

**APPLICATION SHARIA ENTERPRISE THEORY IN ASSESSMENT
ACCOUNTABILITY TO THE ORGANIZATION ZAKAT MANAGER
(STUDIES ON THE DAARUT TAUHID TERPADU CITY OF BANDAR
LAMPUNG)**

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Abstract

Accountability is an obligation party recipient trust to give responsibility for all activities and activities which is his responsibility to the party giver trust. Study This aims to know How evaluation accountability in the Organization Zakat Management (OPZ) in perspective accountancy sharia by trilogy accountability that is accountability to Allah SWT, accountability to humans, and accountability to nature. Study method This use approach is qualitative. The data used in this research is primary data Which was obtained directly from party Darut monotheism like the results interview with party Daarut Tauhid Integrated City of Bandar Lampung. Meanwhile, secondary data was obtained from Al-Qur'an, financial reports of Daarut Tauhid City of Bandar Lampung, PSAK 109, book, journal, And the Internet. Technique collection data in this research using techniques of interview, documentation, And observation. The results in this study show that mostly _ accountability in perspective sharia accounting has held with Enough Good on Daarut Tauhid terpadu Bandar Lampung City. Accountability to Allah SWT in the distribution of zakat funds, infaq and alms for each program has been carried out well and manifested in worship by the teachings of the Islamic religion with fulfil rights Allah SWT And rights human. Accountability to humans in the distribution of zakat funds, infaq and alms Already accomplished with Good, however related report his finances not enough perfect because the preparation report finances do not match the components of amil financial reports. Accountability to nature for distribution of zakat funds, infaq and alms have been carried out well, as well accountability to natural embodied by the concept office environmentally friendly running with awareness individual, Not yet There is policy official from the organization. With the planting program tree as a means For guard sustainability environment.

Keywords: Accountability, Management Organization Zakat, Perspective Accountancy Sharia

Introduction

Islam regulates everything in the lives of human, including obligations Which potentially build benefit social economy people, like case Zakat though zakat is a matter of treasure , zakat is at in context *hablumminallah* No *hablumminannas* or mu'amalah , where mu'amalah is related to wealth covers transaction issues commercial (al- mu'awadat) such as selling buy, rent renting , social issues such as grants and endowments , and problem partnership

Awareness title as well as good management will be beneficial to the interests public This is according to what Nugraha said . Body Amil Zakat And Institution Amil Zakat together Government responsible for monitoring zakat management Which is based Sharia islam , trustworthy , usefulness , justice , certainty legal , integrated , and accountable . So that manager zakat can run effectively and efficiently . As an institution which manages public funds, Organization Zakat Manager (OPZ) own demands For realize accountability . For create management fund public Which Good And reach performance Which optimal.

Triwuyono (2011) argues that draft accountability is derivative from trilogy Which means Lord as target main implementation accountability , Lord as giver trustworthy And subject highest , followed by man And nature . This trilogy explains that every person have enough answer to a person other, same like they have not quite enough answer to nature or the environment. Accountability Also related tightly with obligation And right Which accepted based on mandate Which delegated.

The results of research that has conducted accountability research in management has been good { Nufrida (2015) , Mahlel et al 2017), Yusra & Riyaldi (2020), Ghofur & Suhendra (2021) } this is caused by perceptions muzaki in the assessment Zakat payments are easy to do . Apart from that, the financial information report menu has a navigation that is easy to access .

Shariah enterprise theory give form accountability mainly to Allah (vertical) which is then explained again in form accountability (horizontal) on people man And the environment nature (Triuwono) Allah SWT as the source trustworthy main, because he is the sole and absolute owner . Whereas source Power Which is owned by para *stakeholders* on in principle is trustworthy from Allah Which inside it attached responsibility

to use it in a manner and purpose Which set by the giver trust. Use source power by humans in perception *enterprise sharia theory* both individually and collectively is indeed limited, because in principle all sources power or wealth is trustworthy or deposit from Allah SWT, And *stakeholders* (human) are only given rights. However, these restrictions No addressed For Allah SWT, but addressed For humans who have right source that power.

Management zakat is intended so that fund zakat is distributed really up to the person who appropriates And distributes fund zakat the in productive form so that capable increasing well-being of society. Utilization zakat For productive things can be done by establishing House Foster , do training home industry, establish school free, And so on . characteristics Which The same with characteristics institution non-profit other, that is: Source resources , both in the form of funds and goods originate from para donor Where donor entrust donation they to OPZ with hope Can obtain results Which they expect .

Produce various services in the form of services public And No look for profit from service the. Ownership OPZ No The same with organization business . OPZ no owned by personal or group, but owned by ummah Because source its power originate from society . If OPZ is liquidated , then wealth institutions should not be shared to para founder . Based on Law no. 23 of 2011, objectives management zakat is:

1. Increase effectiveness And efficiency service in management zakat. Management zakat Which Good will make it easier step an OPZ to achieve core purpose of zakat Alone, that is optimization zakat. With Act efficient And effective, OPZ is capable of utilise fund zakat Which There is with maximum .
2. Increase benefit zakat For realize the well-being public And countermeasures poverty.

Management zakat is intended so that fund zakat distributed _ really gets to the person who appropriates And distributes fund zakat the in productive form so that capable increase well-being society. Utilization zakat For Productive things can be done by establishing House Foster , do training home industry, establishing school free, Etc. Trilogy accountability is a component main draft accountability Which each other related And each other strengthens existence. All three is giver trust (God), recipient trust (human), and belief itself (nature) . In Trilogy Not Quite Enough Answer , Lord is at on peak triangle , whereas man And natural is at on peak triangle And submit to Him. This philosophy can explain not quite enough answer from corner look connection man with God , man with humans , and man with nature , so can operationalized And practiced in world real. Application accountability in perspective Islam has a wider scope , namely encompassing aspect spiritual, mental and material as well notice role man as *khalifatullah fil ardh* And *abd ' Allah*. According to Mulawarman man in advance earth operate two role ie as *khalifatullah fil ardh* (representative Allah) and *abd 'Allah* (servant of Allah). *Abd' Allah* is realization objective humans to always carry out worship to p a d a All a h . _ M a n u s i a m e m i l i k i t u a n _ h i d u p — a s a l i d a n the end” For devote himself to God . devotion the related direct, integrative And organic with its function as *khalifatullah fil ardh* . *Khalifatullah fil ardh* is realization objective natural humans to maintain and manage natural universe owned by God . Man given trustworthy empower whole natural kingdom the best sake well-being all over creature .

Research Methods

This research uses qualitative research methods. According to Sukmadinata, (2009), qualitative methods are research to describe and Analyze phenomena, events, beliefs, attitudes and activities social in a way individual nor group. Method qualitative is gathering method For analyze And understand more in about the meaning a number of individual and groups are considered a humanitarian problem or social problems Creswell, (2021) Study qualitative This use method study exploration, Exploration is the initial type of research from a research of a very nature wide . In study exploration become very important because will produce base Which strong for study next . Joseph, (2004) put forward objective study exploration is purpose to get ideas regarding problem principal in more detail as well as to develop hypothesis Which there . In this research, researchers used qualitative research to obtain understand phenomena in context social nature that describes social problems in a person regarding angles behavioral view . In study qualitative researcher analyze And after report phenomena in something results analysis in study.

2.1 Data collection methods

2.1.1 Interview

In this research, researcher use method interview as method of collection research data . Interview is a method of interaction Specific which starts with verbal , is intended For objective certain, and focuses on specific content area , constantly remove material Which No relevant . . According to Kontjaraningrat, (2002)interview is something way used for a particular task, try to get information and orally form respondents, to communicate online stare face. From two understandings about interview can concluded that method interview is something conversation between two person or more And going on between the interviewer and interviewee orally to get A information.

2.1.2 Observation

Observation is technique data collection , which the researcher carries out observation in a way direct to object study For see more near activity what was done Riduwan, (2004) Observation is technique data collection , where the researcher did direct observation of the research object for see from near activity Which done Riduwan (2004). Observation or observation as tool evaluation Lots used For measure Act in demand individual or process happen an activity that can be observed, both in situation Which Actually nor in situation artificial **Results and Discussion**

Based on data in above , researcher Then do analysis or analysis qualitative data based topic research , ie analyze evaluation accountability organization manager zakat in sharia accounting perspective with using Shariah Enterprise Theory (SET). According to theory Triyuwono , on in principle theory business sharia give form not quite enough answer, especially to God (vertical), which Then explained more carry on become form not quite enough answer to man And environment (horizontal).

Accountability To Allah SWT

Based on the results of interviews and observations by researchers get, in draft accountability perspective accountancy Sharia which refers to the Shariah Enterprise Theory (SET) The first, namely accountability to Allah SWT. namely, accountability to Allah SWT, can be seen in the report on the use of ZIS Daarut Tauhid funds in Bandar Lampung City in 2020 amounting to IDR 160,346,000 and year 2021 as big as IDR 233,455,469 has stated exists help in form of religious form program preaching

Accountability To Man

Based on the results of interviews and observations of researchers get , in draft accountability perspective accountancy sharia which refers to the theory of Shariah Enterprise Theory (SET) Which second, which is human contribution. On report use fund ZIS Daarut Tauhid Bandar Lampung City in 2020 and 2021 concern Daarut Tauhid City of Bandar Lampung against enhancement of quality life society both in the field of education and the economy can seen from program routine fund zakat Which is distributed, through program education And economy Daarut Tauhid City of Bandar Lampu who gave help Which aim to create long -term welfare long ie Can form help education on year 2020 as big as Rp. 75,437,000 and in 2021 it will be Rp. 76,180,000. Cost the economy in 2020 does not do economic relief and in 2021 provide economic assistance of 300,000.

3.3 Accountability To Natural

Based on the results of interviews and observations by researchers get , in draft accountability perspective accountancy Sharia which refers to theory Sharia Enterprise Theory The third (SET) , namely contribution to nature . On report use of integrated ZIS Daarut Tauhid funds in Bandar Lampung City on year 2020 as big as IDR 245,119,000 And 2021 as big as IDR 231,857,600, fund the The integrated Daarut Tauhid in Bandar Lampung City is distributed in the form of social and humanitarian programs .

Based on this statement , Daarut Tauhid Terpadu has apply accountability to nature , Which embodied in program social humanity , with help care disaster natural like flood , tsunamis And assistance in Lombok. Besides That Daarut Tauhid Bandar Lampung City contributed on environment embodied in program plant tree at the cottage Islamic boarding school .

3.4 Research Findings

Based on results study Which researcher get it with use method interview, observation And documentation which shows some findings, that Most of Daarut Tauhid is integrated already apply accountability in perspective accountancy sharia by trilogy accountability is accountability to Allah SWT, accountability to humans, and accountability to nature.

3.4. 1. Accountability To Allah SWT

Based on the results of research that researchers get , then can withdrawn conclusion that activity Integrated Daarut Tauhid on accountability to Allah SWT It has been implemented well, as seen from the report distribution of funds zakat, infaq and alms which is realized in form program preaching with type activity that is preaching to area inland aim increase awareness people Muslims , to get closer to Allah SWT, as well teaching TPA children and providing assistance development place worship . As well as form accountability to Allah SWT with reflect draft trust by the first, shown by fulfilling rights - Allah's right realized in fulfillment law Sharia, namely embodied to the employee or amil Daarut Tauhid Bandar Lampung City for increase worship like prayer , obedience pay zakat, as well increase worship sunnah like recitations Al - Qur'an , study together, And each other remind in matter kindness. As for in own responsibility to task- task worship para The integrated Daarut Tauhid of Bandar Lampung City engrains in itself that it is Work is wrong One means

worship And preaching . Activity or activity management of zakat, infaq and shodaqoh funds free from element usury . Daarut Tauhid Bandar Lampung City is not only on duty as a collector , manager and distributor zakat fund, infaq And shodaqoh , However Also responsible For educate para muzakki , mustahiq And public that is through activity study routine .

3.4.2 Accountability To human

Based on the research results that the researchers obtained, then can withdraw conclusion that the activity Daarut Tauhid, Bandar Lampung City on accountability to man Already accomplished with Good, in reporting distribution fund zakat, infaq , And alms Which done by Daarut Tauhid, Bandar Lampung City, has been distributed in form program education And economy with type activity educational programs , namely scholarship assistance, stationery assistance And tool school, For help program economy in form of capital assistance business for students cottage boarding school And tool agriculture For society. As well as measurement For analysis accountability to humans can be found related to the preparation of financial reports amil, Which has arranged by Darut Bandar Lampung City's integrated monotheism has been harmonized with regulations finance, namely PSAK 109 about Accountancy Zakat. Where in the Daarut Tauhid financial report, Bandar Lampung City stages recording receipt of funds zakat, infaq , and almsgiving has been carried out well, namely with recognition Start by taking notes recognition and measurement, distribution as well as a presentation on moment accept fund zakat, infaq And alms Already by report finance amil

3.4.3 Accountability To Natural

Based on the research results that the researchers obtained, then can withdraw conclusion that activity Daarut Tawhid integrated in Bandar Lampung City on accountability to nature has already been accomplished with Good, Which where can seen with manifested in reporting zakat, infaq and alms funds which has been carried out by Daarut Tauhid, Bandar Lampung City distributed in the form of social humanitarian programs with types of helping activities disaster such as floods , tsunamis And earthquake earth

Conclusion

In terms of financial reporting, it is not only from sharia enterprise theory , but elements _ element accountability must implement role models who comply with accountability to God, accountability to people and accountability to natural so that achieve WTP (wajar tanpa pengecualian) From the research results that researchers have obtained regarding accountability on organization manager zakat in Daarut Tauhid Bandar Lampung. Can withdraw conclusion that , accountability to Allah SWT in distribution fund zakat, infaq And alms For every the program Already accomplished with Good And in the draft trustworthy walk with Good with fulfillment the rights of Allah SWT which are realized with worship, fulfillment responsibility to the law Sharia and rights - right to man Which embodied with responsibility Continuously carry out your duties as an amil well. Accountability to humans in distributing zakat funds, infaq And alms Already held with Good Which embodied with existing programs at Daarut Tauhid Bandar City Lampung, For accountability to man related report his finances Not yet by rule report amil finance because Daarut Tauhid, Bandar Lampung City. The limitations of this research are only in one location amount the informant different understandings to knowledge of Shariah Enterprise theory.

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