



The Influence of Accountability, Transparency and Promotion on Loyalty

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Article Info	Abstract
Article History : Received March 2023 Accepted Mei 2023 Published June 2023	This research was conducted at the NU MWC NU Amil Zakat, Infaq and Sedekah Institutions, Kaliori District. The purpose of this study is to prove the effect of accountability, transparency and promotion on the loyalty of donating at the Amil Zakat, Infaq and Sedekah Institutions NU MWC Kaliori District. The sampling method in this study used stratified sampling. The data collection technique in this study used a survey method by distributing questionnaires to 99 respondents consisting of administrators and members of LazisNU Kaliori District. The data analysis technique in this study used multiple linear regression analysis. The results of this study indicate that: 1) Accountability has a positive and significant effect on the loyalty of administrators and members of LazisNU Kaliori District. 2) Transparency has a significant positive effect on the loyalty of management and members of LazisNU Kaliori District. 3) Promotion has a significant positive effect on the loyalty of management and members of LazisNU Kaliori District. Accountability, transparency and promotion can explain the loyalty variable by 54.2%, while the remaining 46.8% is explained by other factors outside the research model.
Keywords: <i>Accountability, Transparency, Promotion and Loyalty</i>	

INTRODUCTION

The role of zakat management institutions is considered not optimal, which is characterized by the problems that occur in the management of zakat in Indonesia. According to Widodo (2012) there are three major problems faced by zakat management institutions, which are also experienced by other social institutions, namely institutional problems, quality of human resources and system problems.

The zakat management institution, in this case the Amil Zakat Agency (BAZ) and Amil Zakat Institution (LAZ) as the mandate holder of Law No. 23 of 2011, is a public trust institution that is sensitive to the issue of public trust so that the institution is obliged to record and report the management of zakat.

properly every fund collected, managed and distributed in the form of financial reports to muzakki as stakeholders and the general public. This financial report is also to fulfill the demands of Good Corporate Governance which includes aspects of transparency, responsibility, accountability, fairness and independency.

The problem of accountability and transparency in zakat institutions is also often considered not qualified, even though according to the results of Jaelani's research (2008) promotion (socialization) has a significant influence on the loyalty of muzakki to give zakat. This is in line with research conducted by Rizal (2006), on the lack of muzakki loyalty due to the lack of attention of LAZ (Lembaga amil zakat) to the promotion aspect, this is because the zakat institution has not given special attention to muzakki who have paid zakat to the institution so that muzakki do not have high loyalty to one zakat institution. as a result muzakki often switch institutions in paying their zakat.

Accountability is a form of accountability for organizational activities as outlined in financial reporting by those given responsibility to the trust giver. One of the principles of zakat management is accountability which is an important aspect of zakat management as stated in Law No. 23 of 2011.

Transparency is a principle that guarantees freedom for everyone to obtain information about the organization's operations (Septiarini, 2011).

Transparency is one aspect of a good organizational governance system, so it is an important aspect in the management of zakat.

Promotion is an activity that communicates the function of a product and persuades potential consumers to buy the product (Kotler and Armstrong, 2012: 76). Meanwhile, marketing is a social process by which individuals and groups get what they need and want by creating, offering, and freely exchanging products and services of value with other parties (Kotler, 2006: 10).

Promotion is a form of marketing communication, what is meant by marketing communication is a marketing activity that seeks to disseminate information, influence or persuade, and or increase the target market for companies and their products so that they are willing to accept, buy and be loyal to the products offered by the company concerned (Kotler and Keller, 2012: 5).

Loyalty is a deep-seated customer commitment to re-subscribe or repurchase selected products / services consistently in the future, even though the influence of the situation and marketing efforts have the potential to cause customer behavior to switch (Kotler and Keller, 2013).

The concept of customer loyalty applies to brands, services, organizations (stores, suppliers, services, sports clubs), product categories (e.g. cigarettes), and activities (e.g. swimming and playing football). Broadly speaking, the customer loyalty literature is dominated by two main streams: the stochastic (behavioral) stream and the deterministic (attitudinal) stream. In other words, brand loyalty can be viewed from what brands consumers buy and how consumers feel or behave towards certain brands. In recent developments, there is also an integrative flow that seeks to connect attitudinal and behavioral perspectives (Tjiptono, 2008).

The object of the research conducted was Lazis-NU Kaliori on the grounds that the nominal income development of Lazis-NU Kaliori was very significant compared to other sub-district Lazis-NU in Rembang Regency, this was based on the financial annual report of Lazis-NU Rembang Regency Branch 2015-2019. Lazis-NU Kaliori as a fundraising institution / fundraiser that is not profit oriented has a vision to become a community fund management institution (zakat, infaq, sadaqah, CSR, and other social funds) that is

utilized in a trustworthy and professional manner for the independence of the people in various fields.

Based on the background that has been described, the researcher is interested in conducting research with the title "The Effect of Accountanbility, Transparation and Promotion on Loyalty (Case Study of Zakat and Koin NU Amil Zakat, Infaq and Sedekah NU MWC Kaliori District)".

RESEARCH METHODS

This research uses quantitative research and the type of data used in this research is subject data. Subject data is a type of data in the form of opinions, attitudes, experiences or characteristics of a person or group of people who are research subjects or respondents (Indriantoro and Supomo, 2014: 145). The data source to be used is primary data. Primary data is a source of research data obtained directly from original sources or not through intermediary media (Indriantoro and Supomo, 2014: 146).

The data collection technique in this study was to use a questionnaire instrument. A questionnaire is a pre-formulated list of written questions that will be answered usually in clearly defined alternatives (Sekaran, 2006: 82). The method of filling out the questionnaire used is a closed questionnaire, where the respondent will choose one of the options that have been adjusted by giving a mark on the answer that is considered appropriate according to the beliefs of each respondent with different favorable and unfavorable types of answers. The function of the unfavorable type is to see the level of consistency of respondents in filling out the questionnaire.

The data measurement technique uses a Likert scale. According to Indriantoro and Supomo (2014: 104) the Likert scale is a method that measures attitudes by expressing agreement or disagreement with certain subjects, objects or events by providing a score of one to five, namely from strongly agree to strongly disagree.

Population is a group or group of objects that are the target problem of research, (Asnawi and Masyhuri 2011: 162)). The population in this research is the management and members of LazisNU Kaliori Subdistrict which amounted to

723 people. In this study the population is known (probability).

The sample is a small part of the population and is raised by researchers in a study, (Asnawi and Masyhuri 2011: 117). The research sampling method will be carried out by stratified sampling. The number of samples to be used in this study were 99 respondents. To determine the size of the sample size, you can use the Slovin formula in Puspitasari (2015).

RESULTS AND DISCUSSION

Based on the results of the research analysis entitled The Effect of Accountability, Transparency, and Promotion on Loyalty (Case Study of Zakat and Koin NU Amil Zakat, Infaq and Sedekah NU MWC Kaliori District) From the results described in the previous chapters, it can be concluded that: Accountability has a positive and significant effect on the loyalty of administrators and members of LazisNU Kaliori District. Transparency has a significant positive effect on the loyalty of the board and members of LazisNU Kaliori District. And Promotion has a significant positive effect on the loyalty of the board and members of LazisNU Kaliori Subdistrict.

The Effect of Accountability on Loyalty

The results showed that accountability has a significant positive effect on loyalty. So the first hypothesis which states that accountability has a significant positive effect on loyalty is accepted. It means that the better the accountability of zakat management institution, the higher the loyalty of administrators and members of LazisNU Kaliori Sub-district.

The results of this study are in line with the research of Inayah et al (2018) which states that accountability has a significant positive effect on loyalty. The accountability of zakat management institutions is aimed at building the trust of muzakki and the wider community in general. High trust will encourage higher muzakki participation in paying zakat.

The respondents' response in responding to the researcher's research was very good, because muzakki needed the accountability report to be able to see the extent to which the money they gave

zakat was managed honestly. This is important for a Zakat Management Organization. Especially as an organization engaged in the world of sharia, Zakat Management Organizations have responsibilities not only to fellow humans but also responsibilities to Allah SWT. Accountability carried out by LazisNU Kaliori District is by reporting the implementation of ZIS to the Provincial and District BAZNAS every semester and at the end of the year but the management implementation report has not been audited by sharia auditors and public accountants. The ZIS implementation report has only been audited by internal auditors. Accountability is the responsibility of the trust holder, in this case the zakat manager to the muzakki trust giver. Meanwhile, the participation of employees in LazisNU Kaliori Sub-district is manifested in coordination meetings such as in making decisions on determining the right mustahiq candidates and optimizing the distribution of ZIS funds. Coordination meetings are held every two weeks

The Effect of Transparency on Loyalty.

From the research results, it is found that transparency has a significant positive effect on loyalty. So the second hypothesis which states that transparency has a significant positive effect on loyalty, is accepted. It means that if the transparency in terms of zakat management in LazisNU Kaliori District is good, it will increase the loyalty of its administrators and members.

The results of this study are in line with transparency has a significant positive effect on loyalty. Transparency of zakat management institutions aims to build trust and confidence in zakat management institutions that zakat management institutions are clean, authoritative and professional. The success of transparency can be seen by indicators of increased public confidence and trust; increased public participation; and increased public insight and knowledge of the organization of an institution (Sutedjo, 2009).

This study shows that transparency has a positive and significant effect on the loyalty of administrators and members of LazisNU Kaliori District. For them, when the Zakat Management Organization can work well and is transparent, then they will be able to trust the zakat

management organization. The transparency done by LazisNU Kaliori Sub-district is by providing information that is easy to understand and easy to access. Information about the assistance in LazisNU Kaliori Sub-district is often announced in public places so that people can easily access and easily know how to get assistance from LazisNU Kaliori Sub-district. The existence of publications and media regarding the process of activities and financial details (including the amount of donations and the names of donors) can be accessed by the public and especially the beneficiaries and other stakeholders.

The Effect of Promotion on Loyalty

From the research results, it is found that promotion has a significant positive effect on loyalty. So the third hypothesis which states that promotion has a significant positive effect on loyalty, is accepted. This means that if the promotion delivered by LazisNU Kaliori Sub-district is in accordance with what the administrators and members receive, it will increase their loyalty.

The results of this study are in accordance with Syauqi's research (2018) showing that promotion has a significant positive effect on loyalty. Promotion is a variety of ways to inform, persuade, and remind consumers directly or indirectly about a product or brand being sold (Kotler and Keller, 2009: 510). The results of this study make it possible that the promotion carried out by LazisNU Kaliori Subdistrict is in accordance with sharia such as all models or talents that exist in amil zakat promotional tools, namely the suitability of promotional promises, promotions that do not contain elements of slander and reproach and the guarantee offered in the promotion provided by LazisNU Kaliori Subdistrict which attracts members to choose the institution.

CONCLUSION

Based on the results of the research analysis entitled The Effect of Accountability, Transparency, and Promotion on Loyalty (Case Study of Zakat and Koin NU Amil Zakat, Infaq and Sedekah NU MWC Kaliori District) From the

results described in the previous chapters, conclusions can be drawn. Accountability has a positive and significant effect on the loyalty of administrators and members of LazisNU Kaliori District. Transparency has a significant positive effect on the loyalty of LazisNU administrators and members of Kaliori Subdistrict. Promotion has a significant positive effect on the loyalty of administrators and members of LazisNU Kalior Subdistrict.

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