ABSTRACT

Individual donation takes an important role in a nonprofit organization's life, including Zakat foundation. There are many factors that could influence individual donations. Based on Li, et all's research, financial efficiency and solicitation type could influence how individual donors spent their donation This study examines whether and how a nonprofit organization's financial efficiency and its solicitation influence individual donations.

Survey method was used to this study with 100 undergraduate students from Diponegoro University, as a proxy of individual donor. The amount of individual donation given is shown in descriptive statistics. To examine the relationship between financial efficiency, solicitation type, and individual donation, *Two-Ways Analysis of Variance* (ANOVA) was applied.

Align with the theory and previous studies, the result shows that financial efficiency and solicitation type positively influence individual donation given by the donors.

Keywords: Behavioral accounting, sharia accounting, individual donation, financial efficiency, solicitation type, student

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