

Efforts to Increase the Accountability of the National Zakat Agency According to the Perspective of Intellectuals in Pekanbaru City

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Abstract

This study aims to determine the assessment and efforts to improve the accountability of the National Zakat Agency from the perspective of the intellectual circles of Pekanbaru City. This study uses primary data obtained through observation and interviews with intellectuals who are congregations who have been or are currently involved as amil zakat in plenary mosques in Pekanbaru City as a Zakat Collecting Unit in collaboration with the National Zakat Agency of Pekanbaru City. The data analysis method in this study used a qualitative descriptive analysis. The results show that the accountability of the National Zakat Agency of Pekanbaru City is still not optimal in terms of compliance with sharia decisions in contractual transactions with muzakki, aspects of trust in the use of zakat funds, aspects of disclosure of zakat funds, and aspects of organizational governance. Efforts that must be made to increase accountability are first, increasing transparency in the management, receipt and distribution of zakat funds to the public; second, rejuvenating the management of institutions that have caused minimal creativity and innovation in the management of zakat; third, it is not easy to be dragged into the realm of practical politics in the region; fourth, increasing the professionalism of supervisors and zakat operators through training and increasing performance compensation; fifth, increasing monitoring of the publication of monthly, quarterly, semester, and annual reports on the accountability of community zakat funds; sixth, giving awards for work performance and imposing strict sanctions against violations imposed on all management; seventh, increasing socialization and submitting reports to muzakki through mosques and small mosques about where zakat has been distributed; eighth, strive for the financial statements to be audited by a reputable public accounting firm on a regular basis every year.

Keywords: *Accountability, the National Zakat Agency, Intellectuals*

A. INTRODUCTION

Paying zakat is an obligation ordered by the teachings of the Islamic religion. In the Koran, the obligation to pay zakat is juxtaposed with the obligation to offer prayers. Supposedly, the awareness of Muslims in paying zakat should be in line with their obligation to uphold prayer. This awareness is less visible in the body of Muslims today. Chairman of the National Zakat Agency, Bambang Sudibyo (2017) stated that paying zakat is part of the application of Pancasila values. This is also in line with Islamic religious orders. This is a matter of pride for Muslims in Indonesia who have Pancasila as the basis of their country, because by paying zakat, the precepts of the One and Only Godhead, the principles of Humanity, the principles of unity, the principles of democracy, and the principles of Social Justice are implemented clearly at the same time. This is very much in line with Allah's command in the Koran,

which is the command to establish prayers followed by the command to pay zakat, which is repeated 32 times. This means that success in *hablumminallah* must always be proven successfully in *hablumminannas*. Religious piety must result in social transformation.

Minister of Finance Sri Mulyani Indrawati (2017) said that zakat management in various Islamic countries, including Indonesia, is still an issue. So far, the collection of zakat and its distribution is usually informally through the family, through religious leaders. They also do not know what zakat will be used for, except zakat fitrah in the form of rice. Sri Mulyani Indrawati (2017) stated that based on data from the National Zakat Agency, Indonesia's zakat potential could reach IDR 217 trillion or roughly equivalent to non-tax state revenue. The potential for zakat is very promising, but until now only about two percent can be collected through it. He suspects that the reason for the small absorption of zakat potential through it, one of which is a matter of understanding and different views on zakat among community groups. Many think that zakat is only synonymous with zakat fitrah paid during Ramadan. Sri Mulyani said that there is another type of zakat that may be forgotten to pay, namely zakat mal on assets owned. The low zakat mal is also based on a narrow definition of the subject of zakat. They only refer to the subjects of zakat mal in the era of the Prophet, such as gold, silver, agricultural products, livestock, and mining. There are still many Muslims, according to Sri Mulyani, who think that other assets are not subject to zakat. In fact, many assets, such as bank deposits, stocks, sukuk, can become the subject of zakat mal. Of course, assets such as deposits did not exist at the time of the Prophet.

Meanwhile, Chairman of the National Zakat Agency Bambang Sudibyo (2017) stated that in 2016, zakat, infaq, alms, and other socio-religious funds were collected nationally by Central Baznas, 34 Provincial Zakat Agencies, 514 District Zakat Agencies / cities, and around 50 institutions of zakat has increased 37.45% to Rp5.017 trillion compared to the 2015 collection of Rp.3.65 trillion. In line with that, the number of muzakki nationally reached 4,181,078 people in 2016, up 37.45% from the total number of muzakki in 2015 of 3,041,974 people. However, this achievement has only realized 6% of the estimated national household zakat potential, which is estimated to reach around IDR 90 trillion in 2020. Various efforts have been made to improve the performance of zakat management by building a new paradigm in zakat collection, financial management, and various approaches to distributing zakat. The National Zakat Agency is committed to prioritizing transparency and accountability in the management of zakat.

According to Sri Mulyani, one thing that must be prioritized is the transparent management of zakat. She considered that basically there are similarities between zakat and taxes. Residents pay but do not expect to be returned directly while the tax is required by law and used for development purposes.

She added, the fundamental thing, zakat must be managed more transparently and clearly, how the funds will be used. Thus created people's trust. They are willing to pay zakat knowing that this source of financing will be utilized properly. Institutional measures are needed that allow massive collection of zakat, such as taxes.

Various problems concerning the accountability of the Amil Zakat Board that occur in Indonesia include:

- a. Chairman of the Indonesian Consumers Foundation of North Sumatra, Abu Bakar Siddik (2008) stated that the lack of transparency in the management, distribution and receipt of zakat funds at the North Sumatra Regional Zakat Agency has resulted in the low awareness of Muslims to distribute zakat to these institutions. The Muslim community does not know how much zakat is received and where it is given. North Sumatra Regional Zakat Agency has not been able to apply the principle of transparency in the management of zakat funds collected from the Muslim community. As "consumers", the Muslim ummah has never been informed about the source and amount of zakat funds obtained and the object of the community that receives it.
- b. Enrekang local parliament member, Golkar Legislator Enrekang Dedy Bahktiar (2017) questioned the National Zakat Agency funds from monthly deductions from civil servants' salaries in the Enrekang District Government which has been running since June 2016 to one of the commissioners of the Enrekang National Zakat Agency, Ilham Kadir. According to his argument, the fund that comes from the deductions of salaries for civil servants in the Enrekang district government, which has reached billions, is considered not transparent. In fact, the amount of funds that have been deducted from the salary has reached Rp. 4 billion since June last year.
- c. General Chairman of the Zakat Forum Hamy Wahjunianto (2008) stated that the collection and management of zakat must be carried out professionally and in a spirit of transparency. This spirit is also carried out in the revision of Law no. 38 of 1999 concerning Zakat Management. After the incident of queuing for zakat which claimed the lives of 21 people in Pasuruan some time ago, a number of groups urged the national parliament to immediately discuss the revision. In fact, in a meeting with Commission VIII of the national parliament on 22 September, the Zakat Forum brought up the need for an independent zakat management institution. The Zakat Forum considers that in Law no. 38 of 1998, the functions and roles of zakat regulators, supervisors and operators still do not support professionalism. There is still institutional overlap.

B. LITERATURE REVIEW

Accountability Definition

The Oxford online dictionary (2011) defines 'accountability' as "the fact or condition that is responsible". 'Accountable' is defined as "needed or expected to justify an action or decision", a definition closely related to giving accounts. Historically, being held accountable and providing an account is closely related to accounting, as a literal meaning in giving relationship to the act of bookkeeping. However, over the centuries, the term accountability has evolved and although there is a clear relationship between accounting and accountability, research has found that accounting practice is not synonymous with accountability (Roberts and Scapens, 1985; Gray, Owen and Maunders, 1988; Laughlin, 1990). This is because accounting does not consider broader institutional issues that can affect accountability (Laughlin, 1990), because accountability is no longer a concept of just 'giving accounts' or accounting in a more technical way. Accountability has therefore been transformed from traditional bookkeeping practices to socially oriented practices (Boven, 2007).

Accountability is a difficult term to understand because it can mean many different things to different people (Bovens, 2007). This term does not have a clear definition and therefore often complexities surround its understanding. However, the literature presents an often recurring theme that provides a basis for understanding the nature of 'chameleon' accountability (Sinclair, 1995). In its simplest sense, accountability refers to the relationships in which people explain and are responsible for their actions (Roberts and Scapens, 1985). In this sense, Edwards and Hulme (1996, p.967) define accountability as "the means by which individuals and organizations report recognized authorities (or authorities) and are held accountable for their actions." This view assumes that some individuals, small groups or organizations have certain "rights" to sue for the actions of others, and also seek reasons for actions taken. Accounting practice is therefore said to institutionalize the notion of accountability and the obligation of some people to hold others accountable for their actions.

Mulgan (2000) views this right to be considered the primary responsibility of accountability and mentions this as 'core accountability'. He argues that the original concept of responsibility is very much about the external, because the account is given to some other agency or person where social interaction and exchange is necessary. However, the evolution of this term to mean it now includes, inter alia, 'internal accountability' which includes individual responsibility and concern for the public good. These social aspects of accountability are what Roberts (1996) says are the means by which we seek to remind one another of our mutual dependence. Such reciprocal dependence can be both instrumental and moral in that societies are bound to one another not only in narrow and calculable ways, but also more broadly

in intended and unintended ways (Roberts and Scapens, 1985). This suggests that accountability can be understood from a number of different perspectives involving mutual rights and obligations.

Recently, the literature has begun to examine the boundaries of accountability (Messner, 2009), and calls for smarter accountability (Roberts, 2009). Messner (2009) examines whether accountability is always and no doubt desirable from an ethical point of view. He argues, using Judith Butler's work, that a person faces a number of limitations when providing an account, related to the opacity, exposure and individual mediation. Because of this, Messner (2009) argues that it cannot be expected that the demands of accountability will always be fully met. Likewise, Roberts (2009) argues that too much focus has been placed on linking the ambiguous nature of transparency to accountability and calling for a more 'smart' accountability embedded in the ethics of humility and generosity.

Accountability Mechanism in Islamic Perspective

Reporting and Communication Accountability In Islam

Islam provides general guidelines for recording and reporting transactions (Lewis, 2001). This is related to the Islamic belief that doubt and uncertainty need to be removed from interpersonal arrangements (Askary and Clarke, 1997). The Quran states (surah 2: 282):

Meaning:

282. O you who believe, if you are not in cash for a specified time, you should write it down. and let a writer among you write correctly. and the author should not be reluctant to write it down as Allah taught him, they let him write, and let the person in debt imitate (what is to be written), and let him fear Allah his Lord, and he should not deduct anything from his debt. if the person in debt is a person who is weak in mind or weak (in his condition) or he himself is not able to condemn it, then let the guardian do it honestly. and witness with two witnesses from men (among you). If there are not two men, then (it is permissible) a man and two women from the witnesses that you are pleased with, so that if someone forgets then someone will remind him. lest the witnesses be reluctant (give testimony) when they are summoned; and do not be tired of writing down the debt, both small and large, until the deadline to pay it. that way, is more just in the sight of Allah and strengthens the testimony and is closer to not (raising) your doubts. (Write on your mu'amalah), unless mu'amalah is a cash trade that you run among you, then there is no sin for you, (if) you do not write it. and witness it when you buy and sell; and let the writer and the witness not find it difficult to complicate each other. if you do (that), then verily it is an evil in yourself. and fear Allah; Allah teaches you; and Allah is all-knowing. Muamalah is like buying and selling, accounts payable, or leasing and so on.

Baydoun and Willett (1997) also equate reports and create openness to accountability. They describe social responsibility and full disclosure as the basis for enforcing true accountability in Islam. They view social accountability as an organizational obligation to the ummah and argue that information regarding this accountability needs to be made freely available through a full disclosure process. Disclosure must also include information on economic and religious decision making (Haniffa and Hudaib, 2002), by showing how obligations to Allah, society, self and the environment have been fulfilled.

This point is also made by Adnan and Gaffikin (1997), who believe that the main objective of Islamic accounting is the disclosure of information that will indirectly satisfy accountability to Allah. Likewise, other normative research has suggested a relationship between social accounting disclosure and accountability exemption (Gambling and Karim, 1986; Mirza and Baydoun, 1999; Haniffa, 2002; Kamla et al., 2006). This study concentrates on arguments for embracing a broader focus on social accountability in disclosure as part of an Islamic ethical framework. With regard to social disclosure, this

must be bigger than contemporary social responsibility disclosure, because it must also include how the company fulfills its social responsibilities as envisioned in Sharia.

Shahul (2000) further argues that annual reports are an important medium by which Islamic accountability can be observed by accountants. Lewis (2001) and Maali et.al. (2006) both suggest that Islam requires annual reports to be true, fair and accurate because great emphasis is placed on the Quran (19 verses) to provide true, complete and reliable information (Lewis, 2006).

Governance and Accountability Practices in Islam

The Arabic word which is the closest equivalent to governance is al-hakimiya (Iqbal and Lewis, 2009). This is broader than the traditional understanding of this word in the western world. It refers to a higher social and moral order in which all decision-making or authority structures must conform. Historically, there have been two main governance frameworks in Islamic societies for maintaining accountability - these relate to governance and oversight (Hisba) and consultative decision making (Shura).

Hisba is an institution found in many Islamic societies, which declined during the western occupation of Islamic lands (Taymiya, 1982). This institution is responsible for maintaining the code of ethics in society. It has an appointed officer (muhtasib) whose job it is to ensure that codes of conduct are followed in public affairs, in market trade and business affairs and in city government (Abdul Rahman, 1998). The duties traditionally performed by muhtasib include: checking the correct weight and action, implementing fair trade rules, checking for business fraud, auditing illegal contracts, maintaining a free market, and preventing hoarding of needs (Lewis, 2006). Despite the argument that the complexity of modern organizations makes the application of hisba to modern organizations problematic (Lewis, 2006), such institutions can still be found in some Islamic organizations, for example. in the form of a Sharia Supervisory Board in Islamic banks.

Shura is a decision-making process through which all members must reach a consensus of views, similar to those of western democracies. This means that all participants are included in the final decisions made and the burden of responsibility is shared by everyone (Abdul Rahman, 1998). Islamic precepts on justice and truth also favor this approach because it allows everyone affected by decisions to be involved in their decision-making. Everyone who appreciates the nature of accountability to Allah will not make decisions on behalf of others without consulting them. It therefore limits the likelihood that a decision will be taken that ignores the views of other stakeholders or that a decision will be taken by someone who has ulterior motives for imposing his or her opinion. Lewis (2006: 7) states: "Decision making is the essential belief of Allah, and the Islamic demands of people who hold this belief to bring about truth, justice, consultation and a spirit of consensus-seeking among the participants during group decision making".

Accountability of Zakat Institutions as Charitable Organizations

Importance of Responsibility for Charities in Islam

Various forms of charity must be handled differently according to the regulations prescribed by religion. Sadaqah can be considered a 'normal' charitable donation and is handled because other charitable organizations manage their donations, according to charitable causes. Zakat on the other hand is considered a limited form of donation because it can only be spent in the manner outlined in the Quran. Likewise, waqf funds are donated for a specific purpose and the handling of waqf must ensure that they remain true to the original purpose of the waqf. Given the concept and mechanism of accountability in Islam, it is imperative that the management, distribution and subsequent reporting of Islamic charitable contributions, particularly waqf and zakat are handled with maximum sensitivity and transparency. Unlike secular charitable organizations, which act on a legal and moral obligation, Charities have a religious duty that places them as representatives of Allah to distribute alms to the poor. Islam views an organization as an extension of the individuals who make up them (owners, also managers and workers). Therefore, organizations must follow Sharia decisions in all the transactions they carry out.

**The Concept of Accountability of Zakat Institution as a Charity
Accountability of 'To Whom'**

The main accountability in every charity will ultimately be addressed to Allah. However, this accountability is transcendent; So by sufficiently fulfilling secondary accountability to society, the organization is able to fulfill its primary responsibility to Allah. This secondary accountability will consist of accountability relationships similar to those of other religious charities and should be focused on funders (upward stakeholders), employees and volunteers (lateral), and beneficiaries and the community (downward). Primary accountability will be more intrinsic and can be evaluated only at the individual level.

Accountability 'For what'

Responsibility 'for what' in relation to physical or physical actions that must be done in the environment of a charity, and personal responsibility or aspects related to spirituality that must be embedded in the size of the organization.

a. Physical aspect

There is no obligation for charities to have their accounts religiously audited and the extent to which these organizations deviate from prescribed rules regarding zakat is open to question. Charities provide a medium for Muslims to channel their charity and therefore they need to ensure transparency in showing how they choose their beneficiaries and provide assurance that they make donations according to the Quran and Sunnah. Accountability for the proper distribution and management of zakat and waqf is essential.

Charities need to ensure that they keep zakat funds separate from other sadaqah funds. They also need to ensure that all zakat funds are distributed to the right beneficiaries. In addition, they need to ensure that the waqf trust is managed according to donor requests. Most of the charities have a waqf fund account through which donors can provide charitable endowments and they work together like a western trust fund account. As a result, it is imperative that charities have established mechanisms that allow them to screen and distribute funds accordingly. It also means there is a responsibility on charities to keep detailed records of their contracts and agreements for stakeholders to evaluate. In essence, charities need to ensure that they maintain an Islamic work ethic like charity at the heart of their operations (Possumah et al., 2013).

b. The personal (ruhiyah) aspect

Islam governs all spheres of life and as such, organizational behavior must also be governed by Islamic principles. In other words, Islamic values will be the main driver of accountability in charities. An Islamic organization must have adl (justice) and trust (trust) at the heart of its operations. All behavior in an organization must be an act of worship and work towards istislah (public interest) must be seen as a way to attain falah (reward in the hereafter). There must also be a culture of iqtisad (moderation) and ihsan (kindness) in the organization. In keeping with the notion of being ethical and morally good in Islam, the following table outlines the main personal characteristics which Muslims must adhere to to enable them to give up accountability effectively.

**Table 1
Characteristics of Muslims That Help Accountability**

Personal characteristics	Islamic equivalent
Honesty	Siddique
Trustworthiness	Amanah
Intellect	Fathunah
Consistency	Istiqamah
Ability to deliver	Tabligh
Professionalism	Ri'ayah

Responsibility	Masuliyah
Public interest	Istislah
Excellence	Ihsan
Moderation	Iqtisad

Source: Yasmin (2014:99)

This characteristic, as well as virtue of having good moral character, includes being honest (siddique) and trustworthy people (amanah), who must be level-headed (fathunah) and consistent (istiqamah) in their ability to deliver organizational goals (tabligh). Individuals must always act professionally (ri'ayah) and moderately (iqtisad), take responsibility (masuliyah) for their actions and keep kindness (-par-excellence / Ihsan) at the heart of their individual behavior. Muslim management must ensure that they cover the interests of Sharia and the Muslim ummah but also the interests of the wider community (istislah) when handling organizational affairs. This is especially important when Muslim organizations operate in non-Muslim countries where they also have to comply with land laws, ensure they are socially responsible, and also look after the interests of the general public (both Muslim and non-Muslim).

Accountability Mechanism of Zakat Institution as a Charity

Reporting and Accountability Communication of Zakat Institution as a Charity

The concept of full disclosure shows the disclosure of every organizational transaction. While this may be an ideal view, it may be practically impossible or even unwanted. Napier (2007) notes that Islamic organizations must disclose the information necessary to advise the ummah about their operations, even if this information contradicts the organization itself. From an Islamic perspective, the ummah has the right to know the truth about the operation of the organization and its contribution to the welfare of society (Baydoun and Willet, 1997). Therefore, disclosure of information to meet the requirements of Islamic accountability needs to be material (ensuring the organization explains how they maintain Islamic principles in all charitable activities), objective (it is necessary to ensure that all duties are properly fulfilled), and relevant (whatever is important to the user. Islam for the purpose of servitude to Allah).

Therefore, the reporting and disclosure policies of charities should be more comprehensive than those of other charitable organizations, adding emphasis to information that helps users of accounting information in making religious decisions and preparing them to demonstrate accountability (Haniffa and Hudaib, 2002). For charities, the distribution of waqf and zakat funds must be as transparent as possible, so that they can provide a complete description of their activities to all stakeholders. Furthermore, if the charity is unable to comply with the Sharia requirements, then they are also obliged to disclose this.

Governance and Accountability Practices of Zakat Institution as a Charity

Charity must have a distinctive culture that distinguishes it from other religious organizations. Culture must develop collective morality and collective spirituality, and sustain the growth and advancement of the Islamic way of life (Sulaiman, 2001). The supervisory board and senior management should play a key role in this. They need to ensure that they create a climate of integrity, transparency, social responsibility and compliance in which charitable organizations are run (Hassan and Christopher, 2005). Accountability of charities can be maintained through modern hisba committees, and trustee supervision can be achieved through the shura process. Hisba agency offers a framework for monitoring charities, but the agency's dispatch must be much larger than conventional committees. It is necessary to ensure that organizational affairs are in accordance with Islamic principles and also ensure the correct ethical behavior of the organization in the broader social context (Baydoun et al., 1999).

If the shura principle is applied to a charity, consultative procedures should be applied to all decision making and include all affected stakeholders. All decision-making in the company must take a consultative process that will assist the accountability of directors and executives. In addition, the people involved in the shuratic decision-making process must be representatives of the organizational stakeholders (Abdul Rahman, 1998).

The Accountability Mechanism of **the Amil Zakat Institution** As a Muslim charity organization can be summarized as follows:

Table 2
Accountability of Amil Zakat Institution as Muslim Charity

Organization Muslim Charity	
Concept of Accountability	<p>Accountability to whom</p> <p>Primary accountability: To Allah Secondary accountability: <ul style="list-style-type: none"> ✚ Upward / and above - donors, government and regulators ✚ Lateral - employees and volunteers ✚ Downward - downward beneficiaries, society at large </p>
	<p>Accountability for what</p> <p>Ruhiyah (Soul)</p> <p>Jasadiyah (Physical)</p> <p>Institutional members will have Islamic values that encourage their 'felt' accountability. This will be reflected in their personal characteristics and desire to do good which is motivated by their Islamic beliefs.</p> <p>Ensure they have adequate processes for managing and distributing sadaqah funds, Ensuring zakat is collected and distributed according to Sharia. Ensuring waqf funds are managed according to Sharia.</p>
Accountability Reporting Mechanisms	<p>Disclosure must be material, relevant and objective.</p> <p>Ensure disclosure fulfills both religious and non-religious obligations. (i.e. disclosure of legal obligations and information related to the distribution of zakat and waqf)</p>
	<p>Governance</p> <ul style="list-style-type: none"> ✚ View good governance as a religious obligation. Establishment of transparent structures and processes including, internal control, decision making, budgeting, performance evaluation, etc. ✚ Hisba committee / equivalent monitors and evaluates the organization. ✚ Consultative decision making (shura) ✚ Organizational culture must develop collective Islamic morality and spirituality.

Source: Yasmin (2014: 102)

Previous Research on Accountability

a. Research on Financial Disclosure of Charitable Organizations

Previous research on financial disclosure has concentrated on the form and content of financial statements (Hyndman, 1990; 1991; Hines and Jones, 1992; Williams and Palmer, 1998; Palmer, Isaacs and D'Silva, 2001; Connolly and Hyndman, 2001;). The findings of this study indicate that financial reporting by charities has increased over the years due to increased regulation in this sector (Hyndman and McMahon, 2011). However, this diversity in accounting practices makes it difficult for users to understand financial statements (Ashford, 1989; Gambling Jones, Kunz and Pendlebury, 1990; Hines and Jones, 1992; Williams and Palmer, 1998; Connolly and Hyndman, 2000, 2001). One of the first studies examining financial disclosure in the charity sector was conducted by Bird and Morgan-Jones (1981). The study found severe problems in the reporting and disclosure practices of the charity sector and they made a series of recommendations that led to the development of the first regulatory framework for charities. Subsequent studies seek to build on this research and investigate whether reporting practices have changed in any way, from a number of different perspectives.

b. The Charity Research on Disclosure and User Needs

Hyndman(1990) uses a user needs perspective to analyze information provided by charities and also assesses contributors 'information needs and charities / auditors' perceptions of these needs (Hyndman, 1991). In his first study (1990), he found that accountability was not carried out in an effective manner and he argued that there was a shift to reporting financial data to non-financial data to make reporting more relevant. In his later study (1991) [building on the previous work], he found that there is an unwillingness or inability to provide the information that contributors want, leading to a relevance gap in what information is provided by preparers and what is required by users. This study provides a framework that charities can use to report their non-financial information.

c. Research on Accountability and Muslim Organizations

Abdul Rahman and Goddard (1998) looked at the accounting practices and accountability of two Muslim religious organizations in Malaysia. This study is an in-depth ethnographic study that provides rich contextual data on Muslim religious organizations. They find that accounting practices mean little to organizational participants when the source of strength is an 'identifiable elite'. When such resources do not exist, it is found that accounting practice is considered important as an organizational process but not in terms of accountability because accountants view their role in organizational practice rather than assisting accountability. Baydoun and Willett (1997) argue that the philosophies of materialism and economic rationalism that underlie western practice are in stark contrast to the Islamic value system. As such, the adoption of such practices also goes against the ethical framework of Islam and has contributed to a lack of understanding of the actual accountability practices of Muslim organizations. The micro perspective carried out by normative and empirical researchers has found the problem of accountability as rituals and regulations oriented towards such organizations.

C. RESEARCH METHODS

Data Collection Methods

Data collection methods through:

a. Observation

By direct observation, the researcher can record everything that is happening during the activity process. From direct observation, researchers can obtain data from subjects, both those who cannot communicate verbally or those who do not want to communicate verbally. In using observation, the most effective way is to complete it with a format or blank observation as an instrument of consideration, then the format that is arranged contains items about the events or behavior described. The observation that will be carried out is to look at the daily operation activities of the National Zakat Agency.

b. Interview

In this interview process, researchers will dig deeper into information from expert informants about the strategy to increase the accountability of the National Zakat Agency.

c. Documentation

This technique is used by researchers to obtain data from the National Zakat Agency such as data from the web, brochures, photos of activities, and others that are important to support researchers in conducting this research.

Data Analysis Techniques

Data analysis is an activity to research, examine, study, compare existing data and make the necessary interpretations. In addition, data analysis can be used to identify the presence or absence of a problem. If any, the problem must be clearly and correctly formulated. The analysis technique used is descriptive analysis which provides a clear and correct picture. The analysis technique used is descriptive analysis which provides a clear picture of the meaning of the existing indicators, comparing and linking one indicator with another. Data analysis was carried out by carrying out data reduction. The amount of data obtained in the field is quite large, so it needs to be recorded carefully and in detail. The longer the researcher is in the field, the more data will be, complex and complicated. Therefore, it is necessary to immediately analyze the data through data reduction. Reducing data means summarizing, choosing the main things, focusing on things- important thing, look for themes and patterns and remove unnecessary. Thus the data that has been reduced will provide a clearer picture, and make it easier for the author to carry out further data collection, and search for it if necessary.

Checking the validity of the data

To check the validity of the data, here the researcher used the triangulation technique. Triangulation technique is a technique of checking the validity of data that makes use of something else in comparing the results of interviews with the object of research. In checking the validity of the data here is done by comparing observations or direct observations with interviews with informants. Checking the validity of the data was carried out because it was feared that there were still errors or mistakes that the researchers had missed.

Research Stages

This research was carried out in various stages, namely:

- a. First, pre-field, where the researcher determines the research topic, looking for information about whether there are accountability problems in the National Zakat Agency.
- b. The next stage, the researcher went directly to the field or research location to find data on informants and actors and to make observations, documentation and interviews with informants.
- c. The final stage is the preparation of a report or research by analyzing the data or findings from the study and then presenting it with a descriptive narrative.

D. RESEARCH RESULTS AND DISCUSSION

Accountability of The National Zakat Agency of Pekanbaru City 'To Whom'

Allah is the main owner of everything and the role of man is to act as His servant on earth (khalifah). The main purpose of accountability in Islam is to fulfill the obligations of a person / institution to Allah which comes in the form of worship. The form of its accountability to Allah Subhanahu Wata'ala is the extent to which The National Zakat Agency of Pekanbaru City complies with sharia decisions in all contractual transactions carried out.

Based on a survey conducted on 40 intellectuals with undergraduate education who are congregations from the plenary mosques in Pekanbaru City who know the institution quite well, It was found that the majority of respondents or around 47.50% of the congregation are of the opinion that The National Zakat Agency of Pekanbaru City compliance with sharia decisions in contractual transactions made to muzakki is still in the range of 50%. From the interview results, it was found that the agency 'low compliance with sharia decisions in contractual transactions carried out to muzakki was caused by the lack of communication that existed with the congregation, especially the muzakki, as well as it was'

lack of transparency in terms of contractual transactions with congregations. This matter needs serious attention.

Accountability of The National Zakat Agency of Pekanbaru City 'For What'

Following the concept of mandate, The National Zakat Agency of Pekanbaru City holds the right to use zakat funds according to Allah's will. Along with the management of this zakat fund, it must also act and make decisions that are beneficial to the environment and the wider community, both Muslim and non-Muslim. The form of accountability of agency 'For What' is the extent to which the agency trusts zakat funds and acts and makes decisions that are beneficial to the environment and society at large.

Mandate Level on the Use of Zakat Funds for the People of Pekanbaru City

It was found that the majority of respondents or around 52.50% of the congregation think that the level of the agency's mandate for the use of zakat funds for the community is still in the range of 50%. From the results of the interview, it was found that the level of trust between the agency was still low on the use of zakat funds for the community due to the lack of socialization of it to congregations in the form of information about how much zakat funds had been used to help the community, to whom the zakat funds had been used., as well as documentation of zakat fund utilization activities that have been carried out for the community. The congregation hopes that it can openly socialize what conditions must be met by residents who need to get assistance, especially productive assistance for business capital for small traders. The congregation stated that the socialization of these requirements should not only be carried out in complete mosques but also to all mosques and prayer rooms in the city of Pekanbaru through collaboration with all mosque and mosque administrators so that more people will benefit from the zakat fund.

Reporting Accountability The National Zakat Agency of Pekanbaru City

The form of accountability reporting studies in this research includes:

- a. Disclosures must be material, relevant and objective
- b. Ensure disclosure meets religious and non-religious obligations. (i.e. disclosure of legal obligations and information related to the distribution of zakat and waqf).

Accountability for Disclosure of Zakat Funds from Material Aspects

It was found that the majority of respondents or about 47.50% of the congregation think that the level of accountability for the disclosure of zakat funds in the agency report to the public from a material aspect is in the range of 50%. This means that of all items disclosing zakat funds in its report, only 50% of the items that are material are disclosed in the its report, the remaining 50% are items that are not material that are disclosed by it. From the results of the interview, it was obtained an illustration of the low level of accountability for the disclosure of zakat funds in its report to the public due to the lack of openness of the agency in disclosing the use of material zakat funds to the community so that this has led to a low sense of public trust in submitting zakat to parties.

Accountability for Disclosure of Zakat Funds from Relevant Aspects

It was found that the majority of respondents or about 50% of the congregation are of the opinion that the level of accountability for the disclosure of zakat funds in the National Zakat Agency of Pekanbaru City report to the community from the relevant aspects is in the range of 75%. This means that of all the items disclosing zakat funds in its report, there are 75% relevant items disclosed in its report, the remaining 50% are irrelevant items disclosed by the agency. This matter still needs serious attention. From the results of the interview, it was obtained an illustration that the level of accountability for the disclosure of zakat funds in its report was not optimal due to the fact that there were still quite a number of items disclosed that had been too long between the activities of distributing zakat funds and the reporting time so that it was still many reports are no longer up to date to the public. The National Zakat Agency of Pekanbaru City is asked to submit its report to the public as soon as possible through the plenary mosques at the village and sub-district level so that the level of public trust in it will increase.

Accountability for Disclosure of Zakat Funds from the Objective Aspects

It was found that the majority of respondents or about 62.50% of the congregation are of the opinion that the level of accountability for the disclosure of zakat funds in the National Zakat Agency of Pekanbaru City report to the public from an objective aspect is still in the range of 75% and above 80%. This means that of all the items disclosed of zakat funds in its report, there are 75% and or above 80% objective items disclosed in the report, the remaining 37.50% items are not objective items disclosed. This matter still needs serious attention from. From the results of the interview, it was found that the level of accountability for the disclosure of zakat funds in its report was not optimal due to the fact that there were still many people who doubted the objectivity of the agency in selecting and deciding which mustahik had the right to receive zakat funds because the community could not see and directly monitor how the agency mechanism is in selecting and deciding mustahik who receive zakat, especially productive zakat mustahik who receive zakat funds in the form of venture capital for small traders. The public wants the agency to work together with all representatives of mosque and prayer room administrators in determining the mustahik data collection mechanism and a transparent selection process which is carried out directly in mosques and prayer rooms so that people are more sure that mustahik data collection and the selection process have been carried out. carried out truly adhering to the principles of transparency, fairness, and equality which can be witnessed by the public. It doesn't matter what amount of zakat funds received by the community. The important thing is that most Pekanbaru City people who need zakat funds can feel the presence of the agency in the midst of society.

Accountability for Zakat Fund Disclosure from the Aspect of Fulfilling the Religious Obligations

It was found that the majority of respondents or about 70% of the congregation are of the opinion that the level of accountability for the disclosure of zakat funds in the National Zakat Agency of Pekanbaru City report to the community from the aspect of fulfilling religious obligations is still in the range of 75% and above 80%. This means that of all items disclosing zakat funds in the report, there are 75% and / or above 80% items that have fulfilled the religious obligations expressed in its report, the remaining 30% items are felt by the public that have not fulfilled the religious obligations. This matter still needs serious attention. From the results of the interview, it was found that the level of accountability for the disclosure of zakat funds in the report was not optimal for the community from the aspect of fulfilling religious obligations because there were still many people who doubted the agency, which they felt had not yet fully implemented the principles of transparency, fairness and equitable distribution of funds. zakat to people in various villages and sub-districts in Pekanbaru City.

Accountability of Disclosure of Zakat Funds from the Aspect of Fulfillment of Non-Religious Obligations

It was found that the majority of respondents or around 90% are congregants ah argues that the level of accountability for the disclosure of zakat funds in its report to the community from the aspect of fulfilling non-religious obligations is still in the range of less than 20% and 50%. This means that of all items disclosing zakat funds in the report, there are less than 20% and or 50% of items that have fulfilled non-religious obligations disclosed in its report, the rest is only 10% of items that are felt by the community to have fulfilled non-religious obligations. This matter still needs serious attention. From the results of the interview, it is shown that the level of accountability for the disclosure of zakat funds in the report is still not optimal for the community from the aspect of fulfilling non-religious obligations due to the large number of non-religious obligations that have not been fulfilled by the agency to the community such as the obligation to provide information about the consequences of punishment / sanctions. which must be accepted if the mustahik are not honest in providing data about the condition of themselves and the economic life of the mustahik, causing the agency to miss the target in distributing zakat funds to the community.

Governance Accountability of National Zakat Agency of Pekanbaru City

The forms of governance accountability for National Zakat Agency of Pekanbaru City studied in this study are:

1. Establishment of a professional organizational structure
2. Strong internal financial control
3. Routine organizational performance evaluation
4. Audit Committee that monitors and evaluates the organization
5. Consultative decision making (shura)
6. An organizational culture that prioritizes Islamic morality and spirituality

Governance Accountability of National Zakat Agency of Pekanbaru City from the Aspect of Professional Organizational Structure

It was found that the majority of respondents or about 95% congregation think that the level of governance accountability of National Zakat Agency of Pekanbaru City from the aspect of professional organizational structure, is still in the range of less than 20% and 50%. This means that in the organizational structure of the agency, there are less than 20% and or 50% of the personnel who are not professionals in the field of zakat management who are the administrators of it, the rest are only 10% who come from experienced, skilled, and experienced professionals. and creative in managing zakat funds at the agency. This should get serious attention from. From the results of the interview, it was found that there are still many unprofessional staff who occupy positions in the agency's organizational structure due to the recruitment process which is not transparent and does not involve professionals in recruiting and selecting candidates for management. In addition, many of the administrators of the agency are appointed from among civil servants and officials who have held too many positions in various other organizations so that they are no longer focused on managing and developing it.

Accountability for Governance of National Zakat Agency of Pekanbaru City from the Aspect of Strong Internal Financial Control

It was found that the majority of respondents or about 80% of the congregation think that the level of accountability for governance of the agency from the aspect of strong internal financial control is still in the range of less than 20% and 50%. This means that the strength of the financial internal control elements of the agency is still very weak, which is in the range of 20% and or 50%, the rest is only 20% of the agency's internal financial control elements which have been running well. This should get serious attention. From the interview results, it was found that the weakness of internal financial control of the agency was caused by the following factors:

1. The weak control environment of the agency, namely: weak attitudes and awareness of management and employees of the importance of control in the organization; management is still implementing a single management pattern and has not implemented a joint management pattern; management has not emphasized the importance of integrity and ethical values to employees that an honest report is more important than a report that is in accordance with the wishes of the management, resulting in employees being less diligent and effective in achieving financial control objectives; management lacks authority and responsibility for employees in the form of formal job descriptions, employee training, operational plans, schedules and budgets; management has not made regulations in dealing with issues such as ethical standards of conduct, practices that can be justified, and procedures for handling conflicts of interest between management and among employees; Management does not yet have policies and practices regarding contracting, training, evaluating, providing compensation and promotion of employees so that this can affect the ability of the organization to minimize risks and threats.
2. The still weak control activities of the agency, namely: insufficient authorization of transactions and activities; lack of segregation of functions of authorization, recording and storage of financial documents; insufficient design and use of financial documents and records / lack of space for authorization; inadequate protection and recording of assets; inadequate restriction of access to computer rooms, computer files, and financial information; an independent internal inspection (other people who are not responsible for the running of the operation being examined) is insufficient.

3. The still weak financial risk assessment of the agency, namely: weak identification of strategic threats in the form of threats in the form of employees who do wrong things; weak identification of operational threats in the form of employee threats to do the right thing but in the wrong way; weak identification of financial threats in the form of the threat of loss of financial resources, waste, theft, and improper creation of liabilities; weak identification of financial information threats in the form of threats of receiving false or irrelevant financial information, unreliable systems, and false or misleading reports.
4. The still weak control of the information and communication system of the agency, namely: still weak availability, security, maintenance, and integrity of information systems, namely information systems that are not free to be manipulated so that they still allow people within the organization to obtain and exchange information needed to implement, manage, and control its operations.
5. The financial supervision of the agency is still weak, namely the weak supervision of human resources, procedures, software, data, infrastructure, and information systems.

Governance Accountability from the Aspect of Routine Organizational Performance Evaluation

It was found that there are still very many respondents or around 50% of the congregation who think that the level of accountability for governance of the agency from the aspect of routine organizational performance evaluation is still in the range of only once and or twice a year. This means that the frequency of organizational performance evaluations routinely carried out by the agency is still very small. This should get serious attention. From the results of the interview, it was found that the low frequency of organizational performance evaluations that are routinely carried out by the agency in collaboration with plenary mosques as Zakat Collecting Units is caused by the management of the agency not emphasizing the importance of regularly evaluating organizational performance with plenary mosques because they do not. There is pressure from the stakeholders of the agency to request a better organizational performance evaluation.

Governance Accountability From the Aspect of the Audit Committee that Monitors and Evaluates the Organization

Overall, it was found about 90% of the congregation stated that the accountability of governance from the aspect of the audit committee that monitors and evaluates organizational performance is very weak because there is no audit committee that monitors and evaluates the performance of the internal audit unit in improving performance. organization, about 7.50% of the congregation stated that the governance accountability from the aspect of the audit committee that monitors and evaluates organizational performance is quite weak because there is only one audit committee that monitors and evaluates the performance of the internal audit unit in improving organizational performance, about 2.50% of the congregation stated that there were two audit committees that monitor and evaluate the performance of the internal audit unit in improving organizational performance and none of them stated that there were more than two audit committees that monitor and evaluate performance. internal auditors in improving organizational performance. Thus it can be concluded that the majority of respondents or about 90% of the congregation argued that the accountability of governance from the aspect of the audit committee that monitors and evaluates organizational performance is very weak because there is no audit committee that monitors and evaluates the performance of the internal audit unit in improving organizational performance. This means that the process of monitoring and evaluating the agency is very weak. This should get serious attention. From the results of observations by researchers in the field, it was found that in the organizational structure of it, there was no audit committee. This is due to the absence of emphasis on the management of the agency on the importance of the existence of an audit committee in monitoring and supervising the internal audit unit in improving organizational performance.

Governance Accountability of National Zakat Agency of Pekanbaru City from the Aspect of Decision Making Governance Accountability from the Aspect of Decision Making

It was found that the majority of respondents or about 57, 50% of the congregation believes that the accountability of the management from the aspect of decision making in terms of receiving and distributing zakat is still one-sided to the plenary mosques as the Zakat Collection Unit. This means that the decision-making process in terms of receiving and distributing zakat is still far from being consultative (shura) to the plenary mosques as Zakat Collecting Units. This should get serious attention. From the results of the interview, it was found that the emergence of this unilateral decision making was caused by the management the agency were not having made direct visits and hospitality to the plenary mosques to see the real conditions of the problems that occurred in the collection and distribution of zakat experienced by mosques. plenary as the Zakat Collection Unit.

Administrative Accountability of Pekanbaru City National Zakat Agency from the Aspect of Organizational Culture

It was found that the majority of respondents or about 80% of the congregation argue that the accountability of the management from the aspect of organizational culture, namely it has put forward the culture of morality and Islamic spirituality in the organization. This must be maintained and improved. From the interview results, it was found that whenever amil zakat from the plenary mosques dealt with the agency at the secretariat office, they always felt the nuances of Islamic morality and spirituality in management and employees.

Accountability Efforts of the National Zakat Agency of Pekanbaru City

Based on a survey conducted of 40 intellectuals with undergraduate education who are congregations from the plenary mosque in Pekanbaru City who know it quite well, an overview of the steps to increase institutional accountability is obtained as follows:

1. Increase the transparency of the management, acceptance and distribution of zakat funds to the public by informing the sources, the amount of zakat funds obtained, and the objects of the community that receive them.
2. Rejuvenate the management of institutions that have led to a lack of creativity and innovation in zakat management
3. It should not be easily dragged into the realm of practical politics in the region.
4. Increase the professionalism of supervisors and zakat operators through training and increased performance compensation.
5. Improve monitoring of the accountability report so that it always publishes monthly, quarterly, semester, and annual reports on the accountability of community zakat funds.
6. Give awards for work performance and impose strict sanctions for violations that are imposed on all management.
7. Increase socialization and submit reports to muzakki through mosques and prayer rooms about where zakat has been distributed.

Conclusion

The results of the study can be concluded that The accountability of National Zakat Agency of Pekanbaru City is still not optimal from the aspect of compliance with sharia decisions in contractual transactions with muzakki, the level of trust towards the use of zakat funds, the disclosure of zakat funds in the report to the public from a material aspect, the disclosure of zakat funds in the report to the public from the relevant aspects. the disclosure of zakat funds in the report to the public from an objective aspect, the disclosure of zakat funds in the report to the public from the aspect of fulfilling non-religious obligations, governance from the aspect of a professional organizational structure, the governance from the aspect of strong internal financial control, the management from the aspect of routine organizational performance evaluation, governance from the aspect of the audit committee that monitors and evaluates the organization, governance from the aspect of consultative decision making. Meanwhile, The accountability of the disclosure of zakat funds in the report to the public from the aspect of fulfilling religious obligations and governance from the aspect of organizational culture has been optimal.

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