

The Role Of Accountability As A Moderator In The Relationship Between Internal Control And Amil Performance At BAZNAS In Riau Province.

Peran Akuntabilitas Sebagai Moderator Dalam Hubungan Pengendalian Internal Dengan Kinerja Amil Pada BAZNAS Provinsi Riau.

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ABSTRACT

This study investigates the low performance of zakat administrators (amil zakat) at BAZNAS in Riau Province, which stems from the significant gap between zakat potential and actual collection. The research focuses on examining the influence of internal control on amil performance and the moderating role of accountability. Using a quantitative approach, the study surveyed 150 potential respondents, with 136 qualified participants completing the questionnaire. Respondents were selected using purposive sampling, targeting both leadership and executive-level amil zakat. Data were analyzed through the Partial Least Squares (PLS) method using the SEM-PLS 4 software. Findings reveal that internal control significantly and positively affects amil performance. However, accountability does not moderate the relationship between internal control and performance, though it has a direct positive impact on amil performance. Theoretically, this study contributes to the understanding of philanthropic organization management, especially in the context of zakat, by integrating Internal Control Theory, Performance Theory, and Accountability Theory, while reinforcing the Stewardship concept. On a practical level, the results guide BAZNAS in improving internal control systems and ensuring greater transparency in zakat fund management. Strengthening accountability and efficiency is expected to build public trust and enhance the long-term sustainability of zakat institutions in carrying out their social and religious roles.

Keywords: National Zakat Agency (BAZ), Amil Performance, Internal Control, and Accountability.

ABSTRAK

Penelitian ini menginvestigasi rendahnya kinerja pengelola zakat (amil zakat) di BAZNAS Provinsi Riau, yang berasal dari kesenjangan yang signifikan antara potensi dan realisasi penghimpunan zakat. Penelitian ini berfokus pada pengujian pengaruh pengendalian internal terhadap kinerja amil dan peran moderasi akuntabilitas. Dengan menggunakan pendekatan kuantitatif, penelitian ini mensurvei 150 responden potensial, dengan 136 partisipan yang memenuhi syarat untuk mengisi kuesioner. Responden dipilih dengan menggunakan purposive sampling, dengan target amil zakat tingkat pimpinan dan eksekutif. Data dianalisis melalui metode Partial Least Squares (PLS) dengan menggunakan perangkat lunak SEM-PLS 4. Hasil penelitian menunjukkan bahwa pengendalian internal berpengaruh signifikan dan positif terhadap kinerja amil. Namun, akuntabilitas tidak memoderasi hubungan antara pengendalian internal dan kinerja, meskipun memiliki dampak positif secara langsung terhadap kinerja amil. Secara teoritis, penelitian ini memberikan kontribusi terhadap pemahaman manajemen organisasi filantropi, khususnya dalam konteks zakat, dengan mengintegrasikan Teori Pengendalian Internal, Teori Kinerja, dan Teori Akuntabilitas, sekaligus memperkuat konsep Stewardship. Pada tataran praktis, hasil penelitian ini memandu BAZNAS dalam meningkatkan sistem pengendalian internal dan memastikan transparansi yang lebih besar dalam pengelolaan dana zakat. Penguatan akuntabilitas dan efisiensi diharapkan dapat membangun kepercayaan publik dan meningkatkan keberlanjutan jangka panjang lembaga zakat dalam menjalankan peran sosial dan keagamaannya.

Kata Kunci: Badan Amil Zakat Nasional (BAZ), Kinerja Amil, Pengendalian Internal, Dan Akuntabilitas.

1. Introduction

Mathis & Jackson (2011) define performance as the level of success an individual achieves in carrying out tasks according to the responsibilities assigned. According to Bernardin

& Russell (2013), performance is the work outcome achieved by an individual, group, or organization in accordance with predetermined objectives. In the context of BAZNAS, amil performance includes the ability to manage zakat funds effectively, efficiently, and transparently to maximize benefits for mustahiq.

Amil performance should be characterized by high competence, integrity, and accountability in carrying out duties. This includes the ability to optimally collect zakat funds, distribute them appropriately, and transparently report management results to muzakki and the public. A professional management system, supported by strong internal control and transparent accountability practices, is the standard that amil must meet to achieve high performance. Several factors contribute to achieving optimal performance, including continuous training to enhance amil competence, the implementation of information technology in zakat management, and strict oversight through an internal control system. According to agency theory by Jensen and Meckling (1976), amil, as an agent, must meet the expectations of muzakki as principals by providing quality services and maintaining their trust in zakat institutions. Amil performance is crucial for building public trust in BAZNAS, which in turn will increase zakat fund collection. Moreover, transparent and accountable zakat management can support equitable community welfare, reduce poverty, and strengthen zakat's role as a financial instrument in Islamic economics.

2. Literature Review

The National Zakat Agency (BAZ) is an organization with Islamic characteristics that aligns with agency theory, where BAZ acts as an agent for two principals: Allah SWT and muzakki. BAZ, as zakat administrators (amil zakat), derives legitimacy directly from Allah SWT. According to the 2023 KEMENAG RI data, the majority of Riau Province's population in 2022 was Muslim, reaching 6.74 million people (87.05%), with a zakat potential of IDR 1.8 trillion. However, over the past five years, BAZ has only been able to collect an average of IDR 95,814,426,961, or just 5.32% of that potential. This indicates that 94.68% of zakat potential remains untapped, as many muzakki prefer to manage their zakat independently. The disparity between zakat potential and collected funds is due to the lack of public trust in zakat institutions, which are perceived as weak and unprofessional.

Abu Bakar & Rashid (2010) and Mukhlis & Beik (2013) emphasize the importance of zakat institutions' performance in terms of effectiveness, transparency, and accountability in building public trust. Other studies, such as those by Shaikh (2017) and Taha et al. (2017) in Malaysia, also highlight the importance of transparency and the reliability of annual reports in zakat institutions. Trust in an organization is determined by the information obtained about it. Mital et al. (2020) demonstrated that trust depends on information disclosure.

The process of collecting and distributing zakat through BAZ is essential because it ensures more structured and organized management, allowing mustahiq to benefit fairly and equitably. The performance characteristics of BAZ are based on the guidance of Prophet Muhammad SAW, which is implemented through accountability, encompassing the values of amanah (trustworthiness) and fathonah (wisdom) to achieve welfare and maslahah for the ummah. Accountability is considered a crucial strategy and a fundamental principle of how individuals and organizations operate, as well as an interdependent factor in fostering a culture of accountability (Mansouri & Rowney, 2013; Pearson & Sutherland, 2017; Romzek, 2015).

To achieve good accountability and performance, internal control is essential. Internal control is a process to obtain reasonable assurance that control objectives have been met, such as providing accurate and reliable information and preparing financial reports according to set criteria (Marshall & John Paul Steinbart, 2015). In the management of zakat funds within BAZ, internal control is crucial, as effective internal control reflects good managerial practices.

As a trust-based institution, public confidence is the source of strength for BAZ. If public trust in BAZ collapses, in the short term, it will weaken the institution, and in the long term, it could negatively impact the practice of zakat, which is increasingly recognized as a potential fiscal instrument in achieving national goals. To maintain trust, sound managerial practices are necessary, one of which is the establishment of a robust internal control system (Hamidi & Suwardi, 2013).

This is supported by research conducted by Kamaruddin & Ramli (2018) in Malaysia, which states that internal control, as part of financial accountability processes, ensures accountability through financial disclosures. Furthermore, internal control strengthens Islamic nonprofit organizations (NPOs) in gaining authority (khilafah) and trust (amanah) from stakeholders. Given the challenges faced by BAZNAS in collecting and maximizing national zakat potential—caused by internal control issues, accountability, and amil performance—it is essential to empirically examine the influence of internal control on amil performance, with accountability as a moderating variable at BAZNAS in Riau Province.

The Effect of Internal Control on Amil Performance

Effective internal control can provide assurance of the availability of reliable financial reporting, meaning reports that comply with Generally Accepted Accounting Principles (GAAP). Reliable financial reporting can be utilized by managers in planning and making decisions on actions that should be taken to enhance the effectiveness and efficiency of the organization's operations. The stronger a company's internal control, the better the managerial performance.

Nguji & Lestari (2019) conducted a study on Yayasan Mercy Indonesia, revealing that internal control significantly influences employee performance. This finding aligns with the research of Parawiyati & Wuarlela (2023), which also confirms the effect of internal control on performance. Similarly, Handayani et al. (2020) found that internal control has an impact on performance. Furthermore, a study by Mufidah et al. (2022) on Zakat Management Organizations (OPZ) in Jambi Province demonstrated that internal control positively influences performance, although environmental certainty does not affect organizational performance.

Thus, the first hypothesis proposed in this study is:

H1: Internal Control has a positive influence on Amil Performance

The Role of Accountability in Moderating the Relationship between Internal Control and Amil Performance

The relationship between internal control and amil performance is a relevant topic in the management of zakat institutions. Internal control, as a system designed to maintain operational effectiveness, reporting reliability, and policy compliance, is expected to enhance amil performance. However, the effectiveness of internal control is highly dependent on the role of accountability.

Accountability functions as a mechanism that ensures amil is responsible for their actions and performance outcomes to stakeholders, including donors, beneficiaries, and the broader community.

According to Jensen and Meckling (1976), "Effective internal control requires strong accountability to mitigate agency problems between principals and agents."

In the context of zakat institutions, accountability helps reduce uncertainty and the potential for misuse of authority, thereby increasing donor trust in zakat management. This is consistent with Mulyadi (2014), who stated that accountability is a key element in ensuring internal control is consistently implemented and supports organizational performance.

Additionally, the spiritual perspective adds another dimension. Choudhury (1997) emphasized that accountability in Islam includes both vertical responsibility to Allah SWT and horizontal responsibility to fellow humans, reinforcing the importance of moral integrity in organizational management. Thus, amil with a high level of accountability is more motivated to

utilize internal control optimally, leading to better performance both professionally and spiritually.

A study by Ardilla (2018) found that accountability moderates the relationship between internal control and performance. Similarly, Abbaszadeh et al. (2019) emphasized that strong internal control yields optimal results when combined with high levels of accountability.

Accountability ensures that internal control procedures, such as segregation of duties, risk assessment, and monitoring, are effectively implemented to prevent errors or fraud in zakat fund management. As a result, the influence of internal control on amil performance becomes more significant.

Furthermore, Pearson & Sutherland (2017) discuss how formal accountability, such as performance evaluations and reporting systems, and informal accountability, such as organizational norms and culture, strengthen the relationship between internal control and performance. They argue that high accountability promotes compliance with regulations and increases individuals' awareness of their responsibilities, including amil in zakat management. Thus, the second hypothesis proposed in this study is:

H2: Accountability moderates the relationship between internal control and amil performance in BAZNAS Riau Province, meaning that the higher the accountability, the stronger the influence of internal control on amil performance.

3. Research Methodology

This study is quantitative research that employs a Likert scale and collects primary data through questionnaire distribution, both directly and via Google Forms. The respondents in this study are zakat administrators (amil zakat). The population consists of all amil zakat within the BAZNAS Riau Province, covering 13 offices, including 12 district/city BAZNAS offices and one provincial BAZNAS office. The total population comprises 150 individuals, with sample criteria including both leadership and operational personnel. Based on these criteria, the research sample consists of the OPZ Chairman, Vice Chairman, Head of the Collection Division, Head of the Distribution Division, Head of the Reporting Division, and finance and reporting staff.

4. Result and Discussion

The respondents in this study consist of zakat administrators (amil zakat) from both leadership and operational staff. A total of 150 questionnaires were distributed to BAZNAS offices across 12 districts/cities in Riau Province. Out of the 150 distributed questionnaires, 141 were completed and returned, either directly or via Google Forms, representing a 94% response rate. However, five questionnaires were incomplete, leaving 136 valid responses for further analysis, accounting for 90.67% of the total distributed questionnaires.

Respondent Demographics

The distribution of respondents based on district or city of origin shows that out of 136 respondents, the highest number came from Pekanbaru (33 respondents or 24%). Other districts had varying numbers, including Dumai and Pelalawan, each with 15 respondents (11%), Kuantan Singingi with 14 respondents (10%), and smaller percentages from other regions.

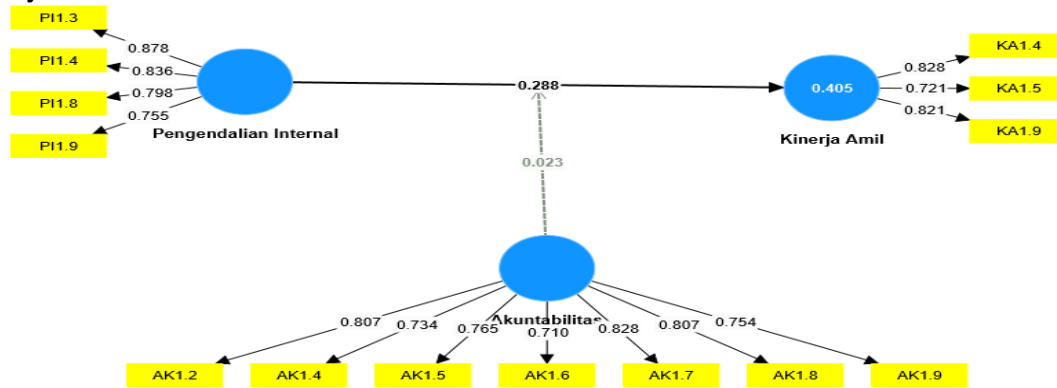
Regarding job positions, 39 respondents (29%) were from the leadership category, while the majority, 97 respondents (71%), were operational staff.

In terms of educational background, the majority of respondents (93 individuals or 68%) had an academic background in general fields, while 43 respondents (32%) had an educational background in religious studies.

Evaluation of Measurement Model (outer model)

The outer model, or measurement model evaluation, is conducted by testing the validity and reliability of the indicators that form the construct. In this study, the validity and reliability tests are performed only for reflective indicators.

Uji Validitas



Gambar 1. Diagram Path PLS Alogaritm

Tabel 1. Loading factor

	Accountability	Amil Performance	Internal Control	Accountability x Internal Control
AK1.2	0,807			
AK1.4	0,734			
AK1.5	0,765			
AK1.6	0,710			
AK1.7	0,828			
AK1.8	0,807			
AK1.9	0,754			
KA1.4		0,828		
KA1.5		0,721		
KA1.9		0,821		
PI1.3			0,878	
PI1.4			0,836	
PI1.8			0,798	
PI1.9			0,755	
Akuntabilitas x Pengendalian Internal				1,000

Sumber: Hasil olahan SEMPLS 2025

The results of the PLS algorithm show that some indicators in this study still have loading factor values below 0.7. Therefore, these indicators were excluded from the measurement. Furthermore, indicators with outer loading values below 0.7 refer to the opinion of Hair et al. (2018). The next test involves assessing the Average Variance Extracted (AVE) to evaluate Construct Reliability and Validity.

Tabel 2. Construct Reliability and Validity

Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
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Akuntabilitas	0,889	0,909	0,912	0,598
Kinerja Amil	0,704	0,720	0,833	0,626
Pengendalian Internal	0,838	0,888	0,890	0,669

Sumber: Hasil olahan SEMPLS 2025

The analysis of the validity test results in Table 2 above shows that the Average Variance Extracted (AVE) values for all constructs in the research model are above 0.5. The AVE results for the three variables meet the requirements for convergent validity. As an additional approach, the researcher assessed discriminant validity using the Fornell-Larcker Criterion, which compares the square root of the Average Variance Extracted (AVE) for each construct to ensure it is greater than the correlation between constructs.

Tabel 3. Fornell Larcker Criterion

	Accountability	Amil Performance	Internal Control
Akuntabilitas	0,773		
Kinerja Amil	0,583	0,791	
Pengendalian Internal	0,536	0,527	0,818

Sumber: Hasil olahan SEMPLS 2025

Based on Table 3, using the Fornell and Larcker criterion method, it is evident that the values for each construct variable are acceptable, as the square root of AVE for each dimension (on the diagonal axis) is greater than its correlation with other dimensions.

Reliability Test

Next, the reliability test is assessed based on the composite reliability values presented in Table 2. A composite reliability value greater than 0.7 indicates that the construct explains more than 50% of the variance of its indicators. All constructs in the estimated model meet the criteria for discriminant validity. The lowest composite reliability value is found in amil performance, at 0.833.

Evaluation of Structural Model

The initial step in evaluating the structural model is analyzing and checking for collinearity among constructs and assessing the model's predictive ability. This is followed by measuring the model's predictive capability using five criteria: coefficient of determination (R²), path coefficients, cross-validated redundancy (Q²), and path coefficients (Sarstedt, 2019). The determination coefficient (R-square) is used to examine test values applicable only to exogenous variables, with evaluation conducted through significance testing of the influence of exogenous (independent) variables on endogenous (dependent) variables.

Tabel 4. Hasil Uji Koefesien Determinasi

	R-square	R-square adjusted	Q ² predict
Kinerja Amil	0,405	0,386	0,333

Sumber: Hasil olahan SEMPLS 2025

Based on Table 4, the R² value for the amil performance variable is 0.405, meaning that the increase in amil performance can be explained by the independent variable, internal control, and the moderating variable, accountability, by 40.5%. This categorization falls within the moderate level. Furthermore, the Q² value in this study is 0.333, indicating that the independent variable and the moderating role of accountability have a predictive value

classified as weak. This aligns with Sarstedt (2019) and Hair et al. (2021), who define the coefficient of determination as expected to range between 0 and 1, with R^2 values of 0.60 (strong), 0.50 (moderate), and 0.25 (weak).

Hypothesis Testing

Based on the data processing conducted to test the hypotheses, hypothesis testing in this study was carried out using the bootstrapping procedure. This study employs a confidence level of 95%, resulting in a precision level or margin of error (alpha) of 5% (0.05), with a t-table value of 1.97. If the t-value > 1.97, the hypothesis is accepted. The results of the bootstrapping analysis for the direct effect are as follows:

Tabel 5. Result of Hypothesis Testings

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Pengendalian Internal	->				
Kinerja Amil	0,288	0,287	0,146	1,971	0,049
Akuntabilitas Pengendalian Internal	x				
Kinerja Amil	->	0,023	0,029	0,122	0,186
				0,186	0,853

Sumber: Hasil olahan SEMPLS 2025

Hypothesis Testing (H1):

Internal control has a positive and significant effect on amil performance, with a regression coefficient of 0.288, a standard deviation of 0.146, and a t-statistic of 1.97. The p-value of 0.049 indicates significance at the 5% level. This suggests that a 1% increase in internal control can improve amil performance by 28.8%, with a standard deviation of 0.146 and a t-statistic of 1.971.

Hypothesis Testing (H2):

Internal control does not affect amil performance, with a regression coefficient of 0.023, a standard deviation of 0.122, and a t-statistic of 0.186 (< 1.97). The p-value of 0.853 indicates insignificance at the 5% level, leading to the conclusion that accountability does not moderate the effect of internal control on amil performance.

5. Discussion

Internal Control Influences Amil Performance

The research findings indicate that internal control affects the performance of amil at Baznas in Riau Province. This result aligns with the study by Jacob & Philip (2016), which found that internal control influences performance in manufacturing companies in Nigeria. Furthermore, research by Berglund & Sterin (2021) suggests that effective internal control positively impacts the performance of nonprofit organizations, while poor internal control leads to declining performance.

Hoai et al. (2022) reached a similar conclusion, finding that strong internal control positively impacts nonprofit organizations in Vietnam. Similarly, Sofyani et al. (2023) found that effective internal control enhances performance in higher education institutions in Indonesia. Their study applied the internal control approach based on COSO (2019), using the same dimensions as this research. These findings can be explained by differences in research objects, as zakat management organizations like BAZ generally have not fully implemented

internal control. According to Nikmatuniayah (2014), internal control in BAZ still has significant weaknesses that affect the perceptions of zakat managers and workers, ultimately influencing both individual and organizational performance.

Conversely, some studies do not support these findings. For instance, Petrovits et al. (2011) concluded that internal control does not impact the performance of individuals or nonprofit organizations. This was attributed to the mismatch between the implemented internal control and the organization's needs and characteristics. If the control system is irrelevant or too complex to implement, the organization's performance may remain unchanged despite its presence. Lartey et al. (2020) highlighted that as organizations grow in scale and complexity, shifting activities may create challenges in implementing appropriate internal controls. The misalignment between organizational expansion and the internal control system's ability to accommodate these changes may reduce its effectiveness in influencing operational performance.

From an Islamic perspective, control aims to correct what is wrong, uphold righteousness, and ensure accountability. This form of control originates from within oneself and is rooted in faith and belief in Allah SWT. As stated in Surah Al-Anfal (8:72-73), Islam teaches self-control (*mujahadatun nafs*) by encouraging good deeds and avoiding misconduct. The Qur'an also mentions the presence of desires that drive individuals toward wrongdoing, known as *an-nafsul ammarah*, as described in Surah Yusuf (12:53). These desires can lead to sinful actions, distancing individuals from Allah's mercy and causing inner turmoil.

The Institute of Indonesia Public Accountants (IAPI), in the Public Accountant Professional Standards (SPAP) (2011), defines internal control as a process carried out by the board of commissioners, management, and other entity personnel, designed to provide reasonable assurance regarding the achievement of three main objectives: (a) the reliability of financial reporting, (b) the effectiveness and efficiency of operations, and (c) compliance with applicable laws and regulations. Internal control consists of methods, procedures, or systems designed by companies to enhance efficiency, secure assets, maintain accurate accounting records, enforce discipline, and ensure employee adherence to company policies. In accounting and organizational theory, internal control is defined as a process influenced by human resources and information technology systems, designed to help organizations achieve specific goals or objectives. It serves as a mechanism to direct, monitor, and measure an organization's resources.

For zakat management organizations, internal control is crucial. The components of internal control include recording, processing data, and presenting reliable information, securing company assets, improving operational efficiency, and enforcing policies and regulations. This aligns with Allah's command in Surah Al-Baqarah (2:282):

"O you who have believed, when you contract a debt for a specified term, write it down. Let a scribe write it down in justice between you. No scribe should refuse to write as Allah has taught him, so let him write. Let the one who incurs the debt dictate, and let him fear Allah, his Lord, and not diminish anything from it..." (QS: Al-Baqarah 2:282).

A deeper analysis reveals a significant relationship between internal control and *amil* performance at the National Zakat Agency (BAZNAS), particularly in managing zakat, *infaq*, and *sadaqah* funds. Overall, strong internal control supports *amil* in achieving their objectives optimally, enhancing accountability, transparency, and efficiency in zakat fund management. Its implementation, based on the TSR (Transparency, Standardization, and Responsibility) principles, ensures compliance with operational standards (SAK) and encourages *amil* to work sincerely and responsibly as part of their worship. Consequently, effective internal control results in optimal *amil* performance, both operationally and in alignment with Islamic values.

Accountability as a Moderator of the Influence of Internal Control on *Amil* Performance

The data analysis results indicate that accountability does not moderate the relationship between internal control and amil performance, yielding a positive coefficient of 0.023 with a significance level of 0.853, which is greater than 0.05. Consequently, this study rejects the second hypothesis (H2), which states that accountability moderates the relationship between internal control and amil performance at Baznas in Riau Province.

These findings align with research conducted by Robinson (2003), which suggests that accountability influences performance. Similarly, Harrison et al. (2012) emphasized that accountability plays a central role in public sector organizational performance. Aziz et al. (2015) also concluded that accountability affects managerial performance. Accountability is not only crucial in managing public sector organizations but also significantly impacts the level of public trust in these institutions. Public involvement in monitoring policies and actions of public sector organizations is heavily influenced by the extent to which these organizations implement sound accountability practices.

In this context, accountability refers to the obligation of public sector organizations to take responsibility for their actions, decisions, and resource allocations. This includes transparency in financial reporting, adherence to ethical and legal standards, and the ability to provide accountability to various stakeholders, including the general public. In other words, accountability creates a framework in which public sector organizations must openly and honestly justify their actions to society. The strong correlation between accountability and public sector organizational performance can be explained by the fact that robust accountability practices build the necessary trust for public support and participation in decision-making processes. When the public believes that public sector organizations are responsible and transparent, they are more likely to support the programs and policies proposed by these organizations. Conversely, a lack of accountability practices can erode public trust, potentially harming the performance of zakat management organizations. This is reinforced by Allah's command in Surah Al-Ahqaf (46), verse 19.

Enhancing accountability in BAZ can yield several positive impacts on amil performance. First, strong accountability can increase public trust in BAZ, which, in turn, can boost support and participation in zakat collection. Second, strong accountability can help prevent unethical practices or mismanagement of zakat funds, which could damage BAZ's reputation and disrupt amil performance. Third, effective accountability can provide a clear framework for amil to measure and monitor their effectiveness in distributing zakat to those in need. Nevertheless, this study acknowledges several challenges in improving accountability within BAZ. One of these challenges is the complexity of zakat management, which may involve a large number of transactions and beneficiaries. Therefore, developing an effective and efficient accountability system is key. Additionally, it is essential to ensure that amil have a sufficient understanding of the importance of accountability and are equipped with the necessary knowledge and skills to implement it.

To enhance amil performance and the effectiveness of zakat management, BAZ must be committed to strengthening accountability across all operational aspects. This includes implementing transparent reporting practices, ensuring strict oversight of zakat fund utilization, and providing training and awareness programs for amil on the importance of accountability in fulfilling their duties. By doing so, the positive outcomes expected from increased accountability can be realized, significantly impacting amil performance and BAZ's effectiveness in distributing zakat to those in need.

This study contradicts the findings of Candrakusuma & Jatmiko (2017), who stated that accountability does not influence managerial performance. It also diverges from Ardila's (2018) research, which concluded that accountability moderates the relationship between internal control and performance.

Islamic teachings stipulate that zakat administrators (Amil Zakat) must eventually be accountable to the zakat payers (Muzakki), facing both societal judgment in this world and Allah's judgment in the Hereafter. The fulfillment of this responsibility is considered an act of worship (Hatta, 2023). The insignificance of accountability in this study indicates a lack of integration of spiritual dimensions into accountability mechanisms. If accountability is solely focused on administrative aspects, it loses its essence as a driver of moral and ethical behavior.

According to the Tawhidi String Relation (TSR) framework, internal control and accountability should complement each other in creating a holistic, tawhid-oriented system. The insignificance of accountability suggests that these elements have not been fully integrated into the organizational system. TSR emphasizes the balance between responsibility to Allah and fellow human beings. When accountability is insignificant, it is likely that there is an imbalance in the application of these responsibilities, making performance more dependent on internal control rather than moral and spiritual obligations.

6. Conclusion

Based on the research findings, this study concludes that internal control plays a significant role in influencing the performance of amil at the National Zakat Agency (BAZNAS). A well-implemented internal control system ensures that operational activities are carried out efficiently and in compliance with established regulations, thereby enhancing overall performance. Additionally, accountability is also found to have a direct impact on amil performance, as greater transparency and responsibility contribute to improved efficiency and effectiveness in managing zakat funds.

However, the study finds that accountability does not moderate the relationship between internal control and amil performance. This suggests that even with strong internal control mechanisms, accountability alone may not be sufficient to enhance the effectiveness of these controls in improving performance. From an agency theory perspective, this indicates potential weaknesses in the oversight mechanisms and risks associated with information asymmetry, which can hinder optimal performance.

Furthermore, an analysis based on the Tawhidi String Relation (TSR) theory emphasizes the importance of integrating spiritual values into organizational systems. The findings highlight that accountability should not only be strengthened in administrative aspects but also in spiritual dimensions to foster a holistic approach to governance. Therefore, organizations must enhance their accountability framework by incorporating ethical and spiritual principles alongside internal controls to create a more effective and sustainable management system for amil performance.

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