The Analysis of Amil Competency and Its Effects on The Implementation of Zakat on Amil Zakat Institution

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Abstrak

Tujuan dari penelitian ini untuk menguji pengaruh kompetensi syariah, kompetensi akuntansi, dan kompetensi manajerial zakat terhadap implementasi akuntansi zakat. Populasi penelitian ini adalah lembaga amil zakat di Kota Semarang yaitu ada 5 lembaga. Teknik pengambilan sampel menggunakan sampel populasi yaitu semua populasi dijadikan sampel dalam penelitian. Berdasarkan teknik sampel tersebut diperoleh 31 responden yang dijadikan sebagai sampel. Metode analisis data yang digunakan adalah analisis persamaan regresi dengan alat analisis IBM SPSS 21. Hasil penelitian menunjukkan kompetensi syariah berpengaruh secara signifikan terhadap implementasi akuntansi zakat dengan arah hubungan negatif, kompetensi akuntansi tidak berpengaruh secara signifikan, dan kompetensi manajerial zakat berpengaruh secara signifikan terhadap implementasi akuntansi zakat dengan arah hubungan positif. Sedangkan secara simultan kompetensi syariah, kompetensi akuntansi, dan kompetensi manajerial zakat berpengaruh secara signifikan terhadap implementasi akuntansi zakat.

Abstract

The purpose of this study is to examine the influence of sharia competency, accounting competency, and zakat managerial competency to the implementation of accounting zakat. The population of this study was Amil Zakat Institution in Semarang, that there were 5 (five) institutions. The sampling technique used sample population that all populations became sample in this study. Based on the sample technique, it was obtained 31 respondents. The analysis method data was regression equation analysis helped by analysis tool of IBM SPSS 21. The results showed that sharia competency significantly affected to the implementation of zakat accounting with the direction of negative relationship, accounting competency did not significant effect, and zakat managerial competency significantly affected to the implementation of zakat accounting with the direction of relationship positive. The simultaneous test showed that sharia competency, accounting competency, and zakat managerial competency affected significantly to the implementation of zakat accounting.

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INTRODUCTION

Indonesia is a country with the largest Muslim population in the world. One of the obligations of Muslims is to pay zakat as ordered by Allah SWT. The obligation to pay zakat for Muslims resulted in the potency of zakat in Indonesia is also quite large. Zakat fund management is required as a form of transparency and accountability from zakat management organizations. Form of transparency and accountability of the organization can be seen from the financial statements of Amil Zakat Institute (LAZ) which provides information on the management of zakat funds. The measurement, acknowledgment, presentation, and disclosure of the financial statements must refer to the standards which have been set by the Indonesian Institute of Accountants (IAI) that are based on SFAS 109 concerning the accounting of zakat, infak and alms. Based on the explanation, LAZ must apply zakat accounting in accordance with applicable accounting standards. The implementation of zakat accounting is in accordance with the theory of Islamic accountability. According to Hameed and Yaya (2005) in Baki, et al (2013) there are two levels of Islamic accountability. The first level explains that the whole universe and all its manifestations belong to Allah (Q.S. 2: 282, Q.S. 42: 4) and human is appointed by Allah to engage in it (Q.S. 33: 82), while the highest authority is still in Allah's hands.

The second level of accountability is secondary responsibility that includes accountability to all stakeholders, at this level it is explained that common interest is more important than personal and group interests. The second level in Islamic accountability creates a constant awareness in an Islamic accountant. First, he has to be accountable to Allah SWT for all his deeds. Therefore, an accountant must be transparent and should strive to provide financial statements reliably and accurate and objective information. Based on the theoretical explanation above, then an amil must implement zakat accounting to present transparent and informative financial statements. Indonesia has the potency of zakat funds that is large enough. Based on the result of IPB research in collaboration with National Amil Zakat Agency (BAZNAS), Indonesia has potency equal to 217 trillion from the accumulation of zakat every year. When compared with the potency of zakat in some Islamic countries of course the potency in Indonesia is much greater.

Table 1. The Potency of Zakat in Muslim Countries

No	Country	Potency of Zakat
1	Jordan	Very small and insignificant
2	Kuwait	Very small and insignificant
3	Egypt	Very small and insignificant
4	Arab Saudi	0.4% - 0.6% from GDP
5	Pakistan	0.3% from GDP
6	Yemen	0.4% from GDP
7	Indonesia	0.95% from GDP

Source: www.kompasiana.com

Based on the research that has been described above, Indonesia has a high zakat potency therefore zakat can overcome the problem of poverty in Indonesia. The role of zakat in eradicating poverty is evidenced by research of Indonesia Magnificent Zakat (IMZ) in 2011. The research explains that zakat management performance done by zakat management organization (OPZ) in Indonesia can reduce the number of poor families by 24.2% (Oktavi: 2011). Zakat fund management must be done optimally so that the purpose of zakat is one of which to reduce poverty can be realized, then zakat fund must be managed by zakat management institution. The management of

zakat is the activities of planning, accumulation, distribution, and utilization of zakat (Law Number 23 Year 2011). According to the Law No. 23 year 2011 the management of zakat aims to improve the effectiveness and efficiency of services in the management of zakat as well as increase the benefits of zakat to realize the welfare of society and poverty alleviation. The government recognizes that if zakat management is done well, transparently and responsibly, then many social and economic problems in society can be solved.

Zakat is one of the forms of sharia transactions in the social domain so it is required the regulation of accounting treatment itself which contains standard as in commercial transactions which have been known well such as mudharaba, musharakah, murabaha, ijarah, salam, isthisna, etc. (Utomo). Accounting for zakat is a must for the management of zakat in accordance with the rules of sharia and at the same time to meet the demands and provisions of good governance that includes transparency and accountability. Accounting for zakat in LAZ refers to Statement of Financial Accounting Standards (SFAS) Number 109. SFAS 109 explains how to record and measure, present, and disclose the financial statements of amil zakat organizations. The existence of SFAS 109 is expected that zakat managers organization are able to record transactions in accordance with existing regulations, it is intended that the financial statements of zakat management organizations are accountable and transparent. But in fact, after conducting initial observations on several organizations of zakat management in the city of Semarang there are some zakat management organizations that have not fully recorded zakat accounting in accordance with SFAS 109 even they are still using SFAS 45 on Non-profit Financial Reporting.

According to the Director of Indonesia Magnificence of Zakat (IMZ) Mintarti in www.republika.co.id, the role of amil in maintaining continuity is very great, therefore every amil is required to have high professional standard of work. The agreed standards include understanding the science of Islamic jurisprudence (sharia competency), management aspect (managerial competency of amil zakat institutions), and knowledge of fundraising and utilization of funds (accounting competency) (www.republika.co.id). The research on zakat accounting has been done previously among others the research conducted by Setiariware (2013) entitled The Analysis of Zakat, Infak, and Alms Accounting Implementation At LAZ Dompet Dhuafa Makassar Branch. The result shows that LAZ Dompet Dhuafa has applied zakat accounting according to SFAS 109 but there is little difference in the report of the balance of funds on the balance sheet. While research conducted by P. Kristin and Umah entitled The Implementation of Zakat Accounting on Amil Zakat Institute at LAZ DPU DT Semarang Branch proves that the LAZ in applying zakat accounting is not in accordance with SFAS 109. Istutik (2013) also conduct the same research about the Analysis of Zakat and Infak / Alms Accounting implementation (SFAS: 109) At Amil Zakat Institution In Malang City and the result shows that financial accountability for the receiving and distributing activities of zakat, infak, and alms funds has been done by LAZ Malang, but not yet apply ZIS accounting standard. Based on the studies above, the researcher wants to know what factors affecting the implementation of zakat accounting in zakat management organization. Based on the phenomenon and reserach gap above, this study aims to find out whether syariah competency, accounting competency, and zakat managerial competency have an effect on zakat accounting implementation. Here is theoretical framework figure presented in Figure 1.
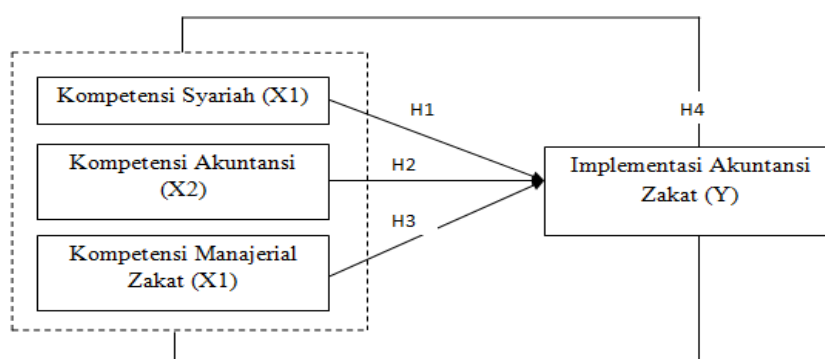
Figure 1. Theoretical Framework

METHODS

Population in this research was amil zakat institutions that existed in Semarang city a number of 5 institutions that being studied. Sampling technique used population sample and respondents who were willing to answer the questionnaire were 31. Variables in this research were dependent and independent variables. Dependent variable of this research was the implementation of zakat accounting while the independent variables were sharia competency, accounting competency, and zakat managerial competency. The implementation of zakat accounting was the application or implementation of zakat accounting practice at Amil Zakat Institute in the form of recognition, measurement, presentation, and disclosure of zakat acceptance and distribution transactions in accordance with the provisions of SFAS 109. The indicator of this variable was the recognition of zakat acceptance, the recognition of zakat distribution, the measurement of zakat acceptance, the measurement of zakat distribution, the presentation of zakat acceptance and distribution, the disclosure of zakat transaction. This variable was measured by using several items developed based on the indicator of research variables and the measurements used guttman scale with two intervals of "yes - no". The answer yes was given score 1 while the answer not was given score 0.

Sharia Competency of amil was the ability of an amil in the collection, distribution, and utilization of zakat in accordance with Islamic sharia. Indicators of this variable is the knowledge and skill of amil about the collection, distribution and utilization of zakat. This variable was measured by using several items developed based on the indicators of research variables. Measurements for the indicator of amil's knowledge on the collection, distribution and utilization of zakat used Likert scale with five ranges were: STM (Very Not Knowing), TM (Not Knowing), KM (Less Knowing), M (Knowing), SM (Very Knowing). While the indicator of amil zakat skill used Likert scale with five ranges as follows: STT (Very Unskilled), TT (Not Skilled), KT (Less Skilled), T (Skilled), ST (Very Skilled).

Amil accounting competency was the ability and knowledge of an amil as the presenter of zakat financial statements in the field of accounting. The indicator of this variable was zakat knowledge about the recognition, measurement, presentation, and disclosure of zakat. This variable was measured by using several items developed from the research indicator and the measurement used Likert scale with five ranges namely STK (Very Incompetent), TK (Not Competent), KK (Less Competent), K (Competent), SK (Very Competent). Financial management competency of amil zakat was the ability of an amil in implementing and performing managerial functions which included planning, management, leadership and supervision at zakat institution. Indicators of this variable were knowledge and skills about planning, management of zakat, leading amil zakat

institution, and supervision of amil zakat institution. This variable was measured by using several items developed from the research indicator. The measurement for the indicators of amil knowledge concerning planning, management, leadership, and supervision of zakat used Likert scale with five ranges: STM (Very Not Knowing), TM (Not Knowing), KM (Less Knowing), M (Knowing), SM (Very Knowing). While the indicators of amil zakat skills in the planning, management, leadership, and supervision of zakat used Likert scale with five ranges: STT (Very Unskilled), TT (Unskilled), KT (Less Skilled), T (Skilled), ST (Very Skilled).

RESULTS AND DISCUSSIONS

The result of validity test in this study indicated that r count> r table, it meant that the correlation for each statement item to the total score was valid. As for reliability test also showed that cronbach alpha> 0.70, it could be concluded that the research instrument was reliable. The result of normality test known that the value of kolmogorof - smirnof Z was 0.698 with significance at 0.718 which meant greater than 0.05. The number indicated that the research data was normally distributed and met the normality test.

The result of multicollinearity test showed there was no tolerance value less than 0.10 and VIF value > 10, so it could be concluded there was no correlation between independent variables or there was no multicollinearity among independent variables. Heteroscedasticity test of this study used glejtser method and the result showed that none of independent variables affected statistically and significantly the absolute value. This was indicated from the significance value of independent variables greater than 0.05 so it could be concluded there was no heteroscedasticity on the regression model. The simultaneous test used to show the independent variables in the model had an effect simultaneously on the dependent variable (Ghozali, 2013).

Table 2. ANOVA

ANOVAa

Model		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	23.345	3	7.782	3.302	.035b
1	Residual	63.623	27	2.356		
	Total	86.968	30			

a. Dependent Variable: IAZ

b. Predictors: (Constant), KMZ, KA, KS

Source: Output of SPSS 21, processed 2016

From the result of output above known that the value of F count equal to 3.302 whereas F table equal to 2.98 with level of significance equal to 0.035 so that simultaneously all independent variable had an effect on dependent variable. T test was used to know the influence of each independent variable individually to dependent variable (Ghozali, 2013).

Table 3. Partial Test (T test)

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.487	8.701		1.205	.239
	KS	-.082	.033	-.520	-2.493	.019
	KA	.048	.075	.117	.640	.527
	KMZ	.136	.061	.429	2.229	.034

a. Dependent Variable: IAZ

Source: Output of SPSS 21, processed 2016

Based on the table of t statistical test result, it could explained some points as follows:

The first hypothesis stated that sharia competency significantly influenced on the implementation of zakat accounting. Based on the output of SPSS 21 above, it was obtained the result that the significance value of sharia competency variable was 0.019 <0.05 and the value of t count> t table namely 2.493> 2.056 which meant H1 was accepted, but from the results it was known that the direction of the relationship showed negative direction. It was an indication that amil only understood about things related to zakat such as kind of zakat, object of zakat, nisab and haul zakat, and people who were entitled to receive zakat, while in terms of accounting recording, amil tend to be less know and unskilled. If amil was more competent in the case of sharia then amil would tend to focus in one thing in their field while to implement zakat accounting they did not master. This research was inconsistent with Islamic accountability theory in which humans were placed as agents to record all the mandates from Allah. LAZ mandate was to account for LAZ transaction by presenting the financial statements to the public due to the zakat fund was a public fund. The presentation of financial statements must be in accordance with applicable accounting standards so that it could be compared with the financial statements of other similar institutions. The presentation of financial statements required an expert amil as well as qualified competency, so that if amil had the competency required in managing zakat then LAZ would record all LAZ transactions in accordance with the applicable accounting standard that was SFAS 109.

The second hypothesis stated that accounting competency significantly influenced on the implementation of zakat accounting. Based on the output of SPSS 21, it was found that the significance value of accounting competency variable more than 0.05 that was 0.527 while t count <t table that was 0.640 <2.056 which meant H2 was rejected. This was possible because most LAZ studied were LAZ branches so that the LAZ in implementing zakat accounting only followed from central LAZ rules and policies. An amil was able to do accounting recordings because they only followed the rules of the central LAZ so that amil would only record in accordance with the existing guidelines without knowing the basic competency of accounting.

The third hypothesis stated that zakat managerial competency significantly influenced on the implementation of zakat accounting. Based on the output of SPSS 21, it was obtained the significance value equal to 0.034 <0.05 with t count> t table namely 2.229> 2.056 which meant H3 was accepted. Based on the result of descriptive statistics, it was obtained that the average amil who became respondents stated that they did not know about managerial competency but they were skilled in zakat management. Skill was an indicator of zakat managerial competency variable, if amil had zakat managerial competency then amil performance would be satisfy in accordance with predetermined goal. This research was in line with Kasari's research (2014) which stated that competency influenced to the implementation of IFRS.

The fourth hypothesis stated that sharia competency, accounting competency, and zakat managerial competency significantly influenced on the implementation of zakat accounting. Based on the result of simultaneous test, it was obtained the significance value equal to 0.035 and F count amounted to 3.302 while F table equal to 2.98 so it could be concluded the sharia competency, accounting competency, and zakat managerial competency significantly affected on the implementation of zakat accounting or H4 was accepted. Based on descriptive analysis of zakat accounting implementation variable showed the majority of respondents answered that the LAZ where the respondents occupied has already applied zakat accounting well. This was shown from the average respondent's answer to the implementation of accounting zakat variable equal to 14.97 were in the interval 14-16 which indicated that LAZ in Semarang City in implementing zakat accounting was in good category. This research was in accordance with the stewardship theory and Islamic accountability where based on the theory LAZ must account for the management of zakat to the community by presenting the financial statements prepared according to zakat accounting standards.

CONCLUSIONS

Based on the result of this research, it is obtained that sharia competency has significant influence to zakat accounting implementation and the direction of relationship is negative. Accounting competency does not significantly influence the implementation of zakat accounting. Zakat managerial competency significantly influences the implementation of zakat accounting. While the result of simultaneous test t states that sharia competency, accounting competency, and zakat managerial competence significantly influence the implementation of zakat accounting.

For amil zakat institutions should often hold training or seminars related to zakat accounting with the aim of improving zakat accounting competency. LAZ should comply with ethical principle issued by FOZ so that amil will work more professionally. LAZ should be more transparent to its financial statements. Suggestions for further research should add other factors that can affect the implementation of zakat accounting. The next researcher should choose a research object on the LAZ that is completely self-sufficient and has no subsidiaries.

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