



Impact of Website and Audited Reports on Zakat Collection by BAZNAS and LAZ in Indonesia

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Article Info	Abstract
<p>Article history: Received June 11, 2024 Revised July 01, 2024 Accepted August 29, 2024</p> <p>*Corresponding Author's Email: salsamagfirah03@gmail.com</p> <p>Keywords: Zakat management transparency, Financial audit impact, Online zakat platforms, Donor engagement, Accountability in Islamic philanthropy.</p>	<p>This research aims to examine the influence of websites and audited financial reports on zakat collection by BAZNAS and LAZ in Indonesia. This research adopts a quantitative approach with secondary data from the National BAZNAS website, covering 1214 observations from 2020 to 2022. Analysis uses linear regression to evaluate the influence of the website and audited financial reports on zakat collection. Results show that an informative website and audited financial reports increase the amount of zakat collected, promote operational transparency and increase organizational accountability, both of which have a positive impact on donor trust and engagement. The conclusion of this research is that transparency and accountability through effective website management and audited financial reports are key elements that support increased zakat collection by BAZNAS and LAZ in Indonesia, confirming the importance of investment in information technology and compliance with good accounting standards for improving zakat management.</p>
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INTRODUCTION

Zakat is one of the five pillars of Islam and plays a crucial role in wealth redistribution and poverty alleviation (Chapra, 2008). As a religious obligation, zakat serves to purify wealth and aid those in need (Qardawi, 2011). In Indonesia, zakat management is officially regulated

by the National Amil Zakat Agency (BAZNAS) and various Amil Zakat Institutions (LAZ) spread throughout the country. BAZNAS, as an official state body, has a significant responsibility in efficiently and fairly managing and distributing zakat (Nurzaman & Firmansyah, 2019). On the other hand, LAZ also plays a vital role in collecting and distributing zakat through various programs and innovations to reach a broader community (Widiastuti & Widodo, 2020). The success of zakat collection heavily depends on the level of public trust in these institutions. This trust can be built through transparency and accountability in zakat fund management (Muhammad & Saad, 2016).

A higher level of financial report publication can help external parties independently assess the quality of financial reports because the quality of financial reporting has the potential for fraud/manipulation, which can decrease public trust (Furqan et al., 2021). Without trust, the public will be reluctant to channel their zakat through official institutions, which can ultimately hinder the significant potential of zakat as a poverty alleviation instrument (Widiastuti & Widodo, 2020). Therefore, it is crucial for BAZNAS and LAZ to demonstrate that the funds they collect are used appropriately and have a positive impact on zakat recipients. In a modern context, this transparency can be enhanced through several strategic steps. One effective way is to publish financial reports audited by independent auditors (Haneef et al., 2019). Audited financial reports provide assurance that the reports are free from fraud and have been prepared in accordance with applicable accounting standards (Muhammad & Saad, 2016). Factors influencing the level of financial report publication by BAZNAS and LAZ organizations throughout Indonesia include the age of the institution, institutional status, and type of institution. This study emphasizes the importance of transparency and accountability in increasing the level of financial report publication, which in turn can enhance the reputation and public trust in these institutions (Ahmad, Furqan, & Andriana, 2024).

The use of websites to convey information is also very important. Through websites, zakat institutions can publish financial reports, zakat distribution activities, and other information relevant to zakat management. This not only enhances transparency but also makes information more accessible to the public. Additionally, the application of information technology in zakat management can improve the efficiency and effectiveness of zakat collection and distribution (Obaidullah & Shirazi, 2015). Digital platforms such as user-friendly mobile applications and websites enable muzaki (zakat payers) to pay their zakat more easily and quickly (Nurzaman & Firmansyah, 2019). This technology can also be used to track zakat distribution in real-time, provide transparent reports, and communicate directly with muzaki (Widiastuti & Widodo, 2020). Thus, integrating technology into the zakat management system not only enhances transparency and accountability but also expands the reach and participation of the community in paying zakat (Obaidullah & Shirazi, 2015).

This research has important contributions both academically and practically. Academically, this study provides valuable contributions to the literature on zakat management using a quantitative approach. It also offers insights into how information technology can be integrated into zakat management systems to enhance efficiency and

transparency. Additionally, this research enriches previous studies by providing empirical data that can be used as a reference for future research in this field.

Practically, the findings of this research have great potential to provide recommendations that can be directly implemented by BAZNAS and LAZ. One of the main recommendations is the importance of publishing independently audited financial reports. Audited financial reports will help ensure accountability and transparency, which in turn can increase public trust in zakat management institutions. With increased trust, it is expected that the amount of zakat collected will also rise, thereby helping more people in need. Furthermore, this research emphasizes the importance of effective website management as a tool for communication and transparency. The use of information technology in zakat management, such as user-friendly websites and mobile applications, can facilitate muzaki (zakat payers) in channeling their zakat. With easy and transparent access to information, muzaki will be more confident and motivated to pay zakat through official institutions. These recommendations are expected to help BAZNAS and LAZ optimize zakat collection and distribution, so that zakat can truly function as an effective instrument for poverty alleviation.

Although much research has been conducted on zakat management, several gaps still need to be filled to improve the effectiveness and efficiency of zakat management in Indonesia. First, many previous studies have focused more on theoretical aspects and provided less in-depth empirical data on the impact of information technology on zakat management. This study aims to bridge that gap by using a quantitative approach to evaluate how the use of information technology can enhance transparency and accountability in zakat management.

Second, although the importance of transparency and accountability in zakat management is widely recognized, there is still little research exploring the role of audited financial reports and their publication in increasing public trust. Most research emphasizes other aspects of zakat management without empirically examining the impact of audited financial reports on public trust and participation. This study will fill this gap by providing empirical evidence on the importance of independent audits in building public trust.

Based on the data used by researchers covering the national, provincial and city district levels in Indonesia from 2020 to 2022, with a sample size of 1,214 observations consisting of 52 at the national level, 105 at the provincial level and 876 at the district/city level, several research findings and contributions This can be described as follows. First, regarding the existence of institutional websites, both BAZNAS and LAZ, throughout Indonesia, the research results show that there is a positive influence on the acceptance or collection of ZIS-DSKL in Indonesia. Website development is the application of best practices in the publication of financial reports. Second, in Indonesia, publication of financial reports by institutions such as BAZNAS and LAZ is a legal obligation in accordance with Law no. 23 of 2011 concerning Zakat Management. Financial reports must be audited and published to ensure transparency and accountability. Research findings show that the publication of audited financial reports has a positive influence on zakat receipts at BAZNAS & LAZ in Indonesia.

METHOD

a. Methodology Explanation

This research uses a quantitative approach to measure and analyze the influence of financial report publications on zakat receipts at BAZNAS and LAZ institutions. This approach allows statistical testing of hypotheses and provides results that can be measured objectively.

b. Method Selection

purposive sampling method was chosen because it allows researchers to selectively select samples based on certain characteristics that are considered important for research purposes. This method is effective in ensuring that the sample includes entities that have relevant financial reporting systems and data publications.

c. Research Design

This research design involves collecting secondary data from online sources , namely the official National BAZNAS website. Data were collected for the period 2020 to 2022, providing an adequate time span for analysis of medium-term trends and influences.

d. Sample Design

The selected sample includes data from 2020 to 2022, with a total of 1214 observations after exclusion of incomplete data. The purpose of selecting these years is to ensure that the data reflects current conditions and is statistically significant.

e. Data Collection Process

Data is collected in several stages:

1. Identify relevant and accessible data sources, namely the BAZNAS website .
2. Download annual data on financial reports and zakat receipts.
3. Filtering and adjusting data to exclude observations with incomplete or irrelevant information.
4. Compile final data ready for analysis.

f. Data Analysis Method

Data were analyzed using descriptive and inferential statistical techniques. Regression analysis is used to assess the relationship and distribution of the independent variable (quality of financial reports and publications) on the dependent variable (amount of zakat received). This technique allows for an objective assessment of research hypotheses and identifies factors that contribute to the effectiveness of zakat collection. The software used to analyze this data is *Stata 17.0*

RESULTS AND DISCUSSION

To answer this research and at the same time test the hypothesis, the empirical model in this research is as follows:

$$\text{Receipt} = a + \text{auditedfr}_{it} + \text{Web}_{it} + \text{Status}_{it} + \text{Type}_{it} + \text{Year}_{it} + e \dots \dots \dots (1)$$

Receipt In is a variable that represents the amount of collection or receipts at BAZNAS throughout Indonesia by calculating the amount of Zakat, Infaq , Alms, and Other Religious Social Funds (ZIS-DSKL) from 2020 to 2022. If the ZIS-DSKL funds are BAZNAS and LAZ throughout Indonesia is complete and in accordance with the year of study, this shows the level of BASNAS and LAZ fund collection throughout Indonesia. Therefore, the amount of ZIS-

DSKL fund collection is considered as an indicator to assess the level of acceptance at BAZNAS and LAZ throughout Indonesia.

Audited variable represents the publication of financial reports. This variable reflects the level of transparency and accountability of the institution in managing zakat funds. It is hoped that audited financial reports will have better quality and can increase the trust of muzaki (zakat donors) in the institution.

The website variable represents digital engagement and activities from BAZNAS and LAZ (Lembaga Amil Zakat) via the web platform. This variable reflects how active and effective the institution is in utilizing information technology to disseminate information, manage zakat transactions, and interact with muzaki (zakat donors) and the wider community. Website activities include the publication of financial reports, news, zakat programs, and other online services. The presence and good performance of the website is expected to increase transparency, accessibility and public trust in zakat management institutions, so that it can increase the amount of zakat managed and received by these institutions.

The status variable represents institutional status. This variable uses a dummy variable, where National status is given a value of 3, Provincial status is given a value of 2, and Regency and City status is given a value of 1.

The type variable represents the type of institution. This variable uses a dummy variable, where the Baznas type is given a value of 1, and the Laz type is given a value of 0.

Table 1. Operationalization and Data Sources

Name	Operationalization of Variables	Data Sources
Receipt _{it}	Collection or receipt at BAZNAS throughout Indonesia by calculating the amount of Zakat, Infaq, Alms and Other Religious Social Funds (ZIS-DSKL) from 2020 to 2022	websites in Indonesia
Auditedfr _{it}	Publication of BAZNAS and LAZ financial reports throughout Indonesia	websites in Indonesia
Web _{it}	Website existence	websites in Indonesia
Status _{it}	Administrative Status: National, Provincial, District and City	websites in Indonesia
Type _{it}	Type: BAZNAS and LAZ	BAZNAS and LAZ websites in Indonesia
Year _{it}	Research Year: 2020 to 2022	websites in Indonesia

a. Descriptive Statistics

The comprehensive overview of descriptive statistics for the variables in this study can be found in the following Table 2:

Table 2. Descriptive Statistics for the Variables

Variables	Obs	Mean	Std. Dev	Min	Max
Receiptln _{it}	1214	19.02992	7.798614	0	27.38145
Web _{it}	1214	0.660626	0.473692	0	1

Auditefr _{it}	1214	0.1490939	0.3563278	0	1
Status _{it}	1214	1.269357	0.5904713	1	3
Type _{it}	1214	0.7825371	0.4126901	0	1
Year _{it}	1214	2020	0.80252554	2020	2022

Explanation of Operationalization of Variables in Table 1

Source: Secondary Data, STATA-17 output (Processed, 2024)

In Table 2, descriptive statistics describe the overall picture of the variables analyzed in this study. The mean variable receiptln_{it} shows a value of 19.02992, with a standard deviation of 7.798614, a minimum value of 0, and a maximum value of 27.38145, reflecting quite large variations in zakat receipts managed by BAZNAS and LAZ in Indonesia. The mean of the web variable is 0.660626 with a standard deviation of 0.473692, a minimum value of 0, and a maximum value of 1, indicating that most institutions have good digital engagement via the web platform. The average audited variable shows a value of 0.1490939, still quite far from the value of 1 which indicates that only a small portion of financial reports have been published. This indicates that the average level of publication of BAZNAS and LAZ financial reports in Indonesia is relatively low. The status variable mean is 1.269357 with a standard deviation of 0.5904713, a minimum value of 1 and a maximum value of 3, indicating that administrative status at the Regency and City levels is the most dominant in the publication of financial reports. The mean of the type_{it} variable is 0.7825371, with a standard deviation of 0.4126901, a minimum value of 0, and a maximum value of 1, indicating that the BAZNAS type of institution publishes financial reports more often than LAZ. The mean of the year_{it} variable is 2020, with a standard deviation of 0.80252554, a minimum value of 2020, and a maximum value of 2022, indicating that the research data covers the period from 2020 to 2022. Further analysis of the correlation of each variable is presented in Table 3:

Table 3. Correlation Analysis of Variables

	receiptln	web	auditedfr	status	type	years
Receiptln	1,0000					
Web	0.4330*** 0.0000	1,0000				
Auditedfr	0.2188*** 0.0000	0.3000*** 0.0000	1,0000			
Status	0.2091*** 0.0000	0.2770*** 0.0000	0.2713*** 0.0000	1,0000		
Type	-0.096*** 0.0007	0.3357*** 0.0000	.01718*** 0.0000	0.6052*** 0.0000	1,0000	
years	0.1928*** 0.0000	0.0679** 0.0180	-0.0068 0.8134	0.0237 0.4094	-0.0189 0.5095	1,0000

Number of Observations = 1214

Explanation of Variable Operationalization in Table 1

****P- Value significantly 1%,5%

Source: Secondary Data, STATA-17 output (Processed, 2024)

Table 3 depicts the results of the variable correlation analysis which shows that the main variables of this research, namely receipt_{it} as a measure of BAZNAS and LAZ acceptance, and web_{it} as the level of digital engagement via websites during 2020-2022, have a positive and significant correlation with receipt_{it} as a measure of BAZNAS and LAZ in Indonesia. Table 3 also explains that status has a positive and significant relationship with the level of acceptance of BAZNAS and LAZ in Indonesia. Likewise, audited_{it} has a positive and significant correlation with the level of acceptance of BAZNAS and LAZ in Indonesia. Additionally, the type_{it} variable shows a significant negative correlation with acceptance rates, indicating that the type of institution (BAZNAS or LAZ) influences admissions in different ways. The variable year_{it} also showed a positive and significant relationship with admissions, although with a weaker correlation (0.1928), indicating that while there was a relationship, year of study explained only a small portion of the variability in admissions.

b. Hypothesis Testing

Hypothesis testing in this study uses the probit regression method with STATA-17 software. The results of the testing can be seen in Table 4 below:

Table 4. The Results of Hypothesis Testin

$$\text{Receipt} = a + \text{auditedfr}_{it} + \text{Web}_{it} + \text{Status}_{it} + \text{Type}_{it} + \text{Year}_{it} + e \dots \dots \dots (1)$$

	Expected sign	receipt _{it}
_CONS		-3,230 0.0000
Web _{it}	H1 : (+)	6.6530*** 0.0000
Audited _{it}	H2 : (+)	1.7621*** 0.0003
Status _{it}	H3: (+)	2.1920 0.0000
Type _{it}	H4 : (+)	2.9519 0.0000
Year _{it}	H5 : (+)	1.6031 0.0000
Prob > F		0.0000
R- squared		0.2440
Obs		1,214

Explanation:
 Explanation of Operationalization of Variables in Table 1
 *** = P- Value significantly 5%

Source: Secondary Data, STATA-17 output (Processed, 2024).

Overall, the regression test results show that this research model is able to explain 24.40 percent of the variation in revenue at BAZNAS with a significance level (F statistical value) of 0.0000. This is based on a total of 1,214 observations, which shows that the model does not experience multicollinearity problems and can reliably explain variations in admissions at BAZNAS. Table 4 shows that there is a significant positive influence of the Web

variable on acceptance at BAZNAS, with a coefficient of 6.6530 at a significance level of 1%. This shows that the data used in this research supports the hypothesis that publication via the web has a positive effect on acceptance. Furthermore, Table 4 shows that there is a significant positive influence of the Audited variable on acceptance at BAZNAS, with a coefficient of 1.7621 at a significance level of 1%. This shows that the data used in this research supports the hypothesis that audits have a positive effect on acceptance. Table 4 also shows that there is a significant positive influence of the Status variable on acceptance at BAZNAS, with a coefficient of 2.1920 at a significance level of 1%. This shows that the data used in this research supports the hypothesis that organizational status has a positive effect on acceptance. Apart from that, Table 4 shows that there is a significant positive influence of the Type variable on acceptance at BAZNAS, with a coefficient of 2.9519 at a significance level of 1%. This shows that the data used in this research supports the hypothesis that organization type has a positive effect on acceptance. Finally, Table 4 shows that there is a significant positive influence of the Year variable on admissions to BAZNAS, with a coefficient of 1.6031 at a significance level of 1%. This shows that the data used in this study supports the hypothesis that year has a positive effect on acceptance.

c. Additional Testing

Table 5. Additional Testing

	Expected sign	BAZNAS & LAZ Receipt	BAZNAS Receipt	LAZ Receipt
_CONS		-3,323 0,000	3,209 0,000	-3,635 0.001
Web	H1 : (+)	6,653 0,000	6,612 0,000	12.66 0,000
Auditedfr	H2 : (+)	1,762 0.003	1,001*** 0.175	3,118 0.001
Status	H3: (+)	2,192 0,000	1,634 0.044	2,427 0,000
Type	H4 : (+)	2,951 0,000	- -	- -
Year	H5: (+)	1,603 0,000	1,594 0,000	1,800 0.001
Prob > f		0.0000	0.0000	0.0000
R- squared		0.2440	0.2417	0.2578
Obs		1,214	950	264

Explanation:

Explanation of Operationalization of Variables in Table 1

***, = P- value significantly 1%

Source: Secondary Data, STATA-17 output (Processed, 2024)

Legitimacy Theory (Legitimacy Theory) is an important approach in management and business studies, especially in the context of how organizations obtain, maintain, and validate the validity of their operations in the eyes of stakeholders Suchman, M. C. (1995). In the context of BAZNAS and LAZ, two zakat management institutions in Indonesia, the application of the principle of legitimacy is very crucial. This legitimacy is obtained through compliance

with the norms, values and expectations that apply in society, which in this case include transparency and accountability in the management of zakat funds.

Publication of audited financial reports is an effective way to increase an organization's legitimacy in the eyes of the public. When BAZNAS and LAZ publish financial reports that are not only complete but have also gone through an independent audit process, this reflects their commitment to transparency and accountability. This process not only meets regulatory expectations set by the government, but also strengthens public confidence that the zakat funds they hand over are well managed. This publication also confirms that BAZNAS and LAZ act in accordance with the principles of ethics and propriety that are respected in society, which in turn increases people's willingness to give zakat.

Furthermore, the use of informative websites by BAZNAS and LAZ also plays an important role in strengthening the legitimacy of these organizations. A well-designed website that provides easily accessible information about how zakat is collected, managed and distributed helps address society's need for transparency. This not only makes it easier for muzakki (donors) to get information about the use of their zakat, but also helps mustahik (zakat recipients) to understand the rights and benefits they can receive. This openness creates an image of an open and trustworthy organization, which directly measures the public's desire to support BAZNAS and LAZ activities through zakat.

Diffusion of Innovation Theory, first proposed by (17 - Rogers 1995 Cap 6, n.d.), is a framework that helps explain how, why, and at what speed new ideas and technologies spread through a particular culture. This theory is very relevant in the context of BAZNAS and LAZ, two institutions that manage zakat in Indonesia. The use of websites as a technological innovation can be an important catalyst in improving the performance of these organizations. Through the adoption of web technology, BAZNAS and LAZ can provide wider and more transparent access to muzakki (donors) and mustahik (zakat recipients), ensuring that the zakat collection and distribution process is more efficient and accessible to the wider community.

In practice, organizations that are able to adopt innovations such as websites quickly and effectively are often more successful in achieving their organizational goals. According to the Diffusion of Innovation Theory, adoption is not just about taking on new technology, but also about organizations implementing strategic changes to meet or exceed the expectations of their stakeholders. For BAZNAS and LAZ, this means not only increasing zakat collection capacity through more modern and interactive means, but also building trust and credibility through the presentation of open and accountable information. Therefore, the adoption of technological innovation, in this case the use of an effective website, is crucial in efforts to modernize their operations and increase their effectiveness in managing zakat in Indonesia.

Transparency is defined as the availability of information that allows the public to access various data regarding the services provided, in this case, the management and distribution of zakat (Karjuni & Maani (2018)). The existence of an informative and open website facilitates this access by providing detailed information about the use of zakat funds, funded projects, and the amount of zakat collected and distributed. This kind of transparency

increases public trust in BAZNAS and LAZ, provides muzakki (donors) with a clear picture of the effectiveness and efficiency of their zakat management, and allows donors to see directly how their contributions are used. On the other hand, the concept of accountability is also appropriate with the definition of the United Nation Development Program (UNDP), emphasizing the standards and procedures used to account for actions to the mandate owner or the community. In the context of BAZNAS and LAZ, accountability is realized through the publication of financial reports that have been independently audited. This audit process not only ensures that all financial transactions have been carried out in accordance with applicable standards, but also provides assurance to the public that zakat funds are managed transparently and in accordance with appropriate accounting principles. This kind of accountability strengthens the legitimacy of BAZNAS and LAZ in the eyes of the public, dispelling doubts and increasing the likelihood that muzakki will continue to support these institutions with their donations.

CONCLUSION

This research succeeded in revealing that the existence of an informative website and the publication of audited financial reports has a significant influence on increasing the amount of zakat collected by BAZNAS and LAZ in Indonesia. The results of this research confirm that digitalization initiatives in the form of building and managing effective websites, as well as increasing transparency through audited financial reports, are important factors that support zakat institutions' efforts to increase donor trust and involvement. This research also shows that these two factors not only increase the quantity of zakat collected but also the quality of interactions between institutions and the community.

This proves that the application of information technology in the operations of zakat institutions can play a role that is more than just an administrative tool, becoming a strategic tool that increases transparency and accountability. As a suggestion for future research, it is important to explore more deeply the long-term impact of the implementation of this information technology on the sustainability of zakat management. Further research could examine the influence of other factors such as data security and privacy, which also play a role in increasing public trust in zakat institutions. This will provide a more comprehensive understanding of how information technology can be utilized to optimize zakat collection and distribution in the digital era. For zakat institutions, it is advisable to continue investing resources in information technology, especially to improve the security and interactivity features of their digital platforms. This will help in strengthening relationships with donors through greater transparency and more effective interactions. For researchers, it is important to see how factors such as government policies and changes in people's religious practices influence the acceptance and effectiveness of information technology in zakat management.

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