 4 Google Forms Survey

Helping the homeless and feeding the hungry were the two main outcomes in question number four, which asked what kinds of charity respondents would consider about donating to. In conclusion, the results of the survey showed that most respondents were interested in helping the needy and that most of them would be willing to donate to a charity that provided food or shelter to the needy.

Researchers noted an overall rise in pleasure areas of the brain when people donate to charity (Aknin, 2021). According to scientific studies, helping another person boosts satisfaction, improves mood, reduces stress, and provides the individual a sense of purpose. Five first possibilities were provided on the questionnaire, and participants evaluated the remaining options.

5. Before giving to a charity, are you interested in knowing how the charity spends your money?

102 responses

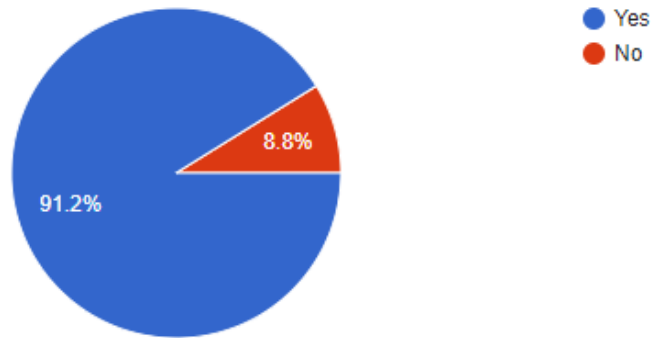


Figure 1.5 – Question 5 Google Forms Survey

The majority of participants responded that they were interested in knowing how a charity used their donations in response to question number 5, which was addressed before donating to one.

Subjective standards and attitude have been identified as powerful predictors of charitable giving behaviour (Fishbein, 1975). Relating to the attitude, empathy is the psychological ability to understand how another person would feel if they were in the same circumstances. It is an attempt to comprehend and experience the sensations and emotions of another person. Empathy motivates people to help one another, it also aids in better understanding others' behaviour in specific situations and how they make judgments.



6. Are you more likely to donate to a charity if the money is invested locally?

102 responses

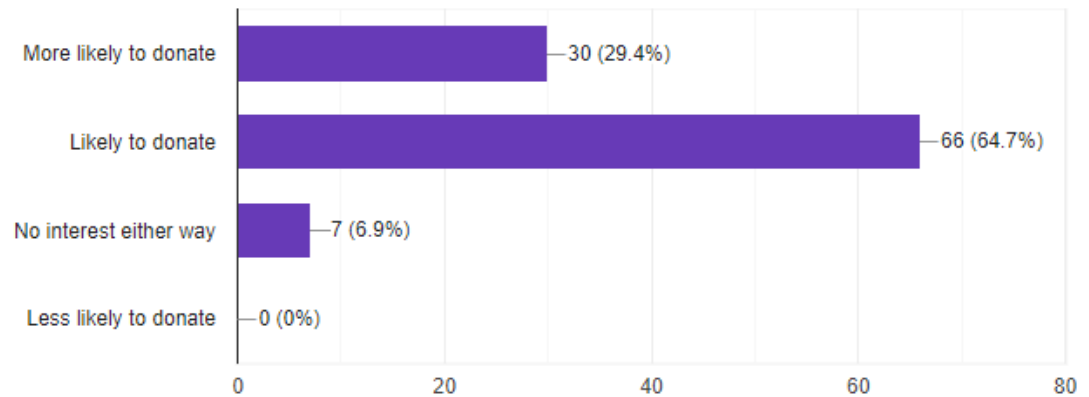


Figure 1.6 – Question 6 Google Forms Survey

People are more likely to donate locally because they care more about their neighbourhood and can see the immediate results of their donations. When donations are made to local, national, or international groups, it may be challenging to determine how they are changing the world.

Economists have long been fascinated by charitable behaviour and the factors that influence it, resulting in a large body of research on the effects of price, income, donor traits, government acts, interdependent preferences, and receiver behaviour on giving (Backus, 2010).

Being a part of a social movement might be considerably more fulfilling. Everything depends on the organization in which you are active, the extent of your commitment, and the amount of time you have available to devote to the undertaking.

Although getting started can be challenging, there are various ways to participate, including volunteering, taking on leadership roles in projects, planning events, or even joining a neighbourhood association.

7. Prior to donating, have you ever checked the registered status of the charity?

100 responses

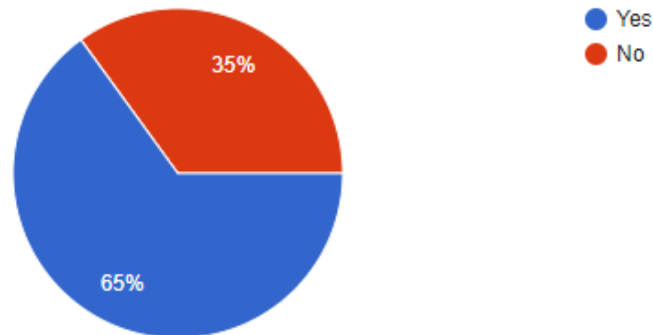


Figure 1.7 – Question 7 Google Forms Survey

Prior to making a donation, 65% of participants indicated they verified the charity's registration status. Charity is essential when we want to act in the interests of those who are suffering greatly from a lack of assistance. It makes it possible for those with enough to give to those with little. It works to advance equality and create a more equitable world.

Many individuals would lack access to basic essentials like food, housing, and healthcare without charity. Additionally, charity offers chances and education to people who might not otherwise have them.

According to Shaikh (2005), the formation of welfare trusts to decrease poverty, improving and promoting education, encouraging religion, and supporting such efforts that are good to society are all examples of charity.

8. If you make a donation, do you prefer to donate through:

101 responses

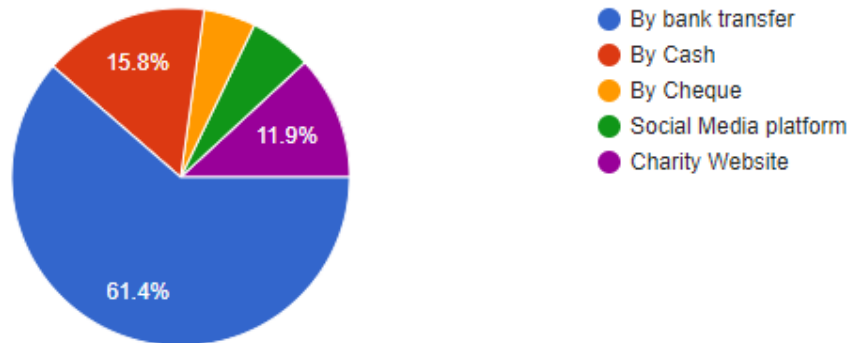


Figure 1.8 – Question 8 Google Forms Survey

The majority of people prefer to make bank transfers for their donations, according to the findings of this study and related research. According to the survey, cash donations and charitable websites were the next most popular giving methods after bank transfers.

Ling (2012) argues when people are looking to make any donation, it's important to double-check that the person or organization behind the fundraising campaign is who they claim to be. Looking for charity information makes it trustful and information's, such as a website, social media, phone number and an address are the details that need to be confirmed.

9. Do you think it is important to have a minimum amount for a donation?

102 responses

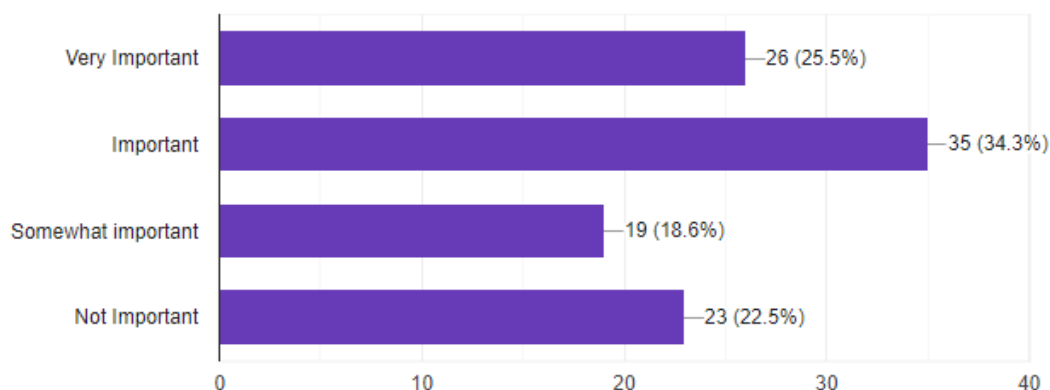


Figure 1.9 – Question 9 Google Forms Survey

People responded that it's important to have a minimum donation quantity when asked question nine. 25.5% of respondents saw having a minimum donation amount as very important, 34.3% rated it as important, 18.6% rated it as somewhat important, and 22.5% rated it as not important. This outcome used a variety of answers.

10. In your opinion, does it matter how much you donate?

100 responses

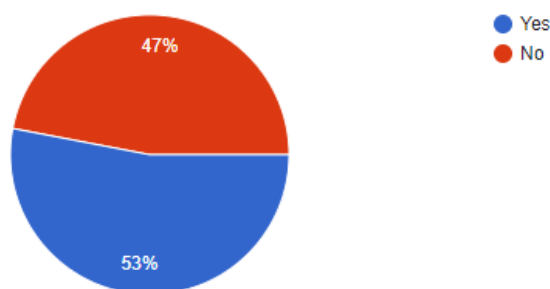


Figure 1.10 – Question 10 Google Forms Survey

People said to be important enough to have a minimum amount for a donation and it matter how much you donate. Charities are separated from broader third-sector organizations by

benevolent purposes that individual societies believe serve the public good (Ciaran Connolly, 2020). In this context, one of the most straightforward ways to assist is to donate. Donating money is an altruistic approach of helping to make the world a more just and supportive place.

11. Are you aware of the Irish Charities Regulator?

102 responses

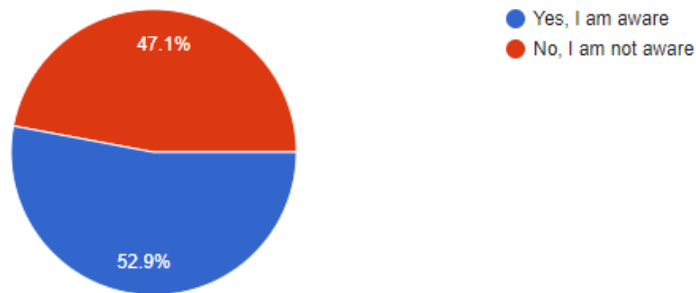


Figure 1.11 – Question 11 Google Forms Survey

More than 50% said they are aware of the Irish Charities Regulator. Regulators' trust can encourage a lighter-touch approach that prevents good charitable action from being 'crowded out' by superfluous controls and audits, allowing the regulator to be more "on the side of the angels" (Hind, 2011). To choose a charity before making a donation, start by doing extensive research and learning about the many organizations that support the cause you want to support. The first step is to make sure the charity you've chosen is registered with the Charities Regulator, and the next step is to determine whether or not it is accountable and transparent. In Ireland, there is an organization called the Charity Regulator that helps donors choose charities.

It is Ireland's official regulatory body for charitable organizations, according to the Charities Regulatory Authority. Furthermore, it keeps a public register of charities and supervises their adherence to the Charities Act 2009, which outlines a charity's legal responsibilities when operating in Ireland. The other responsibilities of the Charities Regulator include:

- Increasing public trust in charitable organizations

- encouraging trustees to fulfil their responsibilities
- Charity accountability to donors, beneficiaries, and the public
- Charities are being investigated in accordance with the Charities Act of 2009
- Providing information and guidance to charities, such as guidelines, codes of conduct, and template constitutional documents, to encourage improved management.

12. Before giving to charity, do you search the Register of Charities website to find more information about the organization?

102 responses

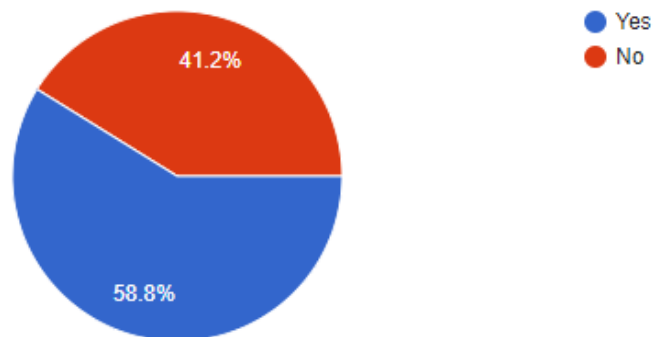


Figure 1.12 – Question 12 Google Forms Survey

Nearly 60% of the participants mentioned that they wanted to know more about the organization. Organizations must understand the intentions and behaviour of contributors in order to obtain public financing (Eng Ling, 2012). The Charities Regulator, according to the website, keeps track of all charities working in Ireland, if a charitable organization is not registered with the Charities Regulator, it is illegal to conduct activities. Those wishing to engage in charitable activity must first register with the Regulator.

13. In your opinion, is it important for a charity to publish its financial reports?



100 responses

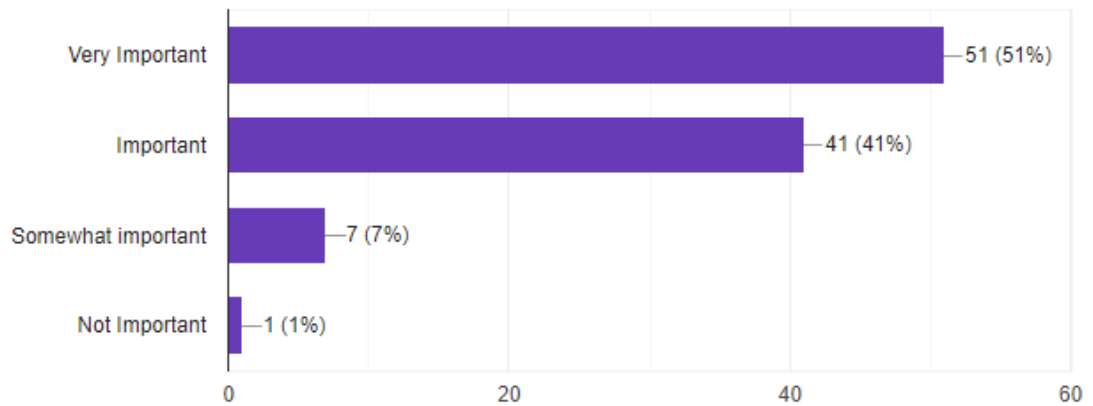


Figure 1.13 – Question 13 Google Forms Survey

The majority said is very important for a charity to publish its financial reports.

There are normative norms involved specification will result in several charitable principles for translation, inferential conduct, and decision behaviour (NISBETT, 1982). A non-profit organization must be transparent in the presentation of its results, demonstrating the funds raised, clearly informing the reports presented about their destinations and their registration with the sectoral bodies. Some non-profits were more likely to report information release than others (Barr, 2012). According to Barr (2012), all charities, regardless of their size or complexity, must comply with all applicable legal and regulatory obligations.

14. If you donate to a charity, how often do you do it?

102 responses

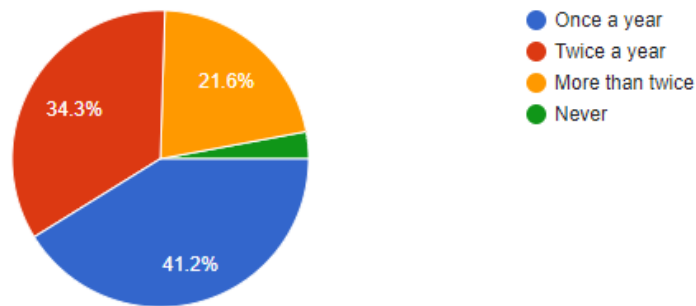


Figure 1.14 – Question 14 Google Forms Survey

Researchers noted an overall rise in pleasure areas of the brain when people donate to charity (Aknin, 2021). According to scientific studies, helping another person boosts satisfaction, improves mood, reduces stress, and provides the individual a sense of purpose.

15. Would you rather donate:

Copy

102 responses

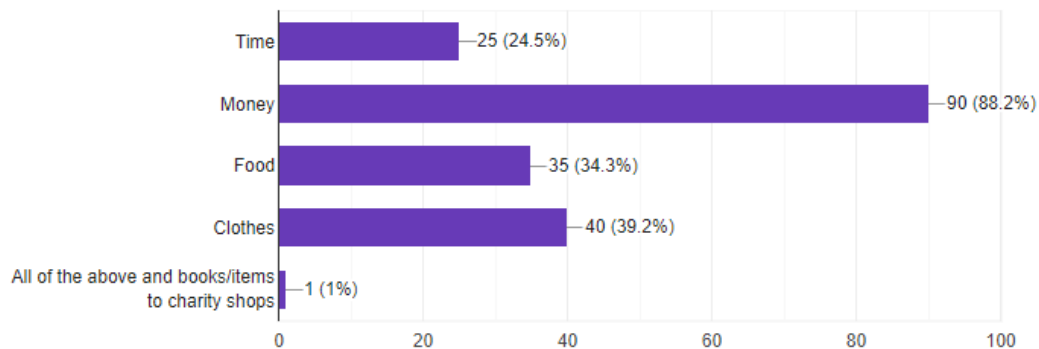


Figure 1.15 – Question 15 Google Forms Survey

Donors' reasons for giving differ as well. Donors who are motivated only by altruism and hence do not consider tax considerations when making donations are at one end of the spectrum (Yetman, 2011). Donors, on the other hand, emphasize the importance of trust relationships and link them to sound accounting and reporting with small donors frequently assuming, or hoping, that

other interested parties play a scrutiny role (Hyndman, 2013). In this question nearly 90% answered they rather donate money.

16. When you donate do you get a receipt?

98 responses

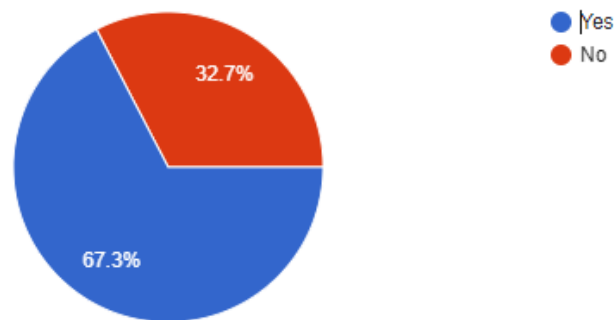


Figure 1.16 – Question 16 Google Forms Survey

The majority of participants get a receipt. When a donor makes a payment to a charity in the non-profit sector, the charity will provide the donor with a receipt as proof that the donation was made. This is critical as it allows donors to claim tax benefits for their contributions, which might be substantial.

Several more items must be listed on a payment receipt, including: The name of the institution; the donation's amount; the date that the donation was made; name of the donor.

17. Do you prefer to donate to:

102 responses

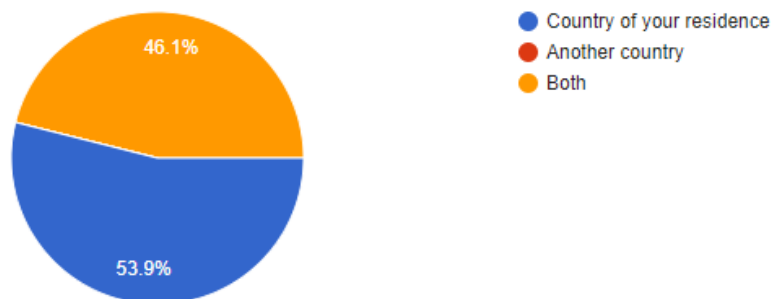


Figure 1.17 – Question 17 Google Forms Survey

According to the last question, respondents prefer to donate in their own country and 46.1% other locations too. Akinin (2021), says the charities bring individuals together who are passionate about a cause in order to make a difference.

Effective giving contributes to the positive change of society, organizations, and people. Researching the organization, you are thinking of donating to is another crucial tip to keep in mind when making a donation. By doing this, you can make sure that your money is going to a respected and successful charity.

Chapter 5: Conclusion, Limitations and Recommendations

Chapter 5.1: Conclusion

The dissertation can base its examination of the theme on past and present data, finding reasons, drawing parallels with earlier periods of history, and making comparisons, especially when it deals with a current problematic issue. When this is finished, a window is created for a later examination of the issue.

This paper highlights how important the Irish charity sector is to both the country's economy and social structure. The sector makes a considerable contribution to the economy and society while providing essential services to the most vulnerable segments of our society. The business sector has a significant impact on societal innovation and change.

In Ireland, the charity industry is independently regulated by the Charities Regulatory Authority (CRA). Since it was founded in October 2014, the CRA has been in charge of making sure charities follow the law and conduct themselves in an open and accountable manner.

A non-profit organization must be transparent in the presentation of its results, demonstrating the funds raised, clearly informing the reports presented about their destinations and their registration with the sectoral bodies.

Chapter 5.2: Limitations and Recommendations

Researchers noted an overall rise in pleasure areas of the brain when people donate to charity (Aknin, 2021). According to scientific studies, helping another person boosts satisfaction, improves mood, reduces stress, and provides the individual a sense of purpose.

There are normative norms involved specification will result in several charitable principles for translation, inferential conduct, and decision behaviour (NISBETT, 1982).

Donating money is an altruistic approach of helping to make the world a more just and supportive place. It can be a way of showing your concern for the well-being of others, and it can be a way of providing support for causes you care about. Being a donor means encouraging and recognizing the value of reuse for the environment, being concerned about the community, and refusing to submit to the world's disparities, whether caused by political, climatic, or cultural factors.

In addition to the capacity to donate, it is crucial to learn about the person's or institutions most pressing needs. After all, there are numerous ways to contribute.

Aknin (2021), says the charities bring individuals together who are passionate about a cause in order to make a difference.

There will be a non-profit working on whatever issue people care about and charities assist in a variety of ways, but the most common are direct assistance, information, and raising awareness of a problem.

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Appendices

Appendix 1 – Survey questionnaire



RESEARCH DISSERTATION:

DEGREE IN ACCOUNTING AND FINANCE

IMPORTANT NOTES

Purpose

The purpose of this research is to understand the Charity environment in Ireland, and with the analysis explore the Internal Financial Controls.

This research has an academic purpose only.

There is no direct benefit from answering the questionnaire, but your participation will have an importance in the development and further understanding of the topic.

Confidentiality

Any answers provided will be sent to a link at Google Forms and the data collected will be stored online in an electronic format protected by a password. Information such as name, email address or IP address will not be collected by the platform. As a result of this, all responses are completely anonymous, and no identification is required.

Aim

The survey aims to analyse the sector's regulation and Guidelines used for Charities.

The survey contains 17 questions and will take approximately 5 minutes to be complete.

Declaration

This research is being carried out in accordance to the WMA Declaration of Helsinki ethical principles (available at: - <https://www.wma.net/policies-post/wma-declaration-of-helsinki-ethical-principles-for-medical-research-involving-human-subjects/>)

Concerns

In case you have any doubts or concerns in relation to this research, you are welcome to contact the research supervisor, Mr. John Dunne BL (john.dunne@independentcollege.ie) and the research candidate Mr. Rodrigo Marques (rodrigomarques10@hotmail.com) who is a registered student at Independent College Dublin undertaking the degree of Accounting and Finance.

In case you feel that this research has not been able to maintain ethical principles, please contact Independent College Dublin at the contacts below:

Independent College Dublin at Block B, The Steelworks, Foley St, Dublin 1, or by email: info@independentcollege.ie

Proceeding with the questionnaire, you are automatically indicating that:

You have READ and AGREED with the above information
You agree to participate this research VOLUNTARILY
You are 18 years or over

Thank you for your time and for assisting me in the completion of my degree.

1. Gender / Gender Identity

Male

Female

Prefer not to say

2. Which age bracket would you put yourself in?

18 - 25 years

26 - 35 years

36 - 45 years

46 - 55 years

56+

3. How long have you lived in Ireland?

0-2 year

2-4 years

4-6 years

6-8 years

8+

4. What types of charities would you consider donating to?

Child Protection?

Women's Protection?

Helping people who are homeless?

Helping people who are hungry?

Helping people who are in addiction?

Other (please specify) _____

5. Before giving to a charity, are you interested in knowing how the charity spends your money?

Yes

No

Please explain your answer _____

6. Are you more likely to donate to a charity if the money is invested locally?

More likely to donate

Likely to donate

No interest either way

Less likely to donate

7. Prior to donating, have you ever checked the registered status of the charity?

Yes

No

8. If you make a donation, do you prefer to donate through:

By bank transfer

By Cash

By Cheque

Social Media platform

Charity Website

Other (please specify) _____

9. Do you think it is important to have a minimum amount for a donation?

Very Important

Important

Somewhat important

Not Important

10. In your opinion, does it matter how much you donate?

Yes

No

Please explain your answer _____

11. Are you aware of the Irish Charities Regulator?

Yes, I am aware

No, I am not aware

12. Before giving to charity, do you search the Register of Charities website to find more information about the organization?

Yes

No

13. In your opinion, is it important for a charity to publish its financial reports?

Very Important

Important

Somewhat important

Not Important

14. If you donate to a charity, how often you donate to charity?

Once a year

Twice a year

More than twice

15. Would you rather donate:

Time

Money

Food

Clothes

Others (please specify) _____

16. When you donate do you get a receipt?

Yes

No

17. Do you prefer to donate to:

Country of your residence

Another country

Appendix 2 – Ethical Form

Form A: Application for Ethical Approval	
Undergraduate/Taught Postgraduate Research	
This form should be submitted to the module leader for the relevant initial proposal and/or the relevant supervisor if the proposal has already been accepted.	
Please save this file as <i>STUDENT NUMBER_AEA_FormA.docx</i>	
Title of Project	Why people donate to charity?
Name of Learner	Rodrigo Marques
Student Number	51655390
Name of Supervisor/Tutor	Dr. Daniel O'Sullivan

Check the relevant boxes. All questions must be answered before submitting to the relevant lecturer / supervisor. Note: only one box per row should be selected.

Item	Question	Yes	No	NA
1	Will you describe the main research procedures to participants in advance, so that they are informed about what to expect?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
2	Will you tell participants that their participation is voluntary?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3	Will you obtain written consent for participation (through a signed or 'ticked' consent form)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4	If the research is observational, will you ask participants for their consent to being observed.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5	Will you tell participants that they may withdraw from the research at any time and for any reason?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
6	Will you give participants the option of not answering any question they do not want to answer?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7	Will you ensure that participant data will be treated with full confidentiality and anonymity and, if published, will not be identifiable as any individual or group?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8	Will you debrief participants at the end of their participation (i.e., give them a brief explanation of the study)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9	If your study involves people between 16 and 18 years, will you ensure that passive consent is obtained from parents/guardians, with active consent obtained from both the child and their school/organisation?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10	If your study involves people less than 16 years, will you ensure that <u>active</u> consent is obtained from parents/guardians <u>and</u> that a parent/guardian or their nominee (such as a teacher) will be present throughout the data collection period?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11	If your study requires evaluation by an ethics committee/board at an external agency, will you wait until you have approval from both the Independent College Dublin and the external ethics committee before starting data collection.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Item	Question	Yes	No	NA
12	If you are in a position of authority over your participants (for example, if you are their instructor/tutor/manager/examiner etc.) will you inform participants in writing that their grades and/or evaluation will be in no way affected by their participation (or lack thereof) in your research?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13	If you are in a position of authority over your participants (for example, if you are their instructor/tutor/manager/examiner etc.), does your study involve asking participants about their academic or professional achievements, motivations, abilities or philosophies? (please note that this does not apply to QA1 or QA3 forms, or questionnaires limited to market research, that do not require ethical approval from the IREC)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14	Will your project involve deliberately misleading participants in any way?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
15	Is there any realistic risk of any participants experiencing either physical or psychological distress or discomfort?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
16	Does your project involve work with animals?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
17	Do you plan to give individual feedback to participants regarding their scores on any task or scale?	<input type="checkbox"/>	<input type="checkbox"/>	
18	Does your study examine any sensitive topics (such as, but not limited to, religion, sexuality, alcohol, crime, drugs, mental health, physical health, etc.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
19	Is your study designed to change the mental state of participants in any negative way (such as inducing aggression, frustration, etc?)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
20	Does your study involve an external agency (e.g. for recruitment)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
21	Do your participants fall into any of the following special groups?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	<i>(except where one or more individuals with such characteristics may naturally occur within a general population, such as a sample of students)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	

If you have ticked any of the shaded boxes above, you should consult with your module leader / supervisor immediately. **You will need to fill in Form B Ethical Approval** and submit it to the Research & Ethics Committee **instead** of this form.

There is an obligation on the researcher to bring to the attention of the Research & Ethics Committee any issues with ethical implications not clearly covered by the above checklist.

I consider that this project has no significant ethical implications to be brought before the relevant Research & Ethics Committee. I have read and understood the specific guidelines for completion of Ethics Application Forms. I am familiar with the codes of professional ethics relevant to my discipline (and have discussed them with my supervisor).	<input type="checkbox"/>
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Name of Learner	Rodrigo Marques
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Student Number	51655390
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Date	18/05/2022
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I have discussed this project with the learner in question, and I agree that it has no significant ethical implications to be brought before the Research & Ethics Committee.	<input type="checkbox"/>
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Name of Supervisor/Lecturer	Dr. Daniel O'Sullivan
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Date	18/05/2022
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