

STRENGTHENING ACCOUNTABILITY FOR BETTER AMIL PERFORMANCE IN ZAKAT, INFAQ AND ALMS INSTITUTIONS

Ay Maryani¹, Amilin¹, Abdul Mujib¹

¹Graduate School of UIN Syarif Hidayatullah Jakarta, Indonesia

Paper was presented at the 9th International Conference on Zakat (ICONZ)
9 – 12 December 2025, Jakarta, Indonesia

ABSTRACT

This study investigates the mediating role of accountability between Amil's personal factors and their job performance. Using the LISREL Structural Equation Modeling (LISREL-SEM) approach, data were collected from 200 Amil respondents in Indonesia. The results show that prophetic leadership and information system training directly influence Amil accountability, while the zuhud personality and Amil accountability affect Amil performance. Indirectly, prophetic leadership and information system training also influence Amil performance through the mediation of Amil accountability. Employee accountability is an essential factor in managing faith-based non-profit organizations; therefore, zakat institutions such as BAZNAS and LAZ need to place amil accountability as the main foundation in every managerial activity.

Keywords: *Amil Performance, Amil Accountability, Prophetic Leadership, Zuhud Personality, Zakat Accounting Knowledge, Information Systems Training.*

I. INTRODUCTION

Currently, accountability is the demand of religious organizations in connection with scandals and lawsuits (Afifuddin, H. B., & Siti-Nabiha, A. K. (2010). This is because the role of amil in religious organizations only means as a routine but does not increase accountability (Basri, H., & Khalid, S. N. A. 2012). In addition, accounting and accountability practices in Islamic religious organizations or in Muslim countries in general are not carried out in accordance with their religious requirements in being fair, and honest towards each other (Afifuddin, H. B., & Siti-Nabiha, A. K. (2010). Many researchers only concentrate on analyzing the implementation of accountability in institutions and the financial reporting of non-profit organizations (Yasmina et al., 2014). This is what is highlighted by several researchers to examine the issue of accountability in a micro way, namely accountability for employee behavior (see Hyndman, 1990; Fikri, 2010; Hall et al., 2017). The use of a multidimensional approach to conceptualizing employee accountability will reflect a broad understanding of why employees feel accountable (see Frink & Klimoski, 1998; Han & Perry, 2020). In this context, research on increasing employee accountability is very necessary. The importance of this research will provide a broader picture, not only about the picture of employee accountability, but also about the picture of organizational accountability. Because employee accountability can be developed and maintained through the use of practices that encourage organizational accountability. (Han & Perry, 2020). Accountability in *the non-profit* sector is multi-layered and multidimensional, as well as the process of increasing accountability in *the non-profit* sector is a very complex problem. (Ed Broadbent, 1999). So it is an important reason for researchers to understand what and how factors and processes can increase employee accountability in the *non-profit sector*. On a micro scale, unaccountable fund management practices can lead to abuse of authority and corruption. (Nurjaman, R, 2018; Mursiyah, et al, 2024).

This research refers to the theory of Organizational Behavior. In this theory, it is discussed how employee behavior in the organization affects organizational performance. There are three factors that determine behavior in an organization, namely individuals, groups, and organizational structures. Organizational behavior focuses on aspects of work and emphasizes behaviors related to work, such as motivation, leadership, communication, and performance. (Robbins & Judge, 2015). In the individual aspect, there is accountability of amil, personality of zuhud and knowledge of zakat accounting, while in the aspect of structure there is employee performance, prophetic leadership and information system training. Organizational behavior theory provides a comprehensive framework for determining parameters and can identify inputs, processes and outcomes.

There is a core message of religion in increasing accountability. That the concept of accountability is human responsibility for his activities both to fellow humans and to his God in accordance with the guidance of the Qur'an. (Basri, H., & Khalid, S. N. A. 2012). This is what motivates the researcher to understand the role of prophetic leadership, zuhud personality, zakat accounting knowledge and information system training. Through the role of these factors, it is hoped that it can improve the accountability behavior of amil in managing zakat, infak and alms finances and as a result make employee performance better. This process not only meets the demands of organizational accountability, but also self-accountability to God and can strengthen stakeholder trust in the Institution.

Hyndman (1990) suggests that leaders focus more on *non-financial information, because non-financial information is more useful in terms of establishing accountability*. Parker (2003) emphasizes that organizational accountability systems do not by themselves provide evidence of the extent to which individuals feel responsible. Hynmand and Parker's opinion is supported by Fikri (2010) who states that society does not need accountability in reporting, but requires accountability in organizational behavior (employee accountability). However, currently many researchers concentrate on analyzing the implementation of accountability in organizations and financial information reporting only, (Yasmina. et.al., 2014) and there are still very few studies that explore accountability at the individual/employee level, even though accountability is very closely related to the behavior of individuals or employees in an organization. Although previous studies have provided useful insights, there are still limitations to existing theories and implementations. This article has a novelty in the exploration of the role of individual aspects and organizational structure as a determinant component of improving employee accountability behavior (amil), which will ultimately lead to better employee performance (amil).

Based on previous research phenomena and gaps, this study aims to obtain a more comprehensive picture of how individual aspects and organizational structures play a role in improving employee accountability behavior (amil) so that they have better performance in managing zakat, infak and alms finances. With a comprehensive analysis, this article is expected to provide a valuable and valuable understanding for practitioners, academics, and policymakers, of how individual aspects and organizational structures are effective in improving employee accountability. Thus, the novelty of this research lies in a multidimensional approach that affects employee behavior in managing zakat, infak and alms finances, especially accounting practices in the context of non-profit Islamic organizations.

II. LITERATURE REVIEW

Amil Performance

In Islam, work is a very noble worship. Working makes a person able to meet his life needs and set aside part of his wealth to do charity in the way of Allah swt. The command to work for Muslims is enshrined in the Qur'an, Surah At Taubah [9], verse 105, and Surah An Nahl [16], verse 97, as well as

the Hadith of the Prophet PBUH. Verse 105 of Surah At Taubah begins with the word "work!" meaning that Muslims are commanded by Allah swt to work. In the interpretation of the Qur'an Al Misbah (Shihab, 2005), that the work of Muslims is to carry out various other activities, both real and hidden because of Allah swt alone, then Allah swt will see, that is, judge and reward his deeds and His Messenger and the believers will see and judge it as well. In Surah An Nahl verse 97 in the tafsir of Al Misbah it is explained that anyone who is a believer is a man or woman who does righteous deeds, namely all deeds that are useful for individuals, families, groups and people as a whole, the deeds he does are born on the encouragement of saheeh faith. The relationship between righteous deeds and faith makes the perpetrators of righteous deeds carry out their activities without relying on immediate rewards, and equip them with the spirit of sacrifice and efforts to do good deeds as best as possible. With righteous deeds done with faith, he will get a good life, namely a life that is filled with relief, willingness, and patience in accepting trials and gratitude for the blessings of Allah swt.

Not much different from other professions, both a leader and a subordinate are required to work professionally with a sincere full of faith, as well as an Amil is required to provide maximum performance to the zakat institution where Amil works. The word "amil" in the Qur'an is found in the Qur'an Surah At-Taubah [9] verse 60, namely "al-'amilin" which is a person who manages zakat, whether it is collecting, determining who is entitled, looking for mustahik, or dividing and delivering it to mustahik. According to Yusuf al-Qardhawi, what is meant by amil zakat is people who carry out zakat affairs. Starting from the collectors to the treasurer, the guards, also starting from the recorder to the counter who records the entry and exit of zakat and distributes it to the mustahik.

The task of amil, if it is not done with faith, will be in vain and will not get a good return from Allah swt. Not just anyone can be an amil. Because incompetent amil will make zakat damaged, appointing an incompetent amil will actually collapse the joints of zakat itself (Luthfi, H. 2018). Because Islam provides several standard requirements for people who will be trusted as amil zakat, including having to be Muslim, aqil, puberty, honest, having knowledge in the law of zakat and of course must be a strong person, both soul and body. In addition to the heavy task, amil is also required to improve his competence, such as understanding accounting, technology and other sciences related to the duties of Amil zakat, where various knowledge is needed to support his work (MUI Fatwa No.8 of 2011). Amil performance greatly determines the performance of zakat institutions, this is in accordance with the statement from Gibson et.al. that employee performance is the foundation of organizational performance. If the employee's performance is good, the organization's performance is also good.

The performance of amil's work in this study adopts from what has been done by Han & Robertson, namely that amil is asked to provide information about the latest assessment of the superiors/leaders on their performance. Han & Robertson argue that by using external performance measures in which respondents do not evaluate themselves but are asked to adopt their supervisor's perspective (Han & Robertson, 2020). Han & Robertson also adopted the findings of a previous study that had been conducted by Bernerth, et.al, in 2012 revealed that estimates of such supervisor ratings are nearly identical to archival performance ratings documented by supervisors, while self-reported ratings by employees over their own performance are weakly related to supervisor ratings. There are 3 indicators to measure the performance of amil work, namely 1) Performance Efficiency in Output, 2) Responsiveness to the Community, and 3) Integrity in Work. Han & Robertson (2021).

Amil Accountability

The concept of accountability in Islam is derived from the Qur'an which refers to the principle of accountability. According to Sulaiman, accountability in Islam requires every Muslim to ensure that his activities in the world are in line with Islamic rules. "Man is accountable to God and his success in the hereafter depends on his performance in life on this earth" (Lewis, M.K. 2001).

According to Beekun (2004), in order to fulfill the concepts of faith, justice, and free will, humans must be responsible for all their actions, responsibility is a dynamic principle related to human behavior. In Islam, people must be accountable for their behavior vertically, namely to God and horizontally, namely to other individuals and communities (Hasan Basri A & Siti Nabiha A.K, 2012). This concept of accountability is the core message of Islam, which applies to the political, social, and individual realms. Clearly, Islam views the principle of accountability as a comprehensive rule that applies to all. (Hasan Basri A & Siti Nabiha A.K, 2012). The contract between the principal and the agent is based on the concept of ASIFAT, namely: Akidah (obedience to Allah swt, *ṣidq* (righteous), *faṭānah* (intelligent), *amānah* (honest/trustworthy) and *tablīgh* (communicative).

Accountability in this study will explain the accountability of an amil zakat who works in a zakat management organization, where one of the duties of amil zakat is to manage zakat finances, infaq/alms until it becomes a financial report and report it to stakeholders. Amil accountability in this study adopts the concept of employee accountability developed by Han & Robertson (2021) and Beekun & Badawi (2005), which states that amil accountability is amil's subjective experience of becoming accountable, which reflects the internalization of expectations formed by the organizational practices of zakat institutions, where amil has a belief that between himself (*rūḥiyyah*) and other individuals/communities (*mas'ūliyyah*) must reflect his relationship with God. Work is worship with the intention to achieve the pleasure of Allah swt can give birth to honesty, sincerity and trust so that it can provide satisfaction and tranquility before, during and after completing tasks. There are 5 indicators to measure amil accountability, namely 1) *Attributability* or the relationship between actions and oneself, 2) *Observability* (the ability to observe) or Knowing the presence of others, 3) *Evaluability* (the ability to evaluate) or the results of work are evaluated by others, 4) *Answerability* (responsibility) or the ability to give reasons for their actions and 5) *Consequence* or get results for their actions. Han & Robertson (2021).

Prophetic Leadership

In Islam, the concept of Imamah or Islamic leadership is a concept listed in the Quran and As-Sunnah which covers human life starting from oneself (personal), two, family and even humanity or group. This concept includes both how to lead and be led so that the implementation of Islamic teachings with the aim of achieving a good life in this world and the hereafter (Prasetyo, A. 2020). A leader in an Islamic perspective is one who has the ability to integrate the values of Islamic teachings in leading. An exemplary leader in Islamic thought is a person who is humble and respected at the same time, as well as insightful, thoughtful and whose life is dedicated to serving the people as well as participating in the dangers and difficulties faced by his people. (Sa'īd bin Sāliḥ Al-Raqīb. 2012).

In the current context, a leader can be defined as someone who has internal capabilities in emotional and spiritual terms, and external in terms of social, cultural, and understanding of the plurality of a nation and state (Dewi E.R., 2020). According to Al-Buraey (1985) which has been quoted by Aabed (Aabed, A., 2006), leadership in Islam is similar to leadership in the West except in its religious, moral, and humanitarian roots. Religious and moral spirit (fear of God) dominated the leadership of the government under the Prophet Muhammad (saw) and the Four Caliphs. Aabed also put forward the principles of Islamic leadership, which is a group of leadership principles extracted mainly from the Qur'an and the biography of the Prophet Muhammad and his companions for the orientation of government affairs and the construction of good and ethical leadership to guide Islamic leaders to carry out the Islamic organization appropriately and effectively.

The example of the Prophets in leading has been widely discussed by many researchers, which came to be known as *prophetic leadership*. In Islam, of course, leadership must emulate the nature, attitude and behavior of the Prophet Muhammad, because the Prophet Muhammad (saw) is a role

model for mankind, especially Muslims. His wisdom, his tolerance, his humility, and all the perfections of his morals and qualities must be obeyed by his people, whatever the circumstances. In terms of the qualities of a leader, or in any other work, the Prophet Muhammad (saw) is an ideal example for Muslims in walking towards Allah (swt) in all things that Allah swt is pleased with in all affairs and everything.

In leading the Prophet Muhammad (saw), he prioritized example and morals. The traces of the life of the Prophet (saw) are not spared from the theory of leadership, namely as a pioneer, coordinator, empowerment and role model as well as concrete examples of the basic qualities of leadership. Based on the previous explanation, prophetic leadership is the ability to control oneself and try to influence others in achieving common goals by imitating the nature, attitude and behavior of the Prophet Muhammad (saw) which is then expected to develop faith, Islam, charity and piety for oneself and all community organizations. There are 4 indicators to measure prophetic leadership, namely 1) Sidiq (*ṣidq*), 2) Amanah (*amānah*), 3) Tabligh (*tabligh*), and 4) Fathanah (*faṭānah*). Budiharto & Himam (2006), Permanasari (2021).

Zuhud Personality

Zuhud comes from the Arabic *وَزَهَّدَ فِي الشَّيْءِ أَوْ غَنِيَ عَنْهُ* i.e. abandoning and disliking and *وَزَهَّدَ فِي الدُّنْيَا* to abstain from the worldly to worship. Many previous researchers have focused on Al-Ghazālī, 1998. In discussing the concept of zuhud which is more contemporary, as explained below. Putri (2019) emphasizes the importance of zuhud in the current modern era, this is because living life in this world is an inevitability that must be passed, surviving in life is the main thing, so it doesn't matter if in this life we have property, houses, vehicles, high positions as long as all of them do not damage our personal relationship with Allah swt, always consider Allah SWT to be the most important and always feel supervised by Allah swt. The attitude of zuhud is also very important to be applied at this time, because it can control a person for excessive desire for property, power and position, so that it can lead the person to remain on the path and norms according to religion that can get closer to Allah swt.

Zubaedi, et.al, (2020) said that zuhud is one of the teachings of Sufism that can be a solution to the problems of life today. A person who is zuhud always tries to stay away from the pleasant things in the world and denies the nature of the world by fasting which is sometimes done beyond what is regulated by Islam. Staying away from the world, according to Muqit, is to eliminate human qualities that can damage worship so that closeness to Allah swt can be achieved (Muqit, A., 2020).

Arifin, S., (2020) views zuhud as a simple attitude and more concerned with the interests of others (altruistic). The essence of zuhud is to eliminate worldly values, fascination with them, and free the soul from the gratification of lust and pride. In other words, zuhud will give birth to the nature of honesty, namely his actions are selfless and his words without lust.

From the various understandings of the concept of zuhud that have been explained, a person who has an attitude of zuhud, he does not dazzle the world, all his activities are only hoping for the pleasure of Allah swt, looking at the same between praise and reproach. The attitude of zuhud gives birth to honesty, namely his actions are selfless and his words are without lust. The attitude of zuhud can be a solution for a person to excessive desire for property, power and position so that it can lead the person to remain on the path and norms according to religion that can get closer to Allah swt. However, as the times develop, the more sophisticated technology and the development of Islamic concept thinking, the concept of zuhud also follows, because Islam requires its people to prosper the earth, (Iqbal, 2020) work, (Rahmad K., 2019) and control the world, (Mustopa, 2017) but at the same time Muslims do not dazzle at the world, so that zuhud can make these worldly things as a way to obey Allah swt. There are 3 indicators to measure the personality of zuhud, namely 1) zuhud from *subhat*, 2) zuhud from excess and 3) zuhud from *zuhud*. Mujib, A. (2019).

Zakat Accounting Knowledge

Zakat accounting knowledge consists of the words knowledge and zakat accounting. According to Bloom (1908) in Darsini et al, (2019) puts knowledge at the lowest level (first). According to him, knowledge at this level emphasizes the ability to recall the material that has been learned, such as knowledge of terms, special facts, conventions, tendencies and sequences, classifications and categories, criteria and methodologies. This level or level is the lowest level but is a prerequisite for the next level. According to Mubarak, W.I., (2011) knowledge as everything that is known based on human experience itself and knowledge will increase according to the process of experience experienced.

According to Notoatmodjo, S., (2012). *Knowledge is the result of a person's sense or the result of knowing about objects through their senses. Meanwhile, according to Timotus, K.H., (2017) knowledge is a theoretical and practical understanding (know-how) that humans have and is very important for the intelligence of the person. According to Jana, M., (2016) knowledge is the key to creating a sustainable competitive advantage. He also quotes the opinion of McQueen (1999) and describes knowledge as experience, understanding and understanding of the environment or context of a problem that governs our behavior in such a way as to elicit the necessary response. Some knowledge can be documented in repositories (Rashid, A. M., et.al., 2015) however, more employee knowledge is in terms of creating, recognizing, archiving, accessing, and applying knowledge in carrying out their duties (Gee-Woo Bock, et.al., 2005). According to Gibson et.al., a person who has knowledge, will perform more effectively, knowledge can also be transferred to others.*

While zakat accounting, zakat accounting is a process of recognition, ownership and measurement, the value of a property owned by a muzakki for the purpose of determining the nisab zakat of the property concerned in the context of calculating its zakat. There are three main things in zakat accounting, namely the provision of information, management control, and accountability. Accounting information is useful for decision-making, especially to assist managers in allocating zakat (Mursyidi, 2006) According to Rahman, T., (2015) zakat accounting is an accounting process for zakat and infaq/alms transactions based on Islamic sharia principles that can produce financial information in the form of financial statements that can be used for decision-making by interested parties such as muzakki and prospective muzakki, government, community/people, mustahik and other parties. According to Fitriasuri & Jaya, Ade Kemala (2017), zakat accounting is the process of recognizing, measuring, presenting, and disclosing zakat transactions, infaq/alms in accordance with Islamic law to provide information on the management of zakat and infaq/alms by amil to interested parties to achieve *good governance (transparency, responsibility, accountability, fairness and independency)*.

Based on the definition of zakat accounting knowledge and accounting, it can be concluded that zakat accounting knowledge is employee knowledge (amil zakat) in the field of zakat accounting, infak and alms regarding the accounting process, such as recognition, measurement, presentation, and disclosure and knowledge of the accounting cycle, starting from Analyze transactions, record them in journals, carry out the process of posting to the general ledger, and compile balance sheets. There are 2 indicators that can measure zakat accounting knowledge, namely, 1) Conceptual / declarative knowledge, declarative knowledge refers to PSAK 109, where amil knows the concept of recognition, measurement, presentation and financial disclosure of zakat, and 2) Procedural knowledge, amil procedural knowledge is measured from amil knowledge in the zakat accounting cycle, which includes the process Analyze transactions, record them in journals, carry out the process of posting to the general ledger, and compile balance sheets.

Information Systems Training

Competent employees are not always competent, skills will deteriorate and become obsolete, and new skills need to be learned, especially as the work environment is increasingly globalized at this time. This requires business organizations to invest in the procurement of formal trainings (Robbins & Judge (2015). The same thing was also conveyed by Demiral, O., (2017) that companies that invest in training procurement will gain a competitive advantage compared to other peers without training services, this is because the need for the importance of training comes from the increasing competitiveness of the current business environment where technological advances have changed dramatically.

Likewise, the importance of digital accounting information system training for zakat management organizations such as BAZ and LAZ today. Digitization of accounting information systems can be used to compile financial reports and publish them, because amil zakat financial statements can be a medium of communication between amil institutions and other parties, and ZIS financial statements are also a form of operational accountability of an amil institution, namely the collection and distribution of zakat, infak and alms (ZIS) funds.

Ease of access to financial statements for decision-makers is one of the most important aspects of BAZ and LAZ's financial reporting activities. One of the important components of the information system is people/human resources (all parties responsible for the development of information systems, processing and the use of information system outputs) (Elisabet Yunaeti Anggraeni & Rita Irviani, 2017) or users (all parties who use computer systems) (Purnama, 2016). Therefore, the person needs to be trained to master the information system.

Sikula & Mangkunegara (2009) state that training is "a short-term educational process with systematic and organized procedures, followed by non-managerial employees to learn technical knowledge and skills in a limited way" or can also be said to be formal training, but in reality some of the learning in the workplace takes place in informal training (Robbins & Judge 2015). Aruan. D.A (2013) quoted Hamalik's opinion, training is a process consisting of a series of efforts that are carried out deliberately in the form of providing assistance to the workforce provided by coaching professionals in units of time which aims to improve the employability of participants in certain fields of work in order to increase effectiveness and productivity in an organization. According to Wati & Chritiana (2022), training is an activity from an agency/company that intends to improve and develop the attitudes, behaviors, skills, and knowledge of employees/employees. The training provided to employees also often encourages employees to work hard. As a growing recognition of the importance of organizational learning, training is a permanent effort to teach employees how to perform a specific task (Demiral, O., 2017).

Based on the results of Demiral, O., 2017). mentioned that the satisfaction felt by employees with training is the thing that has the most direct impact on achievement and productivity and has an indirect impact on job satisfaction. Providing training by the company in a coherent manner with the employee's abilities and needs will make employees more satisfied with the training they receive. Mulyawan, B., (2012) defines training as the experience of employees in participating in various trainings, so that the employee obtains physical evidence in the form of certificates, charters or certificates from the training organizing institution.

As for *Digital Systems Information* (DIS) according to Chandler & Cortada (2000) which has been quoted by Latham & Sassen (2009) it is stated that DIS is an electronic system that is integrated between software and hardware to allow communication and collaboration work. DIS can be applied in various fields, one of which is in the field of management (Management Information System / SIM). SIM includes sales and marketing information systems, manufacturing and production information systems, financial and accounting information systems, human resource information systems, systems from constituent perspectives, transaction processing systems and decision support systems (Purnama, C., 2008). Digital information system management refers to the overall

competencies (knowledge, knowledge, skills and attitudes) required to create, store, analyze, organize, retrieve, and disseminate digital information (text, images, sound) in any type of information (V. Sreenivasulu, 2000).

From various definitions of training and digital information systems, it can be concluded that digital information system training is an activity that studies in depth about electronic information systems held by companies formally or informally and attended by employees with the aim of improving the work ability of participants in certain fields of work to increase the effectiveness and productivity of the organization. In addition to producing employees to be more professional, providing training that is in accordance with the abilities and needs of employees will also provide more satisfaction, so that employees are expected to be more accomplished and productive. In this study, the definition of digital information system training is the feeling of satisfaction in participating in a digital information system training program. There are 3 indicators that can measure information system training, namely 1) Organizational Support for Training, 2) Amil's Enthusiasm in Understanding the Training, 3) Amil's Satisfaction in Participating in Training (Demiral, O., 2017).

The hypothesis built is:

- H1: There is a direct influence of prophetic leadership, zuhud personality, zakat accounting knowledge and digital information system training on the accountability of amil.
- H2: There is a direct influence of prophetic leadership, zuhud personality, zakat accounting knowledge and digital information system training on the performance of amil work.
- H3: There is an indirect influence between prophetic leadership, zuhud personality, zakat accounting knowledge and digital information system training on the work performance of amil which implies that amil accountability plays a mediating role in this relationship.

III. METHODOLOGY

This study applies a quantitative method with *Structural Equation Modeling* (SEM) technique using LISREL software. The sample of this study consisted of 200 Amil respondents in Indonesia who were selected through *the probability sampling method*. Primary data was collected through a questionnaire with a likert scale of 5 points, which was distributed to Amil Zakat in various Amil Zakat Agencies and Institutions in Indonesia. The variables in this study consisted of prophetic leadership, zuhud personality, zakat accounting knowledge and information system training as *exogenous* variables. Amil work performance as *an endogenous* variable and amil accountability as a *mediator* variable. The research model is as follows:

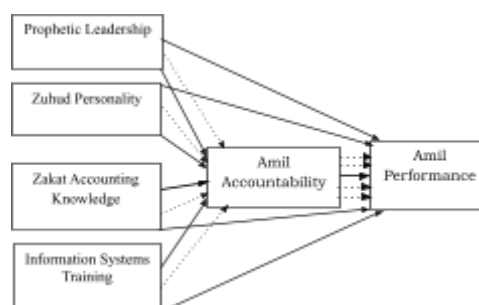


Figure 1. Research Model

The analysis of the instrument began by testing the *validity of the construct*, the *validity* of the content and the reliability, then analyzed using *Structural Equation Modeling* (SEM). The approach in analyzing the data uses *the Two Step Approach*, namely the first stage of the measurement *of the first*

order *Confirmatory Factor Analysis* (first order CFA) and the second stage of the measurement of the overall structural model of the *second order Confirmatory Factor Analysis* (second order CFA). The assumption that "should" be fulfilled in LISREL is that the data must be normally distributed (normality test) and there is no high correlation between variables (multicollinearity test) (Ghozali A, & Fuad, 2014), then hypothesis testing and finally mediating effect testing.

The development of indicators and symbols is described in Table 1.

Table 1. Development of Variable Indicators

Variable	Indocators	Symbol
Kepemimpinan Kenabian- KK	<i>Shiddiq</i>	SD
	<i>Amaanah</i>	AM
	<i>Tabligh</i>	TB
	<i>Fathanah</i>	FT
Kepribadian Zuhud – KZ	zuhud dari syubhat	ZS
	zuhud dari berlebih	ZB
	zuhud dari zuhud	ZZ
Pengetahuan Akuntansi Zakat – PAZ	Pengetahuan konseptual / deklaratif	PP
	Pengetahuan prosedural	PS
Pelatihan Sistem Informasi -PSI	Dukungan Orgnaisasi untuk Pelatihan	DO
	Antusias Amil dalam Mengikti Pelatihan	AK
	Kepuasan Amil dalam Mengikuti Pelatihan	KK
Akuntabilitas Amil - AA	<i>Atributability</i>	AT
	<i>Observability</i>	OB
	<i>Evaluability</i>	EV
	<i>Answerability</i>	AN
Kinerja Pekerjaan Amil -KPA	<i>Consequence</i>	KO
	Efisiensi kinerja dalam output	EK
	Ketanggapan terhadap masyarakat	KM
	Integritas dalam pekerjaan	IP

IV. RESULTS AND DISCUSSION

Initial testing of the instrument was carried out by testing the *validity of the construct*, validity of the *content* and reliability. Construct validity test and reliability test using SPSS 26 software. The validity test in this study uses the correlation of the moment product, the results of the validity test with the value of rxy (r calculated) compared to the rtable with a significance of 1% - 5%, if rxy > rtable, then the item is declared valid. The r-value of the table with a two-way test at a significance level of 0.01 is 0.1818 and a significance of 0.05 is 0.1388. The results of the moment product correlation test almost all items were declared valid. Next, a reliability test was carried out. Reliability tests are used to measure the stability of statements in questionnaires over time. The *acceptable Cronbach alpha* coefficient value (α) is > 0.6. If the *Cronbach value alpha* (α) > 0.6 is said to be a reliable construct.

(Leon F.M, et al, 2019). The results of the reliability test showed that all variables had a *Cronbach's alpha* value above 0.6, so it can be said that all latent variables passed the reliability test.

In the second stage, testing was carried out to see if the data was distributed normally and there was no high correlation between variables with the normality test and the multicollinearity test. The results of the normality test showed that the z-test value for *skewness* and *kurtosis* had a significance value greater than 0.05. Table 2 below is the results of the *multivariate data normality test*.

Table 2. Multivariate Normality Test Results

Skewness			Kurtosis		
Value	Z-Score	P-Value	Value	Z-Score	P-Value
5.736.195	40.603	0.000	10.387.960	13.712	0.000

Based on table 2, it can be seen from the significance value (P-value) on *skewness* and *curtosis* is less than 0.05, meaning that the data is not normally distributed. In order to overcome the data abnormality, namely by adding the estimate of the asymptotic covariance matrix to the Maximum Likelihood (ML) estimate, the ML estimate is an estimate of *Robust Maximum Lakelihood*. (Wijayanto, S.H, 2014). The results of the multicollinearity test showed that there was no multicollinearity gel, that is, the correlation value of all variables was observed below 0.9 (< 0.9).

In the next testing stage, namely the CFA first order statistical test and CFA *econd order*. The *measurement of the CFA* first order test produces a *printed output* and *path diagram*, which is acceptable, i.e. one that has a data-model match. At this stage, all dimensions are carried out unidimensional tests (tests of the validity and reliability of the constructs are carried out on each dimension), if the results of the unidimensional test are one of the unacceptable dimensions to be tested in the *second order* of CFA, then a multidimensional test will be carried out (a test of the validity and reliability of the construct for all dimensions owned by the variable). The results of the CFA first order test have been made into a table of validity and reliability test results and analyzed thoroughly. Table 3 below is a summary of the general results of the *CFA first-order* statistical test for the validity and reliability of the construct model:

Table 3. Results of Structural Model Statistical Test (*First Order CFA*)

Variabel	Indikator/Dimensi	Uji Unidimensional			Uji Multidimensional		
		Validitas	Reliabilitas	Uji Kecocokan Model	Validitas	Reliabilitas	Uji Kecocokan Model
Keterjaan Amil (KPA)			Reliabel	Model Fit			
	Efisiensi kinerja dalam output (EKO)	Valid	Reliabel	Model Fit			
	Ketanggapan terhadap masyarakat (KTM)	Valid	Reliabel	Model Fit			
	Integrasi dalam pekerjaan (IDP)	Valid	Reliabel	Model Fit			
Akuntabilitas Amil (AA)					Reliabel	Marginal Fit	
	Attributability (ATR)	Valid	Reliabel	df=0	Valid	Reliabel	
	Observability (OBS)	Valid	Tidak Reliabel	df=0	Valid	Tidak Reliabel	
	Evaluability (EVA)	Valid	Reliabel	df=0	Valid	Reliabel	
	Accountability (ANS)	Valid	Tidak Reliabel	df=0	Valid	Tidak Reliabel	
Kepemimpinan Kenabian (KK)					Reliabel	Model Fit	
	Siddiq (SDEK)	Valid	Reliabel	df=0	Valid	Reliabel	
	Amansah (AMH)	Valid	Reliabel	df=0	Valid	Reliabel	
	Fatmahan (FTH)	Valid	Reliabel	Model Fit	Valid	Reliabel	
	Talibah (TBGH)	Valid	Reliabel	df=0	Valid	Reliabel	
Keprahadan Zuhud (KZ)					Reliabel	Model Fit	
	Zuhud dari Syubhat (ZSYB)	Valid	Tidak Reliabel	Model Fit	Valid	Tidak Reliabel	
	Zuhud dari Berleboh (ZBER)	Valid	Reliabel	Model Fit	Valid	Reliabel	
	Zuhud dari Zuhud (ZZHD)	Valid	Tidak Reliabel	df=0	Valid	Reliabel	
Pengetahuan Akuntansi Zakat (PAZ)					Reliabel	Model Fit	
	Pengetahuan terhadap PSAK 109 (PPSAK)	Valid	Tidak Reliabel	df=0	Valid	Tidak Reliabel	
	Pengetahuan terhadap siklus akuntansi zakat (PSAZ)	Valid	Tidak Reliabel	Model Fit	Valid	Tidak Reliabel	
Pelatihan Sistem Informasi (PSI)					Reliabel	Model Fit	
	Dukungan organisasi (DORG)	Valid	Reliabel	df=0	Valid	Reliabel	
	Aktuasisme karyawan (AKAR)	Valid	Reliabel	df=0	Valid	Reliabel	
	Kepuasan Karyawan (KKAR)	Valid	Reliabel	df=0	Valid	Reliabel	

Based on table 3, it can be seen that overall the indicator has a model fit test that can be tested to the next stage, namely the second structural model test (second *order* CFA). In the SEM approach, there are two stages. First, conduct a model fit test, which is to ensure that the theoretical model fits with the data. Second, conduct a significance test on the parameters or coefficients of the γ and β produced. The second stage can only be done if the theoretical model is declared fit. However, if the model is not yet fit, the researcher can modify the model.

To get a fit model, the researcher needs six (6) tests. Here are the final results (6th modification) that resulted in a fit model. The results of the sixth modification test showed a good *fit model*, with an RMSEA value of $0.027 < 0.08$, a P-value that was above 0.05 which was 0.11115, a *Standardized RMR value* = $0.049 < 0.05$ and a *GFI value* = 0.91. The results of the sixth modification test can be declared to be a fit model with the data, as can be seen in the following figure 2.

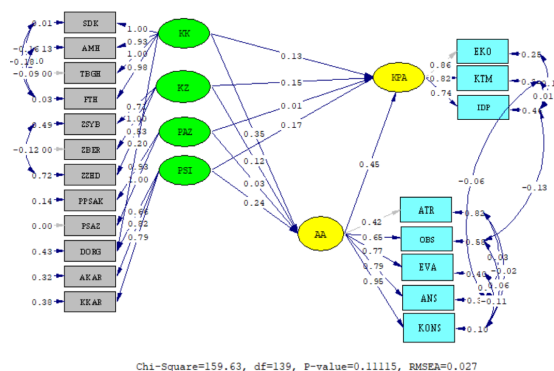


Figure 2. Path Diagram *Standardized Solution* Structural Relationship Model

Figure 2, is the *path diagram* of the sixth modified test result that shows all $SLF \leq 1$ values and there is no negative *variance error* value, meaning that there are no *more offending estimates* or

acceptable values. In general, the *index goodness of fit* indicator meets the specified standards (see table 4). The *t-value* in the sixth modification test results can be seen in figure 3 below:

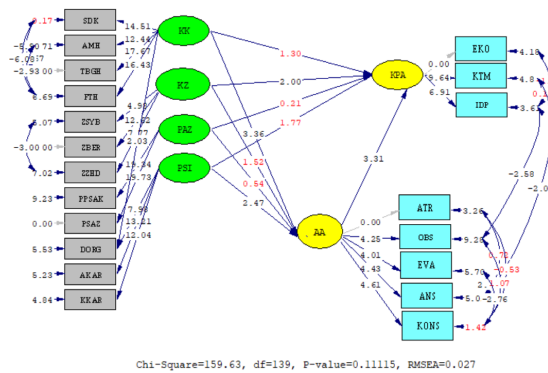


Figure 3. Path Diagram *t-value* Structural Relationship Model Path Diagram *t-value*

Figure 3, is a *path diagram* that shows the *t-value* of the sixth modified product, it can be seen that there are four variables that have a *t-value* of > 1.96, namely the variables KZ and AA to KPA of 2.00 and 3.31, and the variables KK and PSI to AA of 3.36 and 2.47 respectively. This shows that the four exogenous variables have significance for endogenous variables.

The results of the sixth modification test showed a *good fit model*, although there was still one suggestion for improvement, namely connecting the dimensions of KKAR and DORG, so that the test could be stopped. The value of *the goodness of fit* indicator of the model test result index in the sixth modification can be seen in table 4 below.

Table 4. *Sixth-Amendment Index Goodness of Fit Model Test Results*

Indikator GOF	Nilai Standar untuk Kecocokan Baik	Hasil Uji	Kesimpulan
Statistik Chi-Square (χ^2)	$0 \leq \chi^2 \leq 2df$	159,63	Model fit baik
P-Value	$\geq 0,05$ $p \leq 1,00$	0.11115	Model fit baik
Non-Centrality Parameter (NCP)	Bergantung pada nilai χ^2	20,63	Model fit baik
Scaled NCP (SNCP) $SNCP = (\chi^2 - df)/n$	Bergantung pada nilai χ^2	-0,59	Model fit baik
Goodness of Fit Index (GFI)	GFI $\geq 0,9$	0,91	Model fit baik
Standardized RMR	SRMR $\leq 0,05$	0,049	Model fit baik
Root Mean Square Error of Approximation	RMSEA $\leq 0,08$	0,027	Model fit baik
Expected Cross Validation Index (ECVI)	Mendekati nilai saturated ECVI (Saturated ECVI= 2,11)	1,515	Model fit baik

Based on table 4, it shows that all *Good of Fit* indicators are above the standard value, so it can be said that the model is fit.

Based on figures 2 and 3, it is the result of the sixth modification test, which shows *the path diagram of the standardized solution and T-value*. From the two images, it shows that the resulting values have been recorded by the model fit with the data.

Furthermore, the researcher presented the results of the structural model between *exogenous variables* and *endogenous variables* directly to answer hypotheses 1 and 2 which can be explained in table 5 below:

Table 5 Results of the Direct Influence Test between Variables

Arah Hubungan		Koefisien Beta /Gamma	t-value	Standard Error	Error Variance	R-Square	Keterangan
Kepemimpinan Kenabian	→ Akuntabilitas Amil	0,353	3,356	0,105	0,695	0,304	√
Kepribadian Zuhud	→ Akuntabilitas Amil	0,124	1,520	0,061			x
Pengetahuan Akuntansi Zakat	→ Akuntabilitas Amil	0,033	0,539	0,061			x
Pelatihan Sistem Infomasi Digital	→ Akuntabilitas Amil	0,242	2,468	0,098			√
Akuntabilitas Amil	→ Kinerja Pekerjaan Amil	0,453	3,313	0,136	0,517	0,482	√
Kepemimpinan Kenabian	→ Kinerja Pekerjaan Amil	0,130	1,299	0,100			x
Kepribadian Zuhud	→ Kinerja Pekerjaan Amil	0,150	2,000	0,075			√
Pengetahuan Akuntansi Zakat	→ Kinerja Pekerjaan Amil	0,011	0,205	0,055			x
Pelatihan Sistem Infomasi Digital	→ Kinerja Pekerjaan Amil	0,173	1,774	0,097			x

Description : √ = influential; X = no effect (t-value > 1.96).

Table 5 shows the results of the direct influence test, namely it can be seen that the variables that have a direct influence on both the amil accountability variable and the performance of amil work. Hypothesis 1 shows that only the variables of prophetic leadership and information system training have a direct influence on the accountability of amil, while hypothesis 2 shows that only the variables of amil accountability and the personality of zuhud have a direct influence on the performance of amil's work.

The researcher also looked at the indirect influence to answer hypothesis 3, namely prophetic leadership, zuhud personality, zakat accounting knowledge, digital information system training on amil work performance mediated by amil accountability variables (AA), which are shown in the following table 5:

Table 5. Results of the Indirect Influence Test between Variables

Eksogenous Variable	Mediator	Endogenous Variable	Koefisien Pengaruh Langsung	Koefisien Pengaruh tidak langsung	Standard Error	t-value	Keterangan
Kepemimpinan kenabian	Akuntabilitas Amil	Kinerja Pekerjaan Amil	0,130	0,160	0,043	3,749	√
Kepribadian Zuhud			0,150	0,056	0,034	1,654	x
Pengetahuan Akuntansi Zakat			0,011	0,015	0,027	0,557	x
Pelatihan Sistem Infomasi Digital			0,173	0,110	0,052	2,086	√

Description : √ = influential; X = no effect (t-value > 1.96).

Table 5 shows the results of the statistical test of indirect influence, it can be seen that only the variables of prophetic leadership and information system training have an indirect influence on the performance of amil work through amil accountability.

In order to find out whether the variable of amil accountability can be said to be a mediation between prophetic leadership and digital information system training on the performance of amil work, it can be analyzed in the following table 6:

Table 6. Mediation Model Analysis

KK-AA-KPA				PSI-AA-KPA			
Arif Hubungan	Koefisien Pengaruh Langsung	t-value	Hasil	Arif Hubungan	Koefisien Pengaruh Langsung	t-value	Hasil
Kepercayaan Kenabian (KK) - Kinerja Pekerjaan Amil (KPA) (c)	0,130	1,277	Tidak berpengaruh	Pelatihan Sistem Informasi Digital (PSI) - Kinerja Pekerjaan Amil (KPA) (c)	0,197	1,774	Tidak berpengaruh
Kepercayaan Kenabian (KK) - Akuntabilitas Amil (AA) (a)	0,353	3,468	Berpengaruh	Pelatihan Sistem Informasi Digital (PSI) - Akuntabilitas Amil (AA) (a)	0,242	2,468	Berpengaruh
Akuntabilitas Amil (AA) - Kinerja Pekerjaan Amil (KPA) (b)	0,453	3,346	Berpengaruh	Akuntabilitas Amil (AA) - Kinerja Pekerjaan Amil (KPA) (b)	0,453	3,346	Berpengaruh

Based on table 6, it explains the two mediation relationships of KK to KPA through AA and PSI to KPA through AA. The first relationship is the mediation relationship between the KK and the KPA through AA (KPA-AA-KPA). The results of the empirical test show that the *t-value* of KK to AA (a) and AA to KPA (b) is 3.468 and 3.346, respectively, where this *t-value* is > 1.96 , so it can be said to have a direct effect, but on the other hand the relationship of KK to KPA (c) shows a *t-value* of 1.277, where this value < 1.96 , so it can be said that the relationship between KK and KPA has no direct effect. The results of the empirical test of the three variable relationships show that AA can *mediate completely (complete / full mediation)* the relationship between KK and KPA. So it can be said that the prophetic leadership variable is not able to affect the performance variables of amil work without going through the amil accountability variable.

The second relationship is the PSI mediation relationship with KPA through AA (PSI-AA-KK). The results of the empirical test show that the *t-value* of PSI to AA (a) and AA to KPA (b) is 2.468 and 3.346 respectively, where this *t-value* is > 1.96 , so it can be said to have a direct effect, but on the other hand the relationship between PSI to KPA (c) shows a *t-value* of 1.774, where this value is < 1.96 , so it can be said that the relationship between PSI and KPA has no direct effect. The results of the empirical test of the three variable relationships show that AA can fully mediate *the* relationship between PSI and KPA. So it can be said that the digital information system training variable is not able to affect the amil work performance variable without going through the amil accountability variable.

V. CONCLUSION AND RECOMMENDATION

This study shows that the involvement of personal and relational factors which include prophetic leadership, zuhud personality, zakat accounting knowledge and information system training is highly dependent on the accountability system in improving amil performance. This process has been empirically tested, stating that amil accountability mediates the full relationship between the variables of prophetic leadership and information system training with the performance of amil work. In other words, amil accountability is a key factor that explains how prophetic leadership and information system training are able to improve the performance of amil work for the better, because only through the amil accountability mechanism can public trust be built and the effectiveness of zakat management can be achieved.

Accountability is an essential factor in the management of a faith-based nonprofit. (see Ebrahim, A. 2003; Basri, H., & Khalid, S. N. A. 2012). Prophetic leadership based on moral and spiritual values does not automatically improve performance, unless it is carried out through a clear mechanism of self-accountability. This is in line with the research of Chen et al, 2016 which states that perceived accountability can mediate the relationship between formational leadership and task performance. Similarly, information system training that can strengthen amil technical skills in managing zakat, infaq, and alms data digitally. However, mastery of technology alone is not enough to improve performance, unless its use is directed to improve accountability behavior. (see Hasanah & Yanto, 2021; Hartini & Sari, 2022). Thus, the improvement of amil performance is not only measured

by technical skills or leadership values, but also by the extent to which these two aspects encourage sustainable accountability.

REFERENCE

- Abdul Mujib (2019). *Teori Kepribadian: Perspektif Psikologi Islam*. edisi 2, Depok: Rajawali Pers, h. 291.
- Abdul Muqit (2020). Makna Zuhud Dalam Kehidupan Prespektif Tafsir Al-Qur'an. dalam *Ta'wiluna: Jurnal Ilmu Al-Qur'an, Tafsir dan Pemikiran Islam*, Vol 1, No. 2. doi: <https://doi.org/10.58401/takwiluna.v1i2.235>
- Adnan Aabed (2006). A Study of Islamic Leadership Theory And Practice In K-12 Islamic Scholl in Michigan, master's thesis *Department of Educational Leadership and Foundations, Brigham Young University*. retrieved from <https://scholarsarchive.byu.edu/cgi/viewcontent.cgi?article=1407&context=et>
- Afifuddin, H. B., & Siti-Nabiha, A. K. (2010). Towards good accountability: The role of accounting in Islamic religious organisations. *World Academy of Science, Engineering and Technology*, 66(6). 1133-1139 <http://unsyiana.usk.ac.id/items/show/15946>.
- Ali Fikri., Made Sudarma., Eko Ganis Sukoharsono., & Bambang Purnomosidh (2010). Studi Fenomenologi Akuntabilitas Non Gevermental Organization. *Jurnal Akuntansi Multiparadigma*, 1(3). 409-420. doi: <https://doi.org/10.23887/jinah.v2i2.1669>
- Alnoor Ebrahim (2003). Accountability In Practice: Mechanisms for NGOs. *World Development* 31(5), 813-829. [https://doi.org/10.1016/S0305-750X\(03\)00014-7](https://doi.org/10.1016/S0305-750X(03)00014-7)
- Angela T. Hall, Frink, Dwight D. & M. Ronald Buckley (2015). An Accountability Account: A Review and Synthesis of the Theoretical and Empirical Research on Felt Accountability. *Journal of Organizational Behavior*, 38(2), 204-224. doi: <https://doi.org/10.1002/job.2052>
- Ari Prasetyo. Kepemimpinan Dalam Perspektif Islam. *Taman Sidoarjo, Jawa Timur: Zifatama Jawara*.
- Basri, H., & Khalid, S. N. A. (2012). Examining accounting and accountability issues in religious context: insights from literature. *Aceh International Journal of Social Science*, 1(1). 27-35. doi: [10.12345/aijss.1.1.1523](https://doi.org/10.12345/aijss.1.1.1523)
- Chamdan Purnama (2016). *Sistem Informasi Manajemen*, Mojokerto: Insan Global, h.138.
- Chun-Hsi Vivian Chen, Mei-Ling Yuan, Jen-Wei Cheng , & Roger Seifert (2016). Linking Transformational Leadership and Core Self-Evaluation to Job Performance: The Mediating Role of Felt Accountability, 35, 234-246. *North American Journal of Economics and Finance*. doi: <https://doi.org/10.1016/j.najef.2015.10.012>
- Daniel Arfan Aruan (2013). Pengaruh Pelatihan Kerja dan Motivasi Terhadap Kinerja Karyawan PT. Sucofindo Surabaya”, dalam *Jurnal Ilmu Manajemen*, Vol. 1 No. 2, h.566. diakses dari: <https://publication.petra.ac.id/index.php/manajemen-bisnis/article/view/3584/3252>
- Darsini dkk., (2019). Pengetahuan: Artikel Review. dalam *Jurnal Keperawatan*, Vol 12, No 1, h.101. doi: <https://orcid.org/0000-0002-2356-9318>
- Demiral, Özge (2017). Effect of Training on Employee Job Satisfaction and Achievement: ‘Train to Gain’ Evidence From Manufacturing Business in Turkey, in *Business & Management Studies an International Journal*, Vol.: 5 Issue: 3, h.765-785, doi: <http://dx.doi.org/10.15295/bmij.v5i3.157>
- Dwight Frink, & Richard J. Klimoski (1998). Toward a Theory of Accountability in Organizations and Human Resource Management. In G. R. Ferris (Ed.). *Research in Personnel and Human Resources Management*, in Elsevier Science/JAI Press, 16, 1-15. <https://psycnet.apa.org/record/1998-07789-001?ref=lemonbasecamp.ghost.io>
- Ed Broadbent (1999). Building on Strength: Improving Governance and Accountability in Canada's Voluntary Sector. Panel on Accountability and Governance in the Voluntary Sector. *Voluntary Sector Initiative (VSI)*.
- Elisabet Yunaeti Anggraeni & Rita Irviani (2017). *Pengantar Sistem Informasi*, Yogyakarta: Penerbit Andi, 2017, h.31.

- Elitya Rosita Dewi (2020). Konsep Kepemimpinan Profetik. dalam *Al-Muaddib : Jurnal Ilmu-Ilmu Sosial dan Keislaman*, Vol. 5 No.1, 2020 h. 147-159. doi: <http://dx.doi.org/10.31604/muaddib.v5i1.147-159>.
- Endrika Widdia Putri (2019). Zuhud Milenial Dalam Perspektif Hadis. dalam *Jurnal El-Afkar* Vol. 8 Nomor 2, Juli-Desember, h.86. Diakses dari: <https://core.ac.uk/download/pdf/270220142.pdf>
- Farah M. Leon, dkk, (2019). Metode Penelitian Kuantitatif: Manajemen, Keuangan dan Akuntansi. Jakarta: *Salemba Empat*.
- Fatwa MUI No.8 Tahun 2011 tentang Amil Zakat.
- Fitriasuri & Jaya, Ade Kemala. (2017). Pemahaman Akuntansi Zakat Dalam Meningkatkan Transparansi dan Akuntabilitas Pada Badan Amil Zakat. dalam *Jurnal Ilmiah MBiA* Vol.16 No.2: 117 – 126. <https://doi.org/10.33557/mbia.v16i2.69>
- Geewoo Bock, et.al., (2005). Behavioral Intention Formation Knowledge Sharing: Examining the Roles of Extrinsic Motivators”, in *Social-Psychological Forces, and Organizational Climate. MIS Quarterly*, h. 87–111. doi: <https://doi.org/10.2307/25148669>
- Han, Yousueng, & Robertson, Peter J., (2020). Public Employee Accountability: An Empirical Examination of a Nomological Network”, in *Public Performance & Management Review*, Vol.44, No.3: 494-522, doi: <https://doi.org/10.1080/15309576.2020.1803092>.
- Hanif Luthfi (2019). Siapakah Amil Zakat?. dalam Perpustakaan Nasional : Katalog Dalam Terbitan (KDT), h.19.
- Imam Al-Ghazālī, *Ihyā’ ‘Ulūm al-Dīn*, Jilid 4, (Singapura: Pustaka Nasional PTE LTD 1998), h.244-272.
- Imam Ghozali & Fuad, (2014). Structural Equation Modeling: Teori, Konsep dan Aplikasi dengan Program Lisrel 9.10, Ed 4. Semarang: *Badan Penerbit Universitas Diponegoro*.
- Iqbal (2020). Pengelolaan dan Pemanfaatan Sumber Daya Alam Dalam Perspektif Ekonomi Islam. dalam *Al-Hisab, Jurnal Ekonomi Syariah*, Vol. 1, No. 1, Desember h. 8-21. doi: <https://doi.org/10.59755/alhisab.v1i1.63>
- Kris.H.Timotus (2017). *Pengantar Metodologi Penelitian: Pendekatan Manajemen Pengetahuan untuk Perkembangan Pengetahuan*, Yogyakarta: Penerbit Andi. h.35
- Linda Kusuma Wati & Anista Chritiana (2022). Pengaruh Pelatihan dan Disiplin Kerja terhadap Prestasi Kerja Pegawai di Kantor Unit Penyelenggara Bandar Udara H. Asan Sampit”, dalam *E-Jurnal Profit (Jurnal Penerapan Ilmu Manajemen dan Kewirausahaan)* Vol. 7, No. 1, h.25. Diakses dari: <https://drive.google.com/file/d/1ainalD4mApnsUuLZhVue18NMPQMTzuEb/view>
- M. Quraish Shihab (2005), Tafsir Al-Misbah: Pesan, Kesan dan Keserasian Al-Quran, Jilid 01, 05, 07, 11, 15 *Jakarta: Lentera Hati*.
- Made Laksmi Sena Hartini & Ni Putu Novita Sari (2022). Pelatihan Pengelolaan Kas Kecil Guna Meningkatkan Akuntabilitas Pencatatan Keuangan Pada Kantor Notaris. *Prosiding Seminar Nasional*, 1(1), 250-254. <https://e-journal.unmas.ac.id/index.php/seminarfeb/article/view/3883/2985>
- Matošková Jana (2016). Measuring Knowledge”, in *Journal of Competitiveness*, Vol. 8, Issue 4, December, h.5 - 29, doi: 10.7441/joc.2016.04.01
- Mervyn K. Lewis (2001). Islam and Accounting”, dalam *Accounting Forum* Vol 25 No 2 June 2001, h.113. doi: <https://doi.org/10.4337/9781783479825.00021>.
- Mulyawan, Budi (2012). Pengaruh Pengalaman dalam Pelatihan terhadap Peningkatan Kompetensi Profesional Guru”, dalam *Ejournal Undiksha*, Vol. 11 No.1. doi: <https://doi.org/10.23887/mkfis.v11i1.453>
- Mursyidi (2006) *Akuntansi Zakat Kontemporer*, Bandung: Remaja Rosdakarya.
- Mustopa (2017). Kebudayaan Dalam Islam:Mencari Makna dan Hakekat Kebudayaan Islam. dalam *Jurnal Tamaddun*, Vol. 5, No. 2, Juli – Desember h.22-35. doi: <https://doi.org/10.24235/tamaddun.v5i2.2121>
- Noel Hyndman (1990). Charity Accounting: An Empirical Study of the Information Needs of Contributors to UK Fund Raising Charities. *Financial Accountability and Management*, 6(4), 295-307. <https://doi.org/10.1111/j.1468-0408.1990.tb00335.x>

- Nurjaman, R. (2025). Melawan Korupsi dari Bawah: Strategi Penguatan Akuntabilitas Lokal dalam Pengelolaan Keuangan Desa. *Jurnal Masyarakat Dan Budaya*, 20(1), 31–48. <https://doi.org/10.14203/jmb.v20i1.512>
- Nurul Hasanah & Heri Yanto, (2021). Efektivitas Pelatihan Keuangan dalam Meningkatkan Akuntabilitas dan Transparansi Pelaporan Keuangan Dana Desa. *Business and Accounting Education Journal, BAEJ* 2 (1). 219-234. doi: 10.15294/baej.v2i2.50650
- Parker, C. P., Baltes, B. B., Young, S. A., Huff, J. W., Altmann, R. A., Lacost, H. A., & Roberts, J. E. (2003). Relationships between psychological climate perceptions and work outcomes: A meta-analytic review. *Journal of Organizational Behavior*, 24(4), 389–416. <https://doi.org/10.1002/job.198>
- Purnama, Chandman. (2016). *Sistem Informasi Manajemen*, Mojokerto: Insan Global.
- Pusat Bahasa Departemen Pendidikan Nasional, *Kamus Bahasa Indonesia*, (Jakarta: Pusat Bahasa, 2008).
- Rafik Issa Beekun (2004). Etika bisnis Islami, Penerjemah Muhammad, *Yogyakarta: Pustaka pelajar*, h.40
- Rahmad Kurniawan (2019). Urgensi Bekerja Dalam Al-Qur'an. dalam *Jurnal Transformatif* Vol. 3, No. 1, April, h.43. doi: <https://doi.org/10.23971/tf.v3i1.1240>
- Rashid, A. M., et.al., (2015). Investigation of Tacit Knowledge Measurement Methods”, in *Journal of Theoretical & Applied Information Technology*, 76(2), Retrieved from: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2894046
- Robbins, Stephen P., & Judge, Timothy A. (2015). *Perilaku Organisasi*, ed 16, Jakarta: *Salemba Empat*.
- Robert Latham & Saskia Sassen (2009). *Digital Formations: IT and New Architectures in the Global Realm*, (New Jersey: Princeton University Press, 19 Sep 2009), h.89, retrieved from: <https://www.jstor.org/stable/j.ctt7s4z8>
- Sa'īd bin Sāliḥ Al-Raqīb (2012). *Al-Qiyādah 'Inda Muḥammad li Jaun Adīr: Dirāsah Naqdiyyah wa Takhrīj al-Aḥādīthah*, (Qusn Al-Dirasat Al-Islamiyati, Al-Walakah Al-Arobiyah Al-Saudi, 2012), h.12 retrieved from: <https://www.noor-book.com/%D9%83%D8%AA%D8%A7%D8%A8.pdf>
- Samsul Arifin (2020). Pesantren-Based Counseling in Changing The Behaviour of The Community of Former Bajingan Being Personal Characterless "Pelopor". in *International Journal of Islamic and Civilizational Studies*, 03, h. 59 – 75. doi: <https://doi.org/10.11113/umran2020.7n3.439>
- Setyo Hari Wijayanto (2014). *Struktural Equation Modeling dengan Lisrel 8.8*, Yogyakarta, *Graha Ilmu*.
- Soekidjo Notoatmodjo (2012). *Promosi Kesehatan dan Perilaku Kesehatan*, Jakarta: Rineka Cipta. h.139.
- Sofia Yasmina, Roszaini Haniffa, & M. Hudaib (2014). Communicated Accountability by Faith-Based Charity Organisations. *Journal of Business Ethics* 122, 103-123. <https://doi.org/10.1007/s10551-013-1759-2>
- Taufikur Rahman (2015). Akuntansi Zakat, Infak dan Sedekah (PSAK 109): Upaya Peningkatan Transparansi dan Akuntabilitas Organisasi Pengelola Zakat (OPZ)”, dalam *Jurnal Muqtasid* Vol. 6, No. 1, Juni. h.147, doi: <https://doi.org/10.18326/muqtasid.v6i1.141-164>.
- Umdatul Mursiyah, Siti Apipah Zachroh, & Aprilliantoni. (2024). Transparansi dan Akuntabilitas dalam Pengelolaan Dana Bos: Mengidentifikasi Penyebab Penyelewengan. *Attractive : Innovative Education Journal*, 6(3), 260–268. <https://doi.org/10.51278/aj.v6i3.1588>
- V. Sreenivasulu (2000). The Role of a Digital Librarian in the Management of Digital Information Systems (DIS)", in *The Electronic Library*, Vol. 18 Iss: 1, h, 12 – 20. doi: <https://doi.org/10.1108/02640470010320380>
- Wahit Iqbal Mubarak (2011). *Promosi Kesehatan Untuk Kebidanan*, Jakarta: PT. Salemba Medika.
- Yousueng Han, & James L. Perry (2020). Conceptual Bases of Employee Accountability: A Psychological Approach. *Perspectives on Public Management and Governance*, 3(4), 288-304. <https://doi.org/10.1093/ppmgov/gvz030>
- Zubaedi, et.al., (2020). Internalization of Character Values Through Sufistic Approach. in *PJAE*, 17 (8), 2020, h.1072-1087. doi: <https://doi.org/10.17762/pae.v58i2.2430>