

**Analysis on Accountability and Zakah Organization  
Performance Based on the Aspects of Spirituality, Internal  
Control, and Organization Commitment  
(Survey on Zakah Organization in Province of DI Yogyakarta)**

**A THESIS**

Presented as Partial Fulfillment of the Requirements  
to Obtain the Bachelor Degree in Accounting Department



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2014**

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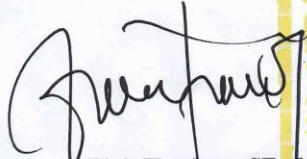
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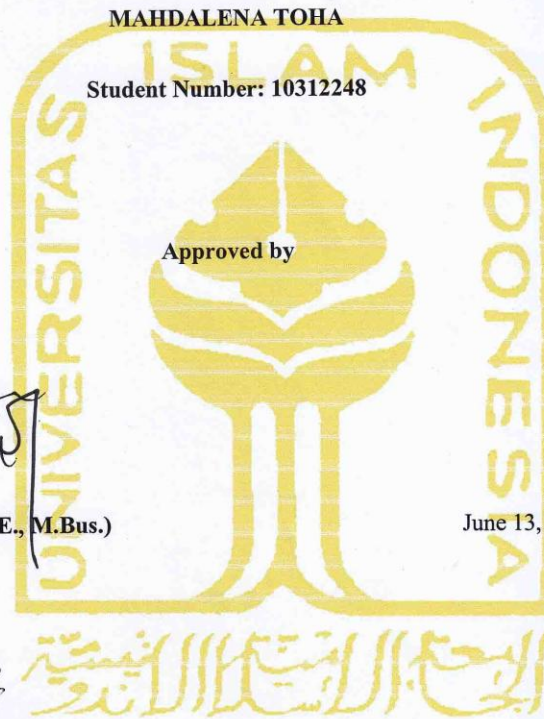
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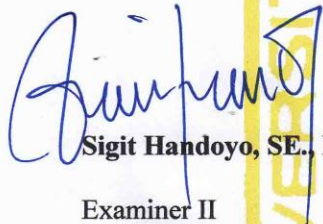
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### DECLARATION OF AUTHENTICITY

Herein I declare the originality of this thesis, I have not presented anyone else's work to obtain my university degree, nor have I presented anyone else's words, ideas or expression without acknowledgment. All quotation are cited and listed in the references of this thesis.

If in the future this statement is proven to be false, I am willing to accept any sanction complying with the regulation for its consequences.

Yogyakarta June 10<sup>th</sup>, 2014

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## TABLE OF CONTENTS

|                                   |      |
|-----------------------------------|------|
| Title Page .....                  | i    |
| Approval Page .....               | ii   |
| Legalization Page .....           | iii  |
| Declaration of Authenticity ..... | iv   |
| Acknowledgement .....             | v    |
| Table of Contents .....           | vi   |
| Lists of Tables .....             | ix   |
| Lists of Figures .....            | x    |
| Lists of Appendices .....         | xi   |
| Abstract (English) .....          | xii  |
| Abstract (Indonesia) .....        | xiii |

### CHAPTER I INTRODUCTION

|                              |   |
|------------------------------|---|
| 1.1 Study Background .....   | 1 |
| 1.2 Problem Statement .....  | 5 |
| 1.3 Objectives .....         | 6 |
| 1.4 Benefits .....           | 6 |
| 1.5 Systematic Writing ..... | 7 |

### CHAPTER II LITERATURE REVIEW

|                                                 |    |
|-------------------------------------------------|----|
| 2.1 Theoretical Background .....                | 8  |
| 2.2 Literature Review .....                     | 9  |
| 2.2.1 Urgency of Zakah .....                    | 9  |
| 2.2.2 Zakah Management Organization .....       | 10 |
| 2.2.3 Performance .....                         | 12 |
| 2.2.4 Accountability .....                      | 15 |
| 2.2.4.1 Zakah Organization Accountability ..... | 18 |
| 2.2.5 Internal Control .....                    | 19 |

|                                                                                                          |    |
|----------------------------------------------------------------------------------------------------------|----|
| 2.2.6 Organization Commitment.....                                                                       | 22 |
| 2.2.7 Spirituality.....                                                                                  | 24 |
| 2.3 Hypothesis Formulation.....                                                                          | 27 |
| 2.3.1The Influence of Internal Control toward Accountability and Zakah<br>Organization Performance ..... | 27 |
| 2.3.2 The Relationship of Accountability and Organizational performance                                  | 28 |
| 2.3.3 The Influence of Organization Commitment toward Zakah<br>Organization Performance .....            | 29 |
| 2.3.4 The Influence of Spirituality toward Organization .....                                            | 33 |
| 2.4 Theoretical Framework.....                                                                           | 34 |
| <b>CHAPTER III RESEARCH METHODS</b>                                                                      |    |
| 3.1 Variable Measurement and Operational Definition .....                                                | 35 |
| 3.1.1 Variable Measurement .....                                                                         | 35 |
| 3.1.1.1 Dependent Variables .....                                                                        | 35 |
| 3.1.1.2 Independent Variables .....                                                                      | 36 |
| 3.1.1.3 Moderating Variables .....                                                                       | 37 |
| 3.1.2 Operational Definition .....                                                                       | 37 |
| 3.1.3 Population and Sample .....                                                                        | 40 |
| 3.2 Type and Sources of Data .....                                                                       | 41 |
| 3.3 Data Collection Method.....                                                                          | 41 |
| 3.3.1 The Assumptions of the Regression Model Testing.....                                               | 42 |
| 3.4 Structural Model Formulation.....                                                                    | 45 |
| 3.4.1 Equation 1.....                                                                                    | 45 |
| 3.4.2 Equation 2.....                                                                                    | 45 |
| 3.5 Hypothesis Testing.....                                                                              | 46 |

## **CHAPTER IV DATA ANALYSIS AND DISCUSSION**

|                                              |    |
|----------------------------------------------|----|
| 4.1 Descriptive Analysis .....               | 48 |
| 4.1.1 Respondent Characteristic .....        | 49 |
| 4.1.1.1 List of Zakah Organization .....     | 49 |
| 4.1.1.2 Types of Zakah Organization.....     | 51 |
| 4.1.1.3 Age of Respondents .....             | 52 |
| 4.1.1.4 Gender of Respondents .....          | 53 |
| 4.1.1.5 Level of Education .....             | 53 |
| 4.1.1.6 Major .....                          | 54 |
| 4.1.1.7 Length of Working Time .....         | 55 |
| 4.1.2 Description of Research Variable ..... | 56 |
| 4.2 Statistical Analysis.....                | 66 |
| 4.2.1 Model of Measurement Evaluation.....   | 67 |
| 4.2.2 Hypothesis Testing.....                | 75 |
| 4.3 Discussion .....                         | 84 |

## **CHAPTER V CONCLUSION**

|                                  |           |
|----------------------------------|-----------|
| 5.1 Conclusion .....             | 85        |
| 5.2 Research Limitation .....    | 87        |
| 5.3 Research Recommendation..... | 87        |
| <b>REFERENCES.....</b>           | <b>89</b> |
| <b>APPENDICES .....</b>          | <b>90</b> |

## LIST OF TABLES

|                                                                         |    |
|-------------------------------------------------------------------------|----|
| Table 3.1 Definition of Variable Operational .....                      | 38 |
| Table 4.1 List of Zakah Organization .....                              | 49 |
| Table 4.2 Types of Zakah Organization.....                              | 51 |
| Table 4.3 Age of Respondents .....                                      | 52 |
| Table 4.4 Gender of Respondents .....                                   | 53 |
| Table 4.5 Level of Education.....                                       | 53 |
| Table 4.6 Variation of Major .....                                      | 54 |
| Table 4.7 Long Working Time .....                                       | 55 |
| Table 4.8 Interval of Perception Assessment.....                        | 57 |
| Table 4.9 Description of Internal Control Variable .....                | 57 |
| Table 4.10 Description of Organization Commitment Variable.....         | 60 |
| Table 4.11 Description of Spirituality Variable.....                    | 62 |
| Table 4.12 Description of Accountability Variable .....                 | 63 |
| Table 4.13 Description of Zakah Organization Performance Variable ..... | 64 |
| Table 4.14 Results of Outer Loading Step 1 (Convergent Validity) .....  | 67 |
| Table 4.15 Results of Outer Loading Final (Convergent Validity) .....   | 72 |
| Table 4.16 Composite Reliability .....                                  | 74 |
| Table 4.17 Results of Inner Weight .....                                | 76 |
| Table 4.18 Results of R-Square .....                                    | 83 |

## LIST OF FIGURES

|                                                                                                                                                                       |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| Figure 2.1 Three Perspective Spirituality and Performance .....                                                                                                       | 25 |
| Figure 2.2 Theoretical Framework.....                                                                                                                                 | 34 |
| Figure 3.5 Hypothesis Testing Between Internal Control and Accountability .....                                                                                       | 46 |
| Figure 3.6 Hypothesis Testing Between Internal Control,<br>OrganizationalCommitment, Spirituality, and Accountability towards<br>Zakah Organization Performance ..... | 47 |
| Figure 4.1 Results of Inner Weights .....                                                                                                                             | 76 |
| Figure 4.2 the relationship of Internal Control and Accountability .....                                                                                              | 79 |
| Figure 4.3 the relationship of Accountability and Zakah Organization<br>Performance .....                                                                             | 80 |
| Figure 4.4 the relationship of Internal Control and Zakah Organization<br>Performance .....                                                                           | 80 |
| Figure 4.5 the relationship of Organization Commitment and Zakah Organization<br>Performance .....                                                                    | 81 |
| Figure 4.6 the relationship of Spirituality and Zakah Organization Performance                                                                                        | 82 |
| Figure 4.7 Results of Coefficient Path Direct Influence .....                                                                                                         | 83 |

## LIST OF APPENDICES

|                                                                          |     |
|--------------------------------------------------------------------------|-----|
| Appendix 1: Questionnaire .....                                          | A1  |
| Appendix 2: Letter of Research Permission .....                          | A2  |
| Appendix 3: List of Zakah Organization in Province of DI Yogyakarta..... | A3  |
| Appendix 4: Final Outer Loadings (Mean, STDEV, T-Value).....             | A4  |
| Appendix 5: Total Effects (Mean, STDEV, T-Value).....                    | A5  |
| Appendix 6: Overview (Mean, STDEV, T-Value) .....                        | A6  |
| Appendix 7: Latent Variable Correlations .....                           | A7  |
| Appendix 8: R-Square.....                                                | A8  |
| Appendix 9: Cross Loading .....                                          | A9  |
| Appendix 10: Results of PLS Final .....                                  | A10 |

## ABSTRACT

This study aims to investigate the influence of spirituality, internal control, and organization commitment toward zakah organization performance and internal control toward accountability in zakah organizations. The population of study is the staff of BAZ and LAZ in Province of DI Yogyakarta who has a minimum position at middle manager. There are 16 of 28 BAZ and LAZ in Province of DI Yogyakarta which participated in this research. The number of sample were 63 respondents. All data of the respective measurement items are tested with reliability and validity test based on Alpha Cronbach to the internal consistence by using SPSS program version 15 and to analyze the structural equation model by using PLS (Partial Least Square). The model of relationship between five variables is shown that internal control has positive affects to accountability. Accountability has positive association with zakah organization performance. Internal control has positive association with zakah organization performance. Meanwhile, organization commitment does not influence zakah organization performance. Spirituality has positive association to zakah organization performance.

**Keywords:** *Internal Control, Spirituality, Organization Commitment, Accountability, Zakah Organizations Performance*

## ABSTRAK

Penelitian ini bertujuan untuk menginvestigasi hubungan antara spiritualitas, pengendalian intern, komitmen organisasi, terhadap kinerja organisasi zakat. Populasi penelitian adalah pegawai BAZ dan LAZ di Provinsi DI Yogyakarta yang memiliki jabatan minimal manajer menengah. Terdapat 16 dari 28 BAZ dan LAZ yang berpartisipasi dalam penelitian ini. Jumlah sample adalah 63 responden. Semua data yang pengukuran item masing-masing di uji dengan uji keandalan dan keabsahan berdasarkan pada *Alpha Cronbach* terhadap konsistensi internal dengan menggunakan program SPSS versi 15 serta, untuk menganalisa model persamaan struktur dengan menggunakan PLS (Partial Least Square). Model hubungan antara lima variable menunjukkan bahwa pengendalian intern memiliki pengaruh positif terhadap akuntabilitas. Akuntabilitas memiliki asosiasi yang positif dengan kinerja organisasizakat. Sementara itu, komitmen organisasi tidak memiliki pengaruh terhadap kinerja organisasi zakat. Spiritualitas memiliki asosiasi yang positif terhadap kinerja organisasi zakat.

**Kata Kunci:** *Pengendalian Intern, Spiritualitas, KomitmenOrganisasi, Akuntabilitas, Kinerja Organisasi Zakat*

فَبِأَيِّ آلَاءِ رَبِّكُمَا تُكَذِّبَانِ

So which of the favors of your Lord would you deny? (QS. Ar-Rahman)

# CHAPTER I

## INTRODUCTION

### 1.1 Study Background

*Zakāh* is the third of the five basic pillars of Islamic faith. Qardhawi(2005) explained that as a member of the Muslim community he or she deserves the brotherhood and allegiance of Muslims, as indicated by the Qur'anic verse "but if they repent, establish prayers, and practice *zakah* they are your associates in faith". Furthermore, according to Kahf (1997) *zakah* is also a part of a social system of Islam as the social goals of *zakah* indicate that Allah has given the poor rights in the wealth of the rich. Thus, *zakah* acts as a mechanism for the distribution of wealth, which helps closing the gap between the poor and the rich.

Based on the above explanation, *zakah* is very significant in increasing the wealth of people. It is necessary to perform and organize *zakah* professionally so that the responsibility to human and to Allah. In International level, *Accounting and Auditing Organization for Islamic Financial Institutions(AAOIFI)* issued one of the accounting standard in calculating *zakah*, but this organization does not have an authority to enforce some countries that have listed as members to apply the stipulated standard. It can stimulate the difference of the way to manage *zakah* between one country to others.

Indonesia is well-known as a country with the biggest Muslim population, so *zakah* is significant and needs big-attention in improving the wealth of citizen. Indonesian government has given a legalized protector, by issuing the newest

regulation Undang-Undang No. 23 year 2011 about *Pengelolaan Zakat*. As matter of fact, management and accountability aspect has become problem in several zakah organizations that should be solved soon.

Furthermore, the development of Zakah Management Organization (Organisasi Pengelola Zakat-OPZ) in Indonesia increase rapidly. According to data by Zakah Organization Forum (Forum Organisasi Zakat-FOZ) (2009), nowadays there are more than 300 Zakah Amil Institution (Lembaga Amil Zakat-LAZ) in Indonesia and even, Saidi (2003) said that Zakah Amil Body (Badan Amil Zakat-BAZ) which established by government from central government to regional/local government has reached more than 30.000 organizations. Through the projection of Public Interest Research and Advocacy Center (PIRAC) (2007) there are potentials Zakah, Infaq, Shadaqah, and Waqaf (ZISWAF) fund in Indonesia that has reached 11.5 trillion rupiah, thus zakah is able to be one big income sources in solving the poverty problems in Indonesia.

Meanwhile, according to Kholis (2013) explained the potential of philanthropy funds which is categorized as zakat of Province DI Yogyakarta is predicted more than 600 billion every year. The potential of zakat from state employees in Yogyakarta has reached Rp 500 million until Rp 700 million every month, and in year 2012, the target has reached Rp 3.5 billion per month. Regional Zakah Amil Body (Badan Amil Zakat Daerah-BAZDA) Yogyakarta has collected zakat and infaq of Rp 2.9 billion of employees in Yogyakarta government region. The amount is increasing 25 percent, compared with previous year.

Nowadays, 28 zakah organizations that were listed in Kementerian Agama Province DI Yogyakarta are BAZDA, LAZ, and UPZ. However, the accurate data has not been available yet regarding strategic of fundrising, management and distribution of zakat fund and also the monitoring mechanism and transparency in zakah organizations in DI Yogyakarta.

OPZ as one of institutionthat has significant role in public will deal with the improving of awareness and controlling the citizen, so it has problem regarding the performance measurement which is measured to success or even failure implementation such as: the problems of managerial, manage the programs, and efforts to establish transparency and public accountability. Furthermore, standardization guidelines entitled "Guidelines for Application Criteria for Zakat Management Excellence" (Criteria for Performance Management of Zakah Excellent) with a theory-based Malcolm Baldrige launched FOZ in November 2009, which serves as a guide for charity organizations to work more professionally and more trustful (INFOZ, 2011). It will be the good signs to stimulate and encourage zakah organization in improving its quality of management and balance the increasingly massive growth of OPZ.

Besides the quality management standard, OPZ is inevitable regarding the issue of amil zakat. Imam al-Mawardi (w. 450 H), from mazhab Syafi'i explained that Amil is a person employed to collect and distribute zakat. They are paid from the charity based on the wage level which is appropriate as well. Whereas in Islam Amil has a very noble position, but at this time cannot be regarded as a promising profession.

The problem of quality management and amil certification will lead to two main inseparable issues, they are in accountability and performance measurement for zakat organization. Yet in fact, according to a research conducted by Sadjiarto (2000) found that accountability of public sector organization in Indonesia only emphasized on management of public sector side. Whereas, annual report is not enough as a form of accountability of public. This case is also reported in the findings of Steccolini's research (2002) that aimed to answer the question whether regional government annual report is media of accountability. The surveys to public about 30 regional government's annual reports in Italy showed the report was more for internal users and has not been able to be accessed external users. Annual report has not yet reported as the general purpose as the information needs for potential users and the external data.

According to Bomberg (2009), performance measurement defined an instrument that will improve managerial discretion to ensure accountability to stakeholders. This is also supported by a research conducted by Ammons (2007) that stated that the general policy on the adoption of performance measurement in the public sector argued that performance can be measured by accountability that can determine whether a certain organization is good or bad. Accountability and performance measurement in the public sector is an issue which keep developing and is still pros and cons. Arch and Schwartz (2009) examined the development of accountability and performance measurement indicators at Health Canada and the results stated that the performance measurement system improved the accountability of public sector managers.

The role of OPZ as one of nonprofit organization is not only limited on socialization and collector of zakat funds. Moreover, the trust of the ummah and Allah commands must run as good as possible to ensure the distribution as well. This study seeks to investigate a form of accountability and performance measurement of zakah organization in Indonesia, particularly for BAZ and LAZ, which both has not had the fixed rule to measure the performance of the organization.

There have been many research done to analyze the zakah organization performance, meanwhile it rarely discusses the performance measurement indicators, except, Hamidi (2009). Hamidi (2009) showed that variables of internal control, organization culture, and accountability influence to the organization performance. In contrast, this research aims to analyze the zakah organization performance by replacing two variables, such as organization commitment and spirituality.

## **1.2 Problem Statement**

Based on the background, thus problem statement proposed in this study are as follows:

1. Does internal control affect the accountability of zakah organization?
2. Does spirituality, internal control and organization commitment affect the performance measurement in the zakah organization?
3. Does accountability affect the performance measurement in the zakah organization?

### **1.3 Objectives**

Based on the problem statement, thus the objectives of research are as follows:

1. To provide the empirical evidence about the relationship between internal control and accountability.
2. To provide the empirical evidence about the influence aspects of spirituality, internal control and organization commitment to performance measurement in the zakah organization.
3. To provide the empirical evidence of the influence accountability to performance measurement in the zakah organization.

### **1.4 Benefits**

The benefits of this research both practical and theoretical, are as follows:

1. From theoretical aspects, this research is expected to be used in the development of literature, adding to the scholarly discourse and as a reference for other researchers interested in conducting a research on the influence of accountability and performance measurement zakah organization, since such research is still not much of Indonesia.
2. From practical aspect, this research is expected to provide benefits for practitioners regarding accountability and the development of indicators measuring the performance of zakah organization in order to improve the quality management business organization Zakat, Zakat Institutions particularly in Indonesia.

## **1.5 Systematic Writing**

Systematic of writing that will be used in this research are as the following:

### **CHAPTER I            Introduction**

This chapter describes background of the research, research question, objectives and contribution of the research, as well as the systematic writing.

### **CHAPTER II           Literature Review**

This chapter is a description of the basic theory underlying corporate governance mechanism and its influence on audit report lag, research studies previous hypotheses and development.

### **CHAPTER III          Research Method**

This chapter contains of the description about the variables and operational definitions, sampling, types and sources of data, data collection method, and analysis method.

### **Chapter IV            Results and Discussion**

This chapter explains the description of the object of research, data analysis and discussion conducted according to the analysis tools used.

### **CHAPTER V           Conclusions and Recommendations**

This chapter describes the conclusions, limitations of the research and the recommendation given for further research.

## **CHAPTER II**

### **LITERATUREREVIEW**

#### **2.1 Theoretical Background**

Organization can be defined as a collection people who worked together in order to achieve common goals (Sobirin, 2007). Thus, the principal of organization involved several people aims to achieve the same goals with same ways.

According to Sobirin, organization theory has organization dimension which consists of 2 dimensions, structural dimension and contextual dimension. Structural dimension is character which is based on internal organization side. The examples of structural dimension are authority hierarchy, work standardization, organization complexity, etc.

In conventional practice, using agency theory has more benefits toward principle. On the contrary, in Islamic practice according to Triyuwono and Roekhuiddin (2000), the principle party in zakah organization management context has broader meaning than the common organization, because zakah organization is established as God's command (Five pillar of Islam). Agency theory stated that agents are usually assessed as parties who aim to maximize themselves, but they always keep fulfilling their contracts.

As support theory is theory of fit that is theory about congruence of internal relationship of organization. Organization must be influenced by changes which occurred in external environment. Nowadays, the changes behavior of

external environment pursue the transparency of zakah organization. So, congruence between internal and external environment is as prerequisite of organization succeed. This congruence is known as theory of fit (Sobirin, 2007).

## **2.2 Literature Review**

### **2.2.1 Urgency of Zakah**

Zakah is one of the four pillars of Islam which has strong and significant roles in Islamic religion, and Islamic Ummah Economic development. In *Khulafaurasyidin* ages, zakah is one main of income source which is managed by *Baitul maal*. History recorded *baitul maal* had succeed funding all the *ummah*'s basic needs, such as: Free Education, Guaranteed Security, and Good public infrastructures.

The significance roles of zakah in developing condition of economic states, as explained by Sabahaddin (1989) argued that many Muslim economists agreed that zakat has a multiplier effect to the economy; zakat is determined to be able to eliminate poverty, increase employment, increase standards of living and eventually enhance back the aggregate volume of zakat collection. Zakat is a part of the *mu`amalah* system and human activities related to the exchange of utilities to the satisfaction of material needs (Mahmoud, 1989).

Zakah in general is every treasure that must be removed, if it had fulfilled some requirements that had been defined by religion (Islam), and distributed to those who have been determined as well, namely the eight groups are eligible to receive zakat as stated in Al-Qur'an At-Tawbah:60.

According to Setiawan (2009), zakah in Arabic has several meanings such as: First, zakah as At- Thahuru, which means clean or purify. This confirms that if a person who always pays zakah because of Allah and not because they want the praise of others, so Allah will clean and purify both his property and his life.

Secondly, zakah as Al - Barakatu, which means blessing. This meaning confirms that people who always pay zakah, his wealth will always be a blessing bestowed by Allah, then the blessing of this property will affect the blessing of life. This blessing was born because we use property that is pure and clean, because our property has been cleaned of dirt to give charity. However, zakah itself essentially serves to clean and purify the treasure. Third, zakah as An – Numuw, which means to grow and thrive. This confirms that the meaning of a person who pays zakah, his wealth will always continue to grow and thrive. This is due to the sanctity and blessing treasures that have fulfilled their zakat obligation. Zakah has never made muslim who pays zakat being bankrupt or get poor. Fourth, zakah as As-Shalahu which means goodness. If every Muslim pays zakah, the wealth will be good and far from trouble such as: bankruptcy, burgled, robbed, or even lost. It is because they have abandoned zakat as obligation and right of the poor that have been mentioned in Al - Quran.

### **2.2.2 Zakah Management Organization**

Zakah management cannot be separated by organization/institution which managed the zakah fund from the donator (Mustahiq) and the receiver (Muzzakki). It may be seen from the opinion of Ahmad (2011) about zakah management organization as one of institution that has role in public sector and

facing the increasing of society awareness and supervision. Thus, zakah management should be applied and conducted by supporting the rules and officials as tax settings in this country. Allah commands to conduct zakah as an obligation, and not conducting zakah will be a sin same as like sholah. On the other words, zakah should be integrated by social and economic system. This condition is still far from the facts today, because syariat Islam has not been implemented as a system rule in people's life. Whereas, in Al quran Allah has asked Muslim to conduct Islamic rule without exception by not doing it partially, as stated in the Al-Baqarah verses (208-209). Through the implementation zakah that is supported by social obedience, added by the atmosphere *taqwa* to Allah will encourage the implementation of the collection of zakah and the distribution would be significantly felt by the entire community.

In *Khulafaur Rasyidin ages*, Baitul Maal (Yahya, 2005) is the place to save the state income and also the expenditure. In other words it is managed to collect and spend the treasures from citizen. In line with the explanation of Kartikasari (2009), Baitul Mal consists of two main parts. The first part, deals with property that comes into the Baitul Mal, and all types of property which have become a source of the income. The second part, deals with treasure spent and all kinds of treasures which should be spent. In the Islamic caliphate, the setting treasury (cash) is well managed zakah fund of which cash is not combined with the other cash. It is because the allocation of zakah is different from other income which should be distributed to the 8 *asnaf* as specified in the Quran. Baitul Mal manages state income and the types of treasure (Hamidi, 2009) as follows:

- a. Section *fai* and *kharaj*
- b. Section Zakah

Meanwhile, zakah management is settled based on Act No. 23 Year 2011 concerning the management of zakat Article 1, stated that the management of zakat is the planning, implementation, and coordination of the collection, distribution, and utilization of zakat. There are two institutions that are eligible to undertake the management of zakat, the National Zakat Agency or called as BAZNAS is an institution which manages the national charity. Zakat institution or called as LAZ is a public institution established to assist the collection, distribution, and utilization of zakat. Furthermore, in Article 2 of the same Act also stated that the management of zakat should be based on Islamic law, trust, usefulness, justice, legal certainty, integrated, and accountability.

### **2.2.3 Performance**

Performance is a pattern of actions taken to achieve the objectives as measured based on a comparison of the various standards. Performance is an overview of the level of achievement of the implementation a program or activity in achieving organization objectives which is stated in the strategic planning of the organization (Mahsun, 2006). Thus, performance measurement is able to determine the level of operational effectiveness within the organization.

Meanwhile, according to Hawkins (The Oxford Paperback Dictionary, 1979), performance is defined as: the process or manner of performing, and an outstanding action or achievement. Through the above definitions, it can be concluded that organizations performance is output of the performance or working

process by organizations in certain period through assessment based on the standard. Thus, performance automatically can be measured as the result of all activities/events occurred by figuring the conditions of organizations, qualitatively or even quantitatively. Besides, performance can be defined as the performance which is regarding to quantity and quality of personnel within an organization. Performance consists of an individual or group. Thus, performance is not limited to personnel who sit in the functional or structural position, but also for the whole of personnel that exist in the organization (Ilyas, 2002).

This definition is also confirmed by the opinion of Helfert (2009), where performance is the whole view of the company over a period of time, the result or achievement is affected by the operations of the company in utilizing the existed resources. Performance is a general term which is used for part or all of the actions or activities of an organization in a period by the number of standard references such as, the basis of efficiency, management accountability, etc.

According to Meutia (2012) organization performance measurement is basically comparing actual performance with targets set. In general, the existence of any organization tends to do a performance that is expected to help answer how big the accountability is.

Performance measurement system is mostly used by organizations by profit oriented of private companies. While non-profit organizations including OPZ are still unaware about the importance of performance measurement in running the organization systems. On the contrary, profit organizations where performance measurement system will be useful in the development of future

strategies. Whereas, for non-profit organizations, the existence of a performance measurement system will have enormous benefits in the organization's success, because a non-profit organization as social and public organizations is responsible for the welfare of all people. Besides, a performance measurement as a management tool is not only able to improve the operational efficiency and social credibility but also to support the development of the economic health of interaction between the government and for-profit companies (Duan, 2010). Therefore, the evaluation profit organization has become a topic of conversation among Islamic economists and related research. Here is an obstacle of organization, because performance measurement usually focuses merely on the financial aspect.

Eausino Cardosa Games in Mangkunegara (2000) stated the definition of employee performance as "an expression such as output, efficiency and effectiveness that are often associated with productivity." Furthermore, the performance of employees is the result of the quality and quantity effort that is achieved by an employee in carrying out their duties in accordance with the responsibilities assigned to him (Mangkunegara, 2000).

According to Atkinson, et al. (1995), effective performance appraisal system should contain performance indicators, they are (1) pay attention to every activity of the organization and emphasis on customer perspective, (2) assess each activity by using a performance measure authorizing the customer, (3) pay attention to all aspects of the performance of activities that affect customers in a

comprehensive manner, and (4) provide information as the feedback to help the organizations make improvement.

Assessment of corporate performance according to Hansen and Mowen (1997) is activity performance measures existed financial and non-financial forms. These measures are designed to assess how good an activity was performed and the result achieved. They are also designed to reveal the improvement which was realized. The measurement of activity centers consists of three major performance dimension, they are: (1) efficiency, (2) quality, and (3) time.

Through the previous definitions, performance can be measured by several indicators, and can be classified into two categories, they are: (1) Non-financial performance measurement and (2) financial performance measurement. Both measurements were mostly developed by Balance Score Card model.

Balance Score Card (BSC) is able to be used by public organizations and non-profit organizations for the BSC framework that provide a clear and comprehensive performance measurement, especially for strategic planning and performance measurement (Poister, 2003). Measurement of the performance of the company's achievement is based on the balanced scorecard approach that is divided into four perspectives: (1) Financial Perspective, (2) Customer Perspective, (3) Internal Perspective, and (4) Learning and Growth Perspective (Kaplan & Norton, 1996).

#### **2.2.4 Accountability**

Accountability is a concept that has several definitions, because it depends on whose perspective, whether politicians, practitioners, or a scholar. The differences of the definition of accountability depends on its context (Akbar, 2012). When viewed literally, the word accountability is derived from French "compter" or "conter", which means to count or mention one by one (MATEK in Akbar, 2012).

Furthermore, Glynn and Murphy in Akbar (2012) defined accountability, in a broader meaning as "the process through which a person or group of people can be held accountable for their actions. Bouvens (2006) stated that accountability involves almost in every aspect of the management considered as one of the most important part. Accountability can be described as a public organization needs (or perhaps people) to set up an account for several other organizations and to explain his actions (Hawkins et al, 2006b). Thus, from here, it implied the obligation of an actor to justify that the behavior of significant others (Bovens, 2005).

Meanwhile, Peter (2003) explained that the accountability consists of 3 types, such as: (1) Financial accountability, (2) Administrative accountability, and (3) Public policy accountability. Thus, public accountability is principles that grant every governance activities that can be responsible by the perpetrator to the parties who affected by the application of the policy. Through this instrument, each aspect has some criteria such as: financial accountability aspects consist of financial report presentation and financial control assessment, administrative accountability aspects consist of fulfilled of ethics standard and values and

punctual assessments, and public policy accountability aspect consists of financial report presentation and financial control assessment.

Accountability public principles is a measurement that showed how big the compatibility level of services by values or external norms measurements which is owned by stockholders who concerned with that service. So that Indicators to measure public accountability can be seen from the phase of the program and activities. The indicators are (Krina, 2003):

1. Stages of the decision-making process, the indicators, to ensure public accountability are:
  - a. A decision making must be made in writing and available to anyone who is related with it.
  - b. The decision making has met standard ethics and values that are applicable, it means it has been in accordance to the principles of proper administration and the values that apply in stake holders.
  - c. Lack of clarity of objective and measures taken that is appropriate with the vision and mission of the organization as well as that applied standards organizations.
  - d. There are mechanisms to ensure that the standards have been fulfilled, by consequences of accountability mechanisms if these standards are not met.
  - e. Consistency and feasibility of operational targets have been set and the priority in achieving these targets.

2. Stage of policy dissemination, indicators to ensure public accountability are:
  - a. Dissemination of information about a decision, through the mass media, media nirmassa, as well as personal communication media.
  - b. The accuracy and completeness of the information related to the ways in achieving goals of a program,
  - c. Public access to information over a decision after the decision has been made and public complaints mechanism.
  - d. Availability of management information systems and monitoring results have been achieved by the government.

These three elements above unable to work as one part but rather, there is a close relationship and influence to one another. Each element has an achievable goal and all three can be successful if the organization has a good public accountability.

#### **2.2.4.1 Zakah Organizations Accountability**

In conventional practice, accounting serves as the accountability of the agent (stewardship of the management) towards the principals (shareholders and other stakeholders). However, according to Islamic law, accounting has a role in ensuring fair and just financial transactions take place between human beings, with the primary objective to meet the accountability towards Allah (Rahman, 2010). To fulfill the responsibility towards Allah, accounting must ensure that information provided was in line with the user's need especially the one which is

related to the accountability to Allah, such as zakat information to user's to fulfill zakat obligation.

In recent years, accountability in nonprofit organizations become one of the most popular discussions. Monika (2010) examined the accountability of nonprofit organizations as a driving force which aims to change the management of nonprofit organizations and governance to be better. In some ways, the concept of accountability, transparency, and trust are inseparable. In general, the accountability and enforceability implies both size and often used interchangeably with the similar concept of responsiveness, responsibility and representation. In addition, the accountability associated with a variety of other terms in practical use, such as surveillance, monitoring, supervision, control, inspection, restraint, public exposure and punishment. Accountability in practice can imply in several types, accountability can be internal or external, formal or informal vertical or horizontal, bottom-up or top-down. Then the challenges of accountability are establishing and developing responsibility for decisions, how to design an effective response mechanisms and enforcement mechanisms and how to prioritize accountability for nonprofit organizations that is different from other organizations.

In a zakah organization, accountability as the embodiment of the principle of accountability embodied in the form of obligations prepare and publish audited financial statements. Points defined in the Decree of the Minister of Religious Affairs No. 373 of 2003 concerning the management of zakat is

mentioned that elements of the regulatory (supervisory committee) national, provincial, and city/ county duty to appoint a public accountant to audit the financial management of zakat. The decision of the Director General of the Islamic Society and Pilgrimage Affairs Number D/2912000 on technical guidelines for the management of zakat that is the supervisor Commission indicates public accounting (Depag, 2003).

### **2.2.5 Internal Control**

Internal control is a process that is influenced by the commissioners, management, and personnel from other business units designed weeks to obtain reasonable assurance about the achievement of objectives in terms of: (a) reliability of financial reporting, (b) compliance with laws and regulations; (c) the effectiveness and efficiency of operations (COSO, 1992). In line, according to citation of Kumar and Nagaraja (2012) on OECD Principles of corporate governance, an Internal Control System is defined as an important component in an organization structure used to monitor activities of the entity by the management to ensure good governance. Good governance should provide proper incentives for the board and management to pursue objectives that are in the interest of the company and shareholders and should facilitate effective monitoring, encouraging three firms to use resources more efficiently. Thus, internal control is able to provide good performance by guiding and controlling the management and ensuring the internal control is running appropriately to achieve the objectives.

Government Regulation No. 60 of 2008 concerning Internal Control Systems Government Agencies (Sistem Pengendalian Internal Pemerintah-SPIP), system of internal control is defined as a process that is integral to the actions and activities carried out on an ongoing basis by management and all employees to provide reasonable assurance for achieving organization goals through effective and efficient activities, reliable financial reporting, safeguarding of state assets, and compliance with laws and regulations. In the PP 60 years 2008 regarding internal control systems Government Agencies mentioned that the internal control system of the government agencies consist of control environment, risk judging, and controlling information and communication activities of internal control monitoring.

Indonesian Institute of Accountants(2004) described the components of internal control, as follows:

1. Control environment is an aspect that defines the style of an organization, influencing the control consciousness of its people. Control environment is the foundation for the other components of internal control.
2. Judging of risk assessment is the identification of the entity and the analysis of relevant risks to achieving its objectives, establishing a basis for determining how the risks should be managed.
3. Control activities are the policies and procedures that help ensure that management directives are implemented properly.
4. Information and communication are the identification, capture, and exchange of information in a form and time which allows people to do their responsibility.

5. Monitoring is the process that determines the quality of internal control performance over time.

The main objective of internal control is the achievement of internal control (Pratolo, 2006):

1. Reliability and integrity of information.
2. Compliance with policies, plans, procedures, laws and policies.
3. Security of assets.
4. The use of resources economically and efficiently.
5. Achievement of goals and objectives that have been set for the operation and programs.

### **2.2.6 Organization Commitment**

Organization commitment is another important factor that influences employees' productivity and an important performance indicator for organizations (Meyer & Allen 1997). Some researchers argued that it is critical to have employees committed to their employing organization in order for these organizations to be successful in today's competitive environment (Ketchand & Strawser, 2001). Meyer and Allen (1997) suggested that employees who were strongly committed to their organizations identify with, get involved in and feel loyal towards their organizations. The various overviews of organization commitment reflect a framework with three broad themes: affective, continuance and normative (Meyer & Allen, 1997). Beside that, Dunham, et al. (1994) found that organization commitment can be measured using primarily the affective commitment theme. Ketchand and Strawser (2001, p.222) defined affective commitment as 'an individual's emotional attachment to an organization formed because that individual identifies with the goals of the organization and is willing to assist the organization in achieving these goals.

The advantages of organization which has a committed work are force tend to be the greatest in the case of affective commitment, where the employee in accordance to organization goals. In cases of high level of commitment, actually the impact could be negative since the employee is committed to the organization since they have to due to the high costs associated by leaving the organization (Allen & Meyer, 1996; Meyer & Allen, 1997). Job satisfaction has been found to be significantly and positively associated to affective and normative

commitment, but significantly and negatively is regarding to continuance commitment (Meyer et al, 1993). Therefore, organizations that aim to increase the commitment of their employees through their HRM (Human Resources Management) practices are likely to increase affective commitment or normative commitment, without increasing the continuance commitment.

According to Meyer and Herscovitch (2001), commitments in the workplace can take various types and have the potential in influencing organization effectiveness and employee well-being. They argued some definitions of commitment, such as: (a) a stabilizing or obliging force; that (b) gives direction to behavior (e.g., restricts freedom, binds the person to a course of action). This binding force is experienced as a mind-set (i.e., a frame of mind or psychological state that compels an individual towards a course of action).

Organization commitment is seen as a value orientation to the organization which shows the very thought of individuals and prioritizing work and organization. Individual will try to give all the efforts that have in order to help the organization achieve its objectives. Organization commitment is defined as the degree to which an individual identifies an employee with a particular organization and its goals, and wishes to maintain membership in the organization (Robbins, 2003). Furthermore, Porter et al. (1973) defined organization commitment as the relative strength of the individual to an organization and involvement in a particular organization, which characterized by three psychological factors: (1) strong desire to remain a member of particular organization, (2) willingness to bend over backwards for the sake of the organization and (3) a definite belief and acceptance

of the values and goals of the organization. Allen and Meyer (1990) proposed three forms organization commitment, they are:

1. Affective commitment, which is an emotional attachment, identification and involvement in an organization. In this case the individual settled in an organization because of their own desires.
2. Continuants commitment, i.e. individual commitment which is based on the consideration of what to be sacrificed when leaving the organization. In this case the individual decides to settle on an organization because it is a need.
3. Normative commitment, which is an individual's belief about the responsibility of the organization. Individuals stay in an organization because he/she is obliged to be loyal to the organization.

Besides that, organization climate and leadership style also can influence the organization commitment. Erben and Giineser (2007) found that organization climate consists of wisdom will positively influence the commitment organization, whereas the organization climate which consist of egoistic will give negative influence and impair the organization performance. Concisely, according to statement of Meyer and Allen (1990), organization commitment is the relative power identification of employee toward involvement in organization that was influenced by organization climate by leadership style and organization climate.

### **2.2.7 Spirituality**

Spirituality is defined as an important aspect of human existence that is related to the structure that gives meaning and direct your life significantly. It is

associated with the search for meaning, purpose, self-knowledge, meaningful relationships, love and awareness of the sacred values. This may or may not be associated with a particular religious system (Swinton & Pattison in Gilbert, 2007).

These researchers, such as Giacalone, et al. (2005), made a call to spirituality at work the researchers empirically and rigorously demonstrate the positive effects of spirituality on performance to prevent the marginalization of spirituality at work research. This position can be summarized as the strategy to empirically demonstrate positive effects and outcomes of spirituality in organizations. The basic aim is to make the area of spirituality at work research more legitimate and mainstream to organization studies. Accordingly, it has been suggested that organizations encourage spirituality experiences improved their organization performance and profitability. Reich et al. (Dillon, 2003) believed both the religiosity and spirituality focuses on the relationship the sacred and transcendent, substance is the highest. In contrast, Karakas in his literature review study (2009) explained an integrative view of how spirituality at work benefits organizations through these three perspective. The reviews aims to contribute to the spirituality at work field by integrating three different perspectives on how spirituality enables or leads to organization performance (Figure 2.1): a) *Human resources perspective*: Spirituality enhances employee well-being and quality of life, b) *Philosophical perspective*: Spirituality provides employees a sense of purpose and meaning at work; c) *Interpersonal perspective*: Spirituality provides employees a sense of interconnectedness and community.

Karakas (2010) tried to find perspective or dimension of spirituality and its association with organization performance. Approximately 140 reviewed literature were stated there are three different perspectives on how spirituality members introduced a benefit to employees and supports organization performance. These include:

- a. Spirituality enhances employee well-being and quality of life.
- b. Spirituality gives a sense of purpose and meaning in work.
- c. Gives employees a sense of spirituality and society that are interconnected.

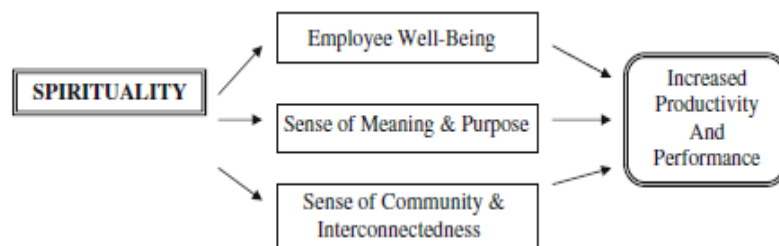


Figure 2.1 Three Perspectives Spirituality and Performance

In figure 2.2, the relationship of spirituality with the performance is described as follows:

The first perspective is the welfare of employees. This perspective is taken from the perspective of human resources. This includes the level of the individual against the positive effects of spirituality, concerning the welfare, morale, and commitment. This perspective has a core principal that incorporate spirituality in the work will improve the welfare of employees by increasing commitment, morale, and productivity, and instead will reduce stress, fatigue, and a crazy work in the world of work. In the second perspective, the purpose and meaning in work,

seen from the perspective that the people who work it are in search of purpose and meaning of life. When spirituality is high, then the search for purpose and meaning will be more readily available, so it can reduce emotion when working. In the third perspective, namely the perspective of interpersonal and community, that is when the person has a spirituality in the work, then this will increase the sense of loyalty are interconnected with one another, and a sense of ownership in the organization (Karakas, 2010).

## **2.3 Hypothesis Formulation**

### **2.3.1 The Influence of Internal Control toward Accountability and Zakah Organization Performance**

Public accountability is defined as the obligation to give an explanation or answer and explain the performance and actions of a person/body corporate/organization leadership includes success and failure of his mission to the authorities hold accountable (MORA RI in Hamidi, 2009). Therefore, accountability discusses about how the behavior of the members organization in carrying out the mandate and responsibilities. In Protolo's research (2006) on the 147 SOEs in Indonesia revealed that the internal control factors have the greatest influence on the application of the principles of good corporate governance and company performance. The principles of good corporate governance in these studies are the lack of accountability, fairness and transparency of independence. Organization's internal controls are implemented through two stages: at the entity level controls and internal control transactional level.

Other research also found the same result, Prasetyono and Kompyurini (2008) revealed that the organization culture, organization commitment, and public accountability simultaneously give positive and significant effect on the performance of the Regional Hospital (RSD) in the strong category. Partially, organization culture influence organization commitment in low category positively and significantly on the performance of RSD. However, the positive effect of public accountability is in the low category and no significant effect on the performance of RSD. Organization culture influence performance with low impact. Whereas, internal control has a positive impact on the application of the principles of Good Corporate Governance (GCG) at a moderate level. Commitment and internal control affect the principles of good corporate governance simultaneously at a sufficient level.

From above the explanation, two hypothesis are proposed:

H<sub>1</sub>: There is a positive effect of Internal Control and Accountability.

H<sub>3</sub>: There is a positive effect between Internal Control to zakah organization performance.

### **2.3.2 The Relationship of Accountability and Organization performance**

Performance and accountability are two major goals of reform in the public sector, which cannot be separated from one another. The essence of accountability is the way in which public institutions and employees manage that diverse expectations generated within and outside organizations (Romzek & Dubník, 1987). Measurements of

performance that is introduced in some countries in the early years of New Public Management is used as a tool to increase government accountability (OECD, 1997). Although there are pros and cons, as stated, that performance measurement can inhibit government accountability. Therefore, in this study we will examine further the relationship between accountability and performance measurement.

Research conducted by the American government, and Cavaluzzi (2003) found a number of organization factors that affect the implementation of performance measurement systems. Organization factors such as management commitment to use performance information, decision-making authority, and training performance measurement techniques provide a positive and significant influence in the use and development of performance measurement systems. In addition, the measurement of performance is also presented positively associated with accountability through the use of performance information for various purposes. All the variables in the study both technical factors and organization factors interact to influence the implementation of the measurement system. Based on the above explanation, the researcher proposes the third hypothesis:

H<sub>2</sub>: There is a positive association between accountability and zakah organization performance.

### **2.3.3 The Influence of Organization Commitment toward Zakah Organization Performance**

Organization commitment is defined as a strong belief in the acceptance of the goals and values of the organization, willingness to use effort on behalf of the organizations is strong enough, and a strong desire to maintain membership in the organization (Mowday et al., 1979). Organization commitment tends to be positively associated with organization change, because committed employees are better equipped to identify and accept the goals, direction, and values (Vacuole & Nicolaou, 2005). Moreover, Geer et al. (2008) found that organization commitment can improve accountability within an organization. The relationship of accountability and performance measurement at BAZ or LAZ is very important in giving the lack of a performance measurement system which is used as a benchmark for zakat organization. When an organization wants to move forward and be better, it needs support from employees within the organization.

According to Kurniawan's research about the influence of organization commitment, organization culture, and satisfaction job toward public organization performance, this study aimed to determine the effect of (1) organization commitment, (2) organization culture, and (3) job satisfaction toward the performance of public organization. This study was causative. The populations were all Regional Working Units (Satuan Kerja Perangkat Daerah-SKPD) in Kerinci regency. The results of research concluded that: (1) organization commitment had a significant positive effect on the performance of public organizations.

In a research that was conducted by Riyanto (2002) showed that high credibility is able to produce only a commitment to high commitment, an

organization is able to produce a good performance. Coupled with research conducted by Suliman and Iles (2002) examined three types of industry in Jordan, the results show that the three dimensions of organization commitment showed a positive relationship with employee performance. Chen, et al.(2006) also did the same research that is related to the relationship between organization commitment, communication and employee performance, it shows that there is a positive relationship between organization communication and job performance. This is in line with the study by Khan et al. (2010) that investigated the impact of organization commitment to employee performance of 153 employees of the oil and gas both private and SOEs. His research results indicated a positive relationship between the significance and the impact of organization commitment on employee performance.

Meigitania's research (2009) about the influence of organization commitment and organization culture toward the performance of employee in PT Pupuk Iskandar Muda, showed that organization commitment variable simultaneously affected the employee's performance. Meanwhile, if tested separately (each variable), it will show that organization culture is not significant toward the performance, on the contrary, the result of organization commitment is significant and positively influence toward performance. According to an analysis of the influence of commitment aspects toward employee's performance in PT Iskandar Muda, the most influential aspects in employee's performance is normative aspect. Thus, affective, continuance, normative aspects simultaneously influence the performance.

Rachmawati (2009) conducted a study about the influence of organization commitment, work motivation, and leadership style toward the performance of employees in Sukoharjo. She suggested that organization commitment, work motivation, and leadership style has significant effect toward performance. A research conducted by Kouzes in Rommy (2011), suggested that capability of producing high credibility, and only with high commitment, a government agency is able to produce a good performance. It is also supported by a research conducted by Ivano (2009) which stated that organization commitment has a positive affect on the performance of public organizations. They suggested that a strong organization commitment will encourage individuals to try harder to achieve organization goals. Thus, a strong commitment make individuals more concerned with the organization of the personal interests. So, between organization commitment and performance in which there is a positive effect of good performance is certainly motivated by a strong commitment. Poor organization commitment does not produce high performance. Thus, the higher degree of organization commitment the higher the performance it achieves as well. Therefore, the hypothesis is:

H<sub>4</sub>: Organization commitment has positive association with organization performance.

#### **2.3.4 The Influence of Spirituality toward Zakah Organization Performance**

Spirituality is defined as a complex construct that generally is thought to look for the best definition as a multidimensional, covering each individual's belief about reality beyond the senses and is the material world (Larson, Swyer & McCullough, 1998; Miller 2003; within Stewart and Koeske 2006). Indeed there are many definitions of spirituality itself with a wide range of perspectives, but what will be emphasized in this study is spirituality in the workplace, the definition was reached 70 definitions (Markow & Klenke, 2005) which measure the effect on performance. From theoretical assumptions, the spirituality in the workplace will improve the performance of the organization, which has a significant positive effect (Jurkiewicz & Robert, 2004).

In a study which was conducted by Muafi (2004) about the Spirituality Influence Employee Motivation on the Performance of The Religious: Empirical Studies in Industrial Area Rungkut Surabaya (SEER), indicate that (a) spiritual motivation: motivation creed, motivation worship and motivation Muamalat jointly affect the performance of the religious.

The above study supported another study which is conducted by Wibisono (2000) that concluded that motivation of Muamalat Bank is dominated by the religious influence on the performance. It showed that individual Muslim should work in earnest in order to achieve the goals. Cultivate the habit of working will be one of the main characteristics of each individual Muslim who make it as the thought and spirit of time that gives image and spirit that continues to provide inspiration in life's journey, which will be etched in history and personal starfish Muslim Achievement. Similarly, in production, a Muslim must view life as an

arena that provides three important coverage: challenges, strengths, opportunities and struggles (Tasmara, 1995).

From literature study, conducted by Karakas (2005) showed that all the research supports and shows how productivity and performance increases as a result of deeper meaning at work; as well as how spirituality at work can provide employees a sense of meaning and purpose. The common pattern in all these work seem to be the fact that workers want to be recognized for who they are; as a person with spirit, heart, soul, passions, hopes, talents, aspirations, families, private lives, emotions, ups and downs, and diverse perspectives on matters.

Therefore, the hypothesis is:

H<sub>5</sub>: Spirituality is associated positively to zakah organization performance.

## 2.4 Theoretical Framework

Through the previous description, the variables of this research are independent (such as Internal Control, Organization Commitment, and spirituality), dependent (Organization Performance) and moderating variables (Accountability).

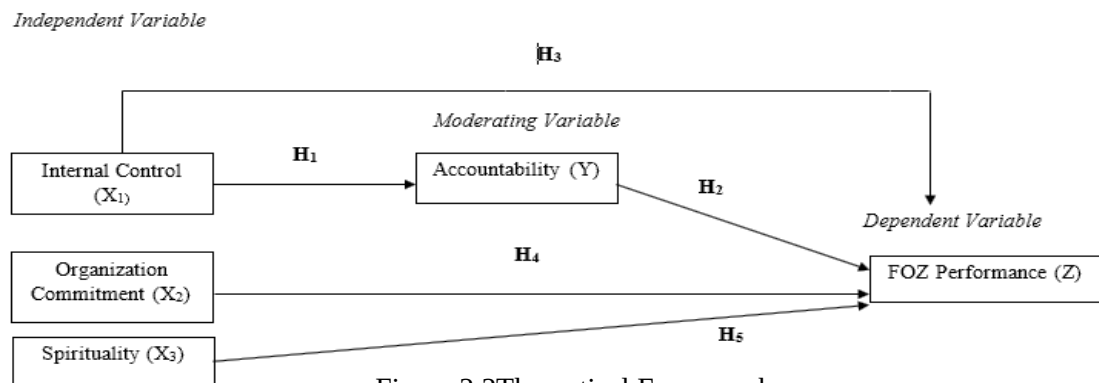


Figure 2.2 Theoretical Framework

## **CHAPTER III**

### **RESEARCH METHODS**

#### **3.1 Variable Measurement and Operational Definitions**

##### **3.1.1 Variable Measurement**

In this research, there are three kinds of variable, they are: (1) independent variable, is variable that influence and not depend on other variables, (2) moderating variable is variable that influence or moderate the relation between two variable, and (3) dependent variable, is variable which depends upon other variables or independent variable.

###### **3.1.1.1 Dependent Variables**

###### **a. Performance Measurement**

Performance measurement instrument that is used in this study is the measurement of the performance of the instrument that was initiated by Indonesia Magnificence of Zakat (IMZ) as a non-profit organization that performs measurement of performance in the form of twigs on Zakat Management Organization, particularly in Zakat Institutions in Indonesia. The components that form the basis of assessment by IMZ refers to the four components, namely the performance of Sharia Compliance, Legal, and Institutional, Financial Performance and Legitimacy of Social, Economic Performance, and Social Performance Politics. Performance consists of 8 Sharia compliance criteria, Economic Performance consists of 8 criteria, Financial and social legitimacy each consisting of 2 (two) and 7 (seven) criteria, and the final performance of Social

and Political consists of 3 criteria. So, for performance measurement variables, the number of all criteria consists of 20 questions.

#### 3.1.1.2 Independent Variables

##### a. Spirituality

In this research, instrument is used by spirituality measurement which constructed by Karakas (2010) regarding perspective or dimension of spirituality and its association with organization performance. It consisted of 3 aspects spirituality enhancing employee well-being and quality of life. Spirituality gives a sense of purpose and meaning of work and, gives employee a sense of spirituality and that society are interconnected. So that, this variable is measured by 14 questions.

##### b. Internal Control

Instrument of internal control measurement is initiated by IAI (Ikatan Akuntan Indonesia) explanation. Internal control's components consist of five aspects, they are: control Environment which has six indicators, Risk assessments which has three indicators, control activity which has four indicators, information and communication which have two indicators, and observation that has only one indicator. Thus, this variable is measured by 31 indicators or questions.

##### c. Organization Commitment

Organization commitment in this study was measured by a construct developed by Allen Meyer (1997) using three dimensions, they are: (1) affective commitment, (2) continuance commitment, and (3) normative commitment, the total of questions are 18 items.

### **3.1.1.3 Moderating Variables**

#### **a. Accountability**

Accountability concept explained by Guy Peter as cited in Hamidi (2009) consisted of three types, they are: (1) Financial accountability, (2) Administrative accountability, (3) Public policy accountability. Thus, public accountability is principles that grant every governance activities that can be counted on by the perpetrator openly to the parties that are affected by the application of the policy. Through this instrument, each aspect has some criteria such as: financial accountability aspects consist of financial report presentation and financial control assessment, administrative accountability aspects consists of the fulfillment of ethics standard and values and punctual assessments, and Public Policy Accountability aspect, consist of Financial Report presentation and Financial Control assessment. Thus, This Variable is measured by eight questions.

### **3.1.2 Operational Definition**

The answer of the questionnaire were scored by using 6 points of rating scale. The selection of six points of rating scale are conducted to minimize the possibility that the number of undecided respondents preferred the answer that will have an impact on the validity of the data generated.

Based on the hypothesis and the theoretical framework outlined above, the operational definition of each variable and its dimension is described in table 3.1:

Table 3.1:  
Definition of Variable Operational

| Variable                | Dimension                                  | Indicator                                                                                                                                                                                                                 | Scale    |
|-------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Spirituality            | Employee well-being and quality of life    | Positive effects of spirituality, concerning the welfare, morale, and commitment                                                                                                                                          | Interval |
|                         | Sense of Meaning and Purpose               | The purpose and meaning in work, departing from the perspective that the people who working it are in search of purpose and meaning life.                                                                                 | Interval |
|                         | Sense of Community and Interconnected-ness | Spirituality in the work, increase the sense of loyalty, are interconnected with one another, and a sense of ownership in the organization                                                                                | Interval |
| Internal Control        | Control Environment                        | Integrity level and ethics value<br>Commitment toward competence<br>Management Philosophy and Leadership style<br>Organization structure<br>Authority of task level and responsibility<br>Quality of Human Resource level | Interval |
|                         | Risk Assessment                            | Operation risk level<br>Financial risk level<br>Compliance risk level                                                                                                                                                     | Interval |
|                         | Control Activity                           | Task separation level<br>Transaction authorization quality<br>Document and data using level<br>Physical control of data and assets level                                                                                  | Interval |
|                         | Information and Communication              | Information using level and communication<br>Information quality level and communication                                                                                                                                  | Interval |
|                         | Observation                                | Observation mechanism quality                                                                                                                                                                                             | Interval |
| Organization Commitment | Affective Commitment                       | Emotional state of employees to join, adapt and blend directly in the organization.                                                                                                                                       | Interval |
|                         | Continuance Commitment                     | Awards are expected to remain in the organization                                                                                                                                                                         | Interval |
|                         | Normative Commitment                       | Feelings of employees to stay on in the organization.                                                                                                                                                                     | Interval |
| Public Accountability   | Administrative Accountability              | Full filed of ethics standard and values<br>Punctual                                                                                                                                                                      | Interval |
|                         | Public Policy                              | Clarity of policy objectives                                                                                                                                                                                              | Interval |

|             |                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |          |
|-------------|-------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
|             | Accountability                                                    | Information spreading<br>Public Access to information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |          |
|             | Financial Accountability                                          | Financial Report presentation<br>Financial Control                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Interval |
| Performance | Shariah Compliance<br>Performance, Legality, and<br>Institutional | Sharia Supervisory Board<br>The availability of the code of<br>ethics and behavior guide <i>amil</i><br>Vision, mission, strategic<br>planning, and performance<br>targets detailed,<br>Position and cleared institution,<br>the fulfillment of the legality of<br>OPZ,<br>Standardized organization<br>structure<br>Systems of good governance and<br>human resources ( <i>amil</i> )<br>professional.                                                                                                                                                                 | Interval |
|             | Economic Performance                                              | <i>Mustahiq</i> identification criteria<br>and mechanisms which<br>empower the growing number<br><i>mustahiq</i> by charity<br>Growth <i>muzakki</i> number<br>Scope and innovation programs<br>utilization of zakat<br>Zakat distribution area<br>distribution, responsiveness to<br>humanitarian emergency<br>response<br>Utilization of zakat for<br>productive economic activities<br>The intensity of utilization of<br>zakat for economic activity<br>productive<br>Intensity of utilization of zakat<br>for community development and<br>empowerment activities. | Interval |
|             | Financial Performance and<br>Social legitimization                | Program expenses ratio<br>Fundraising expenses ratio<br>Fundraising efficiency ratio<br>Primary revenue ratio<br>Program cost growth<br>Implementation of the<br>accounting standard guidelines<br>zakat<br>financial reporting transparency,<br>and Audited timely<br>Databases must address<br>satisfying <i>amil</i> zakat institutions<br>in collecting funds<br>Operating expenditures which                                                                                                                                                                       |          |

|  |                            |                                                                                                                                                                |  |
|--|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|  |                            | monitored<br>A fair remuneration system<br>transparency<br>Surplus funds and placing a<br>productive charity<br>Have the endowment fund of<br>non-zakat funds. |  |
|  | Social-politic Performance | Promotion activity<br>Zakat socialization and<br>education<br>R&D zakat events<br>Advocation and association<br>zakat events                                   |  |

### 3.1.3 Population and Sample

The population defined as the sum total of all members surveyed (Istijanto, 2006). This is supported by Cooper and Schndler (2006) who argued that the overall population is a collection of elements which will draw a variety of conclusions. Meanwhile, a sample is taken part of the population (Istijanto, 2006). The purpose of the sampling is as the representation of the population, so that can conclude the entire population.

Similarly, the population as a whole unit of analysis is OPZ consisting of BAZ and LAZ incorporated community organizations (CBOs) or foundations that are in the Republic of Indonesia. The data obtained from the directory forum OPZ Zakat (FOZ) as associate charity management organization. The data was taken from KEMENAG sites that informed the total of active BAZ & LAZ in Province DI Yogyakarta, which is 28 zakah organizations. The samples in this study are 100 respondents who work in BAZ and LAZ in province of DI Yogyakarta.

The technique in selecting the sample of this research use non - probability sampling technique in particular types of purposive sampling. It is based on several criteria that should be met in taking required sample, they are : (1) For

LAZ, its form of foundations or community organizations; (2) For BAZ , it operates in provinces or districts that already had local regulations (regulations) or regional head regulation (laws or regulations governor regent/mayor) of the charity ;(3) OPZ that has been in operation at least 1 years; and (4) Min. Operating Manager/ Coordinator of Division.

The data collection method in this research use survey method. In this method, the data collected by providing some of the questions through a questionnaire structured addressed to the respondent.

### **3.2 Type and Sources of Data**

The type of data which is used in this research is primary data. The primary data is obtained from the sources directly based on the chosen topic. The lists of several structured questions aims to collect the information from target respondents who work in OPZ management. Meanwhile, the data sources in this research is scores of each variable indicators which are obtained from the filling of questionnaires that have been distributed to target respondents.

### **3.3 Data Collection Method**

This study is a descriptive analysis conducted through a survey method. Survey method is a method of collecting primary data by providing questions to the individual respondents (Hartono, 2007). In addition, this study is the grounded research that is based on theories that have been there and then, developed into a research model. Based on time horizon, this study is cross-sectional because the data is only collected in the time period of the study to answer the research

questions. The data used in this research is obtained through field survey by spreading questionnaire directly to respondents i.e. operational management, treasure, vice director etc. Thus, the tools which are used to collect data is questionnaire.

Data collection techniques are carried out directly by the researcher to the respondents. Respondents were allowed not to fill the data themselves to maintain the confidentiality of respondents. The explanation of the questionnaires and instructions are made and as clear as possible to make it easier for the respondent to the questionnaire.

### **3.3.1 The Assumptions of the Regression Model Testing**

#### **a. Validity test**

According to Cooper and Schindler (2006) validity testing is intended to see if the gauges can be accounted for the accuracy measurement. Test the validity of the calculations performed by factor analysis of the questionnaire items. The results of the factor analysis test can be termed as a valid research instrument when the loading factor is above 0.40 and eigenvalues more than 1 (Hair et al., 2010).

#### **b. Reliability test**

Reliability is used to determine the level of stability and consistency of the measuring instrument used to measure the bias. This measure is to minimize bias (Sekaran, 2003). Measurement reliability in this study emphasizes the internal

consistency or item homogeneity of the questionnaire. These measurements are often used to estimate the intra - scale reliability in terms of variance and covariance of items derived from the measurements, which is expected to measure the same thing (Hattie, 1985). In this study, the questionnaire measures, homogeneity items with reference to the value of the total correlation and Cronbach alpha. The total correlation to see the correlation between the scores of items with a total score as a whole. The test results indicate that the item homogeneity test scores and individual items are correlated significantly with the total score. If the significance of the correlation value item questions with a total score is greater than 5 % then the question items are eliminated. Reliability test is performed using Cronbach's coefficient measurement level alpha. The coefficient of Cronbach's Alpha is a reliability coefficient that indicates how good the items in the study correlated positively with each other (Sekaran, 2003). In general, Sekaran (2003) wrote that the criteria of reliability coefficient  $< 0.60$  was considered poor, 0.60 to 0.79 is acceptable, and 0.8 - 1.0 is good. So the guidelines used is Cronbach's Alpha coefficient  $> 0.6$  so that the variable is said to be reliable (Ghozali, 2009). Measuring tools said to be reliable if it shows consistent results, so that the instrument can be used safely because it can work well on time and under different conditions (Cooper & Schindler, 2006).

### c. Hypothesis Test

This hypothesis testing uses Inferential Analysis, or is called as inductive analysis. Inductive analysis is analysis of statistic technique which is used to analyze sample data and the output will be applied for population. Before

conducting the inferential analysis of this research, the analysis tool which is used is Partial Least Square (PLS), SEM variance basis, with software SmartPLS 2.0. The stage of PLS testing as follows:

#### 1. Indicator testing

Indicator testing or is called as outer model or measurement model is correlation testing between the indicators toward the construct of variable. From the indicator testing, it will be obtained the validity output and reliability model which is measured through some criteria: Convergent Validity, Discriminant Validity, and Composite Reliability.

#### 2. Hypothesis testing

Inner Model or structural model is actually the hypothesis testing that describe the relationship and effect of latent variables according to substantive theory. The equation model can be written as follows:

$$\eta = \beta_0 + \beta\eta + r\xi + \zeta$$

Details:

$\eta$  = vector endogen (dependen) variabel laten

$\xi$  = vector exogenous (independen) variabel laten

$\zeta$  = vector residual

Thus, PLS is designed for recursive model, so that the correlation between latent variable can be specified, as follows:

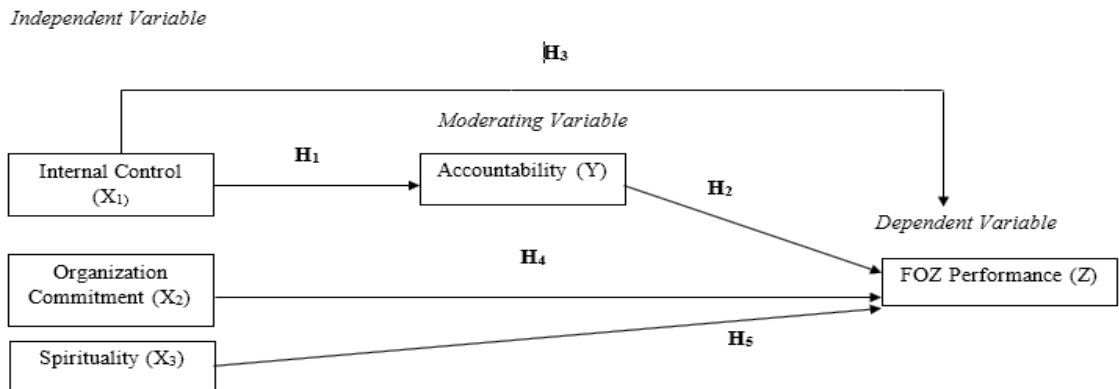
$$\eta_j = \sum_i \beta_{ji} \eta_i + \sum_i \gamma_{jb} \xi_b + \zeta_j$$

$\beta_{ji}$  and  $\gamma_{jb}$  are track coefficient that is connected the endogen predictor and other exogenous latent variable  $\xi_b$  and  $\eta_i$  along the range of index I and b.

Meanwhile,  $\zeta_j$  is inner residual variable. Inner model is testing of structural model which is conducted by using the value of R square as the test of goodness fit model. Besides the test of significance of influence between construct can be seen from the parameter coefficient value and t-statistical significance value.

### 3.4 Structural Model Formulation

Analysis model used in this study to analyze independent variable influence on the dependent variable was multiple linear regression. Statistical analysis model is chosen because the study was designed to examine how the independent variables affect the dependent variable with the following models:



Graphic 3.4 Theoretical Framework

3.4.1.  $Y = \beta_1 X_1$  (Equation 1)

3.4.2  $Z = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_Y X_Y + e$  (Equation 2)

Details:

|                                      |                           |
|--------------------------------------|---------------------------|
| Z                                    | =Organization Performance |
| Y                                    | = Accountability          |
| a                                    | = <i>Intercept</i>        |
| $\beta_1, \beta_2, \beta_3, \beta_Y$ | =Regression Coefficient   |
| $X_1$                                | =Internal Control         |
| $X_2$                                | = Organization Commitment |
| $X_3$                                | = Spirituality            |

### 3.5 Hypothesis Testing

The test for first hypothesis is regarding the influence of internal control ( $X_1$ ) toward accountability (Y) is based on the model that identify the influence of variable  $X_1$  toward Y, with the following equation:

$$Y = P_{YX1} (X_1) + P_{Ye1} (e_1)$$

The structural equation above can be figured in scheme as follows:

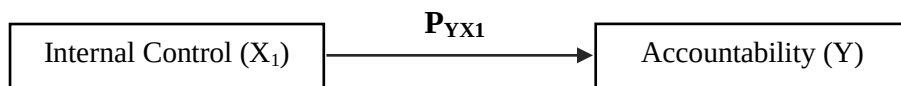


Figure 3.5 Hypothesis Testing Between Internal Control ( $X_1$ ) and Accountability (Y)

This hypothesis testing is about the influence of variable  $X_1$  toward variable Y which is conducted by testing the coefficient values.

For the other four Hypothesis testing are about the influence of internal control ( $X_1$ ), organization commitment ( $X_2$ ), spirituality ( $X_3$ ), and accountability (Y), toward zakah organization performance (Z). Based on the model which identify the influence of variables  $X_1$ ,  $X_2$ ,  $X_3$ , and Y toward Z, as follow equation:

$$Z = P_{ZX1} (X_1) + P_{ZX2} (X_2) + P_{ZX3} (X_3) + P_{ZY} (Y) + P_{Ze2}$$

Structural equation above can be figured in the scheme as follows:

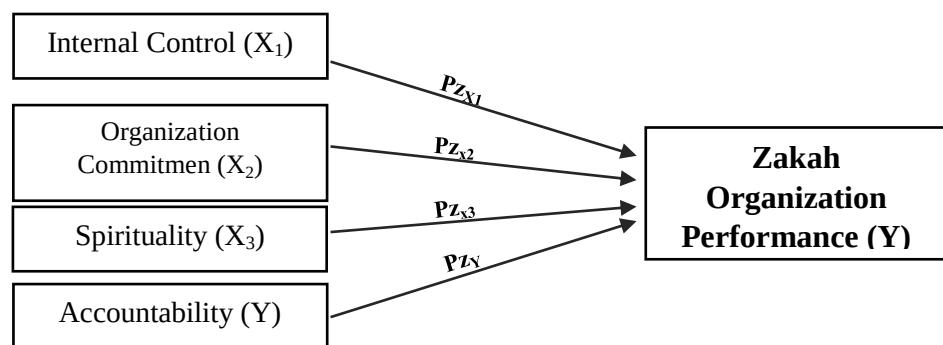


Figure 3.6 Hypothesis Testing between Internal Control ( $X_1$ ), Organization Commitmen ( $X_2$ ), Spirituality ( $X_3$ ), and Accountability (Y) towards Zakah Organization Performance (Y)

Four hypotheses testing are about the influence of variables  $X_1$ ,  $X_2$ ,  $X_3$ , and  $Y$  toward  $Z$  is conducted by testing the coefficient values.

## **CHAPTER IV**

### **RESULTS AND DISCUSSION**

This Chapter will describe data analysis of the research and the discussion in order to answer the hypothesis formulation of research. The aspects which will be discussed in this chapter consist of: (1) descriptive analysis and (2) Structural Equation Model analysis by using PLS (Partial Least Square). Descriptive Analysis consist of (1) Respondent Characteristic and (2) Descriptive Variable Research. Respondent characteristic aims to describe about respondents profile who worked in the zakah organizations whether in LAZ or BAZ. Then, descriptive variable research is regarding to the assessment of research variable that explained how big the level of spirituality, Internal Control, Organization Commitment, and Accountability towards Organization Performance. Then, Structural Equation Model analysis is used to explain the congruence of research model and hypothesis testing by using two tests, they are: (1) validity and reliability testing and (2) hypothesis analysis. The collection of data use survey method by visiting the respondent directly at LAZ and BAZ office. There are 63 (84 %) questionnaires of 15 zakah organization which had been answered by respondents. Thus, there are 63 questionnaires which had been analyzed, it consists of 9 (60%) Lembaga Amil Zakat (LAZ) and 6 (40%) Badan Amil Zakat (BAZ) in Province of DI Yogyakarta.

#### **4.1 Descriptive Analysis**

Descriptive analysis in this research consists of the analysis of Respondent Characteristic and Research Variable Assessment. The analysis of respondent characteristic aims to identify the profile of respondent or the people who worked in zakah organization, regarding the list of zakah organization, the category of organization whether BAZ or LAZ, the positions, Ages, Gender, Level of Education, Major, and long working time in organization. Meanwhile, descriptive of variable assessment describes the perception of respondent toward the research variable.

#### **4.1.1 Respondent Characteristic**

##### **4.1.1.1 List of Zakah Organization**

From the number of 28 zakah organizations which is listed in the website of Kantor Wilayah Kemenag Provinsi DIY, there are only 15 (53%) zakah organizations which participated in this research by confirming and answering the questionnaire which is used as data sources. The result of data analysis enable the researcher to obtain the percentage of respondents that have answered the questionnaires and send back of 5 distributed questionnaires. The table 4.1 below is the list of zakah organization where they worked:

Table 4.1

List of Zakah Organization

| <b>No.</b> | <b>Name of Zakah Organization</b> | <b>Percentage<br/>(of 5)</b> | <b>Percentage<br/>Questionnaire<br/>in Total</b> |
|------------|-----------------------------------|------------------------------|--------------------------------------------------|
| 1.         | Badan Amil Zakat Provinsi DIY     | 100 % (5)                    | 6.67 %                                           |
| 2.         | Badan Amil Zakat Kota Yogyakarta  | 100 % (5)                    | 6.67 %                                           |
| 3.         | Badan Amil Zakat Kab. Bantul      | 100 % (5)                    | 6.67 %                                           |

|     |                                    |           |        |
|-----|------------------------------------|-----------|--------|
| 4.  | Badan Amil Zakat Kab. Sleman       | 80 % (4)  | 5.3%   |
| 5.  | Badan Amil Zakat Kab. Kulon Progo  | 100 % (5) | 6.67 % |
| 6.  | Badan Amil Zakat Kab. Gunung Kidul | 20% (1)   | 1.33%  |
| 7.  | Rumah Zakat Indonesia              | 60 % (3)  | 4.0%   |
| 8.  | LAZIS UII                          | 80 % (4)  | 5.3%   |
| 9.  | Lumbung Zakat Indonesia            | 80 % (4)  | 5.3%   |
| 10. | LAZIS Portal Infaq                 | 100 % (5) | 6.67 % |
| 11. | LAZIS Dompot Dhuafa                | 100 % (5) | 6.67 % |
| 12. | LAZ DPU DT                         | 80 % (4)  | 5.3%   |
| 13. | Rumah Zakat Muhammadiyah           | 100 % (5) | 6.67 % |
| 14. | LAZIS Syuhada                      | 60 % (3)  | 4.0%   |
| 15. | PKPU                               | 100 % (5) | 6.67 % |
|     |                                    | (63)      | 84 %   |

*Sources: Primary data processed, 2014*

Through 4.1 showed that the description of the research at prior is the list of zakah organization which is located in Province of DI Yogyakarta. According to KEMENAG data (<http://yogyakarta1.kemenag.go.id>), there are 28 zakah organizations that consist: 6 BAZ (Badan Amil Zakat) and 22 (Lembaga Amil Zakat). But, the obstacle in conducting the research is LAZ database from KEMENAG was in valid (inappropriate with the real facts). In the process of data collection, there were some LAZ that cannot be found the address because the informations of LAZ are unclear and incomplete, for example, LAZ Bina Umat, LAZ Dewan Dakwah Islam, Baitul Maal Al-kautsar, and LAZIS NU. Then, some of them are also not willing to fill the questionnaire, for example LAZIS Sari Husada. They realized that the organization does not have the structure, and even they claimed that the activities of collecting ZIS is only for the employee who wanted to donate ZIS. They thought that the points of questionnaire are irrelevant with their condition. So, all or the five questionnaire sent back but, nothing has

been answered (0%). Furthermore, there are 15 organization consist of 6 BAZ and 9 LAZ that confirmed and answered the questionnaire, such as: (1) BAZ Provinsi DIY (100 %), (2) BAZ Kota Yogyakarta (100 %), (3) BAZ Kab. Bantul (100%), (4) BAZ Kab. Sleman (80 %), (5) BAZ Kab. Kulon Progo (100 %), (6) BAZ Kab. Gunung Kidul (20 %), (7) Rumah Zakat Indonesia (60 %), (8) LAZIS UII (80 %), (9) Lumbung Zakat Indonesia (80 %), (10) LAZIS Portal Infaq (100%), (11) LAZIS Dhompot Dhuafa (100 %), (12) LAZ DPU DT (80 %), (13) Rumah Zakat Muhammadiyah (100%), (14) LAZIS Syuhada (60 %), (15) PKPU (100%). So that, the total of questionnaires that had been analyzed are 63 (84%) questionnaires which obtained from 15 organizations.

#### 4.1.1.2 Type of Zakat Organization

There are two types of zakah organization, they are BAZ and LAZ. This data analysis is from obtained respondents based on the type of zakah organization, as shown in table 4.2:

Table 4.2

Types of Zakat Organization

| Type of Zakah Organization | Amount | Percentage |
|----------------------------|--------|------------|
| BAZ                        | 6      | 40 %       |
| LAZ                        | 9      | 60 %       |
| <b>Total</b>               | 15     | 100%       |

*Sources: Primary data processed, 2014*

Based on table 4.2, it showed that the data was mostly from LAZ, there are 9 organizations of LAZ or 60 %. Meanwhile, the data which is obtained in BAZ (Badan Amil Zakah), there are 6 organizations BAZ or 40 %. This result showed that most of source data are taken in LAZ, thus this indicates that the existence of LAZ which has spread in many places will facilitate muzzaki (donator). Moreover, the existence of many LAZ implies that Indonesia as a country of which the majority is Muslim has big potential in order to focus on zakah as one of the state income.

#### 4.1.1.3 Age of Respondent

Descriptive results on the age of the respondents is shown in Table 4.3 below:

Table 4.3  
Age of Respondent

| Age               | Number of Respondent | Percentage |
|-------------------|----------------------|------------|
| < 30 years old    | 31                   | 49.2 %     |
| 30 – 40 years old | 21                   | 33.34 %    |
| > 40 years old    | 11                   | 17.46 %    |
| Total             | 63                   | 100.0%     |

*Sources: Primary data processed, 2014*

According to age of respondent, it showed that almost half of respondents are still young, they are under 30 years old. The percentage is 49.2% (31 respondents). Moreover, 33.34% respondents (21 respondents) are between 30-40 years old. Then, only 17.46 % or 11 respondents are under 40 years old. This

result showed that most people who worked in zakah organization are younger people, thus it has greater expectations to create the better performance.

#### **4.1.1.4 Gender of Respondents**

According to gender of respondent, the percentage of respondents based on the gender is shown in table 4.4:

Table 4.4  
Gender of Respondents

| <b>Gender</b> | <b>Number of Respondent</b> | <b>Percentage</b> |
|---------------|-----------------------------|-------------------|
| Female        | 14                          | 22.2 %            |
| Male          | 49                          | 77.78 %           |
| Total         | 63                          | 100.0%            |

*Sources: Primary data processed, 2014*

Table 4.4 showed that most of respondents who worked in zakah organization are male. Data showed 77.78% are dominated by male or there are 49 out of 63 respondents. Whereas, there are 22.2% of female respondents or only 14 respondents female. Thus, this data analysis explained that most male has a role as a decision maker or a leader in organization rather than female.

#### **4.1.1.5 Level of Education**

Description of respondents based on level of education are presented in Table 4.5 below:

Table 4.5

#### Level of Education

| Level of Education | Number of Respondent | Percentage |
|--------------------|----------------------|------------|
| SLTA               | 12                   | 19.05 %    |
| D3                 | 4                    | 6.35 %     |
| S1                 | 45                   | 71.43 %    |
| S2                 | 1                    | 1.59 %     |
| S3                 | 1                    | 1.59 %     |
| Total              | 63                   | 100 %      |

*Sources: Primary data processed, 2014*

Based on table 4.5, it showed that most of respondents have graduated from S1 level. Data showed 71.43% (45 respondents) has got the degree for bachelor. Then, there are 19.05% (12 respondents) who graduated from senior high school. Whereas, the respondents who graduated in vocational are only 4% (4 respondents). Based on the data analysis, it showed that it is rare to find the respondent who has post graduated (S2) and doctor (S 3). Data showed that respondent who post graduated only 1.59% (1 respondent). Similarly the percentage of doctor is only 1.59% (1 respondent). Thus in zakah management today's, the education level has been well-considered in assigning the person who are in charge.

#### 4.1.1.6 Major

Description of respondents based on Major are presented in Table 4.6 below:

Table 4.6  
Variation of Major

| Major           | Number of Respondent | Percentage |
|-----------------|----------------------|------------|
| Syariah         | 16                   | 25.40      |
| Management      | 5                    | 7.94       |
| Accounting      | 6                    | 9.52       |
| Social-Politics | 5                    | 7.94       |
| Laws            | 2                    | 3.17       |
| Others          | 29                   | 46.03      |
| Total           | 63                   | 100 %      |

*Sources: Primary data processed, 2014*

Table 4.6 showed that the respondents who have syariah competences are 25.4% (16 respondents). Then, data also showed small percentages for another majors. There are 7.94% of Management major (5 respondents) and this number is similar with the number from social-politics. Then, there was 9.52% of Accounting major (6 respondent) and only 2 respondents who have competence in Law. But, almost a half of respondents have others competences as apart from the five majors. Data showed other majors are 46.03% (29 respondents).

#### **4.1.1.7 Length of Working Time**

The length of working time can be categorized into 3 groups, they are: (1) less than one year, (2) between 1-3 years, and (3) more than 3 years. The percentage of respondents based on the length of working time is as shown the table 4.7:

Table 4.7  
Length of Working Time

| Long Working Time | Number of Respondent | Percentage |
|-------------------|----------------------|------------|
| < 1 year          | 14                   | 22.22      |
| Between 1-3       | 17                   | 26.98      |
| > 3years          | 32                   | 50.79      |
| Total             | 63                   | 100 %      |

*Sources: Primary data processed, 2014*

Table 4.7 show the most of respondents had worked in zakah organization in longer time. Precisely, it is approximately half of respondents or 50.79% (32 respondents) who worked more than 3 years. Whereas, there are 22.22% (14 respondents) who have just worked for a year. Then, the remains are 26.98% who have been working for 2 or 3 years. It implies that the majority of respondents have worked in zakah organization for longer time or average over 3 years.

#### 4.1.2 Description of Research Variable

Analysis of respondent perception toward performance, accountability, and aspects of spirituality, internal control, and organization commitment in zakah organizations (study in Province DI Yogyakarta) is conducted to overall score. Thus, respondent assessment toward these attributes is measured by the lowest score 1 for answer “strongly disagree” and the highest score 6 for answer “strongly agree”. The average of attributes can describe the answer of each

attribute. According to maximum and minimum value, it can determine the interval of assessment of perception for each item of questions, as shown below:

Minimum value = 1

Maximum value = 6

$$\text{Interval} = \frac{\text{Maximum} - \text{minimum}}{\text{the number of class}} = \frac{6 - 1}{6} = 0.83$$

Table 4.8

Interval of Perception Assessment

| The Average |      | Categorize  |
|-------------|------|-------------|
| 1.00        | 1.83 | Very Low    |
| 1.83        | 2.66 | Low         |
| 2.66        | 3.49 | Rather Low  |
| 3.49        | 4.32 | Rather High |
| 4.32        | 5.15 | High        |
| 5.15        | 6    | Very High   |

Sources: Primary data processed, 2014

The result of descriptive analysis toward each variable is shown in table 4.9:

a. Internal Control Variable

Table 4.9

Description of Internal Control Variable

| No. Items | Statements                                                       | Average | Description |
|-----------|------------------------------------------------------------------|---------|-------------|
| 1.        | Standar etika perilaku digunakan sebagai acuan untuk menghindari | 5.41    | Very High   |

|     |                                                                                               |      |            |
|-----|-----------------------------------------------------------------------------------------------|------|------------|
|     | personel bertindak tidak jujur.                                                               |      |            |
| 2.  | Standar etika perilaku menjadi acuan dalam pelanggaran hukum.                                 | 4.83 | High       |
| 3.  | Sosialisasi standar etika perilaku kepada seluruh personil organisasi tidak pernah dilakukan. | 1.90 | Low        |
| 4.  | Integritas (kejujuran) personil organisasi dalam menjalankan aktivitasnya rendah.             | 2.10 | Rather Low |
| 5.  | Nilai etika personil organisasi yang diterapkan dalam menjalankan aktivitasnya rendah.        | 1.98 | Low        |
| 6.  | <i>Fit and proper test</i> dilakukan saat penempatan posisi personil.                         | 5.24 | Very High  |
| 7.  | Organisasi merekrut calon pegawai berdasar basis kompetensi.                                  | 5.11 | High       |
| 8.  | Seharusnya organisasi pengelola zakat memiliki visi dan misi yang jelas.                      | 5.68 | Very High  |
| 9.  | Organisasi melaksanakan keseluruhan visi dan misi organisasi secara konsekuen.                | 5.48 | Very High  |
| 10. | Pimpinan mengingatkan kepada anggota untuk senantiasa mencapai tujuan organisasi.             | 5.30 | Very High  |
| 11. | Pimpinan memecahkan suatu masalah tanpa mendengar pendapat lain.                              | 1.90 | Low        |
| 12. | Pemisahan tanggung jawab dan wewenang antar personil/fungsi dilakukan dengan jelas.           | 5.22 | Very High  |
| 13. | Struktur organisasi dapat menggambarkan mekanisme pengendalian internal organisasi.           | 5.13 | High       |
| 14. | Wewenang dan tanggung jawab didelegasikan oleh atasan kepada bawahan dengan baik.             | 5.11 | High       |
| 15. | Deskripsi tugas yang didelegasikan sangat jelas.                                              | 5.13 | High       |
| 16. | Kejujuran serta kompeten menjadi komitmen yang penting bagi SDM.                              | 5.51 | Very High  |
| 17. | Kejujuran dan kompetensi digunakan sebagai dasar penilaian dan peningkatan                    | 5.21 | Very High  |

|     |                                                                                                                  |      |            |
|-----|------------------------------------------------------------------------------------------------------------------|------|------------|
|     | jenjang karir SDM.                                                                                               |      |            |
| 18. | Evaluasi harian atas target-target yang telah ditetapkan telah dilaksanakan dalam rangka meminimalkan resiko.    | 5.05 | High       |
| 19. | Organisasi mampu melunasi kewajiban-kewajibannya.                                                                | 5.11 | High       |
| 20. | Organisasi senantiasa mematuhi perundang-undangan untuk menghindari pelanggaran.                                 | 5.25 | Very High  |
| 21. | Pemisahan tugas penyimpanan aset dari tugas akuntansi telah dilakukan.                                           | 4.79 | High       |
| 22. | Pemisahan antara tanggung jawab operasional dari tanggung jawab pencatatan oleh organisasi sudah dilakukan.      | 4.84 | High       |
| 23. | Setiap dokumen telah bernomor urut secara tercetak.                                                              | 4.79 | High       |
| 24. | Dokumen yang relevan selalu digunakan saat transaksi.                                                            | 5.06 | High       |
| 25. | Catatan akuntansi selalu dilakukan pada setiap terjadi transaksi.                                                | 5.25 | Very High  |
| 26. | Intensitas pengecekan fisik oleh pihak yang berkompeten terhadap asset organisasi tidak pernah dilakukan         | 2.38 | Low        |
| 27. | Situs organisasi menyediakan informasi penting seperti rekam kegiatan/ transparansi laporan keuangan organisasi. | 4.86 | High       |
| 28. | Situs organisasi telah digunakan sebagai media komunikasi antara muzakki dan amil zakat (OPZ).                   | 5.08 | High       |
| 29. | Situs organisasi mudah diakses oleh muzakki/donator.                                                             | 5.30 | Very High  |
| 30. | Intensitas pemantuan Dewan Pengawas Syariah terhadap aktivitas penyaluran rendah.                                | 3.06 | Rather Low |
| 31. | Pemantuan Dewan Pengawas Syariah terhadap aktivitas penghimpunan dana telah dilakukan.                           | 4.76 | High       |

*Sources: Primary data processed, 2014*

Internal control is defined as controlling and guiding the management in order to ensure it works properly to achieve the objectives of organization. According to the result of respondent's assessment toward internal control variables for overall showed in good criteria. This is proven by respondent's answer in questionnaire which showed the total score in average is 4.57 or in the interval between 4.32 until 5.15. So that, it indicates in criteria of **High**. Thus, the respondents agree which internal control in zakah organization has implemented properly in terms of Dimension of environment, dimension of risk, dimension of control activity and dimension of information and communication.

Meanwhile, the assessment per indicator showed that most of respondents have given the highest assessment occurs in attribute number 8, on average of 5.68 and the lowest which occurred lowest in attribute number 3 and 11, on average of 1.9.

#### **b. Organization Commitment**

Table 4.10  
Description of Organization Commitment Variable

| <b>No. Items</b> | <b>Statements</b>                                                                           | <b>Average</b> | <b>Description</b> |
|------------------|---------------------------------------------------------------------------------------------|----------------|--------------------|
| 1.               | Saya mampu memahami dan menguasai sepenuhnya tugas-tugas yang diberikan.                    | 5.14           | High               |
| 2.               | Saya mampu menyelesaikan seluruh jumlah pekerjaan yang ditugaskan kepada saya.              | 4.89           | High               |
| 3.               | Saya selalu hadir dikantor tepat waktu.                                                     | 4.83           | High               |
| 4.               | Saya mampu bekerja sama dengan karyawan-karyawan di unit kerja lain diluar unit kerja saya, | 5.10           | High               |

|     |                                                                                                               |      |             |
|-----|---------------------------------------------------------------------------------------------------------------|------|-------------|
| 5.  | Saya dalam melaksanakan tugas memiliki kemampuan dalam menemukan dan memecahkan masalah.                      | 4.83 | High        |
| 6.  | Saya menyelesaikan pekerjaan saya dikantor.                                                                   | 4.79 | High        |
| 7.  | Untuk saat ini, organisasi ini merupakan tempat terbaik bagi saya bekerja.                                    | 5.00 | High        |
| 8.  | Saya bekerja karena dibayar oleh organisasi.                                                                  | 3.40 | Rather High |
| 9.  | Kenaikan gaji akan meningkatkan kinerja saya.                                                                 | 4.02 | Rather High |
| 10. | Saya merasa memiliki sedikit pilihan (pekerjaan) yang bisa dipertimbangkan untuk meninggalkan organisasi ini. | 3.27 | Rather Low  |
| 11. | Saat ini, sulit bagi saya untuk meninggalkan organisasi ini walaupun saya menginginkan keluar..               | 3.17 | Rather Low  |
| 12. | Hidup saya akan terganggu jika saya memutuskan untuk keluar dari oraganisasi.                                 | 3.11 | Rather Low  |
| 13. | Kebijakan organisasi lebih mementingkan kepentingan salah satu unit saja.                                     | 2.10 | Low         |
| 14. | Organisasi menetapkan ukuran prestasi kerja yang tidak mungkin dicapai.                                       | 2.40 | Rather Low  |
| 15. | Organisasi ini hanya mencapai tujuan jangka pendek.                                                           | 2.11 | Low         |
| 16. | Visi, misi, dan tujuan organisasi tidak disosialisasikan dengan jelas kepada karyawannya.                     | 2.24 | Low         |
| 17. | Hubungan karyawan dengan atasan seperti hubungan antara orang tua dan anak                                    | 4.21 | Rather High |
| 18. | Mencari solusi permasalahan melalui berdiskusi bersama.                                                       | 5.16 | Very High   |

*Sources: Primary data processed, 2014*

Organization commitment is defined as one of significant factors which is able to influence the employee's productivity or as one of indicators for organization performance. Descriptive result toward organization commitment showed the average of 3.87 which is in interval between 3.49 until 4.32 or it is categorized as **rather high**. Thus, the respondents claimed the condition of

organization commitment in zakah organization is fairly good. The good commitment of employee will imply smaller employee turnover and the loyalty of employee in the organization.

The highest of Organization Commitment occurs on the discussion as one of way to solve the problem, the average is 5.16 and the lowest one occurs on the tendency of organization policy with the average of 2.10.

### c. Spirituality

Table 4.11  
Description of Spirituality Variable

| No. Items | Statements                                                                                                                  | Average | Description |
|-----------|-----------------------------------------------------------------------------------------------------------------------------|---------|-------------|
| 1.        | Saya bekerja dengan jujur dan rasa ikhlas.                                                                                  | 5.43    | Very High   |
| 2.        | Saya merasa bangga dengan pekerjaan ini.                                                                                    | 5.25    | Very High   |
| 3.        | Saya merasa rugi jika, meninggalkan pekerjaan ini.                                                                          | 4.54    | High        |
| 4.        | Saya bersedia memberikan kontribusi yang optimal untuk kemajuan organisasi zakat Nasional, khususnya ditempat saya bekerja. | 5.33    | Very High   |
| 5.        | Saya menjadikan profesi ini sebagai prioritas utama dibandingkan dengan profesi lain.                                       | 4.52    | High        |
| 6.        | Saya menyelesaikan pekerjaan tepat waktu.                                                                                   | 4.71    | High        |
| 7.        | Saya merasa lebih bahagia, optimis, bersemangat serta percaya diri dengan pekerjaan ini.                                    | 5.03    | High        |
| 8.        | Saya mampu memahami tujuan saya bekerja.                                                                                    | 5.10    | Very High   |
| 9.        | Saya mampu menemukan arti dari pekerjaan ini.                                                                               | 5.11    | Very High   |
| 10.       | Saya menjadi peduli dengan tujuan                                                                                           | 5.17    | Very High   |

|     |                                                                           |      |           |
|-----|---------------------------------------------------------------------------|------|-----------|
|     | hidup ini                                                                 |      |           |
| 11. | Saya bertanggungjawab dengan semua tugas (individu maupun kelompok).      | 5.17 | High      |
| 12. | Saya merasa senang bekerjasama dengan rekan kerja lainnya                 | 5.22 | Very High |
| 13. | Saya memiliki motivasi yang kuat untuk bekerja                            | 5.22 | Very High |
| 14. | Saya terlibat disetiap acara/agenda yang diselenggarakan oleh organisasi. | 4.86 | High      |

*Sources: Primary data processed, 2014*

Spirituality is one aspect which is related to the meaning and well-being in life. As whole, the average of respondents' perception toward spirituality variable is **high** by average of 5.04 which the interval is between 4.32 until 5.15. It showed that most of respondents have best spiritualityin working in zakah organization.

The result of research showed that the most of spirituality variable are **very high** which has interval, 5.15 to 6. But, the highest of them is the employee worked in organization honestly and sincerely of which the average is 5.43. Furthermore, the lowest assessment occurred in the attributes regarding to profession as the main priority has the average of 5.2.

#### **d. Accountability**

Table 4.12

Description of Accountability Variable

| <b>No. Items</b> | <b>Statements</b>                                                                                         | <b>Average</b> | <b>Description</b> |
|------------------|-----------------------------------------------------------------------------------------------------------|----------------|--------------------|
| 1.               | Laporan pertanggungjawaban keuangan telah diungkapkan secara lengkap dan relevan sesuai dengan kebutuhan. | 5.43           | Very High          |

|    |                                                                                                                       |      |           |
|----|-----------------------------------------------------------------------------------------------------------------------|------|-----------|
| 2. | Laporan pertanggungjawaban kinerja telah memberikan informasi tentang kinerja yang sesungguhnya.                      | 5.25 | Very High |
| 3. | Laporan pertanggungjawaban sudah disampaikan kepada pemerintah tepat waktu.                                           | 4.54 | High      |
| 4. | Laporan pertanggungjawaban organisasi mudah dipahami, diakses, dan bersifat terbuka bagi pihak-pihak yang memerlukan. | 5.33 | Very High |
| 5. | Laporan pertanggungjawaban organisasi menunjukkan pencapaian hasil-hasil program dan kegiatan secara efektif.         | 4.52 | High      |
| 6. | Laporan pertanggungjawaban organisasi telah mencerminkan kepentingan dan kebutuhan masyarakat /publik.                | 4.71 | High      |
| 7. | Pengendalian keuangan organisasi selalu memperhatikan prinsip-prinsip efesiensi, efektivitas, dan ekonomi.            | 5.03 | High      |
| 8. | Laporan pertanggungjawaban mampu meningkatkan kepercayaan publik kepada organisasi.                                   | 5.10 | Very High |

*Sources: Primary data processed, 2014*

In general, the average of respondent's perception toward accountability variable is **high** which has the average of 4.99 or in the interval 4.32 to 5.15. It showed that the respondents accountability in controlling and preparing the financial information. The highest accountability attribute occurs in the accountability report that has disclosed completely and relevant accordance with the needs. The highest average is 5.43. Meanwhile, the lowest accountability attribute occurs in the accountability of organization that showed the achievements of programs effectively in average of 4.52. Thus, zakah organization prepares information appropriately and hopes it implies the best transparency for interest parties in zakah organization such as: mustahiq, muzzaki, and government. Furthermore, it will increase the trust for external parties in order to donate their money.

**e. Zakah Organization Performance**

Table 4.13

Description of Zakah Organization Performance Variable

| No. Items | Statements                                                                                              | Average | Description |
|-----------|---------------------------------------------------------------------------------------------------------|---------|-------------|
| 1.        | Total penerimaan dari zakat, infak, serta sedekah selalu meningkat setiap tahun.                        | 5.41    | Very High   |
| 2.        | Rasio penyaluran dana ZIS (penyaluran dana ZIS dibagi saldo awal dan penerimaan ZIS) semakin meningkat. | 4.83    | High        |
| 3.        | Organisasi tidak pernah mengalami kesulitan untuk membayar biaya operasional.                           | 1.90    | Low         |
| 4.        | Realisasi biaya operasional lebih kecil daripada anggarannya.                                           | 2.10    | Rather Low  |
| 5.        | Penggunaan dana operasional sudah cukup efisien dan efektif.                                            | 1.98    | Low         |
| 6.        | <i>Fit and proper test</i> dilakukan saat penempatan posisi personil.                                   | 5.24    | Very High   |
| 7.        | Organisasi merekrut calon pegawai berdasar basis kompetensi.                                            | 5.11    | High        |
| 8.        | Seharusnya organisasi pengelola zakat memiliki visi dan misi yang jelas.                                | 5.68    | Very High   |
| 9.        | Organisasi melaksanakan keseluruhan visi dan misi organisasi secara konsekuen.                          | 5.48    | Very High   |
| 10.       | Pimpinan mengingatkan kepada anggota untuk senantiasa mencapai tujuan organisasi.                       | 5.30    | Very High   |
| 11.       | Pimpinan memecahkan suatu masalah tanpa mendengar pendapat lain.                                        | 1.90    | Low         |
| 12.       | Pemisahan tanggung jawab dan wewenang antar personil/fungsi dilakukan dengan jelas.                     | 5.22    | Very High   |
| 13.       | Struktur organisasi dapat menggambarkan mekanisme pengendalian internal organisasi.                     | 5.13    | High        |
| 14.       | Wewenang dan tanggung jawab didelegasikan oleh atasan kepada bawahan dengan baik.                       | 5.11    | High        |
| 15.       | Deskripsi tugas yang didelegasikan sangat jelas.                                                        | 5.13    | High        |
| 16.       | Kejujuran serta kompeten menjadi komitmen yang penting bagi SDM.                                        | 5.51    | Very High   |

|     |                                                                                                               |      |           |
|-----|---------------------------------------------------------------------------------------------------------------|------|-----------|
| 17. | Kejujuran dan kompetensi digunakan sebagai dasar penilaian dan peningkatan jenjang karir SDM.                 | 5.21 | Very High |
| 18. | Evaluasi harian atas target-target yang telah ditetapkan telah dilaksanakan dalam rangka meminimalkan resiko. | 5.05 | High      |
| 19. | Organisasi mampu melunasi kewajiban-kewajibannya.                                                             | 5.11 | High      |
| 20. | Organisasi senantiasa mematuhi perundang-undangan untuk menghindari pelanggaran.                              | 5.25 | Very High |

*Sources: Primary data processed, 2014*

Performance is defined as the level of operational effectiveness which aims to achieve the objectives. According to the descriptive result of research, it showed that the performance in zakah organization is **high**, with the interval is between 4.32 and 5.15 or the average of 4.58. It means the respondents claimed that the zakah organization has performed well especially in running the program and fulfilling the responsibilities.

The highest performance indicator occurs in attribute explained about the vision and mission of organization that should be clear which is in average of 5.68. Then, the lowest performance indicator occurs in attribute explained about the difficulties facing by the organization and the leader never involved the people in the organization. The lowest average is 1.9. The first attribute shows the respondents' perception that zakah organization still face the difficulties to solve the problems of operational costs.

## 4.2 Statistic Analysis

The research model will be analyzed by using Structural Equation Model (SEM) or PLS (Partial Least Square) software. The usage of PLS is appropriate to predict and establish the theory and sample required is small (Ghozali, 2013). The testing of PLS is conducted through two steps of analysis, both are the model of measurement evaluation and hypothesis testing.

#### 4.2.1 Model of Measurement Evaluation

##### a. Convergent validity

Convergent validity is conducted by comparing the outer model value (loading factor) with the critical value 0.5. If the factor loading value is more than 0.5 ( $> 0.5$ ), the item of instrument will be stated valid. Conversely, if the factor loading value is the less than 0.5 ( $< 0.5$ ), the item of instrument will be stated invalid. The result of Convergent Validity can be shown in Table 4.14 below:

Table 4.14  
Result of Outer Loadings Step 1 (Convergent Validity)

|                       | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | Standard Error (STERR) | T Statistics (O/STERR) | Results |
|-----------------------|---------------------|-----------------|----------------------------|------------------------|------------------------|---------|
| AK1 <- Accountability | 0.801744            | 0.798284        | 0.053364                   | 0.053364               | 15.024016              | Valid   |
| AK2 <- Accountability | 0.692653            | 0.688478        | 0.109926                   | 0.109926               | 6.301102               | Valid   |
| AK3 <- Accountability | 0.359871            | 0.368300        | 0.145625                   | 0.145625               | 2.471211               | Invalid |
| AK4 <- Accountability | 0.783578            | 0.780781        | 0.059779                   | 0.059779               | 13.107837              | Valid   |
| AK5 <- Accountability | 0.716368            | 0.701253        | 0.131955                   | 0.131955               | 5.428884               | Valid   |
| AK6 <- Accountability | 0.758026            | 0.753921        | 0.059192                   | 0.059192               | 12.806234              | Valid   |

|                                    |          |          |          |          |           |         |
|------------------------------------|----------|----------|----------|----------|-----------|---------|
| <b>AK7 &lt;- Accountability</b>    | 0.751191 | 0.747571 | 0.065409 | 0.065409 | 11.484545 | Valid   |
| <b>AK8 &lt;- Accountability</b>    | 0.694077 | 0.693892 | 0.062154 | 0.062154 | 11.167105 | Valid   |
| <b>KIN1 &lt;- FOZ_Performance</b>  | 0.457953 | 0.454736 | 0.169013 | 0.169013 | 2.709576  | Invalid |
| <b>KIN10 &lt;- FOZ_Performance</b> | 0.638268 | 0.638693 | 0.065348 | 0.065348 | 9.767224  | Valid   |
| <b>KIN11 &lt;- FOZ_Performance</b> | 0.332681 | 0.327568 | 0.110354 | 0.110354 | 3.014662  | Invalid |
| <b>KIN12 &lt;- FOZ_Performance</b> | 0.500924 | 0.519192 | 0.108154 | 0.108154 | 4.631584  | Valid   |
| <b>KIN13 &lt;- FOZ_Performance</b> | 0.585231 | 0.587675 | 0.084046 | 0.084046 | 6.963193  | Valid   |
| <b>KIN14 &lt;- FOZ_Performance</b> | 0.215697 | 0.214436 | 0.134599 | 0.134599 | 1.602511  | Invalid |
| <b>KIN15 &lt;- FOZ_Performance</b> | 0.402502 | 0.386614 | 0.111836 | 0.111836 | 3.599035  | Invalid |
| <b>KIN16 &lt;- FOZ_Performance</b> | 0.608822 | 0.600603 | 0.089509 | 0.089509 | 6.801808  | Valid   |
| <b>KIN17 &lt;- FOZ_Performance</b> | 0.251605 | 0.214477 | 0.130002 | 0.130002 | 1.935397  | Invalid |
| <b>KIN18 &lt;- FOZ_Performance</b> | 0.598482 | 0.578426 | 0.122267 | 0.122267 | 4.894864  | Valid   |
| <b>KIN19 &lt;- FOZ_Performance</b> | 0.456933 | 0.462669 | 0.161705 | 0.161705 | 2.825715  | Invalid |
| <b>KIN2 &lt;- FOZ_Performance</b>  | 0.743673 | 0.752229 | 0.045037 | 0.045037 | 16.512375 | Valid   |
| <b>KIN20 &lt;- FOZ_Performance</b> | 0.662669 | 0.636894 | 0.101054 | 0.101054 | 6.557565  | Valid   |
| <b>KIN3 &lt;- FOZ_Performance</b>  | 0.530039 | 0.523543 | 0.122099 | 0.122099 | 4.341063  | Valid   |
| <b>KIN4 &lt;- FOZ_Performance</b>  | 0.173144 | 0.159688 | 0.123992 | 0.123992 | 1.396413  | Invalid |
| <b>KIN5 &lt;- FOZ_Performance</b>  | 0.426911 | 0.424862 | 0.121385 | 0.121385 | 3.516989  | Invalid |
| <b>KIN6 &lt;- FOZ_Performance</b>  | 0.587569 | 0.571215 | 0.098409 | 0.098409 | 5.970676  | Valid   |
| <b>KIN7 &lt;- FOZ_Performance</b>  | 0.397716 | 0.386958 | 0.142879 | 0.142879 | 2.783576  | Invalid |
| <b>KIN8 &lt;- FOZ_Performance</b>  | 0.700110 | 0.698281 | 0.073031 | 0.073031 | 9.586412  | Valid   |
| <b>KIN9 &lt;- FOZ_Performance</b>  | 0.175226 | 0.179233 | 0.109398 | 0.109398 | 1.601723  | Invalid |
| <b>KO1 &lt;- Kom_Org</b>           | 0.703151 | 0.691368 | 0.056724 | 0.056724 | 12.396115 | Valid   |
| <b>KO10 &lt;- Kom_Org</b>          | 0.565057 | 0.534642 | 0.127568 | 0.127568 | 4.429444  | Valid   |

|                    |           |           |          |          |           |         |
|--------------------|-----------|-----------|----------|----------|-----------|---------|
| KO11 <- Kom_Org    | 0.544330  | 0.532958  | 0.141509 | 0.141509 | 3.846611  | Valid   |
| KO12 <- Kom_Org    | 0.193469  | 0.196097  | 0.178938 | 0.178938 | 1.081205  | Invalid |
| KO13 <- Kom_Org    | -0.291246 | -0.302407 | 0.160528 | 0.160528 | 1.814296  | Invalid |
| KO14 <- Kom_Org    | -0.226438 | -0.206465 | 0.152438 | 0.152438 | 1.485448  | Invalid |
| KO15 <- Kom_Org    | -0.319054 | -0.303730 | 0.142219 | 0.142219 | 2.243395  | Invalid |
| KO16 <- Kom_Org    | -0.466947 | -0.445388 | 0.121983 | 0.121983 | 3.827950  | Invalid |
| KO17 <- Kom_Org    | -0.035745 | -0.012346 | 0.158870 | 0.158870 | 0.224994  | Invalid |
| KO18 <- Kom_Org    | 0.411331  | 0.403612  | 0.124823 | 0.124823 | 3.295319  | Invalid |
| KO2 <- Kom_Org     | 0.775860  | 0.753785  | 0.056570 | 0.056570 | 13.715014 | Valid   |
| KO3 <- Kom_Org     | 0.244506  | 0.235498  | 0.150193 | 0.150193 | 1.627943  | Invalid |
| KO4 <- Kom_Org     | 0.624514  | 0.619948  | 0.122151 | 0.122151 | 5.112645  | Valid   |
| KO5 <- Kom_Org     | 0.736410  | 0.716316  | 0.064841 | 0.064841 | 11.357182 | Valid   |
| KO6 <- Kom_Org     | 0.511567  | 0.509108  | 0.097804 | 0.097804 | 5.230551  | Valid   |
| KO7 <- Kom_Org     | 0.661803  | 0.656342  | 0.070674 | 0.070674 | 9.364228  | Valid   |
| KO8 <- Kom_Org     | 0.303873  | 0.283145  | 0.188410 | 0.188410 | 1.612830  | Invalid |
| KO9 <- Kom_Org     | 0.538378  | 0.497202  | 0.139334 | 0.139334 | 3.863927  | Valid   |
| PI1 <- Internal_C  | 0.314768  | 0.304840  | 0.116352 | 0.116352 | 2.705315  | Invalid |
| PI10 <- Internal_C | 0.620666  | 0.607754  | 0.060748 | 0.060748 | 10.217111 | Valid   |
| PI11 <- Internal_C | -0.277213 | -0.258950 | 0.103789 | 0.103789 | 2.670922  | Invalid |
| PI12 <- Internal_C | 0.567935  | 0.553749  | 0.080283 | 0.080283 | 7.074191  | Valid   |
| PI13 <- Internal_C | 0.618923  | 0.599777  | 0.095471 | 0.095471 | 6.482869  | Valid   |
| PI14 <- Internal_C | 0.604438  | 0.586355  | 0.074581 | 0.074581 | 8.104438  | Valid   |
| PI15 <- Internal_C | 0.696515  | 0.682151  | 0.065503 | 0.065503 | 10.633369 | Valid   |
| PI16 <- Internal_C | 0.268550  | 0.270594  | 0.127219 | 0.127219 | 2.110932  | Invalid |

|                      |           |           |          |          |          |         |
|----------------------|-----------|-----------|----------|----------|----------|---------|
| PI17 <- Internal_C   | 0.310079  | 0.299910  | 0.098095 | 0.098095 | 3.161022 | Invalid |
| PI18 <- Internal_C   | 0.614856  | 0.599660  | 0.073680 | 0.073680 | 8.345004 | Valid   |
| PI19 <- Internal_C   | 0.595890  | 0.594525  | 0.072507 | 0.072507 | 8.218386 | Valid   |
| PI2 <- Internal_C    | 0.314682  | 0.320142  | 0.092805 | 0.092805 | 3.390781 | Invalid |
| PI20 <- Internal_C   | 0.476531  | 0.483252  | 0.090935 | 0.090935 | 5.240356 | Invalid |
| PI21 <- Internal_C   | 0.270680  | 0.261250  | 0.168693 | 0.168693 | 1.604575 | Invalid |
| PI22 <- Internal_C   | 0.272414  | 0.266010  | 0.165796 | 0.165796 | 1.643065 | Invalid |
| PI23 <- Internal_C   | 0.503327  | 0.493527  | 0.092954 | 0.092954 | 5.414800 | Valid   |
| PI24 <- Internal_C   | 0.708501  | 0.698348  | 0.076662 | 0.076662 | 9.241902 | Valid   |
| PI25 <- Internal_C   | 0.407594  | 0.398895  | 0.113706 | 0.113706 | 3.584631 | Invalid |
| PI26 <- Internal_C   | -0.309700 | -0.297233 | 0.161648 | 0.161648 | 1.915889 | Invalid |
| PI27 <- Internal_C   | -0.161927 | -0.147380 | 0.200151 | 0.200151 | 0.809024 | Invalid |
| PI28 <- Internal_C   | 0.458108  | 0.455830  | 0.074611 | 0.074611 | 6.139983 | Invalid |
| PI29 <- Internal_C   | 0.466908  | 0.476000  | 0.055738 | 0.055738 | 8.376855 | Invalid |
| PI3 <- Internal_C    | -0.176042 | -0.171013 | 0.176420 | 0.176420 | 0.997854 | Invalid |
| PI30 <- Internal_C   | 0.132214  | 0.143587  | 0.186276 | 0.186276 | 0.709775 | Invalid |
| PI31 <- Internal_C   | 0.414012  | 0.410176  | 0.109221 | 0.109221 | 3.790584 | Invalid |
| PI4 <- Internal_C    | 0.032718  | 0.025865  | 0.199962 | 0.199962 | 0.163623 | Invalid |
| PI5 <- Internal_C    | -0.011521 | -0.014145 | 0.185231 | 0.185231 | 0.062200 | Invalid |
| PI6 <- Internal_C    | 0.567451  | 0.543347  | 0.085806 | 0.085806 | 6.613190 | Valid   |
| PI7 <- Internal_C    | 0.616388  | 0.596541  | 0.079277 | 0.079277 | 7.775103 | Valid   |
| PI8 <- Internal_C    | 0.558382  | 0.558124  | 0.076228 | 0.076228 | 7.325121 | Valid   |
| PI9 <- Internal_C    | 0.595194  | 0.591582  | 0.069693 | 0.069693 | 8.540283 | Valid   |
| SPI1 <- Spirituality | 0.418042  | 0.414012  | 0.130320 | 0.130320 | 3.207820 | Invalid |

|                                 |          |          |          |          |          |       |
|---------------------------------|----------|----------|----------|----------|----------|-------|
| <b>SPI10 &lt;- Spirituality</b> | 0.646504 | 0.627109 | 0.102939 | 0.102939 | 6.280481 | Valid |
| <b>SPI11 &lt;- Spirituality</b> | 0.558640 | 0.559934 | 0.090241 | 0.090241 | 6.190551 | Valid |
| <b>SPI12 &lt;- Spirituality</b> | 0.755227 | 0.728495 | 0.099049 | 0.099049 | 7.624747 | Valid |
| <b>SPI13 &lt;- Spirituality</b> | 0.709699 | 0.691048 | 0.097921 | 0.097921 | 7.247672 | Valid |
| <b>SPI14 &lt;- Spirituality</b> | 0.585595 | 0.603253 | 0.100529 | 0.100529 | 5.825109 | Valid |
| <b>SPI2 &lt;- Spirituality</b>  | 0.561412 | 0.548958 | 0.120790 | 0.120790 | 4.647832 | Valid |
| <b>SPI3 &lt;- Spirituality</b>  | 0.622399 | 0.596889 | 0.121142 | 0.121142 | 5.137785 | Valid |
| <b>SPI4 &lt;- Spirituality</b>  | 0.542401 | 0.533266 | 0.085956 | 0.085956 | 6.310201 | Valid |
| <b>SPI5 &lt;- Spirituality</b>  | 0.515055 | 0.489257 | 0.124880 | 0.124880 | 4.124401 | Valid |
| <b>SPI6 &lt;- Spirituality</b>  | 0.621039 | 0.623056 | 0.079088 | 0.079088 | 7.852502 | Valid |
| <b>SPI7 &lt;- Spirituality</b>  | 0.742011 | 0.722056 | 0.080226 | 0.080226 | 9.249006 | Valid |
| <b>SPI8 &lt;- Spirituality</b>  | 0.713971 | 0.666481 | 0.115099 | 0.115099 | 6.203087 | Valid |
| <b>SPI9 &lt;- Spirituality</b>  | 0.563639 | 0.534967 | 0.123717 | 0.123717 | 4.555886 | Valid |

*Sources: Primary data processed, 2014*

According to the validity test in Table 4.14, it showed that the result of validity has not fulfilled the convergent validity. Because some items of instrument stated invalid or in other words the loading factor is less than 0.5. Invalid items was blocked by blue color, consists of an item of accountability variable (no.3), 6 items of performance variable (no. 1, 11, 14, 15, 17, 19), 9 items of organization commitment variable ( no. 3, 8, 12, 13, 14, 15, 16, 17, 18), 19 items of Internal control variables (no. 1, 2, 3, 4, 5, 11, 16, 17, 20, 21, 22, 25, 25, 26, 27, 28, 29, 30, 31), an item of spirituality variable (no.1).

In order to appear the valid item, all invalid items should be eliminated. Then, the result showed the valid item although, the items of each variable will be lessen. The result of step 2 is obtained after eliminating invalid items. It is shown by table 4.15 as follows:

Table 4.15  
Result of Outer Loadings Final (Convergent Validity)

|                                    | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | Standard Error (STERR) | T Statistics ( O/STERR ) | Description |
|------------------------------------|---------------------|-----------------|----------------------------|------------------------|--------------------------|-------------|
| <b>AK1 &lt;- Accountability</b>    | 0.800813            | 0.783513        | 0.072759                   | 0.072759               | 11.006307                | Valid       |
| <b>AK2 &lt;- Accountability</b>    | 0.723079            | 0.708096        | 0.079919                   | 0.079919               | 9.047611                 | Valid       |
| <b>AK4 &lt;- Accountability</b>    | 0.796010            | 0.788066        | 0.063979                   | 0.063979               | 12.441774                | Valid       |
| <b>AK5 &lt;- Accountability</b>    | 0.711266            | 0.688174        | 0.144214                   | 0.144214               | 4.932027                 | Valid       |
| <b>AK6 &lt;- Accountability</b>    | 0.744526            | 0.741364        | 0.055397                   | 0.055397               | 13.439781                | Valid       |
| <b>AK7 &lt;- Accountability</b>    | 0.742451            | 0.728841        | 0.058422                   | 0.058422               | 12.708317                | Valid       |
| <b>AK8 &lt;- Accountability</b>    | 0.708576            | 0.698689        | 0.053902                   | 0.053902               | 13.145677                | Valid       |
| <b>KIN10 &lt;- FOZ_Performance</b> | 0.693042            | 0.693968        | 0.049332                   | 0.049332               | 14.048391                | Valid       |
| <b>KIN12 &lt;- FOZ_Performance</b> | 0.597851            | 0.609886        | 0.093225                   | 0.093225               | 6.413004                 | Valid       |
| <b>KIN13 &lt;- FOZ_Performance</b> | 0.687028            | 0.686646        | 0.067055                   | 0.067055               | 10.245749                | Valid       |
| <b>KIN16 &lt;- FOZ_Performance</b> | 0.626229            | 0.618961        | 0.073232                   | 0.073232               | 8.551248                 | Valid       |
| <b>KIN18 &lt;- FOZ_Performance</b> | 0.575249            | 0.545493        | 0.105278                   | 0.105278               | 5.464101                 | Valid       |
| <b>KIN2 &lt;- FOZ_Performance</b>  | 0.729669            | 0.722753        | 0.046197                   | 0.046197               | 15.794581                | Valid       |
| <b>KIN20 &lt;- FOZ_Performance</b> | 0.580690            | 0.570608        | 0.076185                   | 0.076185               | 7.622055                 | Valid       |
| <b>KIN6 &lt;- FOZ_Performance</b>  | 0.614384            | 0.597204        | 0.086927                   | 0.086927               | 7.067810                 | Valid       |
| <b>KIN8 &lt;- FOZ_Performance</b>  | 0.739346            | 0.725787        | 0.066130                   | 0.066130               | 11.180143                | Valid       |

|                                 |          |          |          |          |           |       |
|---------------------------------|----------|----------|----------|----------|-----------|-------|
| <b>KO1 &lt;- Kom_Org</b>        | 0.734064 | 0.725876 | 0.047470 | 0.047470 | 15.463608 | Valid |
| <b>KO10 &lt;- Kom_Org</b>       | 0.591630 | 0.570735 | 0.116909 | 0.116909 | 5.060617  | Valid |
| <b>KO11 &lt;- Kom_Org</b>       | 0.548469 | 0.530226 | 0.120281 | 0.120281 | 4.559902  | Valid |
| <b>KO2 &lt;- Kom_Org</b>        | 0.776842 | 0.771488 | 0.043012 | 0.043012 | 18.061012 | Valid |
| <b>KO4 &lt;- Kom_Org</b>        | 0.657148 | 0.642427 | 0.112335 | 0.112335 | 5.849900  | Valid |
| <b>KO5 &lt;- Kom_Org</b>        | 0.719954 | 0.715960 | 0.055391 | 0.055391 | 12.997570 | Valid |
| <b>KO6 &lt;- Kom_Org</b>        | 0.528983 | 0.535504 | 0.082239 | 0.082239 | 6.432294  | Valid |
| <b>KO7 &lt;- Kom_Org</b>        | 0.693296 | 0.686295 | 0.062011 | 0.062011 | 11.180259 | Valid |
| <b>KO9 &lt;- Kom_Org</b>        | 0.533138 | 0.512281 | 0.106467 | 0.106467 | 5.007547  | Valid |
| <b>PI10 &lt;- Internal_C</b>    | 0.599744 | 0.601794 | 0.057992 | 0.057992 | 10.341896 | Valid |
| <b>PI12 &lt;- Internal_C</b>    | 0.663406 | 0.656209 | 0.066316 | 0.066316 | 10.003782 | Valid |
| <b>PI13 &lt;- Internal_C</b>    | 0.696996 | 0.683379 | 0.078350 | 0.078350 | 8.895890  | Valid |
| <b>PI14 &lt;- Internal_C</b>    | 0.666843 | 0.661123 | 0.064592 | 0.064592 | 10.323921 | Valid |
| <b>PI15 &lt;- Internal_C</b>    | 0.723315 | 0.718658 | 0.060222 | 0.060222 | 12.010844 | Valid |
| <b>PI18 &lt;- Internal_C</b>    | 0.660413 | 0.649763 | 0.077666 | 0.077666 | 8.503203  | Valid |
| <b>PI19 &lt;- Internal_C</b>    | 0.594223 | 0.595644 | 0.081000 | 0.081000 | 7.336069  | Valid |
| <b>PI23 &lt;- Internal_C</b>    | 0.525945 | 0.520178 | 0.082898 | 0.082898 | 6.344502  | Valid |
| <b>PI24 &lt;- Internal_C</b>    | 0.648917 | 0.641608 | 0.063401 | 0.063401 | 10.235130 | Valid |
| <b>PI6 &lt;- Internal_C</b>     | 0.611173 | 0.595433 | 0.086393 | 0.086393 | 7.074339  | Valid |
| <b>PI7 &lt;- Internal_C</b>     | 0.594330 | 0.578874 | 0.083489 | 0.083489 | 7.118624  | Valid |
| <b>PI8 &lt;- Internal_C</b>     | 0.585829 | 0.573321 | 0.071830 | 0.071830 | 8.155789  | Valid |
| <b>PI9 &lt;- Internal_C</b>     | 0.631261 | 0.625324 | 0.078098 | 0.078098 | 8.082932  | Valid |
| <b>SPI10 &lt;- Spirituality</b> | 0.651440 | 0.649945 | 0.078011 | 0.078011 | 8.350580  | Valid |
| <b>SPI11 &lt;- Spirituality</b> | 0.575643 | 0.580452 | 0.091254 | 0.091254 | 6.308135  | Valid |

|                                 |          |          |          |          |           |       |
|---------------------------------|----------|----------|----------|----------|-----------|-------|
| <b>SPI12 &lt;- Spirituality</b> | 0.786439 | 0.769393 | 0.063649 | 0.063649 | 12.355941 | Valid |
| <b>SPI13 &lt;- Spirituality</b> | 0.734577 | 0.725537 | 0.068040 | 0.068040 | 10.796270 | Valid |
| <b>SPI14 &lt;- Spirituality</b> | 0.592582 | 0.596250 | 0.104332 | 0.104332 | 5.679754  | Valid |
| <b>SPI2 &lt;- Spirituality</b>  | 0.536434 | 0.546107 | 0.102777 | 0.102777 | 5.219415  | Valid |
| <b>SPI3 &lt;- Spirituality</b>  | 0.569219 | 0.558806 | 0.104162 | 0.104162 | 5.464766  | Valid |
| <b>SPI4 &lt;- Spirituality</b>  | 0.547110 | 0.547591 | 0.072759 | 0.072759 | 7.519479  | Valid |
| <b>SPI6 &lt;- Spirituality</b>  | 0.609755 | 0.599458 | 0.079178 | 0.079178 | 7.701081  | Valid |
| <b>SPI7 &lt;- Spirituality</b>  | 0.749895 | 0.740823 | 0.061749 | 0.061749 | 12.144273 | Valid |
| <b>SPI8 &lt;- Spirituality</b>  | 0.727117 | 0.713376 | 0.077792 | 0.077792 | 9.346894  | Valid |
| <b>SPI9 &lt;- Spirituality</b>  | 0.567297 | 0.562726 | 0.092106 | 0.092106 | 6.159174  | Valid |

*Sources: Primary data processed, 2014*

According to the final validity test above or after invalid items has been eliminated from table, the table only appeared the valid one of which items have achieved the loading factor  $\geq 0.5$ . Furthermore, based on the result of significant test through t- test, it showed that all of the t-value are more  $> 1.64$ . So that, it can be revealed that all indicators has been **valid** (Result of Outer Loadings Final).

#### **b. Composite Reliability**

Composite reliability aims to explain the reliability testing of data construction. If, a certain construct has a composite reliability value, which is over 0.70. Thus, the construct revealed as reliable. The following table 4.16 are the results of research obtained from the data tabulation by PLS software.

Table 4.16

Composite

Reliability

| Variables       | Composite Reliability |
|-----------------|-----------------------|
| Accountability  | 0.898423              |
| FOZ_Performance | 0.868426              |
| Internal_C      | 0.896216              |
| Kom_Org         | 0.865189              |
| Spirituality    | 0.892569              |

*Sources: Primary data processed, 2014*

According to the table 4.16, it can be summed all questions (final) have been **reliable**, because Composite Reliability value of all variables are over 0.7. Thus, the research model has fulfilled the appropriateness model in terms of data reliability.

#### 4.2.2 Hypothesis Testing

Inferential analysis which is used in this research is Path Analysis by model of Smart PLS. Analysis is conducted to identify the influence of spirituality, internal control, organization commitment, and accountability toward zakah organization performance and the influence of internal control toward

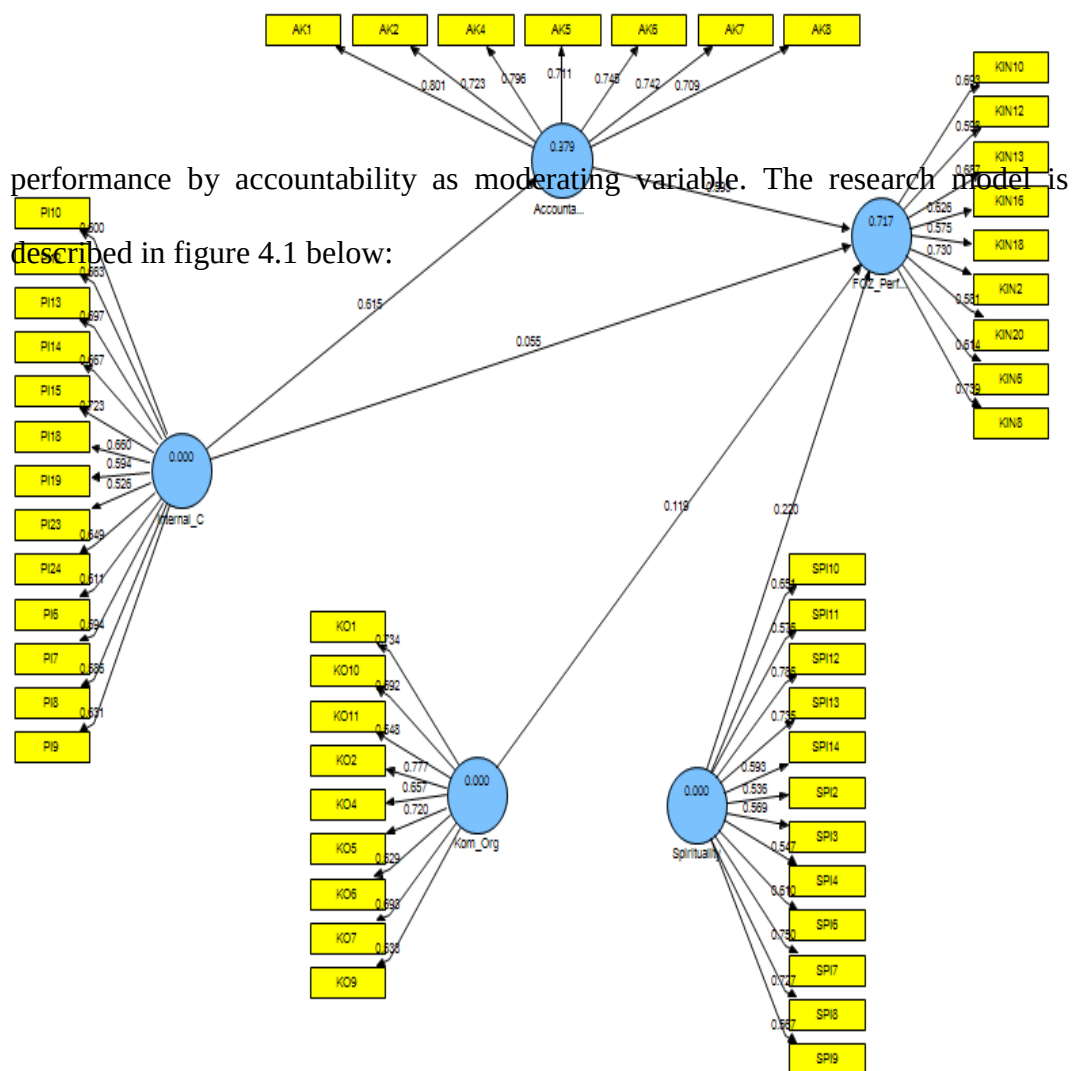


Figure 4.1 Result of PLS model

The result of data tabulation by using PLS software is showed in table 4.17 as follows:

Table 4.17

Results of Inner Weights

|                                             | Original<br>Sample<br>(O) | Sample<br>Mean (M) | Standard<br>Deviation<br>(STDEV) | Standard<br>Error<br>(STERR) | T Statistics<br>( O/STERR ) |
|---------------------------------------------|---------------------------|--------------------|----------------------------------|------------------------------|-----------------------------|
| <b>Accountability -&gt; FOZ_Performance</b> | 0.593233                  | 0.580668           | 0.081396                         | 0.081396                     | 7.288252                    |
| <b>Internal_C -&gt; Accountability</b>      | 0.615463                  | 0.631206           | 0.055927                         | 0.055927                     | 11.004679                   |
| <b>Internal_C -&gt; FOZ_Performance</b>     | 0.419977                  | 0.415079           | 0.100699                         | 0.100699                     | 4.170606                    |
| <b>Kom_Org -&gt; FOZ_Performance</b>        | 0.119473                  | 0.139107           | 0.074911                         | 0.074911                     | 1.594853                    |
| <b>Spirituality -&gt; FOZ_Performance</b>   | 0.220240                  | 0.223177           | 0.078129                         | 0.078129                     | 2.818926                    |

*Sources: Primary data processed, 2014*

Through Table 4.17, the regression equation of PLS results are as follows:

$$Y = 0.615463 X_1$$

$$Z = 0.419977 X_1 + 0.119473 X_2 + 0.22.240 X_3 + 0.593233 Y$$

Details:

$X_1$  = Internal Control

$X_2$  = Organization Commitment

$X_3$  = Spirituality

$Y$  = Accountability

$Z$  = Zakah Organization Performance

The result can be interpreted by conducting t-statistic test comparing between the results of t-statistic to t-table. Moreover, t-table determine the significance on value 0.05 where t-statistic > (more than) t-table by 1.64. Value of t-statistic calculated by using formula as follow:

$$T = \frac{\text{Koefisien Original Sampel (O)}}{\text{Standard Error (STERR)}}$$

This research has defined four hypotheses based on the conceptual framework which was presented previously. The hypotheses have been described in Chapter II are as follows:

- H<sub>1</sub>: There is a positive effect of internal control and accountability.
- H<sub>2</sub>: There is a positive association between accountability and the zakah organization performance.
- H<sub>3</sub>: There is a positive effect between internal control to zakah organization performance.
- H<sub>4</sub>: Organization commitment has positive association to zakah organization performance.
- H<sub>5</sub>: Spirituality is associated positively to zakah organization performance.

#### **a. The relationship between Internal Control and Accountability**

The first hypothesis testing is regarding the relationship between internal control and accountability based on the first framework. The influence of internal control toward accountability obtained the result of inner model that showed the sample original coefficient of 0.615463 and standard error of 0.055927, thus t-statistic is calculated as:

$$T = \frac{0.615463}{0.055927} = 11.00476$$

Through the result of inner model revealed that t-statistic is  $11.004 > 1.64$ . The result conclude the first hypothesis that stated “H<sub>1</sub>: There is a positive effect of internal control and accountability” is **acceptable or unsuccessful rejected**. The positive coefficient showed that better implementation of internal control will create the higher accountability in zakah organization. From the result of coefficient, the relationship between internal control and accountability is reflected in figure below:

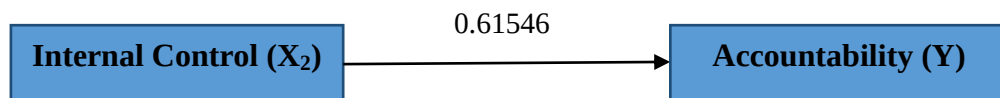


Figure 4.2 The Relationship of Internal Control and Accountability

#### **b. The relationship between Accountability and Zakah Organization Performance**

The second hypothesis testing explained about the relationship between accountability and zakah organization performance based on the framework. The influence of accountability toward zakah organization performance obtained the result of inner model that showed the sample of original coefficient of 0.593233 and standard error of 0.081396, thus t-statistic is calculated as:

$$T = \frac{0.593233}{0.081396} = 7.288233$$

Through the result of inner model, it revealed that t-statistic is  $7.288233 > 1.64$ . The result concluded the second hypothesis that stated “H<sub>2</sub>: There is

a positive association between accountability and the zakah organization performance” is **acceptable or unsuccessful rejected**. The positive coefficient showed that higher accountability will create the better organization performance. From the result of coefficient, the relationship between accountability and zakah organization performance will be reflected as follows:

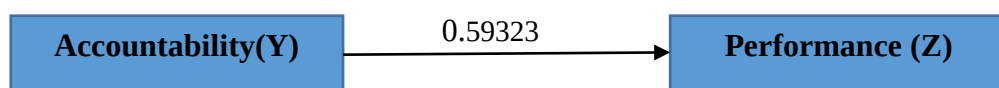


Figure 4.3 The Relationship of Accountability and Zakah Organization Performance

**c. The relationship between Internal Control and Zakah Organization Performance.**

The hypothesis testing which explained about the relationship between internal control and zakah organization performance is the third one. The relationship between internal control and organization performance obtained the result of inner model that showed the sample original coefficient of and standard error of 0.081396, thus t-statistic is calculated as:

$$T = \frac{0.419977}{0.100699} = 4.170617$$

Through the result of inner model, it revealed that t-statistic is 4.170617 > 1.64. The result concluded this hypothesis that stated “H<sub>3</sub>: There is a positive effect between internal control to zakah organization performance” is **acceptable or unsuccessful rejected**. The positive coefficient showed that higher accountability will create the better organization performance. From the result of

coefficient, the relationship between internal control and zakah organization performance will be reflected as follows:

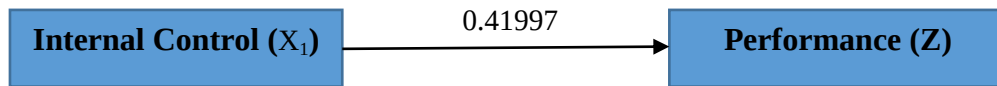


Figure 4.4 The Relationship of Internal Control and Zakah Organization Performance

#### d. The relationship between Organization Commitment and Organization Performance

The fourth hypothesis testing which explained about the relationship between Organization Commitment and zakah organization performance. The relationship obtained the result of inner model that showed the sample original coefficient of 0.119473 and standard error of 0.074911 thus t-statistic is calculated as:

$$T = \frac{0.119473}{0.074911} = 1.594866$$

Through the result of inner model, it revealed that t-statistic is  $1.594866 < 1.64$ . It concludes the hypothesis that stated “Organization commitment has positive association to zakah organization performance” is **rejected**. From the result of coefficient, the relationship between organization commitment and zakah organization performance will be reflected as follows:

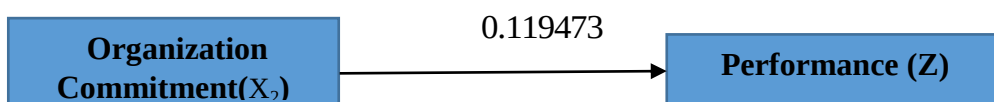


Figure 4.5 The Relationship of Organization Commitment and Zakah Organization Performance

**e. The relationship between Spirituality and Zakah Organization Performance**

The last hypothesis testing is related to the relationship between spirituality and zakah organization performance. The relationship is obtained by the result of inner model that showed the sample of original coefficient of 0.22024 and standard error of 0.078129, thus t-statistic is calculated as:

$$T = \frac{0.22024}{0.078129} = 2.818928$$

Through the result of inner model, it revealed that t-statistic is 2.818928 < 1.64. So the hypothesis that stated “Spirituality is associated positively to zakah organization performance.” is **acceptable or unsuccessful rejected**. The positive coefficient showed that higher spirituality level is able to create the better organization performance. The relationship between spirituality and zakah organization performance will be figured as follows:

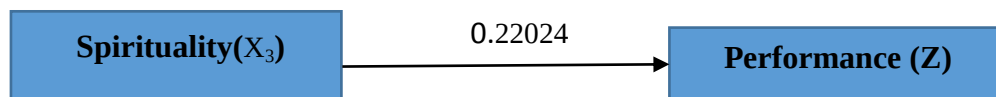


Figure 4.6 the relationship of Spirituality and Zakah Organization Performance

Meanwhile, the result of regression testing by using PLS software in the equation is as follow:

$$Z = P_{zx1} (X_1) + P_{zx2} (X_2) + P_{zx3} (X_3) + P_{zxy} (Y)$$

The above equation shows the results of regression which has purpose to explain how big the influence of independent variable toward dependent variable.

It is shown by determination coefficient in table 4.18 below:

Table 4.18  
Results of R-Square

|                 | R Square |
|-----------------|----------|
| Accountability  | 0.378795 |
| FOZ_Performance | 0.717143 |
| Internal_C      |          |
| Kom_Org         |          |
| Spirituality    |          |

Sources: Primary data processed, 2014

Value of R square for Accountability is 0.378795. It means that accountability can be explained by internal control at 37.9%. Then, the remains is 62.1 % of other variable will explain the accountability. Value of R square for zakah organization performance is 0.717143 which means the internal control, organization commitment and spirituality can be explained by 71.2%. In other words, the remains of 28.8 % will be explained by the others.

*Independent Variable*

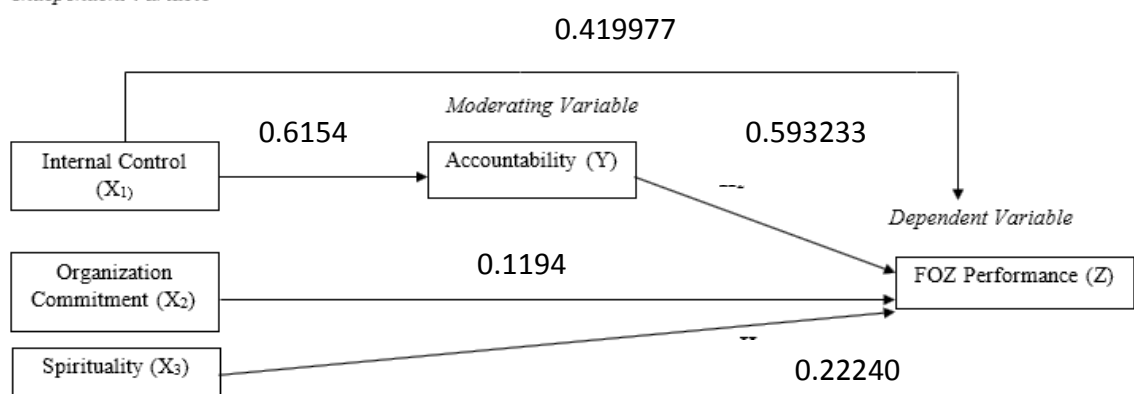


Figure 4.7 Results of Coefficient Path Direct Influence

### 4.3 Discussion

The regression analysis found that partially variable of spirituality, accountability and internal control influence significantly toward the performance in zakah organization in Province of DI Yogyakarta. This research indicates which performance will be optimal if it is supported by aspects of spirituality, accountability, and internal control. Then, the existence of good internal control will increase the accountability directly.

Meanwhile, organization commitment does not have influence significantly toward the zakah organization performance. This findings explained that the zakah organization performance is not optimal because of the low organization commitment. But, organization commitment is not the main factor in creating the performance. It is probably because of the organization climate and leadership style which influence the organization commitment. In line with the Erben et al. (2007) findings that found that organization climate consist of wisdom will give positive influence to commitment organization whereas, the organization climate which consist of egoism will give negative influence and impair the organization performance.

Internal control has significant influence toward the zakah organization performance at high level. This condition showed that the higher the internal control will encourage organization performance. Based on the research which is conducted by Prasetyono et al. (2008) it revealed that there is positive impact on

the application of the performance of Good Corporate Governance (GCG) at moderate level. Then, from this research, it is also obtained the condition that internal control has significant influence and positive correlation toward public accountability. This means the internal control has applied properly in zakah organization. Thus, the higher internal control condition will encourage public accountability. This is supported by the research of Hamidi (2009) of which internal control has significant influence toward accountability at moderate level.

Accountability has significant influence toward zakah organization performance. This condition showed that the higher accountability will encourage zakah organization performance. Besides, according to Guy Peter (2003) the public accountability indicates zakah organization has optimized the inputs of accountability that consists of: (1) Financial accountability, (2) Administrative accountability, (3) Public policy accountability.

Spirituality also has significant influence toward zakah organization performance. This indicates that the higher spirituality will encourage zakah organization performance. Thus, spirituality aspect is significant in improving the productivity as Giacalone (2005) explained that the organizations that will encourage spirituality experiences to improve their organization performance and profitability.

## **CHAPTER V**

### **CONCLUSIONS & RECOMMENDATIONS**

#### **5.1 Conclusion**

According to the analysis and discussion about the influence of aspects of spirituality, internal control, organization commitment and accountability toward zakah organization performance. Thus, the conclusions of this research are:

- a) There is a positive effect between internal control to accountability.
- b) There is a positive association between accountability and zakah organization performance.
- c) There is a positive effect between internal control and accountability.
- d) Organization Commitment does not influence zakah organization performance. This means organization commitment (whether it is higher or lower) does not influence organization performance.
- e) Spirituality is associated positively to zakah organization performance.
- f) From influence testing of variables of spirituality, internal control, organization commitment, and accountability toward zakah organization performance, the value R square showed those variables simultaneously explained by 71.2% and the remains of 18.8% is explained by other variables which is not examined.

## **5.2 Research Limitation**

This research has some limitations, which can be overcome if further research will be able to improve the results of research. Several limitations of this study are:

- a) This research still has limitation in survey method by using questionnaire.

Thus, the quality of data depends on the respondent quality and situational factor. Furthermore, the researcher cannot ensure whether the answers of questionnaire is really answered by sharia board member, supervisory committee, advisory council members, or members of the executive management body which will lead to different answers.

- b) Based on the information about Zakah Amil Body (Badan Amal Zakat-BAZ) and Zakah Amil Institution (Lembaga Amil Zakat-LAZ) listed in KEMENAG in year 2011, some of address are incomplete. Thus, researcher faced the difficulties to find the address. From data, there are 28 organizations (BAZ and LAZ), but only 15 of them can be researched. Because the remains was not founded the address and fulfilled the requirements of sampling, such as some of them do not have cleared structure organization.

## **5.3 Research Recommendation**

Recommendations which can be given to some parties as follows:

- a) For zakah organization management, the organization commitment aspect needs to be increased in optimizing the organization performance, because

of some factors, such as: the job satisfaction which is able to create people's loyalty, attention, and involvement in workplace. Then, internal control also should be created in order encourage the accountability and increase the zakah organization performance. Spirituality aspect has important influence to zakah organization performance.

- b) For researcher, the research object is necessary to be in broader scope, because the zakah organization increase every year. Then, it is necessary to find the method in obtaining data more complete and clear. For example, by visiting the respondent directly in process of distributing and collecting questionnaire and by interviewing directly the respondent which reflect the more truly answer. Besides that, it is necessary to develop another variable regarding the increasing of zakah organization performance, such as: leadership style, organization structure, etc.

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# APPENDICES

## Appendix 1: Qustionnaire

# KUISIONER



INTERNATIONAL  
PROGRAM  
UNIVERSITAS ISLAM INDONESIA

### **ANALISIS AKUNTABILITAS DAN KINERJA ORGANISASI PENGELOLA ZAKAT BERDASARKAN ASPEK SPIRITUALITAS, PENGENDALIAN INTERN, DAN ORGANISASI KOMITMEN (Survei pada Organisasi Pengelola Zakat di Provinsi DI Yogyakarta)**



**Disusun oleh :**  
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Prodi Akuntansi IP

## IDENTITAS RESPONDEN

Nama OPZ : \_\_\_\_\_

Alamat OPZ : \_\_\_\_\_

Kategori OPZ : ( )BAZ ( )LAZ

Jabatan : ( ) Dewan Pengawas ( ) Dewan Pengurus ( ) Badan Pelaksana  
( ) Dewan Syariah ( ) Dewan Pembina ( ) Ketua Divisi

Nama Responden : \_\_\_\_\_ (Boleh tidak diisi)

Umur Responden : \_\_\_\_\_ tahun

Jenis kelamin : ( )Pria ( )Wanita

Jenjang Pendidikan : ( ) SLTA ( ) D3 ( ) S1  
( ) S2 ( ) S3

Jenjang Pendidikan : ( ) Syariah ( ) Manajemen ( ) Akuntansi  
( ) Sospol ( ) Hukum ( ) Lainnya

Lama Saudara bekerja di OPZ ini : \_\_\_\_\_  
( ) < 1 tahun ( ) 1-3 tahun ( ) >3 tahun

**PETUNJUK  
UMUM**

Pada halaman berikut ini berisikan serangkaian pernyataan-pernyataan yang merupakan item-item mengenai pendapat anda terkait aspek spiritualitas, pengendalian intern, maupun komitmen organisasi. Makai itu, mohon kerjasama agar membaca dengan baik setiap pertanyaaan. Kemudian untuk jawaban yang tepat menurut anda maka, Bapak/Ibu/Saudara dapat memberi tanda *checklist*(√) atau silang (X) pada angka 1 sampai dengan 6 dari setiap pernyataan berikut sesuai dengan pengalaman Bapak/Ibu/Saudara. Angka 1 sampai 6 merupakan bobot dari “Sangat Tidak Setuju” sampai dengan “Sangat Setuju”. Semakin tinggi Bapak/Ibu/Saudara memilih angka tersebut semakin mendekati arah setuju atau sangat setuju. Demikian sebaliknya, jika semakin rendah pemilihan angka tersebut maka semakin mendekati kearah tidak setuju. Adapun alternative yang tersedia sebagai berikut:

**STS** = Sangat Tidak Setuju

**TS** = Tidak Setuju

**ATS** = Agak Tidak Setuju

**AS** = Agak Setuju

**S** = Setuju

SS = Sangat Setuju

| No.                                   | Pernyataan                                                                                       |             |        |         |        |   |        |
|---------------------------------------|--------------------------------------------------------------------------------------------------|-------------|--------|---------|--------|---|--------|
| Dimensi Lingkungan Pengendalian       |                                                                                                  |             |        |         |        |   |        |
| Integritas dan Nilai Etika            |                                                                                                  | S<br>T<br>S | T<br>S | AT<br>S | A<br>S | S | S<br>S |
| 1.                                    | Standar etika perilaku digunakan sebagai acuan untuk menghindari personel bertindak tidak jujur. | 1           | 2      | 3       | 4      | 5 | 6      |
| 2.                                    | Standar etika perilaku menjadi acuan dalam pelanggaran hukum.                                    | 1           | 2      | 3       | 4      | 5 | 6      |
| 3.                                    | Sosialisasi standar etika perilaku kepada seluruh personil organisasi tidak pernah dilakukan.    | 1           | 2      | 3       | 4      | 5 | 6      |
| 4.                                    | Integritas (kejujuran) personil organisasi dalam menjalankan aktivitasnya rendah.                | 1           | 2      | 3       | 4      | 5 | 6      |
| 5.                                    | Nilai etika personil organisasi yang diterapkan dalam menjalankan aktivitasnya rendah.           | 1           | 2      | 3       | 4      | 5 | 6      |
| Komitmen terhadap kompetensi          |                                                                                                  |             |        |         |        |   |        |
| 6.                                    | <i>Fit and proper test</i> dilakukan saat penempatan posisi personil.                            | 1           | 2      | 3       | 4      | 5 | 6      |
| 7.                                    | Organisasi merekrut calon pegawai berdasar basis kompetensi.                                     | 1           | 2      | 3       | 4      | 5 | 6      |
| Filosofi dan Gaya Manajemen           |                                                                                                  |             |        |         |        |   |        |
| 8.                                    | Seharusnya organisasi pengelola zakat memiliki visi dan misi yang jelas.                         | 1           | 2      | 3       | 4      | 5 | 6      |
| 9.                                    | Organisasi melaksanakan keseluruhan visi dan misi organisasi secara konsekuen.                   | 1           | 2      | 3       | 4      | 5 | 6      |
| 10                                    | Pimpinan mengingatkan kepada anggota untuk senantiasa mencapai tujuan organisasi.                | 1           | 2      | 3       | 4      | 5 | 6      |
| 11                                    | Pimpinan memecahkan suatu masalah tanpa mendengar pendapat lain.                                 | 1           | 2      | 3       | 4      | 5 | 6      |
| Struktur Organisasi                   |                                                                                                  |             |        |         |        |   |        |
| 12                                    | Pemisahan tanggung jawab dan wewenang antar personil/fungsi dilakukan dengan jelas.              | 1           | 2      | 3       | 4      | 5 | 6      |
| 13                                    | Struktur organisasi dapat menggambarkan mekanisme pengendalian internal organisasi.              | 1           | 2      | 3       | 4      | 5 | 6      |
| Penugasan Wewenang dan Tanggung Jawab |                                                                                                  |             |        |         |        |   |        |
| 14                                    | Wewenang dan tanggung jawab didelegasikan oleh atasan kepada bawahan dengan baik.                | 1           | 2      | 3       | 4      | 5 | 6      |
| 15                                    | Deskripsi tugas yang didelegasikan sangat jelas.                                                 | 1           | 2      | 3       | 4      | 5 | 6      |

| <b>Kebijakan Sumber Daya Manusia (SDM)</b> |                                                                                               |   |   |   |   |   |   |
|--------------------------------------------|-----------------------------------------------------------------------------------------------|---|---|---|---|---|---|
| 16                                         | Kejujuran serta kompeten menjadi komitmen yang penting bagi SDM.                              | 1 | 2 | 3 | 4 | 5 | 6 |
| 17                                         | Kejujuran dan kompetensi digunakan sebagai dasar penilaian dan peningkatan jenjang karir SDM. | 1 | 2 | 3 | 4 | 5 | 6 |

#### **Dimensi Penilaian Risiko**

| <b>Risiko Operasi</b>  |                                                                                                               |   |   |   |   |   |   |
|------------------------|---------------------------------------------------------------------------------------------------------------|---|---|---|---|---|---|
| 18                     | Evaluasi harian atas target-target yang telah ditetapkan telah dilaksanakan dalam rangka meminimalkan resiko. | 1 | 2 | 3 | 4 | 5 | 6 |
| <b>Risiko Keuangan</b> |                                                                                                               |   |   |   |   |   |   |
| 19                     | Organisasi mampu melunasi kewajiban-kewajibannya.                                                             | 1 | 2 | 3 | 4 | 5 | 6 |
| <b>Risiko Ketaatan</b> |                                                                                                               |   |   |   |   |   |   |
| 20                     | organisasi senantiasa mematuhi perundang-undangan untuk menghindari pelanggaran.                              | 1 | 2 | 3 | 4 | 5 | 6 |

#### **Dimensi Aktivitas Pengendalian**

| <b>Pemisahan Tugas</b>                              |                                                                                                             |   |   |   |   |   |   |
|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---|---|---|---|---|---|
| 21                                                  | Pemisahan tugas penyimpanan aset dari tugas akuntansi telah dilakukan.                                      | 1 | 2 | 3 | 4 | 5 | 6 |
| 22                                                  | Pemisahan antara tanggung jawab operasional dari tanggung jawab pencatatan oleh organisasi sudah dilakukan. | 1 | 2 | 3 | 4 | 5 | 6 |
| <b>Dokumen dan Catatan</b>                          |                                                                                                             |   |   |   |   |   |   |
| 23                                                  | Setiap dokumen telah bernomor urut secara tercetak.                                                         | 1 | 2 | 3 | 4 | 5 | 6 |
| 24                                                  | Dokumen yang relevan selalu digunakan saat transaksi.                                                       | 1 | 2 | 3 | 4 | 5 | 6 |
| 25                                                  | Catatan akuntansi selalu dilakukan pada setiap terjadi transaksi.                                           | 1 | 2 | 3 | 4 | 5 | 6 |
| <b>Pengendalian fisik atas catatan dan kekayaan</b> |                                                                                                             |   |   |   |   |   |   |
| 26                                                  | Intensitas pengecekan fisik oleh pihak yang berkompeten terhadap asset organisasi tidak pernah dilakukan    | 1 | 2 | 3 | 4 | 5 | 6 |

#### **Dimensi Informasi dan Komunikasi**

| <b>Penggunaan Sistem Informasi dan Komunikasi</b> |                                                                                                                  |   |   |   |   |   |   |
|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------|---|---|---|---|---|---|
| 27                                                | Situs organisasi menyediakan informasi penting seperti rekam kegiatan/ transparansi laporan keuangan organisasi. | 1 | 2 | 3 | 4 | 5 | 6 |
| 28                                                | Situs organisasi telah digunakan sebagai media komunikasi antara muzakki dan amil zakat (OPZ).                   | 1 | 2 | 3 | 4 | 5 | 6 |
| <b>Kualitas Sistem Informasi dan Komunikasi</b>   |                                                                                                                  |   |   |   |   |   |   |

|    |                                                      |   |   |   |   |   |   |
|----|------------------------------------------------------|---|---|---|---|---|---|
|    |                                                      |   |   |   |   |   |   |
| 29 | Situs organisasi mudah diakses oleh muzakki/donator. | 1 | 2 | 3 | 4 | 5 | 6 |

#### Dimensi Pemantauan

| Mekanisme pemantauan |                                                                                        |   |   |   |   |   |   |
|----------------------|----------------------------------------------------------------------------------------|---|---|---|---|---|---|
| 30                   | Intensitas pemantuan Dewan Pengawas Syariah terhadap aktivitas penyaluran rendah.      | 1 | 2 | 3 | 4 | 5 | 6 |
| 31                   | Pemantuan Dewan Pengawas Syariah terhadap aktivitas penghimpunan dana telah dilakukan. | 1 | 2 | 3 | 4 | 5 | 6 |

0

Komitmen  
Organisasi

| No.                    | Pernyataan                                                                                                    |     |    |     |    |   |    |
|------------------------|---------------------------------------------------------------------------------------------------------------|-----|----|-----|----|---|----|
| Komitmen Afektif       |                                                                                                               | STS | TS | ATS | AS | S | SS |
| 1.                     | Saya mampu memahami dan menguasai sepenuhnya tugas-tugas yang diberikan.                                      | 1   | 2  | 3   | 4  | 5 | 6  |
| 2.                     | Saya mampu menyelesaikan seluruh jumlah pekerjaan yang ditugaskan kepada saya.                                | 1   | 2  | 3   | 4  | 5 | 6  |
| 3.                     | Saya selalu hadir dikantor tepat waktu.                                                                       | 1   | 2  | 3   | 4  | 5 | 6  |
| 4.                     | Saya mampu bekerja sama dengan karyawan-karyawan di unit kerja lain diluar unit kerja saya,                   | 1   | 2  | 3   | 4  | 5 | 6  |
| 5.                     | Saya dalam melaksanakan tugas memiliki kemampuan dalam menemukan dan memecahkan masalah.                      | 1   | 2  | 3   | 4  | 5 | 6  |
| 6.                     | Saya menyelesaikan pekerjaan saya dikantir.                                                                   | 1   | 2  | 3   | 4  | 5 | 6  |
| Komitmen berkelanjutan |                                                                                                               |     |    |     |    |   |    |
| 7.                     | Untuk saat ini, organisasi ini merupakan tempat terbaik bagi saya bekerja.                                    | 1   | 2  | 3   | 4  | 5 | 6  |
| 8.                     | Saya bekerja karena dibayar oleh organisasi.                                                                  | 1   | 2  | 3   | 4  | 5 | 6  |
| 9.                     | Kenaikan gaji akan meningkatkan kinerja saya.                                                                 | 1   | 2  | 3   | 4  | 5 | 6  |
| 10.                    | Saya merasa memiliki sedikit pilihan (pekerjaan) yang bisa dipertimbangkan untuk meninggalkan organisasi ini. | 1   | 2  | 3   | 4  | 5 | 6  |
| 11.                    | Saat ini, sulit bagi saya untuk meninggalkan organisasi ini walaupun saya menginginkan keluar..               | 1   | 2  | 3   | 4  | 5 | 6  |
| 12.                    | Hidup saya akan terganggu jika saya memutuskan untuk keluar dari oraganisasi.                                 | 1   | 2  | 3   | 4  | 5 | 6  |
| Komitmen Normatif      |                                                                                                               |     |    |     |    |   |    |

|     |                                                                                           |   |   |   |   |   |   |
|-----|-------------------------------------------------------------------------------------------|---|---|---|---|---|---|
| 13. | Kebijakan organisasi lebih mementingkan kepentingan salah satu unit saja.                 | 1 | 2 | 3 | 4 | 5 | 6 |
| 14. | Organisasi menetapkan ukuran prestasi kerja yang tidak mungkin dicapai.                   | 1 | 2 | 3 | 4 | 5 | 6 |
| 15. | Organisasi ini hanya mencapai tujuan jangka pendek.                                       | 1 | 2 | 3 | 4 | 5 | 6 |
| 16. | Visi, misi, dan tujuan organisasi tidak disosialisasikan dengan jelas kepada karyawannya. | 1 | 2 | 3 | 4 | 5 | 6 |
| 17. | Hubungan karyawan dengan atasan seperti hubungan antara orang tua dan anak                | 1 | 2 | 3 | 4 | 5 | 6 |
| 18. | Mencari solusi permasalahan melalui berdiskusi bersama.                                   | 1 | 2 | 3 | 4 | 5 | 6 |

## Akuntabilitas

| No. | Pernyataan                                                                                                            | STS | T<br>S | ATS | A<br>S | S | SS |
|-----|-----------------------------------------------------------------------------------------------------------------------|-----|--------|-----|--------|---|----|
| 1.  | Laporan pertanggungjawaban keuangan telah diungkapkan secara lengkap dan relevan sesuai dengan kebutuhan.             | 1   | 2      | 3   | 4      | 5 | 6  |
| 2.  | Laporan pertanggungjawaban kinerja telah memberikan informasi tentang kinerja yang sesungguhnya.                      | 1   | 2      | 3   | 4      | 5 | 6  |
| 3.  | Laporan pertanggungjawaban sudah disampaikan kepada pemerintah tepat waktu.                                           | 1   | 2      | 3   | 4      | 5 | 6  |
| 4.  | Laporan pertanggungjawaban organisasi mudah dipahami, diakses, dan bersifat terbuka bagi pihak-pihak yang memerlukan. | 1   | 2      | 3   | 4      | 5 | 6  |
| 5.  | Laporan pertanggungjawaban organisasi menunjukkan pencapaian hasil-hasil program dan kegiatan secara efektif.         | 1   | 2      | 3   | 4      | 5 | 6  |
| 6.  | Laporan pertanggungjawaban organisasi telah mencerminkan kepentingan dan kebutuhan masyarakat /publik.                | 1   | 2      | 3   | 4      | 5 | 6  |
| 7.  | Pengendalian keuangan organisasi selalu memperhatikan prinsip-prinsip efesiensi, efektivitas, dan ekonomi.            | 1   | 2      | 3   | 4      | 5 | 6  |
| 8.  | Laporan pertanggungjawaban mampu meningkatkan kepercayaan publik kepada organisasi.                                   | 1   | 2      | 3   | 4      | 5 | 6  |

| No.                                | Pernyataan                                                                                                                  |         |    |         |        |   |    |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|---------|----|---------|--------|---|----|
| <b>Kesejahteraan Pegawai</b>       |                                                                                                                             | ST<br>S | TS | AT<br>S | A<br>S | s | SS |
| 1.                                 | Saya bekerja dengan jujur dan rasa ikhlas.                                                                                  | 1       | 2  | 3       | 4      | 5 | 6  |
| 2.                                 | Saya merasa bangga dengan pekerjaan ini.                                                                                    | 1       | 2  | 3       | 4      | 5 | 6  |
| 3.                                 | Saya merasa rugi jika, meninggalkan pekerjaan ini.                                                                          | 1       | 2  | 3       | 4      | 5 | 6  |
| 4.                                 | Saya bersedia memberikan kontribusi yang optimal untuk kemajuan organisasi zakat Nasional, khususnya ditempat saya bekerja. | 1       | 2  | 3       | 4      | 5 | 6  |
| 5.                                 | Saya menjadikan profesi ini sebagai prioritas utama dibandingkan dengan profesi lain.                                       | 1       | 2  | 3       | 4      | 5 | 6  |
| 6.                                 | Saya menyelesaikan pekerjaan tepat waktu.                                                                                   | 1       | 2  | 3       | 4      | 5 | 6  |
| <b>Rasa Arti &amp; Tujuan</b>      |                                                                                                                             |         |    |         |        |   |    |
| 7.                                 | Saya merasa lebih bahagia, optimis, bersemangat serta percaya diri dengan pekerjaan ini.                                    | 1       | 2  | 3       | 4      | 5 | 6  |
| 8.                                 | Saya mampu memahami tujuan saya bekerja.                                                                                    | 1       | 2  | 3       | 4      | 5 | 6  |
| 9.                                 | Saya mampu menemukan arti dari pekerjaan ini.                                                                               | 1       | 2  | 3       | 4      | 5 | 6  |
| 10.                                | Saya menjadi peduli dengan tujuan hidup ini                                                                                 | 1       | 2  | 3       | 4      | 5 | 6  |
| <b>Rasa Saling &amp; Komunitas</b> |                                                                                                                             |         |    |         |        |   |    |
| 11.                                | Saya bertanggungjawab dengan semua tugas (individu maupun kelompok).                                                        | 1       | 2  | 3       | 4      | 5 | 6  |
| 12.                                | Saya merasa senang bekerjasama dengan rekan kerja lainnya                                                                   | 1       | 2  | 3       | 4      | 5 | 6  |
| 13.                                | Saya memiliki motivasi yang kuat untuk bekerja                                                                              | 1       | 2  | 3       | 4      | 5 | 6  |
| 14.                                | Saya terlibat disetiap acara/agenda yang diselenggarakan oleh organisasi.                                                   | 1       | 2  | 3       | 4      | 5 | 6  |

| No.                       | Pernyataan                                                                                                                            |     |    |     |    |   |    |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|----|---|----|
| Persepektif Keuangan      |                                                                                                                                       | STS | TS | ATS | AS | S | SS |
| 1.                        | Total penerimaan dari zakat, infak, serta sedekah selalu meningkat setiap tahun.                                                      | 1   | 2  | 3   | 4  | 5 | 6  |
| 2.                        | Rasio penyaluran dana ZIS (penyaluran dana ZIS dibagi saldo awal dan penerimaan ZIS) semakin meningkat.                               | 1   | 2  | 3   | 4  | 5 | 6  |
| 3.                        | Organisasi tidak pernah mengalami kesulitan untuk membayar biaya operasional.                                                         | 1   | 2  | 3   | 4  | 5 | 6  |
| 4.                        | Realisasi biaya operasional lebih kecil daripada anggarannya.                                                                         | 1   | 2  | 3   | 4  | 5 | 6  |
| 5.                        | Penggunaan dana operasional sudah cukup efesien dan efektif.                                                                          | 1   | 2  | 3   | 4  | 5 | 6  |
| Perpektif Pelanggan       |                                                                                                                                       |     |    |     |    |   |    |
| 6.                        | Donatur merasa puas dengan sistem layanan penghimpunan dana.                                                                          | 1   | 2  | 3   | 4  | 5 | 6  |
| 7.                        | Organisasi menngadakan kegiatan khusus untuk para donatur.                                                                            | 1   | 2  | 3   | 4  | 5 | 6  |
| 8.                        | Organisasi telah menyediakan laporan penyelenggaraan program (bagi donator yang menginginkan).                                        | 1   | 2  | 3   | 4  | 5 | 6  |
| Perpektif Proses Internal |                                                                                                                                       |     |    |     |    |   |    |
| 9.                        | Administrasi pelayanan muzakki (NPWZ, bukti setor zakat, laporan program, dll.) telah didukung oleh sistem informasi manajemen zakat. | 1   | 2  | 3   | 4  | 5 | 6  |
| 10.                       | amil zakat direkrut sesuai dengan kompetensi yang dimiliki.                                                                           | 1   | 2  | 3   | 4  | 5 | 6  |
| 11.                       | Jumlah donatur (muzakki, munfiq, dan mushaddiq) meningkatkan setiap tahun.                                                            | 1   | 2  | 3   | 4  | 5 | 6  |
| 12.                       | Semua pegawai di organisasi ini mempunyai ketrampilan yang kompeten pada bidang pekerjaannya.                                         | 1   | 2  | 3   | 4  | 5 | 6  |
| 13.                       | Pegawai yang diterima di organisasi ini berkemampuan sesuai dengan kebutuhan                                                          | 1   | 2  | 3   | 4  | 5 | 6  |
| 14.                       | Jumlah mustahik yang menerima donasi meningkat setiap tahun.                                                                          | 1   | 2  | 3   | 4  | 5 | 6  |
| 15.                       | Laporan kinerja (termasuk laporan keuangan) disajikan tepat waktu.                                                                    | 1   | 2  | 3   | 4  | 5 | 6  |

| <b>Perspektif Inovasi dan Pembelajaran</b> |                                                                                      |   |   |   |   |   |   |
|--------------------------------------------|--------------------------------------------------------------------------------------|---|---|---|---|---|---|
| 16.                                        | Organisasi tanggap terhadap keinginan dan kebutuhan mustahiq dan muzakki.            | 1 | 2 | 3 | 4 | 5 | 6 |
| 17.                                        | Keluar-masuk pegawai berpotensi rendah.                                              | 1 | 2 | 3 | 4 | 5 | 6 |
| 18.                                        | Organisasi selalu melibatkan pegawai dalam proses pengambilan keputusan.             | 1 | 2 | 3 | 4 | 5 | 6 |
| 19.                                        | Organisasi selalu memotivasi karyawan untuk mengembangkan kreativitas dan inisiatif. | 1 | 2 | 3 | 4 | 5 | 6 |
| 20.                                        | Organisasi memberikan penghargaan bagi pegawai berprestasi.                          | 1 | 2 | 3 | 4 | 5 | 6 |

**“JAZAKUMULLAH KHOIRAN KATSIIIRAN”**  
**Semoga Allah membalas dengan Banyak kebaikan**

## Appendix 2: Letter of Research Permission



INTERNATIONAL PROGRAM  
BUSINESS AND ECONOMICS DEPARTMENT  
UNIVERSITAS ISLAM INDONESIA

Yogyakarta, 14 April 2014

No. : 99/Prodi/14/IPFE-UII/IV/2014  
Perihal : Permohonan untuk mengambil data penelitian

Kepada Yth.

Dengan hormat,

Dengan ini kami sampaikan bahwa mahasiswa berikut ini:

Nama : **Mahdalena Toha**  
Tamat/ tanggal lahir : Balikpapan, 02 September 1992  
Nomor mahasiswa : 10 312 248  
Alamat : Jl. Deresan II No. 04A, Yogyakarta  
Program studi : Akuntansi (Program Internasional)

sedang menempuh skripsi dan perlu mengambil data pada institusi yang Bapak pimpin. Penelitian mahasiswa tersebut berjudul **"The Analysis of Accountability and Zakah Organizations Performance Based On the Aspects of Spirituality, Internal Control and Organization Commitment"** di bawah bimbingan Bapak Sigit Handoyo, SE., M.Bus. sebagai salah satu dosen pada Jurusan Bisnis dan Ekonomi, Program Internasional, Universitas Islam Indonesia. Untuk itu, mohon bantuan Bapak untuk mempermudah mahasiswa tersebut dalam memperoleh data pada insitusi Bapak.

Kami bisa menjamin bahwa perolehan data hanya untuk keperluan menambah wawasan di bidang bisnis dan ekonomi sebagai syarat untuk menyelesaikan studi pada Jurusan Bisnis dan Ekonomi, Program Internasional, Universitas Islam Indonesia.

Demikian permohonan kami, atas bantuan dan kerja samanya kami mengucapkan terima kasih.

Hormat kami,

**Anas Hidayat, Drs., MBA., Ph.D.**  
Ketua Jurusan Bisnis dan Ekonomi

### Appendix 3: List of Zakah Organizations in Province DI Yogyakarta

| No. | Name of BAZ/LAZ                   | Address                                                                                                      | Contact Person                                                                                                                                              |
|-----|-----------------------------------|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.  | Badan Amil Zakat Provinsi DIY     | Jl. Kapas No 3 Semaki                                                                                        |                                                                                                                                                             |
| 2.  | Badan Amil Zakat Kota Yogyakarta  | Lantai Dasar Masjid Pangeran Diponegoro Balaikota Jalan Kenari No 56 Yogyakarta Komplek Balaikota Yogyakarta | (0274)549754/081392784 666 FAX. (0274)549754 Web; <a href="http://baznas.jogjakota.go.id">http://baznas.jogjakota.go.id</a> Email: bazda_kotayk@yahoo.co.id |
| 3.  | Badan Amil Zakat Kab. Bantul      | Jl. DR. Wahidin Sudirohusodo No. 16 Bantul                                                                   |                                                                                                                                                             |
| 4.  | Badan Amil Zakat Kab. SLEMAN      | Jl. Parasamya, Sleman, Yogyakarta Kode Pos 55511 Telp (0274) 868405, Fax (0274) 868945                       | Email: <a href="mailto:pemdasleman@slemankab.go.id">pemdasleman@slemankab.go.id</a> Website: <a href="http://www.slemankab.go.id">www.slemankab.go.id</a>   |
| 5.  | Badan Amil Zakat Kab. Kulonprogo  | Jl. Perwakilan No.1 Wates Kulon Progo. Kantor Kabupaten Kulonprogo                                           | Telp.(0274)773010 Fax.(0274)773148                                                                                                                          |
| 6.  | Badan Amil Zakat Kab. Gunungkidul | Komplek Kantor Kabupaten Gunungkidul                                                                         |                                                                                                                                                             |
| 7.  | Rumah Zakat Indonesia             | Jl. Veteran Jl. Veteran No.9 Kel. Mujamuju, Kec. Umbulharjo Yogyakarta                                       | 0274-377671 ;0274-377671                                                                                                                                    |
| 8.  | LAZIS UII                         | Gedung UII Lantai 1, Jl. Cik Di Tiro No. 1 Yogyakarta                                                        | Telp/Fax : (0274) 547862 <a href="mailto:lazisuii@yahoo.com">lazisuii@yahoo.com</a>                                                                         |
| 9.  | LAZIS Muhammadiyah                | Jl. Cik Ditiro No. 23 Yogyakarta                                                                             | 55262 Telp. +62 274 553132 Fax.+62 274 553137 E-mail: <a href="mailto:pp_muhammadiyah@yahoo.com">pp_muhammadiyah@yahoo.com</a>                              |
| 10  | LAZIS Perkasa SArI Husada         | Jl. Kusumanegara                                                                                             |                                                                                                                                                             |
| 11  | Lumbung Zakat                     | Tempel, Sleman.                                                                                              |                                                                                                                                                             |

|    |                              |                                                                                      |                                                                                                                            |
|----|------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
|    | Indonesia                    |                                                                                      |                                                                                                                            |
| 12 | LAZIS Bina Umat              | Jl. Timoho, Yogyakarta                                                               |                                                                                                                            |
| 13 | LAZIS Al- Falah              | Jl. Monjali, Sinduadi, Malti, Sleman                                                 |                                                                                                                            |
| 14 | LAZIS Portal Infaq           | Dusun Miri Rt. 027, Pendowoharjo, Sewon, Bantul                                      | www.pondokyatim.multiply.com<br>Telp: (0274) 715-9146<br>CP: 0812-175-1450 (Ema, S.Pd); 0813-286-932-90 (Lana Kurnia, S.P) |
| 15 | LAZIS Dompot Dhuafa          | Jl. Veteran                                                                          |                                                                                                                            |
| 16 | LAZ DPU-DT                   | Jl. Agus Salim 56 A Notoprajan Ngampilan Yogyakarta/Alun-Alun Utara ke barat 500 M ) | Email: dpudt_jogja@yahoo.co.id<br>Telp: 0274-6560086/ 085215115650                                                         |
| 17 | LAZIS NU                     | Jl. Bantul                                                                           |                                                                                                                            |
| 18 | LAZIS Dewan Dakwah Islamiyah | Jl. Timoho                                                                           |                                                                                                                            |
| 19 | Rumah Zakat Muhammadiyah     | Jl. Gedongkuning                                                                     |                                                                                                                            |
| 20 | LAZIS Syuhada                | Komplek Masjid Syuhada (Jl. I Dewa Nyoman Oka 13 Kotabaru, Yogyakarta)               | (0274) 561189                                                                                                              |
| 21 | Baitul Maal Al-Kautsar       | Jl . Tentara Pelajar Palagan Yogyakarta                                              |                                                                                                                            |
| 22 | PKPU Muhammadiyah            | Jl. Prof DR Sardjito No.4, Kelurahan Cokrodiningratan, Kecamatan Jetis               | 0274-561525; 0274-555041                                                                                                   |

#### Appendix 4: Final Outer Loadings (Mean, STDEV, T-Values)

|                                    | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | Standard Error (STERR) | T Statistics ( O/STERR ) |
|------------------------------------|---------------------|-----------------|----------------------------|------------------------|--------------------------|
| <b>AK1 &lt;- Accountability</b>    | 0.800813            | 0.783513        | 0.072759                   | 0.072759               | 11.006307                |
| <b>AK2 &lt;- Accountability</b>    | 0.723079            | 0.708096        | 0.079919                   | 0.079919               | 9.047611                 |
| <b>AK4 &lt;- Accountability</b>    | 0.796010            | 0.788066        | 0.063979                   | 0.063979               | 12.441774                |
| <b>AK5 &lt;- Accountability</b>    | 0.711266            | 0.688174        | 0.144214                   | 0.144214               | 4.932027                 |
| <b>AK6 &lt;- Accountability</b>    | 0.744526            | 0.741364        | 0.055397                   | 0.055397               | 13.439781                |
| <b>AK7 &lt;- Accountability</b>    | 0.742451            | 0.728841        | 0.058422                   | 0.058422               | 12.708317                |
| <b>AK8 &lt;- Accountability</b>    | 0.708576            | 0.698689        | 0.053902                   | 0.053902               | 13.145677                |
| <b>KIN10 &lt;- FOZ_Performance</b> | 0.693042            | 0.693968        | 0.049332                   | 0.049332               | 14.048391                |
| <b>KIN12 &lt;- FOZ_Performance</b> | 0.597851            | 0.609886        | 0.093225                   | 0.093225               | 6.413004                 |
| <b>KIN13 &lt;- FOZ_Performance</b> | 0.687028            | 0.686646        | 0.067055                   | 0.067055               | 10.245749                |
| <b>KIN16 &lt;- FOZ_Performance</b> | 0.626229            | 0.618961        | 0.073232                   | 0.073232               | 8.551248                 |
| <b>KIN18 &lt;- FOZ_Performance</b> | 0.575249            | 0.545493        | 0.105278                   | 0.105278               | 5.464101                 |
| <b>KIN2 &lt;- FOZ_Performance</b>  | 0.729669            | 0.722753        | 0.046197                   | 0.046197               | 15.794581                |
| <b>KIN20 &lt;- FOZ_Performance</b> | 0.580690            | 0.570608        | 0.076185                   | 0.076185               | 7.622055                 |
| <b>KIN6 &lt;- FOZ_Performance</b>  | 0.614384            | 0.597204        | 0.086927                   | 0.086927               | 7.067810                 |
| <b>KIN8 &lt;- FOZ_Performance</b>  | 0.739346            | 0.725787        | 0.066130                   | 0.066130               | 11.180143                |
| <b>KO1 &lt;- Kom_Org</b>           | 0.734064            | 0.725876        | 0.047470                   | 0.047470               | 15.463608                |
| <b>KO10 &lt;- Kom_Org</b>          | 0.591630            | 0.570735        | 0.116909                   | 0.116909               | 5.060617                 |
| <b>KO11 &lt;- Kom_Org</b>          | 0.548469            | 0.530226        | 0.120281                   | 0.120281               | 4.559902                 |
| <b>KO2 &lt;- Kom_Org</b>           | 0.776842            | 0.771488        | 0.043012                   | 0.043012               | 18.061012                |

|                                 |          |          |          |          |           |
|---------------------------------|----------|----------|----------|----------|-----------|
| <b>KO4 &lt;- Kom_Org</b>        | 0.657148 | 0.642427 | 0.112335 | 0.112335 | 5.849900  |
| <b>KO5 &lt;- Kom_Org</b>        | 0.719954 | 0.715960 | 0.055391 | 0.055391 | 12.997570 |
| <b>KO6 &lt;- Kom_Org</b>        | 0.528983 | 0.535504 | 0.082239 | 0.082239 | 6.432294  |
| <b>KO7 &lt;- Kom_Org</b>        | 0.693296 | 0.686295 | 0.062011 | 0.062011 | 11.180259 |
| <b>KO9 &lt;- Kom_Org</b>        | 0.533138 | 0.512281 | 0.106467 | 0.106467 | 5.007547  |
| <b>PI10 &lt;- Internal_C</b>    | 0.599744 | 0.601794 | 0.057992 | 0.057992 | 10.341896 |
| <b>PI12 &lt;- Internal_C</b>    | 0.663406 | 0.656209 | 0.066316 | 0.066316 | 10.003782 |
| <b>PI13 &lt;- Internal_C</b>    | 0.696996 | 0.683379 | 0.078350 | 0.078350 | 8.895890  |
| <b>PI14 &lt;- Internal_C</b>    | 0.666843 | 0.661123 | 0.064592 | 0.064592 | 10.323921 |
| <b>PI15 &lt;- Internal_C</b>    | 0.723315 | 0.718658 | 0.060222 | 0.060222 | 12.010844 |
| <b>PI18 &lt;- Internal_C</b>    | 0.660413 | 0.649763 | 0.077666 | 0.077666 | 8.503203  |
| <b>PI19 &lt;- Internal_C</b>    | 0.594223 | 0.595644 | 0.081000 | 0.081000 | 7.336069  |
| <b>PI23 &lt;- Internal_C</b>    | 0.525945 | 0.520178 | 0.082898 | 0.082898 | 6.344502  |
| <b>PI24 &lt;- Internal_C</b>    | 0.648917 | 0.641608 | 0.063401 | 0.063401 | 10.235130 |
| <b>PI6 &lt;- Internal_C</b>     | 0.611173 | 0.595433 | 0.086393 | 0.086393 | 7.074339  |
| <b>PI7 &lt;- Internal_C</b>     | 0.594330 | 0.578874 | 0.083489 | 0.083489 | 7.118624  |
| <b>PI8 &lt;- Internal_C</b>     | 0.585829 | 0.573321 | 0.071830 | 0.071830 | 8.155789  |
| <b>PI9 &lt;- Internal_C</b>     | 0.631261 | 0.625324 | 0.078098 | 0.078098 | 8.082932  |
| <b>SPI10 &lt;- Spirituality</b> | 0.651440 | 0.649945 | 0.078011 | 0.078011 | 8.350580  |
| <b>SPI11 &lt;- Spirituality</b> | 0.575643 | 0.580452 | 0.091254 | 0.091254 | 6.308135  |
| <b>SPI12 &lt;- Spirituality</b> | 0.786439 | 0.769393 | 0.063649 | 0.063649 | 12.355941 |
| <b>SPI13 &lt;- Spirituality</b> | 0.734577 | 0.725537 | 0.068040 | 0.068040 | 10.796270 |
| <b>SPI14 &lt;- Spirituality</b> | 0.592582 | 0.596250 | 0.104332 | 0.104332 | 5.679754  |
| <b>SPI2 &lt;- Spirituality</b>  | 0.536434 | 0.546107 | 0.102777 | 0.102777 | 5.219415  |
| <b>SPI3 &lt;- Spirituality</b>  | 0.569219 | 0.558806 | 0.104162 | 0.104162 | 5.464766  |

|                                |          |          |          |          |           |
|--------------------------------|----------|----------|----------|----------|-----------|
| <b>SPI4 &lt;- Spirituality</b> | 0.547110 | 0.547591 | 0.072759 | 0.072759 | 7.519479  |
| <b>SPI6 &lt;- Spirituality</b> | 0.609755 | 0.599458 | 0.079178 | 0.079178 | 7.701081  |
| <b>SPI7 &lt;- Spirituality</b> | 0.749895 | 0.740823 | 0.061749 | 0.061749 | 12.144273 |
| <b>SPI8 &lt;- Spirituality</b> | 0.727117 | 0.713376 | 0.077792 | 0.077792 | 9.346894  |
| <b>SPI9 &lt;- Spirituality</b> | 0.567297 | 0.562726 | 0.092106 | 0.092106 | 6.159174  |

*Sources: Primary data processed, 2014*

#### Appendix 5: Total Effects (Mean, STDEV, T-Values)

|                                             | <b>Original Sample (O)</b> | <b>Sample Mean (M)</b> | <b>Standard Deviation (STDEV)</b> | <b>Standard Error (STERR)</b> | <b>T Statistics (O/STERR)</b> |
|---------------------------------------------|----------------------------|------------------------|-----------------------------------|-------------------------------|-------------------------------|
| <b>Accountability -&gt; FOZ_Performance</b> | 0.593233                   | 0.580668               | 0.081396                          | 0.081396                      | 7.288252                      |
| <b>Internal_C -&gt; Accountability</b>      | 0.615463                   | 0.631206               | 0.055927                          | 0.055927                      | 11.004679                     |
| <b>Internal_C -&gt; FOZ_Performance</b>     | 0.419977                   | 0.415079               | 0.100699                          | 0.100699                      | 4.170606                      |
| <b>Kom_Org -&gt; FOZ_Performance</b>        | 0.119473                   | 0.139107               | 0.074911                          | 0.074911                      | 1.594853                      |
| <b>Spirituality -&gt; FOZ_Performance</b>   | 0.220240                   | 0.223177               | 0.078129                          | 0.078129                      | 2.818926                      |

*Sources: Primary data processed, 2014*

#### Appendix 6: Overview (Mean, STDEV, T-Values)

|                        | <b>AVE</b> | <b>Composite Reliability</b> | <b>R Square</b> | <b>Cronbachs Alpha</b> | <b>Communality</b> | <b>Redundancy</b> |
|------------------------|------------|------------------------------|-----------------|------------------------|--------------------|-------------------|
| <b>Accountability</b>  | 0.558758   | 0.898423                     | 0.378795        | 0.868040               | 0.558758           | 0.208581          |
| <b>FOZ_Performance</b> | 0.425170   | 0.868426                     | 0.717143        | 0.829894               | 0.425170           | 0.247505          |
| <b>Internal_C</b>      | 0.400682   | 0.896216                     |                 | 0.875307               | 0.400683           |                   |
| <b>Kom_Org</b>         | 0.420897   | 0.865189                     |                 | 0.827198               | 0.420896           |                   |
| <b>Spirituality</b>    | 0.413396   | 0.892569                     |                 | 0.870968               | 0.413396           |                   |

*Sources: Primary data processed, 2014*

## Appendix 7: Latent Variable

### Correlations

|                 | Accountability | FOZ_Performance | Internal_C | Kom_Org  | Spirituality |
|-----------------|----------------|-----------------|------------|----------|--------------|
| Accountability  | 1.000000       |                 |            |          |              |
| FOZ_Performance | 0.801367       | 1.000000        |            |          |              |
| Internal_C      | 0.615463       | 0.604421        | 1.000000   |          |              |
| Kom_Org         | 0.516246       | 0.595029        | 0.626095   | 1.000000 |              |
| Spirituality    | 0.511666       | 0.624297        | 0.497829   | 0.612749 | 1.000000     |

Sources: Primary data processed, 2014

## Appendix 8: R-Square

|                 | R Square |
|-----------------|----------|
| Accountability  | 0.378795 |
| FOZ_Performance | 0.717143 |
| Internal_C      |          |
| Kom_Org         |          |
| Spirituality    |          |

Sources: Primary data processed, 2014

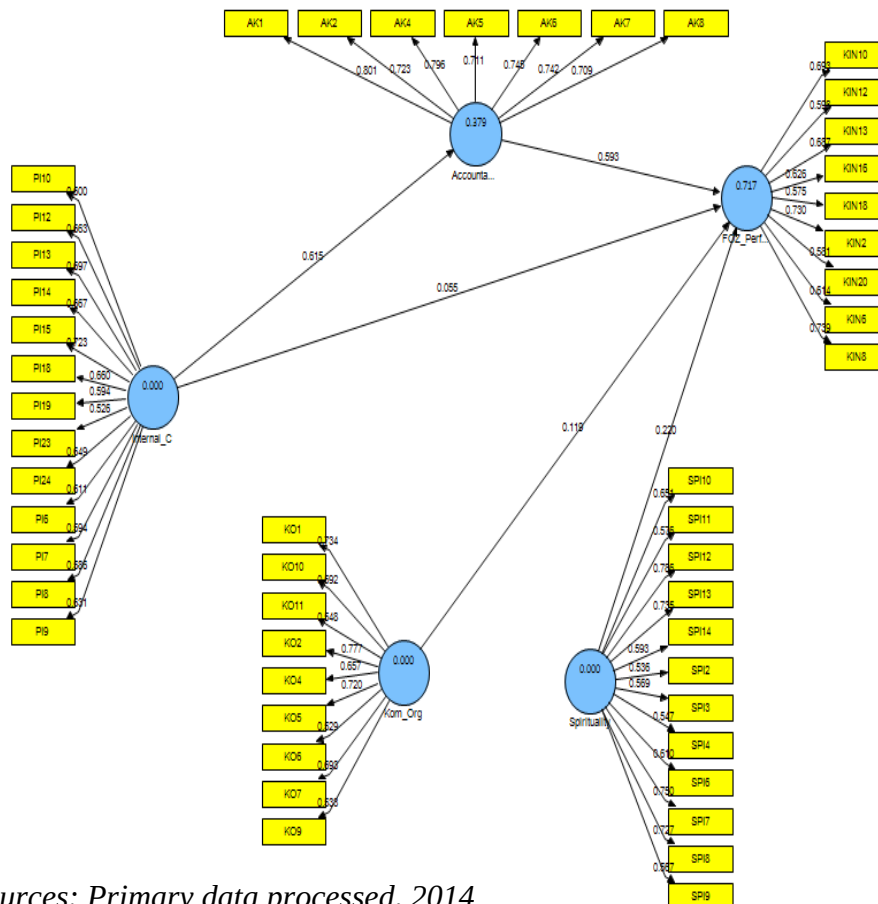
## Appendix 9: Cross Loadings

|       | Accountability | FOZ_Performance | Internal_C | Kom_Org  | Spirituality |
|-------|----------------|-----------------|------------|----------|--------------|
| AK1   | 0.800813       | 0.623253        | 0.433397   | 0.438847 | 0.415083     |
| AK2   | 0.723079       | 0.652783        | 0.484748   | 0.242157 | 0.437329     |
| AK4   | 0.796010       | 0.627426        | 0.466814   | 0.225031 | 0.282681     |
| AK5   | 0.711266       | 0.515146        | 0.363258   | 0.408723 | 0.329552     |
| AK6   | 0.744526       | 0.547073        | 0.533376   | 0.394861 | 0.285749     |
| AK7   | 0.742451       | 0.670604        | 0.494270   | 0.611570 | 0.429591     |
| AK8   | 0.708576       | 0.525873        | 0.420791   | 0.378310 | 0.497881     |
| KIN10 | 0.485485       | 0.693042        | 0.514160   | 0.440720 | 0.424700     |
| KIN12 | 0.331815       | 0.597851        | 0.448228   | 0.473118 | 0.369902     |
| KIN13 | 0.437748       | 0.687028        | 0.507253   | 0.442116 | 0.435862     |
| KIN16 | 0.526808       | 0.626229        | 0.311733   | 0.378538 | 0.455132     |
| KIN18 | 0.538230       | 0.575249        | 0.179357   | 0.220255 | 0.351249     |
| KIN2  | 0.651268       | 0.729669        | 0.572348   | 0.432460 | 0.395631     |
| KIN20 | 0.418529       | 0.580690        | 0.280523   | 0.329087 | 0.502170     |
| KIN6  | 0.455488       | 0.614384        | 0.196413   | 0.237767 | 0.238677     |
| KIN8  | 0.729403       | 0.739346        | 0.460646   | 0.495107 | 0.466069     |
| KO1   | 0.357083       | 0.426842        | 0.573562   | 0.734064 | 0.510307     |
| KO10  | 0.146114       | 0.186706        | 0.291146   | 0.591630 | 0.216931     |
| KO11  | 0.354744       | 0.356570        | 0.133733   | 0.548469 | 0.300996     |
| KO2   | 0.255321       | 0.353467        | 0.454628   | 0.776842 | 0.533557     |
| KO4   | 0.347590       | 0.336277        | 0.437442   | 0.657148 | 0.185017     |
| KO5   | 0.265665       | 0.411763        | 0.435779   | 0.719954 | 0.495798     |
| KO6   | 0.400483       | 0.457423        | 0.490692   | 0.528983 | 0.389127     |
| KO7   | 0.473840       | 0.503856        | 0.459429   | 0.693296 | 0.425104     |
| KO9   | 0.222026       | 0.202610        | 0.155268   | 0.533138 | 0.397426     |
| PI10  | 0.362609       | 0.364552        | 0.599744   | 0.443654 | 0.363023     |
| PI12  | 0.401207       | 0.405589        | 0.663406   | 0.404362 | 0.301212     |
| PI13  | 0.380698       | 0.280795        | 0.696996   | 0.417547 | 0.349687     |
| PI14  | 0.292740       | 0.293125        | 0.666843   | 0.282806 | 0.098216     |
| PI15  | 0.412465       | 0.470057        | 0.723315   | 0.468090 | 0.262873     |
| PI18  | 0.410519       | 0.429428        | 0.660413   | 0.433190 | 0.234035     |
| PI19  | 0.418750       | 0.418999        | 0.594223   | 0.548751 | 0.317647     |
| PI23  | 0.229657       | 0.130994        | 0.525945   | 0.326014 | 0.122433     |
| PI24  | 0.610489       | 0.541070        | 0.648917   | 0.536281 | 0.454542     |
| PI6   | 0.259698       | 0.268433        | 0.611173   | 0.175244 | 0.283974     |
| PI7   | 0.320621       | 0.331602        | 0.594330   | 0.241871 | 0.267614     |
| PI8   | 0.359178       | 0.313812        | 0.585829   | 0.362294 | 0.445096     |

|              |          |          |          |          |          |
|--------------|----------|----------|----------|----------|----------|
| <b>PI9</b>   | 0.356971 | 0.434923 | 0.631261 | 0.296092 | 0.419725 |
| <b>SPI10</b> | 0.373787 | 0.398182 | 0.396112 | 0.421272 | 0.651440 |
| <b>SPI11</b> | 0.421225 | 0.330095 | 0.285486 | 0.364166 | 0.575643 |
| <b>SPI12</b> | 0.406842 | 0.432989 | 0.232000 | 0.398968 | 0.786439 |
| <b>SPI13</b> | 0.324601 | 0.359030 | 0.417206 | 0.447802 | 0.734577 |
| <b>SPI14</b> | 0.352455 | 0.589876 | 0.317095 | 0.355088 | 0.592582 |
| <b>SPI2</b>  | 0.285670 | 0.338527 | 0.230026 | 0.448898 | 0.536434 |
| <b>SPI3</b>  | 0.163794 | 0.251312 | 0.276251 | 0.343107 | 0.569219 |
| <b>SPI4</b>  | 0.213054 | 0.291600 | 0.411146 | 0.321403 | 0.547110 |
| <b>SPI6</b>  | 0.389055 | 0.489190 | 0.525619 | 0.447341 | 0.609755 |
| <b>SPI7</b>  | 0.415478 | 0.492901 | 0.181464 | 0.419958 | 0.749895 |
| <b>SPI8</b>  | 0.083605 | 0.206582 | 0.145367 | 0.301925 | 0.727117 |
| <b>SPI9</b>  | 0.209961 | 0.205978 | 0.349647 | 0.380394 | 0.567297 |

Sources: Primary data processed, 2014

## Appendix 10: Results of PLS Final



Sources: Primary data processed, 2014