



THE EFFECT OF ACCOUNTABILITY, TRANSPARENCY OF FINANCIAL REPORTING AND QUALITY OF ACCOUNTING INFORMATION ON THE LEVEL OF RECEIVING ZAKAT FUNDS WITH ACCESTABILITY AS A MODERATION VARIABLE AT BAZNAS IN BATAM CITY

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Abstract

This study aims to analyze and provide empirical evidence about the effect of accountability, transparency of financial reporting and quality of accounting information on the level of acceptance of zakat funds with accessibility as a moderating variable. The population of this research is the muzakki who pay their zakat directly to BAZNAS Batam City. The sampling technique in this study used random sampling. This study used the slovin formula with an error rate of 1% so that a total of 96 samples were obtained. This study uses primary data with a quantitative approach. The primary data collection method is through a questionnaire which is measured using a Likert scale. The data analysis method uses Partial Least Square (PLS) with the SmartPLS application. The test results show that accountability has a significant effect on the level of acceptance of zakat with a P-Value of 0.000 < 0.05, transparency has an insignificant positive effect on the level of acceptance of zakat with a P-Value of 0.172 < 0.05, and the quality of accounting information has a significant effect on financial supervision with a P-Value of 0.000 < 0.05 but accessibility has no significant negative effect on the level of zakat acceptance. Meanwhile, accessibility does not moderate the relationship between accountability, transparency and quality of accounting information on the level of zakat acceptance. This moderating effect is called predictor moderation. Transparency has a not significant positive effect on the level of zakat acceptance with a P-Value of 0.172 < 0.05, and the quality of accounting information has a significant effect on financial supervision with a P-Value of 0.000 < 0.05 however accessibility has an insignificant negative effect on the level of zakat acceptance. Meanwhile, accessibility does not moderate the relationship between accountability, transparency and quality of accounting information on the level of zakat acceptance. This moderating effect is called predictor moderation. accessibility does not moderate the relationship between accountability, transparency and quality of accounting information on the level of zakat acceptance. This moderating effect is called predictor moderation. accessibility does not moderate the relationship between accountability, transparency and quality of accounting information on the level of zakat acceptance. This moderating effect is called predictor moderation.

Keywords: *Accountability, Transparency, Quality of Accounting Information, Accessibility and Zakat Acceptance Rate.*

1. INTRODUCTION

The beauty of life that is taught in Islam through the teachings brought by Rasulullah SAW is helping each other in all aspects of life, which at the time of the Prophet Muhammad SAW was

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first applied to Muslims to issue zakat if the assets owned and increased/changed in number every years or assets that are generated from our daily income that are routinely stored as savings have reached nhisab/haul and the law is obligatory (if it is done, it will be rewarded if it is left sinful) but there is an emphasis here only on people whose wealth reaches the nisaab/haul which already determined by the Prophet. One of the arguments that shows that obliging us to give Zakat is Q. S At Tawbah Verse 103:

١٠٣ عَلَيْهِمْ سَمِيعٌ لِلَّهِ أَوْ لَهُمْ سَكَنٌ صَلَّوْا لَكُمْ إِنَّ عَلَيْهِمْ وَصَلَ إِلَيْهِمْ وَتُرْكِيهِمْ تُطَهِّرُهُمْ صَدَقَةَ أَمْوَالِهِمْ مِنْ خُدَّ

"Take zakat from some of their property, with that zakat you clean and purify them and pray for them. Truly your prayers (become) peace of mind for them. And Allah is All-Hearing, All-Knowing."

From the explanation of the verse above, there is an obligation to take zakat from every believer whose wealth reaches the nisaab/haul and with the zakat issued, the wealth they have obtained so far is holy after receiving the zakat, so pray for them for the peace of their lives and pray for them for happiness them because Allah knows what we are doing, if a believer does not want to pay his zakat even though his wealth reaches the nisaab/haul then the other believer is obliged to remind him that if he does not pay it then he will get a sin.

Batam City National Amil Zakat Agency (BAZNAS) which is the official body and the only one formed by the government based on RI Presidential Decree No. 8 of 2001 which has the duties and functions of collecting and distributing Zakat, Infaq and Alms (ZIS). Batam City BAZNAS was formed for the first time by Decree of the Mayor of Batam No.KPTS. 34/III/1992 on March 31, 1992 concerning the Appointment of the Amil Zakat, Infaq, Sadaqah Board at the Batam Municipal level. In carrying out its duties, Batam City BAZNAS has a vision of becoming a Batam City National Amil Zakat Agency (BAZNAS) that is Trustworthy, Transparent and Professional.

As an institution of public trust in managing zakat BAZNAS Batam City must have properties that can remove doubts from the public about mistakes or deviate from honesty in reporting, BAZNAS must be able to make people satisfied with good performance and transparent and accountable reporting of funds collected and record Expenditure is in accordance with the actual data because the public will judge the quality of the report made and the openness in making the report. Reports on the recording of funds collected, managed funds and issued funds are all recorded in an independent and professional financial report as a means of accountability to the public, and these reports will be published to facilitate screening or transparency.

Batam City has the largest population in Riau Archipelago Province with a comparison of the Muslim population of around 71.96% of all people in Batam City, as well as various professional and community backgrounds that are quite heterogeneous who have the obligation to pay zakat both zakat fitrah and zakat maal, while the current phenomenon is that the potential for receiving zakat is not in accordance with the realization of zakat funds received by the Amil Zakat Agency. The obstacles are (1) Not all UPZs that have been formed deposit their zakat, infaq, and alms funds to the Batam City National Amil Zakat Agency.

and giving alms to the rightful groups so that the credibility of BAZNAS can be more trusted. (3) Lack of synergy with other zakat institutions that manage zakat in Batam City.

The lack of awareness of zakat is not due to people's reluctance to pay zakat but also due to a lack of information and trust in paying zakat to zakat management organizations. There are still muzakki who distribute their zakat directly to mustahik without going through a zakat management organization. To increase awareness of paying zakat, it is necessary to have good coordination with all elements of society and related institutions in Batam City both in the context of optimizing collection and optimizing utilization.

Research Nurhayati (2014), states that the quality of accounting information affects the level of acceptance of zakat funds. Amril (2014), states that public accountability does not have a



significant effect on organizational performance. Meanwhile, Dina Fitriasia's research (2011) states that accountability and transparency affect the collection of zakat, infaq, and alms funds. Asrida's research (2012), states that transparency has no effect on organizational performance. Meanwhile, Nurhisamuddin's research (2017) states that transparency affects the management of zakat. Research by Farid Nugroho (2016) states that accessibility affects the amount of zakat funds received.

This study refers to Nurhayati's research (2014), entitled "The Influence of the Quality of Accounting Information, Accountability and Transparency of Financial Reporting on the Level of Acceptance of Zakat Funds at the Amil Zakat Agency (Baz) in West Java" and Farid Nugroho's research (2016), entitled "Factors That Contributing to the Total Zakat Fund Receipt at Zakat Institutions in the City of Surabaya." The similarity of this study with Nurhayati's research (2014), namely on the variables and added the accessibility variable which was taken from Farid Nugroho's research (2016), researchers chose accessibility because according to previous research accessibility plays an important role in collecting zakat funds.

The difference between this study and previous studies is that there are accessibility variables which are used as moderating variables, data analysis techniques, research objects, populations, and samples. Researchers conducted this study to find out how these variables influence the level of acceptance of zakat funds at BAZNAS Batam City.

From the background of the problem above, the authors draw the following research title: "The Influence of Accountability, Transparency of Financial Reporting and Quality of Accounting Information on the Level of Acceptance of Zakat Funds with Accessibility as a Moderating Variable at BAZNAS Kota Batam

2. THEORETICAL REVIEW

2.1 Attribution Theory (Attribution Theory)

The theoretical basis used in this study is the Attribution Theory. Attribution theory was developed by Heider (1958), through his writing entitled "Native Theory of Action", which is a conceptual framework that people use to interpret, explain, and predict one's behavior. According to Heider (1958) in Purnaditya and Rohman (2015), namely:

1. Someone must see or observe a behavior.
2. One must believe that the behavior is intentional
3. A person must determine whether or not they believe that someone else was coerced into carrying out the behavior.

Kelley (1967) in Sarlito (2014: 32) explains how people draw conclusions about what is the cause and basis for someone to do an action. Kelley who is one of the experts who developed further attribution theory known as the Kelley covariance model. This model is an attribution theory in which people make causal inferences to explain why other people and ourselves behave in certain ways. Therefore, Harold Kelley went on to identify a causal attribution relationship which indicates that there are causes of action whether internal or external forces into three things, namely:

1. Specificity.

Specificity refers to the actions a person takes whether they are the same in other situations or at that time. If the action is usually carried out in other situations, it means that the behavior is internally influenced. However, if the action is only performed at that time, it means that the behavior is influenced from external.

2. Consensus.

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Consensus refers to whether the actions taken by someone in response to something, will also be carried out by other people. If not everyone responds in the same way, the behavior is internally influenced. However, if other people also respond in the same way, then the behavior is influenced from external.

3. Consistency.

Consistency refers to the actions of someone who always responds to something in the same way. If someone is consistent, of course it comes from internal. Conversely, if it is not consistent, it can be concluded that external influences.

The relevance of attribution theory with this research is that a person determines the behavior of the muzakki's awareness of paying zakat or not in fulfilling the obligation to pay zakat.

2.2 Zakat

Zakat according to language is developing, increasing. Arabs say Zakat az-Za'ru (plants) is growing and increasing (Az Zuhaili 2011). In terms of language, the word zakat is the basic word (masdar) of zaka which means growing, clean and good. Zakat in terms of fiqh means "a certain amount of property that is required by Allah to be handed over to those who are entitled to it". The amount issued from the wealth is called zakat because what is issued "adds a lot, makes it more meaningful, and protects the wealth from destruction" (Qardawi, Yusuf, 1996).

2.3 Zakat Fund Acceptance Rate

According to KBBI acceptance is a process, method, act of receiving, or welcoming. And zakat funds are funds originating from zakat receipts (PSAK 109: 2010). So, it can be concluded that the receipt of zakat funds is the addition of zakat funds/organizational resources originating from muzakki or the results of temporary placement of zakat funds management which can be in the form of cash or non-cash which does not conflict with shari'ah provisions.

Zakat receipts are recognized when cash or non-cash assets are received. Zakat received from muzakki is recognized as an additional zakat fund in the amount of:

- a) Amount received, if in cash;
- b) Fair value, if in non-cash form (PSAK 109, 2010).

The determination of the fair value of non-cash assets received uses market prices. If the market price is not available, other methods of determining fair value may be used in accordance with the relevant SAK. According to the Guidelines for Zakat Management Institutions, collecting data and information about receiving zakat funds is one of the initial stages in monitoring Zakat Management Institutions and how the pattern of receiving zakat funds also needs to be studied to obtain an objective impression of the implementation of the institution's programs.

2.4 Accountability

In the Big Indonesian Dictionary accountability is "about things that are responsible or circumstances that can be held accountable". Accountability can be understood as an obligation of the "trustee (agent) to provide accountability, present, report and disclose all activities and activities that are his responsibility to the trustee (principal) who has the right and authority to hold accountable".

Islam has the view that accountability is the responsibility of a human being as a caliph on earth to the creator, namely Allah SWT, because whatever has been entrusted to humans is a mandate and every human being must be accountable for what he has done or done. As in the word of Allah QS Al-mudatsir: 38: which means "



According to Abdussalam Mohammed Abu Tapanjeh. Indicators of implementing accountability in an Islamic perspective are:

- a) All activities that must pay attention to and prioritize the welfare of the people as a manifestation of the mandate given by Allah to humans as a caliph.
- b) Organizational activities are carried out fairly.
- c) Organizational activities do not damage the surrounding environment.

Accountability must be followed by good control in accordance with the commitments made between the trustee and the trustee. As a form of implementation of the zakat mandate carried out according to Islamic law, zakat is distributed to asnaf as explained in the Al-Qur'an. Thus accountability is the responsibility of the holder of the trust in this case the zakat institution is responsible to the muzakki's trustee. Regarding the management of zakat as horizontal accountability, that is, every human action must be accounted for and vertical accountability is focused on the transcendence of activities (final and so on) which are all accounted for. Accountability will break down the distrust of people who are outside management, in this case muzakki.

Zakat management accountability is a form of zakat management accountability for all activities and activities of the Zakat Management Organization including the collection, distribution and utilization of zakat funds as outlined in the form of reporting by the party who is given responsibility (amil) to the trustee (Allah SWT & muzakki) to achieve organizational goals in certain period (Devi, Irfan, & Astuty, 2018).

2.5 Transparency

According to Mardiasmo as quoted in Armin Rahmanursajid, transparency means the openness of the government in conveying information to parties who need it for an activity of managing public resources. The government in this context is a zakat institution conveying information on its management, both financial and other, to stakeholders, namely the muzakki. While what is meant by information is information about every aspect of the institution that can be reached by the public. Information disclosure is expected to result in sound institutional management based on the interests of society. In connection with accountability and transparency, it is always mentioned both in government and in an institutional governance.

Financially, the Asia Development Bank (ADB) as quoted in Suparno provides indicators or principles of Good Financial Governance, namely: A budget prepared by an institution is said to be transparent if it meets the following criteria:

- a) Budget documents are readily available and easily accessible
- b) Timely accountability reports are available
- c) There is a system of providing information to the public.

The creation of transparency will be able to have a good impact on supervision by muzakki of institutions. Of course this will influence and encourage muzakki in choosing zakat institutions.

According to Abdussalam Abu Tapanjeh, transparency in an Islamic perspective is:

- a) The organization is open to muzakki. All facts related to zakat management activities, including financial information, must be easily accessible to those who have an interest in this information.
- b) Information must be disclosed honestly, completely and includes all matters related to the information provided.
- c) Provision of information also needs to be done fairly to all parties who need information.

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In Islam, the concept of transparency is closely related to honesty. In conveying information, institutions must be honest, there is not a single thing that is hidden from the information knowledge of the community, in this case muzakki.

Transparency is the provision of information to the public on the grounds that the public also has the right to know where the funds that have been paid have gone, as a form of accountability. Of course for Zakat management organizations such as BAZ and LAZ to be transparent in managing zakat funds, BAZ and LAZ must provide financial information and management to the muzakki. Whether requested or not, because muzakki have the right to information on the management of zakat funds that they have paid through the Zakat Management Organization. The principle of transparency also refers to the open attitude of a person, in this case the amil from BAZ and LAZ, to the public so that they get correct, honest and fair information, while still paying close attention to the basic rights and confidentiality of the company as a working element.

Transparency Indicator :

1. Fact information
2. Administrative explanation
3. Open to the public
4. According to procedures and information
5. According to public needs

2.6 Accounting Information Quality

The definition of information according to Muslihudin and Oktavianto (2016:9) is "Information is data that is processed into a form that is useful for making decisions". According to Lilis Puspitawati and Sri Dewi Anggadini (2014:13) define information as "Data that is processed into a form that is more useful and more meaningful to those who receive it".

Based on the definitions above, it can be said that information is data that has been processed which is useful for decision making and is useful for those who receive it.

The definition of accounting information according to Lilis Puspitawati and Sri Dewi Anggadini (2014: 57) suggests that accounting information is a series of activities that describe the processing of data from the business activities of processing company financial data that are integrated harmoniously.

According to Cenik Ardana and Hendro Lukman (2016: 5) the definition of quality of financial accounting information is "The quality of financial accounting information is a series whose components are interrelated that collect and retrieve, process, store, and distribute information to support decision making and control company".

According to Hery (2014: 17) the definition of quality of financial accounting information is: "The quality of financial accounting information is to provide useful accounting information for users who have adequate understanding of business and economic activities to make decisions, so information will be considered quality (useful) if This information is easily understood by users or decision makers.

According to Lilis Puspitawati and Sri Dewi Anggadini (2014: 57) the notion of quality of financial accounting information is that it functions to organize forms, records and a report which is coordinated to produce financial information needed in decision making. Based on the definitions above, it can be concluded that the quality of financial accounting information is accounting that provides relevant and timely information to meet the needs of its users.



The indicators of Quality of Financial Accounting Information according to Rudianto (2012:21) are as follows:

1. understandable
The quality of important information presented in financial reports is the ease with which it can be immediately understood by users.
2. Relevant
To be useful, information must be relevant to meet the needs of users in the decision-making process. Information has the quality of relevance when it can influence the economic decisions of users by helping them evaluate past, present or future events.
3. Reliability
To be useful, the information presented must also be reliable. Information will have reliable quality if it is free from misleading notions, material errors, and can be relied upon by the user as a sincere or honest presentation of what should be presented, or what is reasonably expected to be presented.
4. Comparable
Users must be able to compare the company's financial statements between periods to identify trends in financial position.
5. Completeness
To be reliable, the information in the financial statements must be complete within the limits of materiality and cost.
6. On time
To be relevant, the information in financial statements must be able to fulfill the economic decisions of its users.

According to Lilis Puspitawati and Sri Dewi Anggadini (2014:13) quality information has the following characteristics:

1. Accurate
Information must reflect the actual situation, meaning that the information is free from errors, not biased or misleading, accurate, meaning that the information can clearly reflect its intentions.
2. On time
Information must be available when it is needed. Information that comes to the recipient should not be late. In decision making, obsolete information no longer has value, if the information arrives late so that decision making is late. This can be fatal for the company.
3. Relevant
The information provided must be as required. The information conveyed must have relevance to the problem to be discussed with that information. The information conveyed must be useful for the wearer.
4. Complete
The information provided must be complete as a whole, in the sense that nothing is reduced in conveying the information.

Based on the indicators described above, the indicators of the quality of financial accounting information used in this study according to Lilis Puspitawati and Sri Dewi Anggadini (2014: 13) are as follows:

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- a) Accurate
- b) On time
- c) Relevant
- d) Complete

2.7 Accessibility

Accessibility according to Sheth, JN and Sisodia, Muhammad Iksan Hospital (2016) is the extent to which customers can easily obtain and use the product. Accessibility refers to the degree to which a device, product or service is accessible to as many people as possible. It can simply be defined as “ability to access” when taking advantage of any entity or system.

According to Farid Nugroho (2016) the accessibility of zakat institutions can be defined as a measure of the ease that muzakki get to pay zakat through zakat institutions.

The principles of accessibility.

1. The basic principle of accessibility: There is no built environment, which is designed to ignore a group of people based solely on disability due to disability or mental weakness. There is no group of people whose participation rights and opportunities to enjoy an environment are reduced or reduced due to differences in their abilities.
2. Accessibility planning principles. (Barrier free principles) Initial principal principles (simple, clear). Everyone must be able to reach all places or buildings in an area/built environment (built environment). Everyone must be able to enter all places or buildings in an area/built environment. Everyone must be able to use all existing facilities in a built environment and it can be concluded "Everyone must be able to reach, enter and use all existing facilities in a built area without feeling to be an object of mercy (object of harity).
3. Principles of accessibility planning (initial principle development), namely as follows:
 - a) Fair in use, namely a design must be able to be used and marketed for all.
 - b) Flexible in use, namely a design that is rooted in the width of the distance between the choices of the user.
 - c) Simple is a design that is easy to understand, does not require special experience in understanding the language, or a certain level of concentration.
 - d) Easy to understand is a design that is able to communicate information effectively to users, without requiring a certain level of sensory ability.
 - e) Tolerating errors is a design that is able to minimize the risks and possibilities of harm. For example: accidents or things that are not wanted.
 - f) Does not require heavy physical effort, namely a design that can be used efficiently and comfortably with minimum fatigue (in terms of energy).
 - g) The accuracy of the size of the room to reach and use, namely the accuracy of the size of the room to reach and use without requiring a certain level of body size, posture and mobility ability.

The purpose of recognizing and fulfilling the principles of accessibility is to lead to an environment with accessible facilities for all people/parties.

3. IMPLEMENTATION METHOD

3.1 Types of research

Research is an investigation or investigation that is managed, systematic, based on critical, objective, and scientific data on a specific problem aimed at finding related problems (Rumengan,



Juliandi, Khaddafi, & Rumengan, 2019: 3). Research is basically a systematic research with the aim of obtaining useful knowledge to answer questions or solve problems in everyday life.

3.2 Population and Sample

Population is the area of generalization which consists of: objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and then conclusions drawn. So the population is not only people, but also objects and other natural objects. The population is also not just the amount that exists in the object/subject being studied, but includes all the characteristics/traits possessed by the subject or object (Sugiyono, 2012: 115). The population in this study were all muzakki at the Batam City BAZNAS in 2021. The population of this study totaled 37,830 people (Report of Batam City Baznas, 2021).

The sample is part of the number and characteristics possessed by the population. If the population is large, and it is impossible for the researcher to study everything in the population, for example due to limited funds, manpower and time, the researcher can use samples taken from that population (Sugiyono, 2012: 116). In this study the authors narrowed the population by calculating the sample size which was carried out using the Slovin equation (Grahita Chandrarin, 2017: 131). The Slovin formula for determining sample size is as follows:

$$n = \frac{N}{1 + Na^2}$$

n = sample size = population size

α = tolerance for inaccuracy (in percent)

So to find out the sample of this study, with the following calculations:

$$2,401 = \frac{2,401}{1 + 2,401 \cdot (0,1)^2} = \frac{2,401}{25,01} = 96,00 = 96 \text{ People}$$

Thus, the minimum sample in this study was 96 respondents. In this study the sampling technique used is incidental sampling technique. Incidental sampling is a sampling technique based on coincidence, that is, anyone who accidentally/accidentally meets the researcher can be used as a sample, if it is deemed that the person met by chance is suitable as a data source (Sugiyono 2012: 122).

3.3 Data Types and Sources

Primary data is data that comes directly from the object of research or respondents, both individuals and groups. This data is usually collected with instruments in the form of questionnaires or interview materials (Grahita Chandrarin 2017: 123). The primary data in this study was in the form of distributing questionnaires to respondents, in this case muzakki who were selected based on incidental sampling techniques.

Secondary data is data that comes from parties or institutions that have used or published it (Grahita Chandrarin 2017: 124). Secondary data in this study is in the form of financial reports from the Batam City National Amil Zakat Agency. In addition, data is also obtained from books and journals that are relevant to accountability, transparency, quality of accounting information and accessibility of the National Amil Zakat Agency.

3.4 Instrument Validity and Reliability Test

Validity test is used to measure the validity or validity of a questionnaire. Suryani and Hendryadi (2015: 144) explain the validity test refers to aspects of the accuracy and accuracy of the measurement results. The instrument is said to be valid if it is able to measure what is desired, and is able to express the data studied from a variable appropriately. The level of a validity instrument indicates the extent to which the collected data does not deviate from the description of the variables studied. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire (Ghozali, 2013: 52).

The validity of an indicator in measuring latent variables can be assessed by looking at the value of the loading factor (LF). In general (rule of thumb), the value of the LF indicator ≥ 0.7 is said to be valid, but according to Haryono in Harsono (2016) in developing new indicators, the value of LF ≥ 0.5 and ≥ 0.6 is still acceptable for validity, even 0.4 is still tolerable.

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Table 1 The Outer Loading Value of the Zakat Fund Acceptance Level variable

Indicator	Zakat Acceptance Rate (Y)	Information
Y.1	0.784	Valid
Y.2	0.778	Valid
Y.3	0.757	Valid
Y.4	0.725	Valid
Y.5	0.795	Valid
Y.6	0.608	Fall
Y.7	0.727	Valid

Source: PLS data processing, 2022

Based on the results of Table 3.4, the instruments for the Zakat Fund Acceptance Rate variable used were Y1, Y2, Y3, Y4, Y5, and Y7 (6 instruments), while the Y6 instrument was eliminated because it had an outer loading value of less than 0.7.

According to Indriantoro & Supomo (2013: 180) the concept of reliability can be implemented through the basic idea of the concept, namely consistency. reliability measurement using a numerical index called the coefficient. The concept of the reliability of this approach is the consistency between the statement items or statements in the instrument. Instrument reliability is needed to obtain data in accordance with the measurement objectives. Reliability Test is a test to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if one's answers to the questions are consistent or stable from time to time.

The consistency of the indicator variables in measuring latent variables can be seen from the construct reliability and variance extracted values. If the value of construct reliability (> 0.7) and Variance Extracted (> 0.5) shows that the indicator variable is consistent (Kartika in Harsono, 2016).

Table 2 Construct Reliability and Validity Variable Level of Acceptance of Zakat Funds

VARIABES	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
ACESTABILITY (Z)	0.905	0.921	0.933	0.777
ACCOUNTABILITY (X1)	0.866	0.873	0.896	0.521
QUALITY OF ACCOUNTING INFORMATION (X3)	0.859	0.870	0.895	0.587
ZAKAT RECEIPT LEVEL (Y)	0.862	0.867	0.895	0.550
TRANSPARENCY (X2)	0.877	0.893	0.901	0.508
Z*X1	1,000	1,000	1,000	1,000
Z*X2	1,000	1,000	1,000	1,000
Z*X3	1,000	1,000	1,000	1,000

Source: PLS Data Processing, 2022

The reliability test results on the Zakat Fund Acceptance Level instrument are Cronbach Cronbach Alpha ($0.862 > 0.7$): Composite Reliability ($0.895 > 0.6$), and the Average Variance Extracted (Ave) value ($0.550 > 0.5$).

3.5 Data analysis method

The data analysis technique in this study uses Partial Least Square (PLS). PLS is an equation model of Structural Equation Modeling (SEM) with an approach based on variance or component-based structural equation modeling.



4. RESULTS AND DISCUSSION

Batam City National Amil Zakat Agency (BAZNAS) is the official body and the only one formed by the government based on RI Presidential Decree No. 8 of 2001 which has the duties and functions of collecting and distributing zakat, infaq, and alms (ZIS) at the Batam City level. The enactment of Law Number 23 of 2011 concerning Zakat Management further strengthens the role of BAZNAS as an institution authorized to manage zakat. In the law, BAZNAS is stated as a non-structural government institution that is independent and responsible to the President through the Minister of Religion.

Thus, BAZNAS together with the Government is responsible for overseeing the management of zakat which is based on: Islamic law, trustworthiness, benefit, justice, legal certainty, integration and accountability.

The characteristics examined included gender, age, and education level of the respondents. Data in this study were collected by distributing questionnaires to muzakki who pay zakat at BAZNAS Batam City as many as 96 respondents. The rate of returning the questionnaires in this study is presented in the following table:

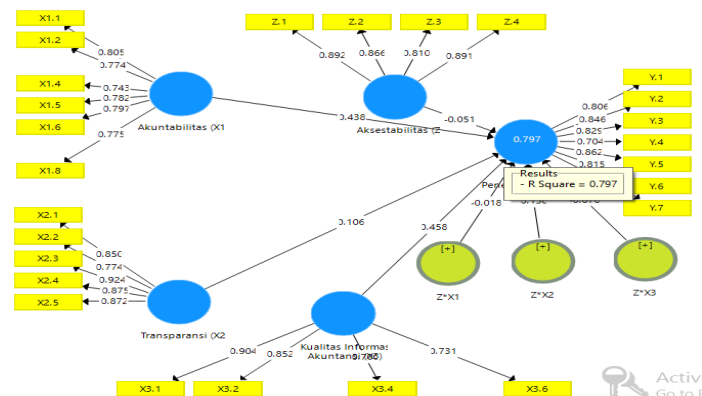
Table 3 Questionnaire Return Rate

Information	Amount	Percentage
Sent questionnaires	96	100%
Unreturned questionnaires	0	0%
Returned questionnaire	96	100%
The research questionnaire used	96	100%

Source: Research data processing 2022

4.1 Model Analysis

Testing the measurement model (outer model) aims to evaluate the construct variable being studied, namely the reliability (reliability) and validity (accuracy) of a latent/construct variable (Rumengan, et. Al, 2019: 167). Evaluation of the measurement model for reflective indicators includes evaluating the validity and reliability of each indicator against its latent variables. The measurement model for testing the validity and reliability of the model, the coefficient of determination of the model and the path coefficient for the equation model in this study are as follows:



Picture 1 Final Stage Algorithm Path Diagram

To assess a valid or invalid construct variable, it can be seen from the value of the outer loadings. If the value of outer loadings > 0.70 then an indicator is valid (Hair, Hult, Ringle, &

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Sarstedt, 2014 in Rumengan Jemmy et.al, 2019: 169). The loading factor describes how related the indicators are to each construct. Reflective size is said to be high

If it correlates more than 0.7 with the construct you want to measure. However, for research in the early stages of developing a measurement scale, the value of outer loadings 0.5 to 0.60 is considered sufficient (Chin, 1997 in Hartono and Abdillah, 2014: 61). This study will use the outer loadings value limit of 0.7.

The value of outer loadings or the correlation between constructs and variables has met convergent validity because it has an outer loadings value of > 0.7 so that all variable constructs can be used to test hypotheses.

Testing the inner model or measuring the inside is also known as a structural model. The structural model is a model that links between latent variables. The inner model analysis aims to test the research hypothesis. The structural model of this research can be seen in the following figure.

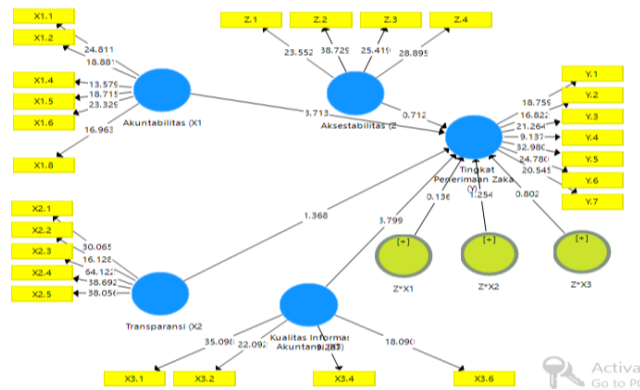


Figure 2 Inner Model Bootstrapping Results

4.2 Coefficient of Determination (R-Square)

The purpose of R-Square analysis is to evaluate the accuracy of the predictions of a model. In other words, evaluating how the variation in the value of the endogenous/dependent variable is affected by the variation in the value of the exogenous/independent variable in a path model. The higher the R-Square value, the better an exogenous variable will be in explaining endogenous variables. An R-Square value of 0.75 indicates a strong PLS model, an R-Square of 0.50 indicates a moderate/moderate PLS model and an R-Square of 0.55 indicates a weak PLS model (Ghozali, 2016 in Rumengan Jemmy, et al. .al, 2019:177). The R-Square value can be seen in the table below.

Table 4 R-Square value

Variable	R Square	R Square Adjusted
Zakat Acceptance Rate (Y)	0.797	0.781

Source: PLS 2022 data processing

Based on Table 4 above, an R-Square value of 0.797 is obtained, which means that the Zakat Acceptance Rate variable can be explained/influenced by the Accountability, Transparency variables. The quality of accounting information and accessibility and their interactions are 79.7%, while 20.3% are explained/influenced by other variables not present in this study.



4.3 Hypothesis test

Table 5 Path Coefficients (Mean, STDEV, T-Values, P-Values)

Variable	Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Accountability (X1) -> Zakat Acceptance Rate (Y)	0.438	0.423	0.118	3,713	0.000
Transparency (X2) -> Zakat Acceptance Rate (Y)	0.106	0.105	0.077	1,368	0.172
Accounting Information Quality (X3) -> Zakat Acceptance Rate (Y)	0.458	0.468	0.120	3,799	0.000
Accessibility (Z) -> Zakat Acceptance Rate (Y)	-0.051	-0.039	0.072	0.712	0.477
Z*X1 -> Zakat Acceptance Rate (Y)	-0.018	-0.026	0.135	0.136	0.891
Z*X2 -> Zakat Acceptance Rate (Y)	0.138	0.152	0.110	1,254	0.210
Z*X3 -> Zakat Acceptance Rate (Y)	-0.076	-0.077	0.095	0.802	0.423

Source: PLS 2022 data processing

From Table 5 above, the following results are obtained:

1. The direct effect of Accountability (X1) on Zakat Acceptance Rate (Y) has a positive path coefficient of 0.438 with a t-statistic value of 3.713 > t-table of 2.018 and a P-Values value of 0.000 < 0.05 so it can be stated that the effect between Accountability (X1) to the Zakat Acceptance Rate (Y) is significantly positive.
2. The direct effect of Transparency (X2) on Zakat Acceptance Rate (Y) has a positive path coefficient of 0.106 with a t-statistic value of 1.368 < t-table of 2.018 and a P-Values of 0.172 > 0.05 so it can be stated that the effect between Transparency (X2) to the Zakat Acceptance Rate (Y) is not significant positive.
3. The direct effect of the Quality of Accounting Information (X3) on Zakat Acceptance Rate (Y) has a positive path coefficient of 0.458 with a t-statistic value of 3.799 > t-table of 2.018 and a P-Values value of 0.000 < 0.05 so it can be stated that the effect between the Quality of Accounting Information (X3) to the Zakat Acceptance Rate (Y) is significantly positive.
4. The direct effect of accessibility (Z) on Zakat Acceptance Rate (Y) has a path coefficient of negative 0.051 with a t-statistic value of 0.712 > t-table of 2.018 and a P-Values value of 0.477 < 0.05 so it can be stated that the influence between Accessibility (Z) to the Zakat Acceptance Rate (Y) is negative and not significant.
5. The effect of the interaction between Accessibility (Z) and Accountability (X1) on Zakat Acceptance Rate (Y) has a path coefficient of negative 0.018 with a t-statistic value of 0.136 < t-table of 2.018 and a P-Values of 0.891 > 0.05 so it can be stated that the effect of the interaction between Accessibility (Z) and Accountability (X1) on Zakat Acceptance Rate (Y) is negative and not significant.
6. The effect of the interaction between Accessibility (Z) and Transparency (X2) on Zakat Acceptance Rate (Y) has a positive path coefficient of 0.138 with a t-statistic value of 1.254 < t-table of 2.018 and a P-Values of 0.210 > 0.05 so that it can be stated that the interaction effect between Accessibility (Z) and Transparency (X2) on Zakat Acceptance Rate (Y) is significantly positive.
7. The effect of the interaction between Accessibility (Z) and Quality of Accounting Information (X3) on Zakat Acceptance Rate (Y) has a path coefficient of negative 0.076 with a t-statistic value of 0.802 < t-table of 2.018 and a P-Values of 0.423 > 0.05 so that it

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can be stated that the effect of the interaction between Accessibility (Z) and Quality of Accounting Information (X3) on Zakat Acceptance Level (Y) is negative and not significant.

1. Effect of Accountability on Zakat Acceptance Rate

Based on the results of testing the first hypothesis, it shows that the effect of accountability on the level of zakat acceptance has a positive path coefficient of 0.438 with a t-statistic value of 3.713 > t-table of 2.018 and a P-Values value of 0.000 < 0.05 so that the first hypothesis (H1) is accepted. The positive original sample estimate value indicates that increased accountability will be followed by an increase in the resulting zakat receipts. In connection with this, it can be concluded that accountability has a significant positive effect on the level of zakat acceptance at BAZAS Batam City.

The results of observations in the field show that the Batam City BAZNAS has open, fast and appropriate accountability to the community. By implementing accountability operational standards in preparation and as a form of accountability to the public as well as adherence to the principles of preparation and open delivery mechanisms to the public can increase public trust so that the target of receiving / collecting zakat funds is achieved.

2. The Effect of Transparency on Zakat Acceptance Rate

Based on the results of testing the second hypothesis, it shows that the effect of transparency on the level of zakat acceptance has a positive path coefficient of 0.106 with a t-statistic value of 1.368 < t-table of 2.018 and a P-Values of 0.172 > 0.05 so that the second hypothesis (H2) is rejected. A positive original sample estimate value indicates that transparency will be followed by the resulting increase. In connection with this it can be concluded that transparency has no significant positive effect on the level of zakat acceptance at BAZNAS Batam City.

In general, the Batam City BAZNAS in this study has implemented information disclosure that is easily accessible, and publishes complete and honest financial reports to muzakki. Batam City BAZNAS has also implemented policies that are outlined in writing and proportionately to muzakki, however this based on the results of this study has not had a significant effect on muzakki's trust.

3. Effect of Accounting Information Quality on Zakat Acceptance Rate

Based on the results of testing the third hypothesis, it shows that the effect of the quality of accounting information on the level of zakat acceptance has a positive path coefficient of 0.458 with a t-statistic value of 3.799 > t-table of 2.018 and a P-Values of 0.000 < 0.05 so that the third hypothesis (H3) accepted. The positive original sample estimate value indicates that an increase in the quality of accounting information will be followed by an increase in the resulting zakat receipts. In connection with this, it can be concluded that the quality of accounting information has a significant positive effect on the level of zakat acceptance at BAZAS Batam City.

In general, BAZNAS of Batam City in this study has implemented accounting information needed by society in general. Batam City BAZNAS has also implemented a policy that is outlined in writing and proportionately to muzakki, so that the results of field research produce a significant positive effect on the level of zakat acceptance in Batam City.

4. The Effect of Accessibility on Zakat Acceptance Rate

Based on the results of testing the fourth hypothesis, it shows that the effect of accessibility on the level of acceptance of zakat has a path coefficient of negative 0.051 with a t-statistic value of 0.712 > t-table of 2.018 and a P-Values value of 0.477 < 0.05 The original sample estimate value is negative indicating that will weaken the relationship between accessibility to the level of acceptance of zakat with a significant level of 0.051.

In connection with this, it can be concluded that accessibility has no significant negative effect on the level of zakat acceptance at BAZNAS Batam City, so the fourth hypothesis (H4) is rejected.



In general, the Batam City BAZNAS in this study has implemented the accessibility needed by the community/muzakki. Batam City BAZNAS has also implemented policies that are set out in writing and proportionately to muzakki, however this based on the results of this study has not had a significant effect on the ease of muzakki in accessing the information needed.

5. The Effect of Accessibility Moderates the Relationship Between Accountability and Zaka Acceptance Rate

Based on the results of testing the fifth hypothesis, it shows that the effect of accessibility moderates the relationship between accountability and the level of zakat receipts, which has a path coefficient of negative 0.018 with a t-statistic value of $0.136 < t\text{-table of } 2.018$ and a P-Values of $0.891 > 0.05$. The value of the original sample a negative estimate identifies that accessibility weakens the relationship between accountability and the level of receipt of zakat with a significant level of 0.018.

In this regard, it can be concluded that accessibility does not moderate the accountability relationship to the level of zakat acceptance so that the fifth hypothesis (H5) is rejected. This moderation is included in the category of predictor moderation. Moderation predictor occurs when accessibility has a significant effect on the level of zakat acceptance while the moderating effect is not significant.

6. The Effect of Accessibility Moderates the Relationship Between Transparency and Zakat Acceptance Rate

Based on the results of testing the fifth hypothesis, it shows that the effect of accessibility moderates the relationship between transparency and the level of zakat acceptance, which has a positive path coefficient of 0.138 with a t-statistic value of $1.254 < t\text{-table of } 2.018$ and a P-Values of $0.210 > 0.05$. The value of the original sample a positive estimate identifies that accessibility strengthens the relationship between transparency and the level of receipt of zakat with a significant level of 0.0138.

In this regard, it can be concluded that accessibility does not moderate the relationship between transparency and the level of zakat acceptance so that the sixth hypothesis (H6) is rejected. This moderation is included in the category of predictor moderation. Predictor moderation occurs when transparency has a significant effect on the level of zakat acceptance while the moderating effect is not significant.

7. The effect of accessibility moderates the relationship between the quality of accounting information and the level of zakat acceptance

Based on the results of testing the seventh hypothesis, it shows that the effect of accessibility moderates the relationship between the quality of accounting information and the level of zakat acceptance, which has a path coefficient of negative 0.076 with a t-statistic value of $0.802 < t\text{-table of } 2.018$ and a P-Values of $0.423 > 0.05$. The negative original sample estimate indicates that accessibility weakens the relationship between the quality of accounting information and the level of receipt of zakat with a significant level of 0.076.

In this regard, it can be concluded that accessibility does not moderate the relationship between the quality of accounting information and the level of zakat acceptance so that the seventh hypothesis (H7) is rejected. This moderation is included in the category of predictor moderation. Moderation predictor occurs when accessibility has a significant effect on the level of zakat acceptance while the moderating effect is not significant.

4. CONCLUSION

The results of the findings of data analysis in the discussion and testing of hypotheses, it can be concluded as follows:

1. Accountability has a significant positive effect on the level of receipt of zakat funds at the Batam City BAZNAS.

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2. Transparency has no significant positive effect on the level of receipt of zakat funds at Batam City BAZNAS.
3. The quality of accounting information has a significant positive effect on the level of acceptance of zakat funds at the Batam City BAZNAS.
4. Accessibility has no significant effect on the level of receipt of zakat funds at Batam City BAZNAS.
5. Accessibility does not moderate the relationship between accountability and the level of receipt of zakat funds at Batam City BAZNAS.
6. Accessibility does not moderate the relationship between transparency and the level of receipt of zakat funds at Batam City BAZNAS.
7. Accessibility does not moderate the relationship between the quality of accounting information and the level of receipt of zakat funds at Batam City BAZNAS.
8. The R-Square value is 0.797 which means that the Zakat Acceptance Rate variable can be explained/influenced by the Accountability, Transparency variables. Quality of Accounting Information and Accessibility and their interaction is 79.7%, while 20.3% is explained/influenced by other variables not present in this study..

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