

**THE INFLUENCE OF ACCOUNTING INFORMATION QUALITY,
ACCOUNTABILITY AND TRANSPARENCY ON ZAKAT RECEIPT**

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ACCOUNTABILITY AND TRANSPARENCY ON ZAKAT
RECEIPT**

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Abstract

This study aims to analyze the effect of quality of accounting information, accountability and transparency of financial reporting on the receipt of zakat. This research is an associative research. The data used in the form of primary data by distributing questionnaires to amil and muzakki from the National Zakat Agency (BAZNAS) in West Manggarai Regency. 99 questionnaires were distributed, but 90 were collected and can be studied. Analysis of data to test the hypothesis used multiple linear regression with analysis the SPSS program. The result of the study stated that the quality of accounting information and Transparency has positive affect the receipt of zakat in the BAZNAS of West Manggarai Regency. On the contrary, accountability to have no effect on the receipt of zakat in the BAZNAS of West Manggarai Regency.

Keywords: *the quality of accounting information, accountability, transparency, the receipt of zakat.*

1. INTRODUCTION

The word of zakat comes from the word zaka which is the *isim mashdar*, which etymologically has several meanings, namely holy, growing, blessed, commendable, and developing. Meanwhile in terminology, zakat is a certain amount of property that is required by Allah SWT to be handed over to those who are entitled to it (Qardhawi, 1999). According to law no 23 of 2011 concerning the management of zakat, the definition of zakat is assets that are obligatory and must be set aside by a muslim or an entity/business owned by a muslim to be given to those who are entitled to received zakat in accordance with religious provisions.

One of the regencies in East Nusa Tenggara Province is West Manggarai Regency, where the socio-cultural life has diversity because it is influenced by cultures from outside the region such as Java, Bugis, Bima, and others. The West Manggarai community is a believing society, this can be seen in history which states that the ancestors of the West Manggarai people believed in the highest form (God). The highest form is often referred to in the Manggarai language, namely Mori Keraeng.

Only about 20% of the people of West Manggarai follow Islam, or 46.787 people, while the majority are Catholic Christians as many as 184.882 people (KEMENAG West Manggarai). Even though they are a minority religion, religious activities are still strong in accordance with the teaching brought by the Great Prophet Muhammad SAW and carry

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out obligations such as prayer, fasting, and paying zakat.

The collection of zakat funds in West Manggarai Regency has fluctuated from year to year. These fluctuations can be seen in the following table:

Table 1.1 Amount of Zakat Receipt in West Manggarai

Year	Amount of Zakat Receipt (in the form of money)	Amount of Zakat Receipt (In the Form of Rice)
2015	Rp 459.357.000	-
2016	Rp 479.662.000	-
2017	Rp 563.262.500	11.767 Kg
2018	Rp 424.444.000	6.166 Kg
2019	Rp 590.353.000	25.246 Kg

Source: National Amil Zakat Agency (BAZNAS) of West Manggarai

Based on the information from the table above, it can be seen that the realization of zakat receipts in the last 3 years had continued to increase, but there had been a decrease in zakat receipts in 2018, this proves that the realization of zakat receipts was still very far from the expected potential for zakat receipts. The actual potential in 2018 according to H. Idrus Achmad as chairman of the National Amil Zakat Agency (BAZNAS) in West Manggarai Regency, which reached 1 billion or equivalent to 20.000 people who paid zakat, but the amount of zakat receipts collected was only IDR 424,444.00 in the form of cash and 6,166 kgs in the form of non-cash (rice) or equivalent to 14,181 muzakki. In addition, he explained that in West Manggarai Regency there are 8 sub-districts and as many 155 mosques, but in 2018 the zakat collected at BAZNAS was only 51 mosques that had deposited. One of the factors that caused the decline in the number of zakat receipts can be seen from the habits of rural communities in West Manggarai Regency tend to pay zakat directly to mustahiq without going through the Amil Zakat Agency, so that the realization of zakat receipts collected in 2018 has not met the expected zakat potential.

2. LITERATURE STUDY

2.1 Sharia Enterprise Theory (SET)

Basically, the important axioms in Sharia enterprise Theory (SET) are the relationship between human responsibility and Allah SWT and accountability relationship with stakeholders (muzakki). This theory teaches humans that in essence the main ownership is only to Allah SWT, and humans have rights as managers /khalifa khalifa fil ardhi (Kalbarini and Suprayogi, 2014: 508-509).

Therefore, from the previous explanation related to Sharia Enterprise Theory, the author draws the conclusion that everything humans do on this earth is not only for worldly interests but is also done to achieve happiness in the hereafter. Although given special privileges by Allah SWT as a caliph (leader), humans must be trustworthy in carrying out their duties and obligations and stay away from all His prohibitions. Humans also have to help each other or remind each other in terms of goodness, because everything that is done there will be a reward from Allah SWT.

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2.2 Basic Concepts of Zakat Receipt, Quality of Accounting Information, Accountability and Transparency

a. Zakat Receipt

Receipt of zakat, infaq and alms (ZIS) funds is the receipt of ZIS funds in the form of money or goods received by zakat amil. There are two ways to receive ZIS funds paid by muzakki (zakat payers). The first one, starting from a muzakki who pays zakat, infaq or alms by depositing cash or by paying directly to the Zakat Management Organization (ZMO). The second is paying ZIS by transfer through a sharia bank that has been provided by the ZMO. If by bank transfer, muzakki do not need to come directly to the ZMO (Nikmatuniyah, Marliyati dan Mardiana, 2017: 64).

1) The Legal Basis of Zakat

As the third pillar of Islam, zakat is also one of the banners of Islam that should not be ignored by anyone. Therefore, people who are reluctant to pay zakat can be fought and people who refuse zakat obligations are considered infidels. There are several verses in the Qur'an that form the basis of the obligation to pay zakat, namely:

- QS. al-Taubah verse 103
- QS.al-Baqarah verse 43
- QS.al-Hajj verse 78
- QS. Ali 'Imran verse 180.

2) The Wisdom and Purpose of Zakat

Zakat is worship that has many meanings in human life, especially Muslims. Zakat has a lot of wisdom, both related to the relationship between humans and their God, as well as social relations between humans, which are:

- Purify oneself from the dirt of sin, purify the soul, cultivate noble character to be generous, have a sense of humanity, and erode miserliness (stingy) and greedy so that they can feel inner peace, because they are free from the demands of God and the demands of society's obligations.
- Eradicating the disease of envy, hatred, and envy from human beings that usually arise when seeing the adequacy or excesses of people around him with luxury, while he himself has nothing and no helping hand from them (rich people) to him.
- to help foster and build the weak to meet the basic needs of life, so that they can carry out their obligations to Allah SWT.
- to support the realization of an Islamic social system that stands on the principles of ummatan wahidan (one ummah), musawah (equality, rights and obligations), ukhuwah Islamiyah, and takaful ijtimai' (shared social responsibility).
- to be an important element in the balance in the distribution of social property (social distribution), balance in property ownership (social ownership), and balance of individual responsibilities in society
- Zakat is maliyyah worship which has economic dimensions and functions or the distributions of God's gifts and is an embodiment of social solidarity, proof of

Islamic brotherhood, binding the brotherhood of the ummah and the nation as a liaison between the strong and the weak.

- to create a prosperous society, where one's relationship with others is harmonious, peaceful and harmonious which can create a situation that is both physically and mentally peaceful and secure (Kartika sari, 2007:13).

3) Types of Zakat

The types of zakat can be divided into two, namely zakat nafs (soul) and zakat maal (wealth) which are explained as follows:

- Zakat Nafs (Soul)

Zakat Nafs (soul) or zakat fitrah is zakat that must be issued by a Muslim who is able or has sufficient wealth and has fulfilled the requirements to fulfill his zakat obligations. Zakat fitrah is issued once a year starting at the beginning of the month of Ramadhan until the limit before the Eid prayer is carried out.

- Zakat Maal (Wealth)

Zakat Mal (wealth) is zakat issued to purify property, if the property has met the requirements of the obligatory zakat (Kristian and Umah, 2011). Groups of people who are entitled to receive zakat is in accordance with the word of Allah SWT.

Assets that can be categorized as zakat mal are livestock, gold and silver, trade, agricultural products (plants and fruits), finding goods, zakat on income from professionals, company zakat, zakat on securities, zakat on currency trading money, zakat on traded livestock, zakat on honey and animal products, zakat on property investment, zakat on sharia insurance, and others (baznas.go.id)

4) Muzakki and Mustahik Zakat

Muzakki or zakat payers are people whose assets are subject to zakat obligations. A zakat payer is required to be a muslim and is not required to have reached puberty or is capable of reasoning according to the opinion of jumhur scholars. (Septiarini: 2011). While Mustahik is:

“In fact, zakat is only distributed to the *fakir*, the poor, zakat administrators, converts to Islam, freeing slaves, people who owe, fi sabilillah and people who are on the way, as a statute that is obligated by Allah, verily Allah is All-Knowing, All-Wise“ (Q.S At- Taubah: 60).

According to Septiarini (2011), The groups or groups that are entitled to receive zakat are as follows:

- Poor, namely a group of people who can not meet their basic needs (primary). While the scholars argue that the poor are people who do not have the nisab of zakat.
- The poor are groups of people who have less money needed to meet their own needs, their families and other people who are in their care. There are scholars who think that the poor are people who have no wealth at all.
- Amil (Zakat Administrator), is a party appointed by the government or the community to handle the affairs of collecting zakat from its source and distributing it to those in need. Muallaf, namely the community group of people

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who have recently embraced Islam who are given zakat to persuade their hearts to remain in Islam or strengthen their faith.

- Riqab is a Muslim who is in slavery status. It means the part of zakat which is used to free young slaves and eliminate all forms of slavery system.
- Gharim is a Muslim who must immediately pay his debts but does not have the ability to pay them. He is entitled to receive zakat if the debt is not for immorality or has proven repentance.
- Fi Sabilillah is a person who struggles in the way of Allah in the broadest sense as determined by the fiqh scholars includes every practice that propagates Islam, protects and maintains religion and elevates the sentence of monotheism, such as fighting, preaching, trying to apply Islamic law, rejecting slander caused by enemies of Islam, stemming the flow of thoughts that are contrary to Islam. Ibn Sabil was a foreigner who had no money to return to his homeland.

5) Functions and Roles of Amil Zakat Institutions

Functions and Roles of Amil Zakat Institutions (LAZ) according to Sjechul Hadi Permono (2005,362) are:

- The Amil Zakat Institute guarantees the implementation of Islamic Sharia, because the implementation of the collection and distribution of ZIS must always be supervised.
- ZIS collection through the Amil Zakat Institution is expected to be evenly distributed in its distribution.
- Collecting ZIS through the Amil Zakat Institution is more noble, because Muzakki does not need to meet face-to-face with Mustahik so that they can maintain the dignity of both parties.
- Zakat, Infaq and Shodaqoh are more focused on the 8 asnaf and can not only be channeled through certain individuals but also through institutions that are managed more productively.

b. Quality of Accounting Information

Good financial reports must provide information for users. According to IAI (2016:8), there are four main qualitative characteristics related to accounting information, namely:

1) Understandable

An important quality of information contained in financial statements is that it is easy for users to understand immediately.

2) Relevant

To be useful, information must be relevant to meet user needs in the decision-making process. Information has the quality of relevance if it can influence the economic decisions of users by helping them evaluate past, present, and future events, correcting the results of past evaluations.

3) Keandalan

Information has a reliable quality if it is free from misleading understanding, material error, and can be relied on by users as a sincere or honest representation of what it should be presented or which is reasonably expected to be presented.

4) **Comparable**

Users should be able to compare the financial statements of Islamic entities between periods to identify trends in financial position and performance and evaluate their relative financial position.

c. Accountability

Accountability is an accountability for the actions and decisions of a person or an institution (Halim and Kusufi, 2017: 424). Mardiasmo (2002: 20) stated that accountability is an obligation. So it can be said that an entity is accountable if it has been able to openly present accounting information related to the decisions that have been taken.

d. Transparency

According to Nurhayati, Lestira and dan Fadilah (2016: 225) that the explanation of transparency is a condition in which an institution is able to provide relevant information and materials related to institutions that are accessed and easily understood by the general public. Yuliani and Bustaman (2017: 78) stated that transparency is the openness of a public organization in making financial policies, so that it can be monitored by the public and creates a clean, effective, efficient, accountable and responsive organization to the public interest.

According to Nurhayati, Lestira, Iss and Oktaroza (2014: 579) state that the concept of transparency in Islam must include:

- 1) The organization is open to the public
- 2) Information must be disclosed honestly, relevantly, timely and comparable in relation to the information to be provided and
- 3) The information provided must be completely fair.

3. RESEARCH METHODOLOGY

3.1 Research Approach

The type of research used in this study is an associative type with a quantitative approach.

3.2 Research Location and Time

This research was conducted at the National Amil Zakat Agency (BAZNAS) in West Manggarai Regency, east Nusa Tenggara Province and when the research was conducted in 2019.

3.3 Population and Research Sample

a. Population

The population is the entire subject to be studied or it can be said that an element or elements are the object of research (Sugiyono, 2017:136). The population used in this study is the Nasional Amil Zakat Agency (BAZNAS) of West Manggarai. The population of respondents can be seen in table 3.1 as follows:

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3.5 Procedure for Data Collection

The data collection procedure carried out in this study is to collect financial report data or recapitulation of zakat receipts from the National Amil Zakat Agency (BAZNAS), where the report contains data on the number of zakat receipts, muzakki, amil, mustahiq, and the allocation of zakat funds that support this research.

The data collection procedure was carried out by distributing questionnaires and documentation. Documentation is intended to collect data or documents as accurate evidence in research. Meanwhile, the document used in this study is a recapitulation of the receipt of zakat funds owned by the West Manggarai Amil Zakat Agency from 2015 to 2019.

3.6 Data Analysis Procedure

There are several statistical techniques that can be used to analyze the data, the purpose of this data analysis is to obtain relevant information about the research variables. The data analysis method in this study used an overview of the research object, research instrument testing, classical assumption test, multiple linear regression analysis, and hypothesis testing.

4. RESULT AND DISCUSSION

4.1 Overview of Research Objects

a. Place and Time Research

The population in this study is the people of West Manggarai who have the obligation to pay zakat or commonly referred to as muzakki, and amil as officers who have the obligation to collect and manage zakat funds. This research was conducted at the National Amil Zakat (BAZNAS) in West Manggarai Regency, located on Jalan Puncak Waringin, Kelurahan Labuan Bajo, Kecamatan Komodo.

b. Rate of Return (Response Rate)

The data used in this study is primary data obtained by distributing questionnaires to the Management of the National Amil Zakat Agency (BAZNAS) and muzakki in West Manggarai Regency. The research was conducted for one month after the research permit was submitted to the BAZNAS, by distributing 99 questionnaires. Distribution of the questionnaires is presented in the table 4.1 as follows:

Respondent	Distributed Questionnaire	Returned Questionnaire
<i>Amil</i>	25	25
<i>Muzakki</i>	74	65
Total	99	90

4.2 Discussion

a. The effect of the quality of accounting information on the acceptance of zakat

The result showed that the quality of accounting information had an effect on zakat receipts, this is seen from the significance value of 0.000 which is smaller than 0.05. The resulting beta value was positive at 0.382. The positive direction on the variable

coefficient of the quality of accounting information indicated that the higher the quality of accounting information, the more the number of zakat receipts increased.

Knowledge of accounting information must be useful for others so that it can be studied and understood, if the information is not published or the truth in the information is not conveyed, it will be accpoted for on the day of judgement. This is clearly seen in the words of the Great Prophet Muhammad SAW; “A servant’s feet will not move on the Day of Resurrection until he is asked about four accpountable things, namely: about his age, what he spent on it; about his youth, what was it spent on; about his property, where it was obtained and for what; and about his knowledge, what has been done with that knowledge”. (HR. Tirmidzi).

The results of this study supported the proposed hypothesis. Where in theory, the quality of accounting information has a qualitative caharacteristic, which is understandable, relevant, reliable and can be compared. This qualitative characteristic was one of the characteristics that make financial statement information useful to users. (IAI, 2007: 44).

From the respondents’ answer to the questionnaires distributed, it can be seen that the quality of accounting information owned by the Nasional Amil Zakat Agency (BAZNAS) of West Manggarai Barat was very good. This resulted from the questionnaire and documentation. Respondents have the perception of agreeing to the report on receipt of zakat funds that were presented easily understood by the public (muzakki) and society, the information on financial statements containing the receipts of zakat funds was not convoluted and confusing, the information disclosed in the zakat report was relevant to the actual source of zakat funds, the information disclosed in the zakat report was relevant to the donations to the programs being impelemented, information related to the payment of zakat had been calculated according to the type of zakat to be paid, information related to payment of donations was in accordance with the published activity program, all information provided to the public was free of errors, provided fair or equitable information to the public regarding the receipt of zakat funds, zakat receipts reports were disclosed in a honest, neutral, complete and timely manner, zakat receipts reports had been presented systematically, periodically and could be compared with the previous period or with other BAZNAS. From the results of the documentation, it can also be seen that the recording of the recapitulation of receipts and distribution of zakat, infaq and alms funds was quite good, where there was clarity in the allocation of these funds. So that the better the quality of accounting information, the higher the public’s desire to pay zakat so that zakat receipts would increase.

The results of this study support research conducted by Lestira dan Fadilah (2016), and research by Nikamatuniayah, Marliyati and Mardiana (2017). In these two studies, they were explained that the quality of accounting information had a positive effect on zakat receipts. This meant that the high quality of accounting information could increase the ampunt of zakat receipts. However, this research was inconsistent with the previous research conducted by Natalia (2019) which explained that there was no significant effect between the quality of accounting information on zakat receipts.

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b. The effect of accountability on zakat receipts

The results show that accountability had no effect on zakat receipts, meaning that accountability had a weak influence that was seen from a significance value greater than α , where the hypothesis result was 0.062 t-count which means it was smaller than t table namely 1.988 and had a significance of 0.951 more greater than 0.05. Thus, it can be said that the accountability variable has no effect on zakat receipts.

Accountability can be analogized as a trait and attitude of the Amil Zakat Agency, namely Amanah. The nature of Amanah means trustworthy, in accordance with the word of Allah SWT in QS An-Nisa' verse 58, "Indeed, Allah commands you to convey the mandate to those who are entitled to receive it." The verse implies that the Amil Zakat Agency must be trusted in collecting, storing and distributing zakat funds to people who have rights to these funds. Good accountability from the West Manggarai BAZNAZ was certainly highly desired by the community. From the respondents' answers to the questionnaires distributed it can be seen that the accountability of BAZNAS of West Manggarai was still lacking, it can be seen from the results of the questionnaire where many respondents' answer especially muzakki's answers who disagree with statements related to reports to receipts of zakat funds have been published in a timely manner, receipts of funds have been presented on bulletin boards, websites, magazines, etc., and statements related to reports on receipts of funds can increase public trust in BAZNAS. So, it can be said that the West Manggarai BAZNAS has low accountability. This was supported by the characteristics of the respondents that is seen from the level of education, namely Strata 1 (S1). Due to the fact that they have a good level of education, of course they had given answers that were in accordance with the actual situation.

The result of this study did not support the proposed hypothesis. The accountability factor was seen from its accountability to stakeholders, namely the community, muzakki and other interested parties. Accountability was not only in the form of a printed report, but can be seen from social media such as the Web, Instagram which always displays the results of donations. So that this accountability still has an effect, but in this study, accountability had no effect on zakat.

The results of this study were inconsistent with the result of previous studies conducted by Natalia (2019), Nikmatuniayah, Marliyati and Mardiana (2017), Nurhayati, Lestira and Fadilah (2016), which explain that there was a significant influence between accountability on zakat receipts. Differences in research results were possible due to differences in the number of respondents and research locations, where respondents in Natalia's study were 42 people while in this study there were 90 people. The research conducted by Natalia was at the Zakat Management Organization (OPZ) at Sukoharjo Regency, while this research was conducted at the National Amil Zakat West Manggarai Regency. Different research areas certainly have different cultures and habits of people so that they will have different perceptions. In addition, this research was conducted in an area where the community was predominantly Catholic. Eventhough it was dominated by Christianity, muzakki still knew the obligation to pay zakat. So, when the accountability of a BAZNAS decreased, zakat receipts continued to increase.

c. The effect of transparency on zakat recipients

Based on the results of the hypothesis test, the transparency variable (Y) had a coefficient of 9.363, which means it was greater than the t-table 1.988 and had a significance of 0.00 which was smaller than 0.05. Thus, it can be said that the transparency variable had a positive effect on zakat receipts at the National Amil Zakat Agency in West Manggarai Regency.

The Amil Zakat Institution or Agency as the manager of zakat, infaq and alms must instill the nature of Tabligh which is one of the four characteristics of the Prophets, in accordance with the word of Allah SWT in QS AL-Maidah verse 67 which means “O Messenger, convey what has been sent down to you from your Lord and if you do not do (what was ordered, it means) you do not convey His message”. In the verse it was implied that the Amil Zakat Agency must adhere to Allah’s rules, always convey everything correctly and transparently, uphold honestly, do work with dedication and high loyalty.

The West Manggarai National Amil Zakat Agency (BAZNAS) had implemented transparency, which can be seen from the results of the questionnaire answers and documentation results in the form of recapitulation of receipts of zakat, infaq and alms funds. The results of the documentation were given directly from BAZNAS, this proved that BAZNAS was transparent to those who need information related to the receipt and distribution of zakat, infaq and alms funds.

The transparency of BAZNAS was measured from the results of the questionnaire answers that many of those who answered agreed with the statement that the National Amil Zakat Agency was open to muzakki or the public, provided all clear, accurate and adequate information, provided information regarding the receipts of zakat funds and their distribution, reports on the receipts of zakat funds were presented easily accessed by the public, had presented acceptance reports honestly and trustworthy, had provided information related to the policies implemented, either in writing or in direct communication to muzakki, had included parties who were donors or muzakki and there were no errors in recording, information reports on receiving zakat funds can be accessed on websites, magazines, newspapers or other social media such as Instagram, Facebook, etc. This was because BAZNAS of West Manggarai was very transparent to the public who need information.

The results of this study support the proposed hypothesis. The transparency factor can be seen from the openness of the Amil Zakat Agency of West Manggarai Regency. So, when people ask about receiving zakat funds or related to the programs being run, BAZNAS provided an explanation to each community. In this way, it could increase public trust. So, the higher the transparency of BAZNAS, the higher the level of acceptance of zakat funds.

The results of this study were relevant to research by Natalia (2019), Nikmatuniayah, Marliyati and Mardiana (2017), Nurhayati, Lestira and Fadilah (2016), that transparency had a positive effect on reporting receipts of zakat, infaq and alms funds. Basically, transparency was closely related to public trust, so it was hoped that it would also increase the level of acceptance of zakat funds.

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5. CONCLUSION

The conclusion of this research is the quality of accounting information affected the acceptance of zakat. Therefore, if the quality of accounting was getting better, the better the amount of zakat fund receipts would be. Accountability had no effect on zakat receipts. Eventhough the accountability of the National Amil Zakat Agency (BAZNAS) of West Manggarai Regency was not optimal, the community was still willing to pay zakat. Transparency had an effect on zakat receipts. The more transparent the National Amil Zakat Agency (BAZNAS) of West Manggarai Regency towards the community (muzakki), the public's trust in BAZNAS was also higher and of course many were willing to pay zakat so that it had an impact on the ampunt of zakat receipts.

Limitation

The author realized that this research still had the following limitations:

- a. The object of this research was only one namely the BAZNAS of West Manggarai Regency.
- b. Variations in the quality of accounting information, accountability and transparency variables on zakat receipts were only able to explain 86.5%. while the remaining 13.5% was explained by other variables outside the model that can affect zakat receipts.

Suggestion for Further Research

Research on zakat receipts in the future wa expected to be able to provide higher quality research results, taking into accpunt the following suggestions:

- a. Increase the number of research objects, because there are 11 National Amil Zakat Agency (BAZNAS) in East Nusa Tenggara Province, namely BAZNAS of Sikka Regency, BAZNAS of Timor Tengah Selatan Regency, BAZNAS of Belu Regency, BAZNAS of Ende Regency, BAZNAS of Alor Regency, BAZNAS of Manggarai Regency, BAZNAS of West Manggarai Regency, BAZNAS of East Flores Regency, BAZNAS of Ngada Regency, BAZNAS of Nagekeo Regency and BAZNAS Kupang Regency.
- b. Considering other variables that are thought to have an effect on the amount of zakat fund receipts.

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