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Baitul Maal learning organization in producing quality zakat accounting information

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ABSTRACT

This study aims to provide a basic understanding of the importance of organizational learning in producing quality zakat accounting information in Baitul Mal in Aceh. The methods used in this study are descriptive methods and explanatory research methods, and data will be collected by distributing questionnaires to zakat managers. who are members of the Baitul Mal institution. The data will be processed using a statistical tool, namely Partial Least Square (PLS) based on covariates. The results of this study prove that continuous organizational learning has an impact on the quality of information produced, this can be seen from the hypothesis test which shows that the organizational learning variable produces a number of 2.293 which is greater than the critical 1.65. Since the value of arithmetic is greater than critical, then at an error rate of 5% it is decided to reject Ho. So based on the test results, it can be concluded that organizational learning has a significant effect on the quality of zakat accounting information in Baitul Mal Aceh. So that the more frequent holding of training activities, seminars and symposia as well as opportunities to continue formal education for zakat managers will affect the quality of zakat management financial statements so that the reports produced contain accurate, timely, relevant and complete information, which can be useful in decision making.



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Introduction

Islamic law for the people of Aceh is the foundation of life that has been carried out for a long time. Islamic law has become an impetus for progress, the central government's response is considered appropriate in the framework of restoring the spirit which is considered to have been realized from real life by making Aceh an Islamic area. This opportunity is utilized by the Aceh government by producing several Qanuns that are relevant to Islamic law, one of which is Qanun number 18 of 2018 concerning Baitul Maal, namely the Agency that handles zakat, infaq and waqf as well as other religious assets. The potential for zakat in the community is indeed quite large, if it is not managed properly, it will be a detrimental thing (Putri et al., 2016). With the establishment of the Baitul Mal institution which was later strengthened by law and qanun, it has created a considerable opportunity for the community to actualize itself in order to collect, manage and regulate zakat assets (Kusumawati, 2019). According to the term sharia or fiqh, zakat refers to the share of wealth prescribed by Allah to be distributed to a particular group that deserves it. According to Imam

Nawawi, this portion is called zakat because it increases the wealth from which it is taken and protects them from being lost or damaged (Olivia, 2021).

Zakat for Muslims is a potential that always develops in accordance with the development of life. Zakat as a source of fiscal that never runs dry, continues to flow according to the income or economic development of the Muslim community. With this condition, zakat can provide income and economic stimulus for the community. On an ongoing basis, zakat funds can change the fate of those who need it not only to receive funds in rotation, but can change the economic structure. On the other hand this desire is not just wishful thinking, but history has proven it. According to (Nurillah et al., 2021) who stated that the funds received from donors as a trust that is managed so that it can be useful for the common good. This can be proven by producing quality, transparent and accountable financial statement information. This has an impact on the level of public trust in zakat management. According to Law Number 23 of 2011 concerning Zakat Management, where zakat management is an activity of planning, implementing, and coordinating in the collection, distribution, and utilization of zakat (Republik Indonesia, 2011). Therefore, according to (Prasetyoningrum, 2015), zakat must be managed productively and professionally so that zakat has a role in realizing Islamic ideals towards a prosperous life of the Ummah

The obligation to pay zakat is a teaching that has been practiced by the Prophet Muhammad. and his friends. This obligation has an impact on people's lives. Zakat is a source of income that finances various needs, ranging from poor households and general needs. In addition, according to (Satria & Cahyana, 2014), Zakat is an important thing in the lives of Muslims, because zakat is one of the third pillars of Islam. So the law of paying zakat is mandatory for every Muslim and Muslim woman who has fulfilled certain conditions. This practice makes zakat must be managed well, so an accounting information system must be created so that it will produce quality zakat accounting information. According to McWaters in vina, which suggests that: Accounting records are prepared in the context of a particular organization. Their analysis and interpretation provide insight into the actions of each company (Fernández-Roca et al., 2018). So according to Romey in (Saifulloh, 2016) stated that good information quality can bring success, while poor information quality can cause business failure.

Information contributes to the sustainability of the organization (Roca et al. 2016). According to (Wijayanti, 2016), organizational sustainability presents information related to material aspects, namely aspects that reflect the economic, environmental, and social impacts of the organization or that significantly affect the assessment and decision-making of stakeholders. A quality information has terms and criteria that are relevant, reliable, timely, complete, understandable, verifiable and accessible that must be met (Mulyani, 2017) information must meet the criteria, of course, it can be influential and useful in decision making (Mulyani, 2017). According to (Julisalimah, 2020) decision making is carried out to achieve goals whose application is through an action

Achieving quality information really requires a significant role from concrete organizational learning (Marquardt, 2002), therefore it is necessary to provide an environment in which individuals can learn about organizational values (Ifinedo, 2014). Organizational learning is an intrinsic concept, in encouraging a review of the effectiveness of information systems, an organization with a good learning orientation will facilitate the implementation and use of new information systems. Where this information system plays a role in decision making, and the information system itself is a machine that contains data, facts, observations, perceptions or something else that adds knowledge, thus making management continue to run (Ali, 2021). Learning to become a trustworthy and professional organization continues to be carried out, one of which is by strengthening Human Capital programs. This capacity building activity has proven effective competence to meet the demands of the profession and society (Andriyanto, 2011).

Research conducted by (Oktaroza & Halimatusadiah, 2020) stated that the design of a new information system to assist Baitul Maal Unisba in solving problems, namely related to the receipt of zakat fund information systems, zakat fund distribution information systems, financial reporting information systems. The use of new information systems can help carry out operational activities well, then with an integrated system can solve recording and calculation problems that are often done by humans (human error). In addition, Baitul Maal's internal control can be more effective and data security is safer. Subsequent research was conducted by (Safrizal, 2020), who stated that insecure information systems were found as a result of unoptimized organisational learning. In other words, organisational learning is a determinant of adequate information system security. So based on the description above, the researcher wants to conduct research with the aim of providing a basic understanding of the importance of organizational learning in producing quality zakat accounting information in Baitul Mal in Aceh.

Method

Descriptive research methods and explanatory research are used in this study. Descriptive method is a method used to describe or analyze a research result but is not used to make broader conclusions ((Sugiyono, 2017). The explanatory research method is a research method carried out to obtain descriptions, descriptions in a systematic, factual and accurate manner regarding the facts, properties and relationships between the variables studied (Sekaran & Bougie, 2016). The research carried out is a cross sectional study that is carried out at a certain time period and to collect related data in order to determine answers to research questions (Sekaran & Bougie, 2016). Research cross sectional can answer fundamentally about causation by analyzing the factors that cause phenomena in the concepts raised in this study, namely phenomena related to research problems (Cooper, Donald. R & Schindler, Pamela, 2014).

Results and Discussions

Descriptive Analysis

The description of the respondent's response data is used for discussion, through the description of the respondent's response data it can be seen how the condition of each variable indicator is being studied. To interpret the variables studied, categorization of respondents' responses was carried out based on the average score of respondents' responses. Categorization of the average score of respondents' responses is carried out based on the range of maximum and minimum scores divided by the number of desired categories using the following formula. So that the category intervals can be arranged as follows tabel 1.

Table 1. Categorization Guidelines for Average Respondents Response

Interval Score	Catagories
1,00 - 1,80	Very Poor
1,81 - 2,60	Poor
2,61 - 3,40	Average
3,41 - 4,20	Good
3,41 - 5,00	Excellent

Organizational Learning

Organizational learning is measured through 5 (five) dimensions and each dimension has 3 (three) indicators that reflect it and are operationalized into 18 statements. Recapitulation of the average score of respondents' assessment of each dimension of organizational learning variables.

Table 2. Recapitulation of Average Respondents' Answer Scores on Organizational Learning Variables

No	Dimension	Average Score	Category
1	Thinking pattern	3.49	Good
2	Mental model	3.52	Good
3	Personal mastery	3.56	Good
4	Teamwork	3.58	Good
5	Building a shared vision	3.87	Good
Organizational learning		3.60	Good
Gap from ideal score		1.40	

When viewed from the average score of respondents' responses to the dimensions of organizational learning at commercial banks, it is in the good category. The existence of a gap of 1.40 is a form of quantification of the ideal (expected) conditions, namely if all respondents answered a scale of 5. From the average score of 3.60 for organizational learning, it is known that the minimum average is 3.49 while the maximum average is at 3.87.

Quality of Zakat Accounting Information

Quality of accounting information is measured through 4 (four) dimensions and each has 3 (three) indicators that are reflective and operationalized into 12 statements. The following is a recapitulation of the average respondents' assessment scores for each dimension of the accounting information quality variable.

When viewed from the average score of respondents' responses, the quality of accounting information at commercial banks is in the good category. The same thing when viewed based on the dimensions of the quality of accounting information which is also good. The existence of a gap of 1.26 is a form of quantification of the ideal (expected) condition if all respondents answered a scale of 5.

Table 3. Recapitulation of the Average Respondents' Answer Score on the Accounting Information Quality

No	Dimension	Average Score	Category
1	Accurate	3.67	Good
2	On time	3.77	Good
3	Relevant	3.81	Good
4	Complete	3.71	Good
	Quality of Accounting information	3.74	Good
	Gap from ideal score	1.26	

Explanatory Analysis

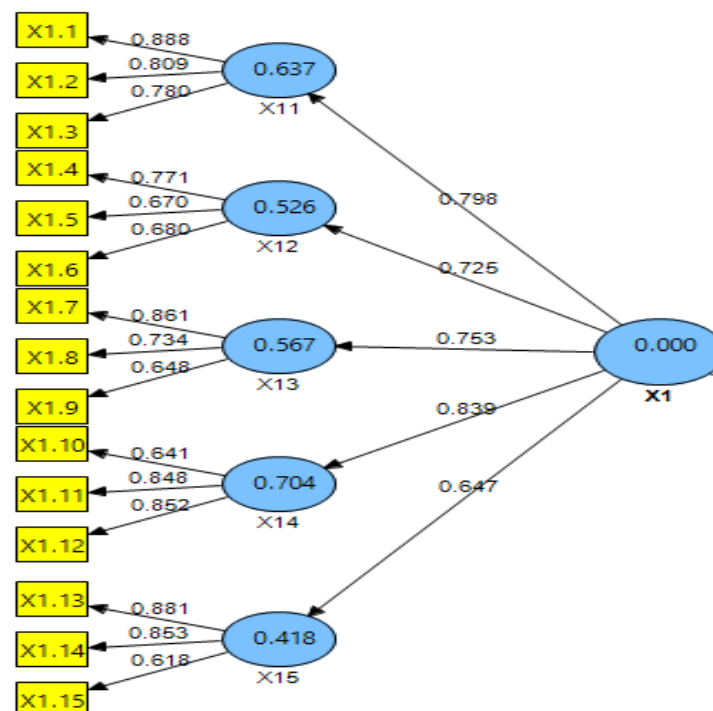
Furthermore, in accordance with the research objective, namely to examine the impact of organizational learning on the quality of zakat accounting information, a series of quantitative analysis relevant to research purposes. Because the respondent's answer score data is still in the form of an ordinal scale, so that the data can be processed first, the ordinal data is converted to an interval scale through the method of successive intervals which is then processed using Structural Equation Modeling (SEM) with the alternative Partial Least Square (PLS) method.

In SEM there are two types of models formed, namely measurement models and structural models. The measurement model explains the proportion variance of each manifest variable (indicator) that can be explained in the latent variable. Through the measurement model, it will be known which indicator is more dominant in the formation of latent variables. After the measurement model for each latent variable is described, a structural model will be described which will examine the effect of each exogenous latent variable on the dependent latent variable.

Organizational Learning Variable Measurement Model

Measurement Model of Organizational Learning Variables

Organizational learning is measured using 5 (five) dimensions which are operationalized into 15 indicators. Based on processing using second order confirmatory factor analysis, a measurement model for the latent variables of organizational learning is obtained as shown in the following figure.

**Figure 1.** Path Diagram of the Measurement Model of Organizational Learning Variables

The first order analysis of confirmatory factor analysis is used to test the validity and reliability of each indicator of each dimension that makes up organizational learning variables. An indicator is said to be valid if it has a factor weighting greater than 0.50, as stated by Hair in (Sutisna, 2013) who say that factor loadings \pm 0.50 or greater are considered practically significant. Based on the results of data processing using software ,

the results of testing each indicator on organizational learning variables from confirmatory factor analysis are shown in the following table.

Table 4. Measurement Model of Organizational Learning Variables

Indicators	Weight of Factor	T	CR	AVE
Opportunity to continue education	0,888	32,888	0,866	0,684
Fund support pattern	0,809	11,457		
Improved training	0,780	17,322		
Deeper understanding of the organization	0,771	14,919		
Applying understanding in organizations	0,670	8,243	0,751	0,502
Act according to the situation	0,680	6,536		
High skill	0,861	29,120		
Creative creation	0,734	8,504		
Keep learning to build skills	0,648	6,514	0,827	0,619
Building insight into team thinking	0,641	8,234		
Coordinate and innovative development	0,848	23,067		
Close cooperation between organization members	0,852	21,655		
Socialization on one vision	0,881	36,207	0,832	0,629
Appropriate vision implementation	0,853	17,597		
Suitability of organizational goals	0,618	5,570		

Based on the results of confirmatory factor analysis, it can be seen that the factor weight value of each indicator is greater than 0.50. This means that all indicators are valid as a measuring tool for their respective dimensions. Then the Composite Reliability (CR) value of each dimension is greater than 0.70 which indicates that the indicators have consistency in measuring their respective dimensions.

Measurement of Zakat Accounting Information Quality Variables

The quality of accounting information is measured using 4 (four) dimensions which are operationalized into 12 indicators. Based on processing using *confirmatory factor analysis*, a measurement model for the latent variable of the quality of accounting information is obtained as shown in the following figure.

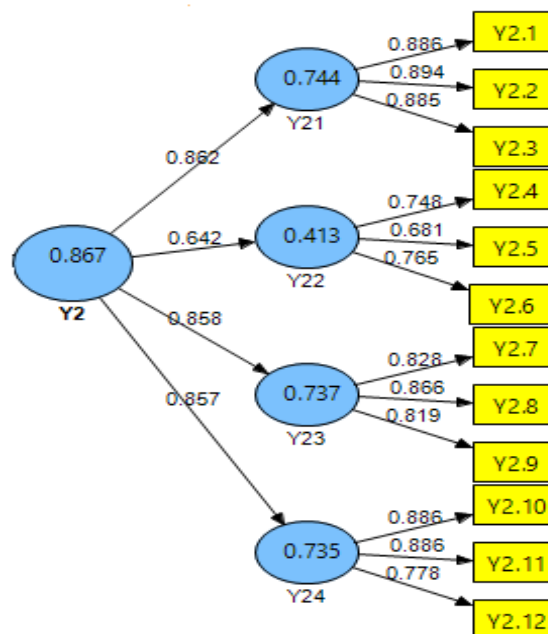


Figure 2. Path Diagram of the Measurement Model of Zakat Accounting Information

Based on the results of data processing, the results of testing each indicator on the accounting information quality variable using *confirmatory factor analysis* are shown in the table. 5 as follows:

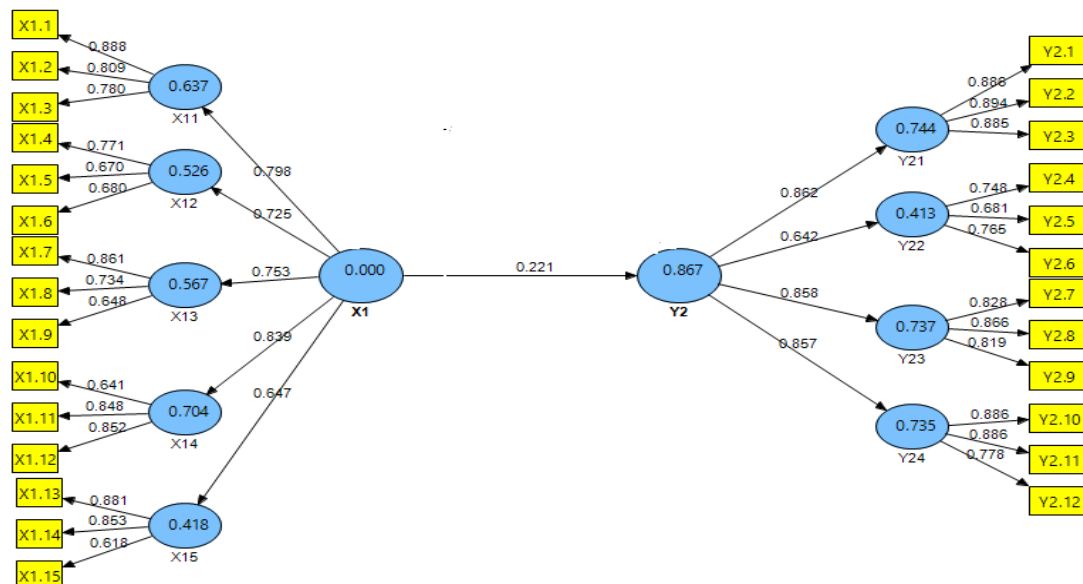
Table 5. Summary of First Order Validity Test Measurement Model of Accounting Information Quality

Indicator	Weight of Factor	T	CR	AVE
Information must reflect the actual situation (according to reality).	0,886	43,062	0,918	0,789
Information generated through correct and consistent procedures.	0,894	38,012		
The information generated is reliable and in accordance with SOPs.	0,885	33,447		
Information must be available when needed.	0,748	8,093	0,776	0,536
Information available all the time	0,681	4,540		
Time required to handle reports.	0,765	11,652		
Information must be in accordance with what is needed.	0,828	15,434	0,876	0,702
Information must meet the information needs of various levels and sections (adjusted levels of detail).	0,866	24,754		
The resulting information has predictive value.	0,819	19,294		
Information according to user needs to make decisions.	0,886	37,942	0,725	0,887
The information presented is not missing.	0,886	24,362		
Information is available in accordance with applicable regulations	0,778	13,162		

Based on the results of confirmatory factor analysis , it can be seen that the factor weight value of each indicator is greater than 0.50. This means that all indicators are valid as a measuring tool for their respective dimensions. Then the value of composite reliability (CR) for each dimension is greater than 0.70 which indicates that the indicators have consistency in measuring their respective dimensions.

The Effect of Organizational Learning on the Quality of Zakat Accounting Information

The hypothesis to be tested is the effect of Organizational Learning on the quality of Zakat Accounting Information. The path diagram of Organizational Learning on the Quality of Accounting Information is described as follows:

**Figure 3.** Impact of Organizational Learning on the Quality of Accounting Information Zakat

Organizational Learning is hypothesized to affect the quality of Accounting information. The following presents the results of the significance test of the hypothesis through statistical hypotheses as follows:

$H_0 : \gamma_{21} \leq 0$ Organizational Learning does not have a positive effect on the quality of Zakat accounting information

$H_1 : \gamma_{21} > 0$ Organizational Learning has a positive effect on the quality of Zakat accounting information

Table 6. Results of Testing the Impact of Organizational Learning on the Quality of Accounting Information Zakat

Coef Path	$t_{\text{arithmetic}}$	t_{critical}	H_0
0,223	2,292	1,65	Rejected

Based on table 6, it can be seen that the $t_{\text{arithmetic}}$ value of the organizational learning variable (2.293) is greater than the t_{critical} value (1.65). Because the value of $t_{\text{arithmetic}}$ is greater than t_{critical} , then at an error rate of 5% it was decided to reject H_0 . Thus, based on the test results it can be concluded that organizational learning has a significant effect on the quality of zakat accounting information at Baitul mal. The results of this study provide empirical evidence that the higher organizational learning will increase the quality of zakat accounting information, this is due to the positive direction of the path coefficient.

Zakat is to purify oneself from the filth of miserliness and sin, and to nourish wealth or multiply the reward that will be obtained by those who expend it (Dewi, 2018). So that the organization of zakat needs to be regulated as well as possible so that the implementation of zakat can be coordinated and can be directed, this needs to be done because it is to increase public trust, so the role of the government is needed in this case so that the organization that takes care of zakat can develop properly (Husna, 2021). Therefore, zakat managers often participate in training activities that will later comply with the quality of zakat management, such as the financial statements produced will contain accurate, timely, relevant information, and can be useful in decision making, in addition to the results of good zakat accounting information quality will increase public trust in zakat managers.

According to (Pradana, 2015) advances in science and technology bring humans to a new life with the potential for widespread use, which opens opportunities for accessing, managing, and utilizing large volumes of information quickly and accurately. So with that organizational learning is very important to do, this is in line with research conducted by (Safrizal, 2020) which states that insecure information systems are found as a result of organizational learning that is not optimized. In other words, organizational learning is a determinant of adequate information system security.

Conclusion

The results of the tests that have been carried out prove that the sustainable learning of the Baitul Maal Aceh organization has an impact on the quality of the zakat information produced, this statement can be seen from the hypothesis testing that has been carried out which shows that organizational learning in Baitul Maal will have a significant impact on the quality of zakat accounting information, This means that the more frequent training activities, seminars and symposia and the opportunity to continue formal education for zakat managers will have an influence on the quality of zakat management financial reports so that the reports produced contain accurate, timely, relevant and complete information, which can be useful in decision making. So that by participating in these activities, it is hoped that zakat managers can evaluate information on the management of Baitul Maal Aceh zakat so that it can be carried out to keep pace with technological developments.

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