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Application of zakat accounting standards, transparency and internal control systems on the BAZNAS accountability

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ABSTRACT

This research aims to determine the effect of implementing zakat accounting standards, transparency and internal control systems on financial accountability. The samples used in this research were employees of the Banyuasin and Musi Banyuasin Amil Zakat Agency. The research population consisted of 30 people. The research sample consisted of 30 people and the sampling technique used non-probability sampling technique with saturated sampling technique. The data analysis technique uses multiple linear regression. Partial research results (t test) show that the variables of zakat accounting standards, transparency and the Internal Control System have an effect on financial accountability. Simultaneous results (f test) show that zakat accounting standards, transparency, internal control systems have a significant effect on financial accountability. The results of the coefficient of determination (R2) show that 59.4% of the variables of zakat accounting standards, transparency and internal control systems have an influence on financial accountability while the rest are influenced by other variables not measured in this research.

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1. INTRODUCTION

Indonesia is a country with various ethnicities and religions. One of the religions with the majority of its adherents is Islam, with a total of 209.1 million people and ranks first in the world according to globalreligiousfuture sources in 2010 and is estimated to increase to 273.32 million people in 2021. Of course, this is a fairly high number and a good potential in the matter of zakat, considering that zakat is one of the 4th pillars of Islam which is commanded by Allah SWT. Zakat also functions to maintain the stability of the relationship between the rich and the poor, and serves as a liaison for human worship to its creator (Allah SWT). His servants to pay zakat for those who can afford it by the command of Allah (Arim, 2014)

The potential for zakat in Indonesia is IDR 217 trillion, with this amount actually being able to reduce the amount of poverty in Indonesia. But in reality, zakat receipts in 2016 were only IDR 5.01 trillion, but this amount increased in 2017 to IDR 6 trillion. BAZNAS in 2018 targets zakat receipts of Rp. 8.77 trillion, still far from its potential of Rp. 217 trillion. Based on the research, it was found that there was an increase in the average household income after receiving productive zakat funds. The material, spiritual, and absolute poverty indexes decreased by 49.6%, 1.6%, and 12.3% respectively. If viewed from the welfare index, it increased by 63.7%. Productive zakat funds have a positive impact in reducing poverty in mustahik households. But in reality there is a large gap between the potential of zakat and its realization

Based on Law No. 23 of 2011 on zakat management, the Indonesian government established the National Amil Zakat Agency called BAZNAS. BAZNAS is an official non-structural government agency authorized to manage, collect and distribute zakat funds in accordance with Islamic law. As an official government institution, BAZNAS has the right to manage zakat funds that the goal is to help the country eradicate poverty.

In 2011 the government issued regulation No. 23 of 2011 as a substitute for zakat regulation no. 38 in 1999. In the new regulation, there is an obligation for zakat institutions to make a report, and the report must be audited. The audits to be carried out are financial audits and sharia audits. The financial audit will be carried out by a public accounting firm and the sharia audit will be carried out by the ministry of religious affairs. The audit process is one way to make information more transparent so that citizens and donors are more confident and willing to pay zakat through zakat institutions (Megawati, 2018).

Zakat accounting standards actually have their own rules by looking at the nature of this zakat, accounting standards will follow how assets are valued and measured. In general, zakat accounting standards will be explained as follows: valuation at current market prices, one year rule, wealth/assets, fixed assets not subject to zakat, nisab (limit amount). Zakat transactions are transactions zakat, infaq and shadaqah (Desi, 2019). These accounting standards are the key to the success of Zakat Management Institutions in serving the surrounding community so that, as usual, they must be able to provide sufficient, reliable, and relevant information for their users, but still in the context of Islamic sharia. The accountability of zakat management organizations is indicated by financial reports and audits of these financial statements. To be legalized as an official organization, zakat institutions must use the correct bookkeeping system and be ready to be audited by public accountants. This means that zakat accounting standards are absolutely necessary.

Transparency is a form of openness in providing information open and honest finances to the public based on considerations that the public has the right to know openly and overall responsibility for government in resource management and compliance with statutory regulations (Afida, 2020).

Transparency is a form of openness in providing open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly the government's accountability in resource management and compliance with laws and regulations. the community with the reason that the community also has the right to know where the flow of funds that have been paid, as a form of accountability. Similar to amil zakat institutions that manage zakat funds, LAZ must provide financial and management information to muzakki, because muzakki also have the right to know as a form of responsibility from the amil zakat institution. Law Number 23 of 2011 also orders that zakat amil institutions must be transparent in financial reports in order to increase the trust of dara muzakki (Ernie, 2005). In Law article 1 paragraph 1 states that zakat management is an activity of planning, organizing, implementing and supervising the collection and distribution and utilization of zakat. In addition, Law Number 23 of 2011 concerning zakat aims to better organize zakat management in order to increase public trust in the amil zakat body or amil zakat institutions (Arim, 2014).

Transparency can be achieved by good reporting in accordance with PSAK No. 109 of 2010, so PSAK 109 becomes an important point in the development of transparency in the financial reporting of zakat institutions. In addition, an accounting system that is in accordance with PSAK 109 will be a factor in increasing muzzaki's trust in zakat management as an economic empowerment of Muslims, so that an effective and efficient distribution of zakat will be realized (Raziq, 2017). Transparency and accountability are concepts that are closely related to one another, because without transparency there can be no accountability. On the other hand, transparency will not be of much use without accountability. As in other areas of public policy, the existence of effective, efficient and fair (equitable) policies and institutions.

Internal control is a set of policies and procedures to protect company assets or assets from all forms of abuse, ensure the availability of accurate company accounting information, and ensure that all legal or statutory provisions (regulations) The laws and management policies have been complied with or carried out properly by all employees of the company. Accountability can be realized if every agency implements an appropriate internal control system. This is because in the internal control system, an agency is required to present an accountable financial report that can be accounted responsible (Sari, 2017).

Internal control is carried out to ensure that the implementation of activities is in accordance with the predetermined plan. Through this internal control, an assessment can be made of whether an entity has carried out activities in accordance with its duties and functions efficiently, effectively, and in accordance with the plans, policies that have been set and applicable regulations (Lilis, 2011). Internal control is very strategic in its implementation, because this internal control provides reliability or adequate guarantee for the achievement of operational efficiency and effectiveness, reliability of financial statements, security of assets, and compliance with laws and regulations. Applicable laws, policies and regulations. So with This and make improvements to the organization's operations with an honest, clean, and good process. and to reduce the work error rate.

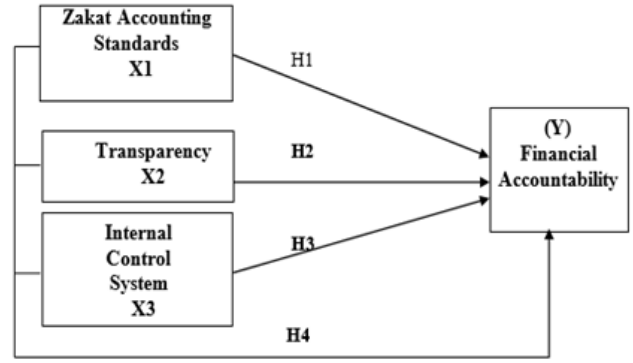
Accountability in English, literally means can be accounted for in an adjective called accountable. Accountability is the relationship between agents to show performance to those who give the mandate. According to Ramdhani accountability control can help achieve the goals of the organization with a systematic, disciplined approach to evaluate is the responsibility of the mandate attached to an institution, while according to Hughes accountability are those who act on behalf of another person or group, reporting back to that person or group. , or be accountable to them in some way (Hughes, 2003). Public Accountability Accountability in the public sector is a fairly complex and multi-dimensional concept. One of the basic and general definitions of accountability isthose who act on behalf of another person or group, report back to that person or group, or are accountable to them in some way (Akbar, 2020). Public accountability also means the obligation to account for what has been done or not done by the public someone, while responsibility is accountability related to the obligation to explain to other people and parties who have authority. The demand for public accountability requires public sector institutions to place more emphasis on horizontal accountability, not just vertical accountability.

The purpose of implementing accountability is to find answers to what should be accounted for, based on what actually happened and compare it with what should have happened. Internal control systems are generally designed to provide adequate assurance that company assets have been properly secured. that accounting records are reliable. Basically, the concept of adequate assurance is directly related to the assumption that the costs incurred to implement control procedures should not exceed the benefits that are expected to arise / result from the implementation of these control procedures. must be held accountable, There are still many muzakki who still question the accountability of zakat management institutions. At this point, accounting knowledge is very much needed so that it can provide a regulator on how to manage zakat institutions in making reports properly so that their accountability can be read properly and all activities are transparent.

Basic from the research gap, it can be concluded that not every empirical event is in accordance with the existing theory. This is reinforced by the research gap in previous studies. The various studies above show that there are different effects of each variable studied on financial accountability.

2. RESEARCH METHODS

In the theoretical framework describes the relationship between the independent variable (X) and the dependent variable (Y) in this study the variables are:



Source: Developed from several sources (thesis)

Figure 1. Framework

This research is located at the Amil Zakat Agency (BAZNAS) in Sumatra Province South of Jalan Sukamoro, District Talang Kelapa Regency Banyuasin South Sumatra 30961, and the Amil Zakat Agency (BAZNAS) in the Province South Sumatra Jalan Serasan Jaya Sekayu Musi Banyuasin South Sumatra 30711. In this research the author used a systematic approach method quantitative. Quantitative methods are research methods that can be interpreted as a research method based on the philosophy of positivism, is used to research a certain population or sample, data collection using research instruments, quantitative data analysis with the aim is to test the hypothesis that has been set (pajaria Y., Meutia, I., & Widiyanti, 2016). The sampling technique used the method Purposive sampling, Purposive sampling is determining the sample by certain considerations (Chandarin, 2017). The criteria for determining are Leader, Head section, Internal Audit Unit, Finance Sector, Distribution Sector and Administrative Sector. The number of samples in this study was 40 each employee/employee. The data collection method used in this research is method questionnaire, namely a quantitative method. The first part is a self-identity questionnaire employees/employees, while the second part is variable measurement 54 operational which contains a series of questions to measure variables research. Data collection was carried out using the distribution method directly (direct distribution method), namely visiting the respondents directly directly to submit or collect the questionnaire again (Pajaria et al., 2021). The measurement scale used by the author to calculate the score answers respondents in this study used a Likert Scale (Sugiarto, 2022). Data analysis methods use descriptive statistics (Rukin S.P, 2019), data quality tests, tests classical assumptions and hypothesis testing with computer assistance through programs IBM SPSS 23 for windows.

3. RESULTS AND DISCUSSION

a. Multiple Linear Regression Analysis

In this study, multiple regression analysis was used to determine the accuracy of the relationship between Zakat Accounting Standards (X1), Transparency (X2), and Internal Control Systems (X3) on Financial Accountability at BAZNAS, South Sumatra Province. Based on the data in table above, it can be seen that the values of the constants and regression coefficients can be formed with multiple linear equations as follows:

$$Y = 7.383 + 1.020 + 0.961 + 3.003 + e \quad (1)$$

b. Partial Test (t Test)

Table 1. Partial Test (t Test)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.273	4.412		1,648	.111
	Zakat Accounting Standards	1.366	.666	-2008	2.051	.050
	Transparency	.803	.321	-1.054	2.502	.019
	Internal Control System	3.257	.867	3.675	3.757	.001

a. Dependent Variable: Accountability

Source: SPSS output 26 data processed, 2022.

c. F Test (Simultaneous)

The calculated F test in this study was used to simultaneously test the effect of the variables of Zakat Accounting Standard (X1), Transparency (X2) and Internal Control System (X3) on Financial Accounting at BAZNAS, South Sumatra Province. A variable is considered influential, if F count > F table, and declared significant if the value of sig. < 0.05. For the results of the calculated F test in this study, it can be seen in the table below:

Table 3. F Test (Simultaneous)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	550,725	3	183.575	15,169	.000b
	Residual	314,642	26	12.102		
	Total	865,367	29			

a. Dependent Variable: Accountability

b. Predictors: (Constant), Internal Control System, Transparency, Zakat Accounting tandard

Source: SPSS output 26 data processed, 2022.

Based on the results of the calculation of the F test in Figure 3 above, the calculated F is 183.575. To determine the value of F table with a significance level of 5%, as well as the degree of freedom, df = (nk) or (30-3) and (k-1) or (3-1), df = (30-3 = 27) and (3-1= 2). Then the results can be obtained for F table worth 3.35. Therefore, the results of the calculation of F arithmetic > F table (15.169>3.29) with a sig value (0.00 < 0.05), then simultaneously (together) Zakat Accounting Standards (X1), Transparency (X2) and Internal Control System.

d. Coefficient of Determination Test (R2)

The Coefficient of Determination (Adj R2) basically aims to measure how far the model's ability to explain the variation of the dependent (bound) variable is.

Table 4. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate

1	.798a	.636	.594	3,479

a. Predictors: (Constant), Internal Control System, Transparency, Zakat Accounting Standard

Source: SPSS output 26 data processed, 2022.

Based on the results of the calculation of the Coefficient of Determination in this table. the value of the Coefficient of Determination (Adj R2) is 0.594, which means this indicates that the contribution of the independent variable is the Zakat Accounting Standard (X1), Transparency (X2) and Internal Control System (X3) variables. The dependent variable, namely financial accountability at BAZNAS, South Sumatra Province is 59.4%, while the remaining 40.6% is influenced by other variables that have not been studied or are not included in the regression in this study.

Discussion

Zakat Accounting Standards (X1) have a negatif and significant effect on Financial Accountability at BAZNAS Banyuasin Regency And BAZNAS Musi Banyuasin Regency. Zakat accounting is a frame of thought and activity that includes basics of accounting and operational processes related to determination, calculation and assessment of assets and income that must be given zakat. Determining the level of zakat and distribution of the results to the posts in accordance with the laws and basics of Islamic law. The results of this research are supported by the results of research conducted by (Shinta Turalaki, 2017). Based on this research, accountability has an effect negatively and significantly on service performance in the department South Minahasa Regency income.

Transparency (X2) has a negative and insignificant effect on Financial Accountability at BAZNAS South Sumatra Province. Transparency can create mutual trust between institutions managing zakat and society through providing information and guarantees ease of obtaining information and ensuring ease of use obtain accurate and adequate information. The entire community has the opportunity to gain access to information related to the institution zakat management, so that an institution or company becomes more open This will further increase public trust in the institution or institution the company. Transparency is a principle that guarantees access or freedom for everyone to obtain information about the implementation government, namely information about policies, the process of making and implementation, and the results achieved. Apart from being needed in In a government, information transparency is also needed by agencies public that includes the community. So that it brings the body The public becomes a public body that has credibility high. Transparency increases mutual trust between government/public bodies with the community through provision information and ensure that the public can easily access it information (Nunuk, 2012)The results of this research are supported by the results of research conducted by (Kabib et al., 2021) This research concludes that The transparency of the Sragen district BAZNAS institution has a negative effect and significant impact on muzaki's interest in paying zakat.

The Internal Control System (X3) has a positive and significant effect towards Financial Accountability at BAZNAS Sumatra Province South. Internal control is a set of policies and procedures for protect company assets or wealth from all forms of action misuse, ensuring the availability of company accounting information accurate, as well as ensuring that all legal or statutory provisions (regulations). Laws and management policies have been complied with or implemented accordingly should be by all company employees.

From the definition above, it can be concluded that the internal control system is one of the accounting information systems implemented by every institution in achieving its goals. In realizing a good institutional system and appropriate, an evaluation and analysis is needed. This is expected to be able prevent fraud that can occur within an institution (Abdul-Aziz et al., 2015)

Internal control is a set policies and procedures to protect assets or wealth company from all forms of abuse, guarantee availability of accurate company accounting information, as well ensure that all legal provisions (regulations) laws and management policies have been complied with or implemented as appropriate by all company employees (Rahman et al., 2018).

The results of this research are supported by the results of research conducted by (Assaggaf, 2016). who stated that Internal Control has a positive and significant effect on Financial Accountability in Amil Zakat Infaq and Sadaqah Institutions BAZNAS.

4. CONCLUSION

Zakat accounting standards have an impact on financial accountability. Transparency has an impact on financial accountability and internal audit systems have an impact on financial accountability. The zakat system, transparency and internal control are systems that can be implemented by every institution to achieve its goals. In realizing a good and appropriate institutional system, evaluation and analysis are needed. This is expected to be able to prevent conditions that can occur in an institution. as well as increasing corporate accountability. Suggestions for other researchers to conduct research using other variables related to accountability such as responsibility and liability.

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