

# SENSE OF RESPONSIBILITY: PROPOSING ALUMNI GIVING BEHAVIOURAL INTENTION FRAMEWORK

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**ABSTRACT** – In scenarios where alumni giving is uncommon, the present study seeks to construct a conceptual framework to examine the possible predictors that may influence alumni giving behavioural intention to public universities in the Malaysian context. An extended theory of planned behaviour was incorporated into the conceptual framework to offer a comprehensive elaboration of alumni giving behavioural intention, encompassing attitude towards giving, subjective norms, facilitating conditions, and tax exemption as a moderator. This conceptual study provides new information on important predictors related to the determinants of alumni behavioural intention by examining four constructs (attitude towards giving, subjective norms, facilitating condition, and tax exemption), which could predict the contributory factors that influence alumni's giving intention to their alma mater.

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## INTRODUCTION

Over the past decade, the higher education sector has experienced significant growth (British Council and Oxford Economics, 2012). As a developing nation, Malaysia is no exception, as numerous public universities have been established nationwide since the 1990s. As a result, increasing concerns have been raised regarding financing higher education, particularly in the volatile global economic environment (Bowl and Hughes, 2016). In order to support their daily operations, Malaysian public universities highly depend on government grants. The government has provided more than RM6 billion (90%) of the estimated budget to public universities since 2007 (Ahmad et al., 2015; Muhammad et al., 2014a). The universities cover the remaining cost gap through internal income such as student fees, interests from investments, and contributions from corporate and public donors (Ministry of Finance Malaysia, 2021; Muhammad et al., 2014a).

During the national budget presentation in 2016, the government announced a gradual reduction in annual grants to all public universities between 5% to 20% (Omar, 2016). Furthermore, during that same year, the Purple Book for the University Transformation Plan (UniTPPB) was introduced by the Ministry of Higher Education to provide guidance for initiatives aimed at generating revenue for universities. Based on the information in the book, the government began to significantly reduce the funding for public universities by 19.23% in 2017 (Ministry of Education [MOE], 2016). Therefore, universities must find their own funding resources to cover the financial requirements, as government funding for universities continues to experience reductions as budgets become restricted (Francioni et al., 2021).

The Malaysian Education Blueprint (2015-2020) was launched in 2015 by the government. The blueprint outlined ten major changes in higher education and, among others, aimed to ensure sustained financial stability over an extended period for public universities through endowment, Waqf, fundraising activities, and other initiatives. Subsequently, the UniTPPB was launched by the Ministry of Higher Education in 2016 as a guideline for university management to increase income generation from various alternatives for financial sustainability.

Alumni donors are among the key targets in the UniTPPB within the philanthropic activities related to the endowment. The focus on alumni donors reveals that policymakers recognise the significance of contributions from alumni, aligning with the findings of Iskhakova et al. (2020), Kashif et al. (2015) and Weerts and Ronca (2007), which emphasise the crucial role of private donors in financing essential institutions. Data has shown that the United States' higher education institutions received \$41.0 billion in 2016, \$43.6 billion in 2017, \$46.7 billion in 2018, and \$49.6 billion in 2019. Among these funds, alumni contributions constituted 24.2% in 2016, 26.1% in 2017, 22.6% in 2018, and 24.2% in 2019 (CASE, 2019). Although alumni contribution is a significant source of income for universities (Stephensson & Bell, 2014; Baruch & Sang, 2012), alumni giving to their alma mater in the Malaysian context remains unpopular compared to universities in the United States and Britain.

In recent decades, many academics have focused on understanding alumni donors' behaviour (Shaari et al., 2019a). Nevertheless, the results require further examination to enhance the validity of the previous assertions and recommendations. The current body of knowledge limitedly emphasises understanding the importance of the contribution

from alumni who can help in developing the university (Abdul Rejab, 2014), and a lack of awareness exists on the donor's behavioural intention to the institutions among the leaders (Kashif, et al., 2015; Ho, 2012). Prior research determined a number of factors influencing alumni donor behaviour, such as individual factors (Tohidinia and Mosakhani, 2010; Cohen, 2006), interpersonal factors (Eckel et al., 2017; Meer, 2011), and organisational factors (Shaari et al., 2019a; Sura et al., 2016; Baruch & Sang, 2012).

As per the theory of planned behaviour as its foundation, this research seeks to investigate how attitudes towards giving, subjective norms, and facilitating conditions may impact individuals' intentions to give back to their alma mater. Additionally, the present study proposes tax exemption as the moderating factor, which will promote the intention to give. As per Ajzen (1991), since intention is acknowledged as the best predictor towards actual behaviour, this conceptual paper focuses on alumni intention. In addition, public universities would benefit when factors influencing alumni donor intentions are identified (Baruch & Sang, 2012; Ho, 2012).

## LITERATURE REVIEW

### Donor Behaviour Intention

A sign of an individual's willingness to attempt to engage in a behaviour is known as intention (Ajzen, 2005). Ajzen (1991) believes that an individual's actual behaviour is strongly influenced by the intentions of the individual, significantly shaped by the individual's attitude, which can be either a positive or negative assessment of the person exhibiting the behaviour, subjective norms (the influence of the social environment or acceptable social pressure on the person exhibiting the behaviour), and perceived behavioural control (the ease of performing the behaviour or its difficulty). In this conceptual research, giving intention represents alumni's actual behaviour towards giving intention. Intention is a reliable predictor of actual behaviour, as stated in the theory of planned behaviour (Ajzen, 1991). Donor's values, understanding, and attitudes can affect their behaviour (Shaari et al., 2019a). Mathew et al. (2007) indicated that the opinions of an individual regarding charity organisations, the relevance of the donations, and the involvement behaviour degree could impact an individual's intention to donate. Past studies by Metawie and Mostafa (2015), Ho (2012), van der Linden (2011) and Smith and McSweeney (2007) examined donor behaviour intention to charity donation. Shaari et al. (2019b) and Yong (2017) also assessed alumni behaviour intention toward universities by utilising the theory of planned behaviour.

### Attitude Towards Giving

This conceptual paper suggests that alumni attitudes towards giving play a pivotal role in shaping their behavioural intentions by being rooted in the theory of planned behaviour. The degree to which alumni feel positively or negatively regarding donating to their alma mater is referred to as attitude towards giving in this study. It is essential to comprehend the attitudes of alumni regarding giving. Prior research revealed that one of the primary barriers to alumni giving to their alma maters is due to the belief that public universities receive government grants and do not require financial help (Weerts & Ronca, 2007). In addition, alumni believe that they will not obtain any incentives when they give back to their alma mater and perceive that universities do not need additional donors' support (McDearmon & Shirley, 2009). Therefore, as stated in the theory of planned behaviour, intentions and consequent behaviours are adversely impacted by negative attitudes.

Knowles et al. (2012) examined 210 young donors' intentions from Victoria, Australia, and determined that the intention to donate to charities was significantly influenced by their attitude towards behaviours. Consistent with the studies conducted by Kashif and De Run (2015) and Knowles et al.'s (2012), who assessed 223 Muslim donors in Pakistan, also revealed that money donation intention to charities in Pakistan was significantly predicted by attitude towards behaviour. The findings are also consistent with the planned behaviour theory. Shaari et al. (2019a) studied 321 alumni donors from Malaysian public universities and discovered that the attitude towards donation greatly influenced the donor's behavioural intention. Nevertheless, contradictory to other researchers' findings, Kashif et al. (2015) discovered that attitudes did not substantially affect donations to charity in a study involving 221 respondents in Kuala Lumpur, Malaysia.

As Shaari et al. (2019a), this finding can be attributed to the prevalence of a "collectivist society" in Malaysia, which tends to diminish the emphasis on individuality in expressing one's intentions to donate. Consequently, the subsequent hypothesis has been posited from the discussion.

H1: Attitude towards giving positively affect alumni giving intention.

### Subjective Norms

Subjective norms, which are utilised to predict the perceived social pressure to engage in a behaviour or vice versa, are another predictor of the theory of planned behaviour (Ajzen, 1991). Such social pressure can include family, peers, the community environment, and others. Normative beliefs and motivation to comply are the two components of subjective norms (Ajzen, 1985). Both components can predict a person's opinion of the social response to a specific behaviour, either approval or disapproval, which affects the individual's behavioural intention. An individual's willingness

to adopt another person's viewpoint as their own when it comes to engaging in a particular behaviour is how subjective norms can be measured. Furthermore, subjective norms are defined as a factor of how much a person values the importance of another person's opinions based on normative beliefs.

Many researchers have explored the concept of subjective norms and their impact on donor behaviour (Chen et al., 2019; Knowles et al., 2012; Tohidinia & Mosakhani, 2010; Mixer, 1993). Verhaert and Van de Poel (2001) studied 1,385 respondents in the United Kingdom and discovered that subjective norms significantly influence donor behaviour to European charity. Awang et al. (2017) examined 1034 respondents in three Malaysian states and confirmed that subjective norms influenced the behaviour of giving to beggars. Subsequently, a study by Muhammad et al. (2014b) involving 101 Muslim teachers in Johor, Malaysia, revealed that family members are involved in influencing the contribution of alumni to the university. In addition, Shaari et al. (2019b) and Yong (2017) proved that peer pressure significantly predicts alumni donor behavioural intention to a management-based university in Malaysia. On the contrary, limited research has revealed that the behaviour of charitable donors is not considerably impacted by subjective norms (Harvard, 2019; Knowles et al., 2012; Armitage & Conner, 2001). Thus, the opinion of the other individuals cannot change the donor's behaviour to contribute even if they engage in the particular behaviour. Therefore, after a thorough consideration of the mixed findings, the hypothesis below is suggested.

H2: Subjective norms positively affect alumni giving intention.

### Facilitating Condition

The theory of planned behaviour states that "perceived behavioural control" pertains to individuals' perceptions of their capacity to execute a particular behaviour (Ajzen, 1991). The degree of control over this behaviour can be shaped by internal and external factors, which can impact one's perceived behavioural control. Internal factors of control are associated with the individual, including personal skills, abilities, and knowledge. External factors of control are situated beyond the person in their environment and may encompass factors such as reliance on other individuals, obstacles, or resources that are externally regulated (Ajzen, 1985). The perceived behaviour control in this study was conceptualised as a facilitating condition. Thong et al. (2011) asserted that the term "facilitating condition" pertains to an individual's assessment of the difficulty involved in carrying out a behaviour within resource limitations. It bears similarity to "perceived behavioural control" within the framework of the theory of planned behaviour. Giving is not only done manually, as online donations are possible in the current digital technology era (Sura et al., 2016). Due to the ability of digital technology and the Internet to provide faster, efficient, direct, and easier money transfer methods, non-profit organisations have switched from accepting manual donations to receiving them online. As a result, online donation platforms have gradually increased in popularity in the last few years (Sura et al., 2016; Shier & Handy, 2012). Therefore, universities must adapt to the new environment by switching from traditional methods to online-based contributions.

Past studies have shown that only a few studies used facilitation conditions to predict donor behaviour using intention technology for public funding (crowdfunding). All the results indicated significant influence (Kasri and Yuniar, 2021; Sulaeman & Niglasari, 2020; Wisesa et al., 2019; Li et al., 2017). Nevertheless, to date, no studies have employed facilitation conditions as a construct to predict alumni behaviour intentions. Therefore, to test whether the facilitation condition will significantly impact the alumni's intention of giving, the third hypothesis has been posited as follows:

H3: Facilitating conditions positively affects alumni giving intention.

### Integrating Tax Exemption As A Moderator

Akin to numerous other countries, including the United Kingdom, Netherlands, United States, Australia, and others, Malaysia provides tax deductions for individuals who make charitable contributions (Wiepking & Breeze, 2012). Under Section 44(6) of the Income Tax Act 1967, the Malaysian income tax system offers a substantial incentive for charitable contributions by permitting deductions for donations, gifts, and contributions, such as monetary gifts to charitable organisations, donations to institutions of higher education, or contributions to government events (Cheong, 2022). In addition, the government extends tax deductions to committed philanthropists who generously contribute significant portions of their income to causes in the public, civic, charitable, or religious domains approved by the Ministry of Finance, which allows them to get incentives and motivation as a result of the contribution given.

In the Malaysian context, respondents identified tax exemption as the second least popular incentive for donations (Bustamy et al., 2002). The primary driver of contributions to higher education, as highlighted by The Allen Consulting Group (2007), is not tax incentives. According to the Commonwealth of Australia (2016), a notable correlation exists between tax incentives and giving, particularly among dedicated donors, as these individuals are more likely to be informed regarding and responsive to new taxation incentives. Besides, the collection of taxes occurs under force rather than voluntarily since it will reduce consumer purchasing power (Mamun et al., 2014). Donors will change their minds regarding giving when a change occurs in the tax incentive offered by the government (Vesterlund, 2006). For example, the total aggregate income eligible for tax deduction in Malaysia is capped at 7%. If the government increases the amount of aggregate, donor attitude towards giving becomes positive as they gain a tax advantage, which leads them to perform behaviour intention.

Since higher-income individuals are more likely to take advantage of gift deductions, they are more motivated to donate (Lyons et al., 2006). Cogswell (2002) stated that the incentives given in tax allocations for Malaysian donors are little if compared to the United States donors. He also mentioned that this type of incentive still "has not reached Malaysia" and suggested that a matching incentive is needed since the incentive has acted as a stimulating factor that encourages giving in numerous countries, including the United States. Nevertheless, the way tax exemption moderates attitudes and alumni donor behavioural intention could differ as it can strengthen the direction of the relationship depending on the situation. Besides, related studies that utilised tax exemption on alumni giving behavioural intention are limited. Hence, tax exemption has been incorporated into the current model to assess whether government incentives significantly impact donor behavioural intentions.

H4: Tax exemption moderates the relationship between attitude towards giving and alumni giving intention.

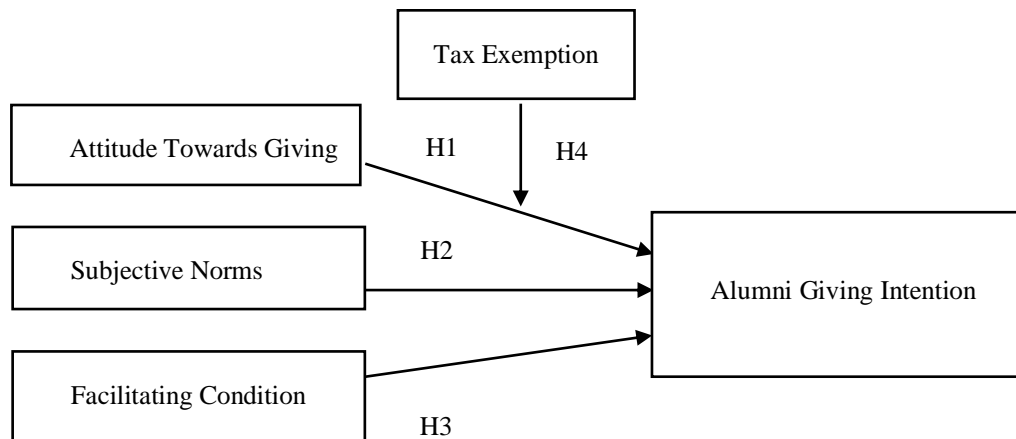


Figure 1: Proposed Conceptual Framework

The possible predictors of the intention behaviour of alumni giving back to their alma mater are illustrated in Figure 1. In this conceptual paper, a framework grounded in Ajzen's (1991) theory of planned behaviour has been suggested. Due to its openness and flexibility in allowing additional predictors to be integrated into the model, the theory was chosen to determine if they can enhance the understanding of behaviour and intention.

During the currently ongoing economic recession, where public universities globally are struggling due to high-cost pressures caused by limited government budget and restricted funding for public universities, university leaders must be aware of the motives, behaviours, intentions, and attitudes of all alumni to determine factors that encourage or discourage their willingness to donate. The theory of planned behaviour was employed in this conceptual framework to comprehend and forecast human behaviour, offering valuable insights into decision-making processes related to alumni giving behavioural intentions in Malaysia, which is a significant concern during these economically uncertain times. By considering one's attitude towards the behaviour, subjective norms, and perceived behavioural control, predicting the likelihood of engaging in a specific behaviour can be accomplished. These intentions collectively account for a significant part of the variance in actual behaviour when combined with the perception of behavioural control.

Influential determinants affecting alumni's intentions to give back to their alma mater include attitudes towards giving and subjective norms (such as peers, family, and community). An important predictor of donor behavioural intention to donate to charity is attitude (Shaari et al., 2019b; Teah et al., 2014). Although past studies showed mixed results regarding subjective norms and the intention to donate, the alumni's intention to contribute to their alma mater depends on the way they observe the community's behaviour. Furthermore, perceived behavioural control was conceptualised as a facilitating condition in this study. Facilitating conditions will examine the alumni's perception of the difficulty level while contributing to the lack of resources and skills required. By proving that this construct can serve as a new predictor in an extended theory of planned behaviour, the identified facilitating condition can fill the research gap in alumni giving behavioural intention. The research examines tax exemption as a moderator in the relationship between alumni donor behavioural intention and attitude towards giving, exploring its potential to either enhance or weaken the direction of this relationship. Incorporating tax exemption into the theory of planned behaviour offers a clear indication of whether this predictor will motivate alumni to contribute despite Bustamy et al. (2002) finding that tax exemption ranked as the second-least motivating factor for gifts in Malaysia. In conclusion, whether an individual will engage in the behaviour depends on their intentions and their perception of control over it, as stated in the theory of planned behaviour.



## CONCLUSION

The present study seeks to develop a conceptual framework to identify the possible predictors that may influence alumni giving behavioural intention to public universities in Malaysia. This study introduces five predictors: attitude towards giving, subjective norms, facilitating condition, alumni giving intention, and tax exemption as the moderator by utilising the theory of planned behaviour as the foundational theory. This conceptual paper is unique in that sense as it proposes a conceptual framework for the determinants that influence alumni giving behaviour intention within the Malaysian public universities context. From a theoretical viewpoint, research on alumni giving behavioural intentions in Malaysia has a huge potential to be studied. In order to attract alumni to give back to their alma mater in the future, policymakers and university leaders can use this conceptual framework model as a basic guide to develop a holistic policy and produce a comprehensive university strategy plan. Therefore, future researchers are encouraged to test the proposed conceptual framework.

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## CONFLICT OF INTEREST

The author(s) explicitly confirm they have NO affiliations with or involvement financially (such as honoraria; educational grants; participation in speakers' bureaus; membership, jobs, consultancies, stock ownership, or other equity interest; and expert testimony or patent-licensing arrangements), or non-financially (such as personal or professional relationships, affiliations, expertise or beliefs) in any agencies or organisations related to the subject matter or materials discussed in this manuscript.

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