

The Moderating Role of Information Technology in Improving the Values of Islamic Management Accounting Information Systems

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Abstract

In the context of Zakat Management Organisation (OPZ) in Indonesia, the management of zakat funds in accordance with the values of sharia management accounting information system becomes crucial, to maintain public trust. Management accounting information system in an organisation is related to the availability of management accounting information as a basis for decision making. There are several studies on management accounting, but the influence of contingency variables on the values of Sharia Management Accounting Information System (SIAMSy) has not been studied in more depth. This study aims to fill this gap by empirically examining the influence of environmental uncertainty, human resource competence, internal control, and Islamic organisational culture on SIAMSy values, as well as the moderating role of information technology in the relationship. This study uses primary data collected through questionnaires and interviews with OPZ in Jambi City, with data analysis conducted using a quantitative approach. The results showed that environmental uncertainty, HR competence, internal control, and Islamic organisational culture had a significant effect on increasing SIAMSy values. In addition, information technology proved unable to moderate the influence of contingency variables on SIAMSy. This research makes an important contribution to the development of a more effective and efficient management accounting information system, and offers recommendations for OPZ to increase SIAMSy values to improve the National Zakat Index (IZN).

Keywords: *SIAMSy; Environmental Uncertainty Environment; Internal Control; Technology Information; Zakat.*

INTRODUCTION

Management Accounting Information System (SIAM) is the result of the management accounting process in the form of both financial and non-financial information intended for the internal interests of the organisation. Management accounting information systems are very important for managers in an organisation, because with a quality information system, these managers will be able to carry out management functions (planning, coordination and control) more effectively and efficiently (Alberian & Purbananda, 2021; Wala et al., 2020).

In the context of Zakat Management Organisation (OPZ) in Indonesia, the management of zakat funds in accordance with the values of sharia management accounting information system becomes crucial, to maintain public trust. Management accounting information system in an organisation is related to the availability of well-directed and integrated management accounting information as a basis for decision making. Management accounting information system planning is part of the organisational control system that needs attention, so that it is expected to make a positive contribution in supporting the success of the organisational control system. One of the functions of the management accounting information system is to provide important information to assist managers in reducing environmental uncertainty, increasing the competence of human resources, controlling their activities, and strengthening the Islamic organisational culture used to achieve predetermined goals so that it is expected to help the organisation towards achieving its goals successfully (Aulia et al., 2021; Syaifullah et al., 2021).

BAZNAS Management Information System (SIMBA) is a breakthrough of the National Amil Zakat Agency (BAZNAS) in optimising the achievement of zakat management objectives in Indonesia. At this time, we can find various problems regarding the non-optimal implementation of SIMBA that occur in the field. These problems are caused by deviations that occur in the implementation of managerial activities, resulting in managerial activities not running properly. The managerial problems that occur in zakat management organisations in Indonesia, such as those that occur in several BAZNAS in the Sumatra region including BAZNAS South Bengkulu (kompas.com), BAZNAS Dumai (ANTARA News Riau), BAZNAS West Pasaman (jawapos.com) and most recently at BAZNAS East Tanjung Jabung Regency, Jambi where there were allegations of irregularities in the distribution of zakat, infaq and shodaqoh funds (jambi-independent.co.id), delays in data submission by the

Zakat Collection Unit (UPZ) which resulted in untimely delivery of information from the organisation, because timely information will help managers in making decisions (Djuharni et al., 2020).

In this context, environmental uncertainty is one of the external factors that has the potential to affect information systems in an organisation, including the Sharia Management Accounting Information System (SIAMSy). These uncertainties include various aspects such as frequent regulatory changes, uncertain market dynamics, and rapid social changes that can force organisations to make adjustments to their information systems to remain relevant and effective in supporting managerial decisions based on sharia principles (Animah, 2021). For example, changes in government policies or economic fluctuations can destabilise and compromise the integrity of the SIAMSy implementation. This becomes more significant in regions with low National Zakat Index (IZN) scores, such as Jambi Province, where organisations may face additional challenges in ensuring that SIAMSy can adapt quickly to these uncertainties and continue to function optimally to support shariah-compliant strategic decisions (Frestilia, 2013; Mawaddah & Jumaidi, 2021).

In addition to external factors, internal factors such as human resource (HR) competencies play a crucial role in determining the effectiveness of Sharia Management Accounting Information Systems (SIAMSy) (Mauludin & Soimah, 2024). This competence covers various aspects, including technical ability in operating the system, in-depth understanding of relevant sharia principles, as well as managerial skills required to manage and implement the system effectively. The amil and zakat managers must have sufficient expertise in these three areas in order to optimally utilise SIAMSy (Parida et al., 2024; Supriyadi, 2020). The low competence of human resources can cause a decrease in the value of the National Zakat Index (IZN) in Jambi City, because the inability to manage and apply sharia principles effectively has the potential to reduce the quality of SIAMSy implementation in the region. Thus, improving HR competency is crucial to ensure that this information system can function properly and provide a significant positive impact in zakat management.

Internal control is also an important component that affects the values of SIAMSy. Effective internal control will ensure that the Islamic accounting information system runs efficiently and prevent fraud or irregularities that can damage the integrity of the system and the organisation as a whole (Ilham &

Ali, 2023; Maruta, 2016). In the context of Jambi Province, weak internal control can be one of the factors causing low IZN scores based on the micro dimension (Mufidah & Ghifary, 2021; Mufidah et al., 2022).

In addition, Islamic organisational culture also has a significant influence on the implementation and development of SIAMSy. A strong and consistent culture in Islamic organisations will reflect sharia values in every aspect of operations, including in management accounting information systems. An organisational culture that is less strong in implementing sharia values can be a contributing factor to the low value of IZN in Jambi Province.

Information technology acts as a moderating variable that strengthens the relationship between environmental uncertainty, HR competence, internal control, and Islamic organisational culture with SIAMSy values (Lestari, 2021). By making optimal use of information technology, organisations can overcome challenges caused by environmental uncertainty, improve HR competencies, strengthen internal control, and strengthen Islamic organisational culture, thereby increasing SIAMSy values and indirectly improving IZN values (Agustin, 2019; Maelani et al., 2021; Sonia, 2017).

There are several studies on management accounting, but the influence of contingency variables on the values of the Sharia Management Accounting Information System (SIAMSy) has not been studied in more depth. This study aims to empirically test how environmental uncertainty, human resource competence, internal control, and Islamic organisational culture affect SIAMSy values, and how information technology can moderate these influences. With this approach, it is expected to obtain a comprehensive understanding of the dynamics that affect SIAMSy values in the context of Islamic organisations, especially in Jambi Province. The results of this study are expected to contribute both practically and theoretically in the development of a more effective and efficient Islamic management accounting information system.

Overall, this research is expected to provide new insights for Islamic organisations, regulators, and academics on the importance of considering environmental factors, HR competencies, internal controls, and organisational culture in developing and maintaining SIAMSy values. This research will also provide recommendations on how information technology can be optimally used to support and improve the implementation of SIAMSy in Islamic

organisations, so as to achieve greater goals in supporting transparency, accountability, and operational efficiency.

Literature Review

Theory of Planned Behaviour

The theory of planned behaviour in this study is based on managerial performance which is inseparable from attitude towards behaviour, subjective norm and perceived behaviour control. The theory of planned behaviour is expected to be able to explain the managerial behaviour of zakat management organisations (OPZ) when the sharia management accounting information system, environmental uncertainty, amil competence, internal control and Islamic organisational culture are implemented. In accordance with behavioural theory which states that if there is a positive attitude, support from people around and the perception of ease because there are no barriers to behaviour, then a person's intention to behave will be higher which will cause managerial performance to increase (Annahl et al., 2021; Sulistianingtyas et al., 2018).

Signal Theory

This theory explains the behaviour of two parties when they access different information (Connelly et al., 2011). Signalling theory is widely used in accounting, auditing and financial management studies which explain that management provides signals about the company through various aspects of financial information disclosure that can be seen as signals by investors (Mishra et al., 2021). According to Brigham and Houston (2012) signalling theory is an organisation's management behaviour in providing clues to stakeholders regarding management's views on the company's prospects for the future (Sorongan & Hidayati, 2020). In the view of this theory, organisations are obliged to show signals of success or failure that must be conveyed by a company (Sofyani et al., 2020).

Shariah Enterprise Theory (SET)

Shariah Enterprise Theory (SET) is a concept that represents entity theory developed by Triyuwono (2006). This concept is built on the premise that the existing entity theories are still capitalist and forget the indirect participant, even though the indirect party normatively also has the right to the profits generated by the company. Therefore, shariah enterprise theory is built to accommodate the missing aspects of the enterprise theory. Triyuwono (2006) argues that in shariah enterprise theory, all components in reporting must be

accountable to Allah as the highest authority so that the nature of capitalism inherent in enterprise theory can be neutralised. The purpose of shariah enterprise theory is to realise why God created humans as *khalifatullah fil ardh*, a concept that is not found in existing entity theories.

Task Technology Fit Theory

The Task Technology Fit (TTF) acceptance model shows that the use of new technology will be accepted if the recipient uses it efficiently to fulfil daily tasks. Thus, accepting a new information system is highly dependent on the user's daily routine tasks. This model uses four concepts of task features, technology features, task technology fit, usage, and acceptance. Understanding task features and technology features should be based on determining technology task fit, thus leading to acceptance and use of information systems (Goodhue & Thompson, 1995). In the research approach conducted by Dishaw & Strong, (1999) used the task-technology fit (TTF) integration model with the Technology Acceptance Model (TAM) to explain the relationship between software usage and user performance.

Sharia Management Accounting Information System

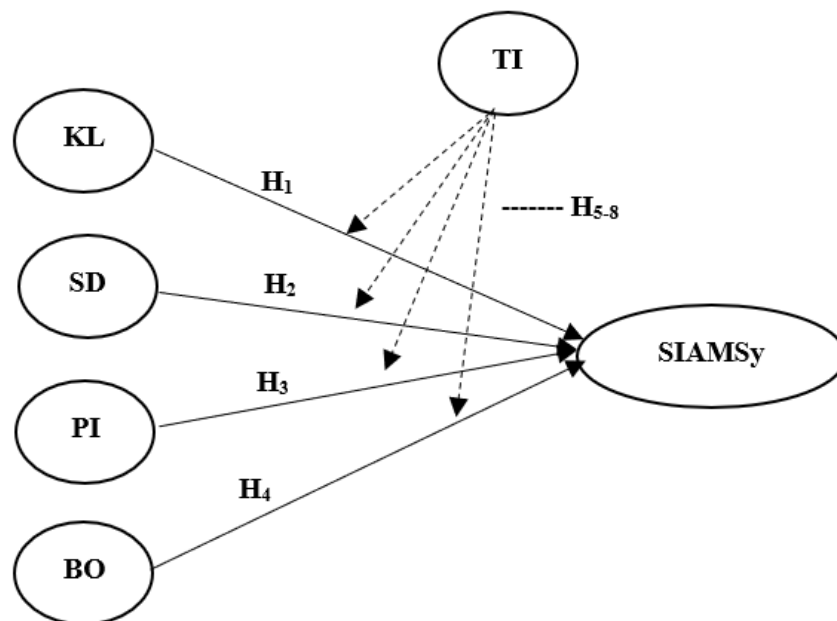
Sharia Management Accounting Information System (SIAMSy) is a set of knowledge and practices of information creation throughout the value network process in the form of Islamic value creation activities that function as prayer and remembrance to fulfil human economic, mental, and spiritual needs as a form of worship and increased awareness of divinity (Tuffour et al., 2021). In the aspect of value creation in the management network, recording and reporting, Islamic Management Accounting (AMSy) is no different from Management Accounting (AM), while the difference is in the perspective of the function of science as prayer, remembrance, worship, and increasing awareness of divinity (*takarrub*). If AM stops at the financial aspect, then AMSy reaches non-financial as well as spiritual-transcendental aspects worth worship. In addition, AMSy is expected to function as a means of presenting information that can encourage the creation of worship values and Islamic culture in the entire network of organisational activities. This is used to fulfil the function of achieving material economic and spiritual welfare to Allah SWT (*taqarrub*) (Sonhaji, 2017).

Contingency Theory

Contingency theory states that all components of an organisation must be compatible or fit with each other (Donaldson, 2006). Information needs in a company depend on various factors. This is in line with the contingency approach (Otley, 1980), that the level of availability of each accounting system information characteristic may not always be the same for each organisation, but there are certain other factors that will affect the level of need for management accounting information. These factors include environmental uncertainty (Gordon and Narayanan, 1984; Govindarajan, 1984), organisational structure (Soobaroyen & Poorundersing, 2008; Gul and Chia, 1994; Chenhall and Morris, 1986; Gordon and Narayanan, 1984), technological complexity (Chenhall and Morris, 1986), task uncertainty (Soobaroyen and Poorundersing, 2008; Chong, 1996), strategic uncertainty (Riyanto 1997), strategy (Chong and Kar, 1997; Abernethy and Guthrie, 1994; Simons, 1987; Govindarajan and Gupta, 1985).

The following describes the research model in this study:

Figure 1. Research model



METHODOLOGY

This study uses cross sectional type data, which is data taken at one specific time in accordance with the specified measurement attributes. The main data source in this research is primary data. This primary data was obtained through respondents' answers to the questions listed in the questionnaire and strengthened by the results of interviews. Interviews are conducted if there are questions in the questionnaire that have not been answered, so additional confirmation is needed from respondents (Duncan & Kalton, 1987).

This research is a study in the field of management accounting that uses a quantitative approach. Data is collected through interviews that can be conducted in person, via telephone, or by using a questionnaire. Questionnaires can be distributed directly to respondents or through electronic media such as google form. The measurement scale used is the Likert scale because it is considered more reliable and produces a larger volume of data than other measurement scales, thus providing data in the form of intervals (South et al., 2022).

Population refers to the entire element that is the target of conclusions in research. Populations can be groups of people, events, or relevant things that researchers want to analyse (Casteel & Bridier, 2021). In this study, the population consisted of 12 Zakat Management Organisations in Jambi City, but only 9 OPZs responded in filling out this research questionnaire, while the other 3 OPZs did not respond, some were no longer operating and some were officially opened in 2024. The research subjects included the head or chairman, vice chairman covering the fields of collection, distribution, finance, and administration, chief executive officer, treasurer and application operator. Thus, the total population was 56 respondents.

The sampling technique used in this research is purposive sampling. This technique involves selecting a sample based on predetermined criteria, focusing on certain individuals who can provide relevant information and have the understanding and ability to provide a picture that is in accordance with the research objectives. This study examines how management accounting information systems are influenced by contingency factors, namely environmental uncertainty, amil competence, internal control, and organisational culture, which are mediated by information technology variables. Therefore, the sample selection criteria in this study are zakat management organisations that collect, distribute zakat, and prepare financial

reports using information technology through applications implemented by zakat management organisations in Jambi City.

The data analysis method used in this research is Structural Equation Modeling (SEM). According to Ghozali (2014), SEM offers high flexibility to connect theory with data. In this study, the SEM model applied is the first order model, with primary data analysis techniques using Smart PLS version 4.1. Partial Least Squares (PLS) is an effective analysis method because it does not require many assumptions; data do not need to be multivariate normally distributed, and indicators with categorical, ordinal, interval, and ratio scales can be used in the same model without requiring a large sample. Although PLS can be used to confirm theories, it is also useful for explaining whether or not there is a relationship between latent variables. The indicators of each variable in this study use reflective indicators because there are other indicators that have the same characteristics, so that when there is an invalid indicator, the indicator will be discarded without discarding 1 variable.

The following describes the equation of the research model:

$$\text{SIAMSy (Y)} = \beta_0 + \beta_1 \text{KL} + \beta_2 \text{SD} + \beta_3 \text{PI} + \beta_4 \text{BO} + \beta_5 (\text{KL} * \text{TI}) + \beta_6 (\text{SD} * \text{TI}) + \beta_7 (\text{PI} * \text{TI}) + \beta_8 (\text{BO} * \text{TI}) + \varepsilon \dots\dots\dots \text{(Ghozali, 2014)}$$

Description:

SIAMSy (Y) = Sharia Management Accounting Information System

$\beta_1, \beta_2, \beta_3, \beta_4$ = Coefficient of KL, SD, PI and BO

$\beta_5, \beta_6, \beta_7, \beta_8$ = Coefficient of IT moderation variable on KL, SD, PI and BO

BO

β_0 = Constant

ε = Error

KL*TI = Interaction of Environmental Uncertainty and Information Technology

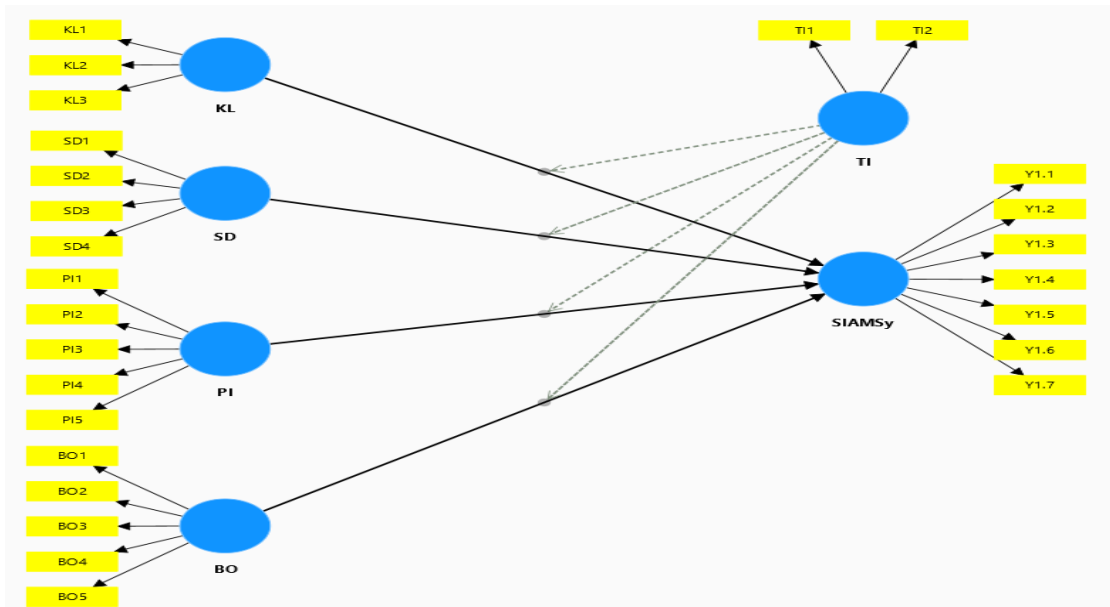
SD*TI = Interaction of Human Resource Competence and Information Technology

PI*TI = Interaction of Internal Control and Information Technology

BO*T = Interaction of Islamic Organisational Culture and Information Technology

Based on the equation model above, the model structure can be arranged as follows:

Figure 2. Research Structural Model



This study uses a measurement scale, namely a Likert scale with a range of 1-6 which shows the value of Strongly Disagree (1) to Strongly Agree (6). This scale was chosen for several reasons, firstly a 6-point Likert scale tends to provide higher discrimination and reliability values than a 5-point scale. Therefore, a 6-point scale is more advisable if the focus is on high discrimination and reliability. Secondly, the 6-point scale is more appropriate in studies involving multiple variables and still provides high reliability and thirdly, if you want to reduce the deviation or risk of inconsistent personal decision making, the 6-point scale is more recommended (Rungson Chomeya, 2010).

Table 1. Variable Measurement

No.	Variable	Variable Measurement
1.	Environmental Uncertainty (KL)	This variable measures the extent to which unpredictable external factors influence organisational decisions. The dimensions assessed include: (1) environmental capacity, (2) volatility, (3) conditions.
2.	Human Resources Competence (SD)	This variable assesses the ability of individuals and organisations to carry out tasks effectively and efficiently. Dimensions measured include: (1) technical competence, (2) managerial competence, (3) Islamic competence, and (4) attitude.
3.	Internal Control (PI)	This variable measures policies and procedures that protect company assets and ensure accounting information is accurate. The dimensions assessed are: (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring/supervision.
4.	Islamic Organisational Culture (BO)	This variable measures the application of Islamic values in the organisation. The dimensions assessed include: (1) compliance with laws and regulations, (2) justice and equality, (3) social responsibility, (4) respect and cooperation, and (5) balance of the world and the hereafter.
5.	Sharia Management Accounting Information System (SIAMSy)	This variable measures the application of accounting information system values in accordance with sharia principles. The dimensions measured include: (1) prayer (hope for Allah's pleasure), (2) dhikr (remembering Allah), (3) taqarrub (increasing awareness of God), (4) honesty (honesty in presenting information), (5) clean (correct information), (6) da'wah (following Allah's orders), and (7) tabayyun (self-reminder).
6.	Information Technology (IT)	This variable measures the fit between the technology used and the task at hand. The dimensions assessed include: (1) technology characteristics (quality, locability, access authorisation, compatibility, system reliability) and (2) task characteristics (ease of use, timeliness, relationship with users).

Source: Extracted from previous research, 2024

RESULTS AND DISCUSSION

Respondent Demographics**Table 2. Demographics of Research Respondents**

No	Profile	Description	Respondent	%
1.	Position in the organisation	Chairman/Leader/Director	9	16,07
		1st Vice Chair for Collection	9	16,07
		Vice Chairman 2 Distribution	8	14,29
		Vice Chairman 3 Finance	6	10,71
		Vice Chairman 4 Human Resources and General Affairs	6	10,71
		Chief Executive Secretary	2	3,57
		Treasurer	4	7,14
		Operator	9	16,07
			3	5,36
2.	Gender	Male	40	71,43
		Female	16	28,57
3.	Academic Qualifications	SMA/SMU	4	7,14
		D3	3	5,36
		S1	44	78,57
		S2	4	7,14
		S3	1	1,78
3.	Ownership Structure	Government Organisations	17	30,36
		Private Organisations	39	69,64
4.	Work Experience	Less than 3 years	10	17,86
		3-5 years	20	35,71
		More than 5 years	26	46,43
5.	Age of Organisation	Less than 3 years	0	0
		3-5 years	0	0
		More than 5 years	56	100

Source: Data processed, 2024

Table 1 shows that 16.07% of the respondents positions in the organisation were as chairman/leader/director, first vice chairman of collection, and treasurer. Positions as vice chairman 2 of distribution, vice chairman 2 of finance and vice chairman 3 of human resources and general affairs represented 14.29% and 10.71% respectively. The last three categories

of respondents held positions as secretary (7.14%), operator (5.36%) and chief executive officer (3.57%). The majority of respondents (78.57%) have completed their bachelor's degree education, master's degree (7.14%), have high school diploma (7.14%), diploma (5.36%), and a small proportion (1.78%) have doctoral degree (professor). Thus, zakat management organisations in Jambi City are generally managed by educated individuals.

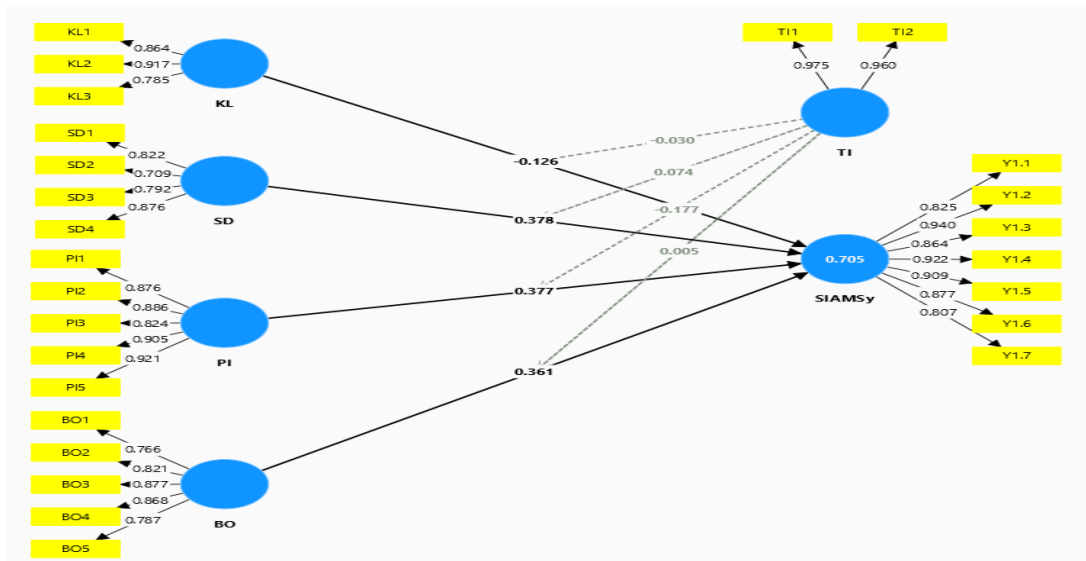
Table 1 also shows that 56 organisations (100%) have been operating for more than 5 years, i.e. 23 years (BAZNAS Jambi Province and BAZNAS Jambi City), 19 years (LAZ OPSEZI Jambi City), 17 years (LAZ Insan Madani Jambi City), 10 years (Yayasan Sumatera Rindang Jambi City), 9 years (LAZ Dompot Peduli Umat Daruut Tauhid Jambi City), 6 years (LAZ Muhammadiyah Jambi), 5 years (LAZ Baitul Maal Hidayatullah Jambi and Marzuki Usman Foundation). Respondents' work experience in the organisation shows that the majority is more than 5 years (46.43%), 3-5 years (35.71%), and less than 3 years (17.86%). Thus, zakat management organisations in Jambi City are generally experienced in their respective fields with the longest working period of 8-12 years.

Data Analysis Results

Measurement Model

Outer model analysis in research using Structural Equation Modeling (SEM) aims to evaluate the validity and reliability of indicators that measure constructs or latent variables (Alfa et al., 2017). This process involves assessing two main aspects: convergent validity and discriminant validity. Convergent validity measures the extent to which indicators on one construct are highly correlated with that construct, while discriminant validity assesses the extent to which different constructs do not overlap (Rhois et al., 2024). This analysis ensures that each indicator truly reflects the construct being measured, so that the model results are more accurate and reliable. The following are the results of the outer model of research.

Figure 3. Outer Loading



One indicator that a model is convergently valid is if the loading factor value for each indicator is > 0.70 . Based on the loading factor value for each indicator on the variable Environmental Uncertainty (X1), Human Resource Competence (X2), Internal Control (X3), Islamic Organisational Culture (X4), Sharia Management Accounting Information System (Y), and Information Technology (M) is greater than 0.70, so that all indicators on each variable can be declared convergently valid.

In addition to the loading factor value, the convergent validity test can be seen through the Average Variance Extrated (AVE) value, the criteria for a variable is said to be valid if the AVE value is > 0.50 . In addition, in the outer model analysis, a model is said to be reliable if the Cronbach's alpha and composite reliability values are ≥ 0.60 . The following is the validity value of the research model in the outer model analysis:

Table 3. Convergent Validity Test and Reliability Test

Variabel	Item	Indicator	Outer Loading	CA ($\geq 0,60$)	CR ($\geq 0,60$)	AVE ($> 0,50$)
Environmental Uncertainty (KL)	KL1	Environmental capacity	0,864	0,826	0,892	0,735
	KL2	Volatility	0,917			
	KL3	Conditions	0,785			
Human Resources Competence (SD)	SD1	Technical competence	0,822	0,818	0,878	0,644
	SD2	Managerial competence	0,709			

	SD3	Islamic competence	0,792			
	SD4	Attitude	0,876			
Internal Control (PI)	PI1	Control environment	0,876	0,930	0,947	0,780
	PI2	Risk assessment	0,886			
	PI3	Control activities	0,824			
	PI4	Information and communication	0,905			
	PI5	Monitoring/supervision	0,921			
Islamic Organisational Culture (BO)	BO1	Compliance with laws and regulations	0,766	0,882	0,914	0,681
	BO2	Fairness and equality	0,821			
	BO3	Social responsibility	0,877			
	BO4	Mutual respect and co-operation	0,868			
	BO5	Balance of the world and the hereafter	0,787			
Sharia Management Accounting Information System (SIAMSy)	SIAMSy 1	Do'a	0,825	0,950	0,960	0,773
	SIAMSy 2	Zikr	0,940			
	SIAMSy 3	Taqarrub	0,864			
	SIAMSy 4	Honest	0,922			
	SIAMSy 5	Clean	0,909			
	SIAMSy 6	Da'wah	0,877			
	SIAMSy 7	Tabayyun	0,807			
Information Technology (TI)	TI1	Technology characteristics	0,975	0,933	0,967	0,936
	TI2	Task characteristics	0,960			
Moderating TI (KL*TI)			1,000			
Moderating TI (SD*TI)			1,000			
Moderating TI (PI*TI)			1,000			
Moderating TI (BO*TI)			1,000			

Notes: CA= Cronbach's Alpha; CR= Composite Reliability (ρ_c); AVE= Average Variance Extracted. Source: Data processed, 2024

From the results of the validity test using AVE in the table above, it can be seen that the AVE value of all variables > 0.05 , so that all variables can be declared valid. In addition, the composite reliability test of all variables also shows a value > 0.6 . So, it can be concluded that based on the construct reliability, all variables are declared reliable. This can be explained as follows.

The environmental uncertainty variable is measured by 3 valid items, where the outer loading value lies between 0.785-0.917 which indicates that the three measurement items are strongly correlated in explaining environmental uncertainty in OPZ. The reliability level of the environmental uncertainty variable is acceptable with a composite reliability value of 0.892 and Cronbach's alpha of 0.826 above 0.70 as well as convergent validity shown by AVE 0.735 > 0.50 . Among the three valid measurement items, environmental uncertainty is seen to be more strongly reflected by KL2 (LF = 0.917), namely volatility in predicting competition, technological advances, policies and regulations in OPZ.

The human resource competency variable is measured by 4 valid measurement items with outer loading between 0.709-0.876, which means that the four measurement items are valid in reflecting human resource competencies. The level of reliability is acceptable as indicated by Cronbach's alpha 0.818 and composite reliability 0.878 above 0.70 (reliable). The level of convergent validity shown by the AVE value of 0.644 > 0.50 has met the requirements of good convergent validity. Overall, the variation of measurement items contained in the variable reaches 64.4%. Of the four measurement items, measurement items SD4 (0.876) and SD1 (0.822) have the highest outer loading, which indicates that the two measurement items related to the ability to maintain a positive and professional attitude and the ability to apply and update knowledge already exist in the individual OPZ managers very well. Meanwhile, the measurement item that is good, but needs to be improved is SD2 managerial ability with an outer loading of 0.709 which relates to the ability to make effective and timely decisions and the ability to lead and coordinate teams well needs to be improved in OPZ.

The internal control variable is measured by 5 items where all measurement items are valid with outer loading values between 0.824-0.921 which explains that the five measurement items are valid in reflecting internal control in OPZ. The level of reliability is acceptable with a Cronbach's alpha value of 0.930 and a composite reliability of 0.947 above 0.70, while the AVE value of 0.780 > 0.50 meets the requirements of convergent validity. Of the five

measurement items, it can be seen that measurement items PI5 (0.921) and PI4 (0.905) have the highest outer loading. This item is related to policies and procedures in monitoring/supervision and internal control in information and communication that have been running very well in OPZ. Meanwhile, items that need attention to be improved are control activities related to job descriptions, job rotation, and separation of the accounting and treasury divisions with an outer loading value of 0.824.

The Islamic organisational culture variable is measured by 5 measurement items with outer loading between 0.766-0.877 which means it is valid in reflecting the five measurement items of Islamic organisational culture applied in OPZ. Cronbach's alpha value is 0.822 and composite reliability is 0.914 above 0.70, which means that the level of reliability is acceptable. Convergent validity requirements are met with an AVE value of 0.681 > 0.50. Of the five measurement items that obtained the highest outer loading values were BO3 (0.877) and BO4 (0.868), which are related to a culture of respect, cooperation and mutual respect and a culture of social responsibility that has been implemented very well in OPZ. While the measurement item that has the lowest outer loading value is BO1 (0.766), a culture related to compliance with laws and regulations, where the implementation is good, but it still needs to be improved in carrying out work in accordance with Islamic values and teachings.

The SIAMSy variable has 7 measurement items, where the outer loading value is between 0.807-0.940, which means that SIAMSy values are valid in reflecting the seven measurement items of these values. The reliability level is acceptable with a Cronbach's alpha value of 0.950 and a composite reliability of 0.960 above 0.70, while the AVE value is 0.773 > 0.50, which means that the convergent validity requirements are met. Among the seven measurement items, the highest outer loading value is the SIAMSy value related to remembrance (SIAMSy2; LF = 0.940) and honesty (SIAMSy4; LF = 0.922) where OPZ managers always remember Allah SWT and feel calm when presenting accounting information with full sincerity and honesty. While the lowest value with an outer loading of 0.807, which is related to SIAMSy values regarding tabayyun, has been implemented well, but needs to be strengthened again.

Table 4. Fornell dan Lacker

	KL	SD	PI	BO	SIAMSy	TI
KL	0.857					

SD	0,511	0,802				
PI	0,529	0,756	0,883			
BO	0,446	0,709	0,758	0,825		
SIAMSy	0,380	0,739	0,727	0,746	0,879	
TI	0,318	0,443	0,619	0,549	0,351	0,968

Source: Data processed, 2024

Evaluation of discriminant validity needs to be done by looking at the Fornell and Lacker criteria. Discriminant validity is a form of evaluation to ensure that variables are theoretically different and empirically proven / statistical testing. Fornell and Lacker's criterion is that the root AVE of the variable is greater than the correlation between the variables. The variable environmental uncertainty has a root AVE (0.857) greater correlation with human resource competence (0.511); greater correlation with internal control (0.529); greater correlation with Islamic organisational culture (0.446); greater correlation with SIAMSy (0.380); and greater correlation with information technology (0.318). These results indicate that the discriminant validity of the environmental uncertainty variable is fulfilled. Likewise, the validity of human resource competence, internal control, organisational culture and information technology where the root AVE is greater than the correlation between variables.

Table 5. HTMT

	KL	SD	PI	BO	SIAMSy	TI	TI x KL	TI x SD	TI x PI
KL									
SD	0,576								
PI	0,566	0,855							
BO	0,511	0,802	0,822						
SIAMSy	0,402	0,809	0,755	0,800					
TI	0,333	0,518	0,668	0,603	0,364				
TI x KL	0,123	0,107	0,053	0,080	0,092	0,054			
TI x SD	0,097	0,103	0,258	0,121	0,033	0,508	0,187		
TI x PI	0,130	0,292	0,363	0,182	0,078	0,484	0,053	0,789	
TI x BO	0,118	0,230	0,221	0,101	0,069	0,348	0,080	0,685	0,840

Source: Data processed, 2024

Hair et al (2020) recommend HTMT because this measure of discriminant validity is considered more sensitive or accurate in detecting discriminant validity. The recommended value is below 0.90 (Sarstedt et al., 2020). The test results show that the HTMT value is below 0.90 for the variable pair, so discriminant validity is achieved. The variable divides the variance of the

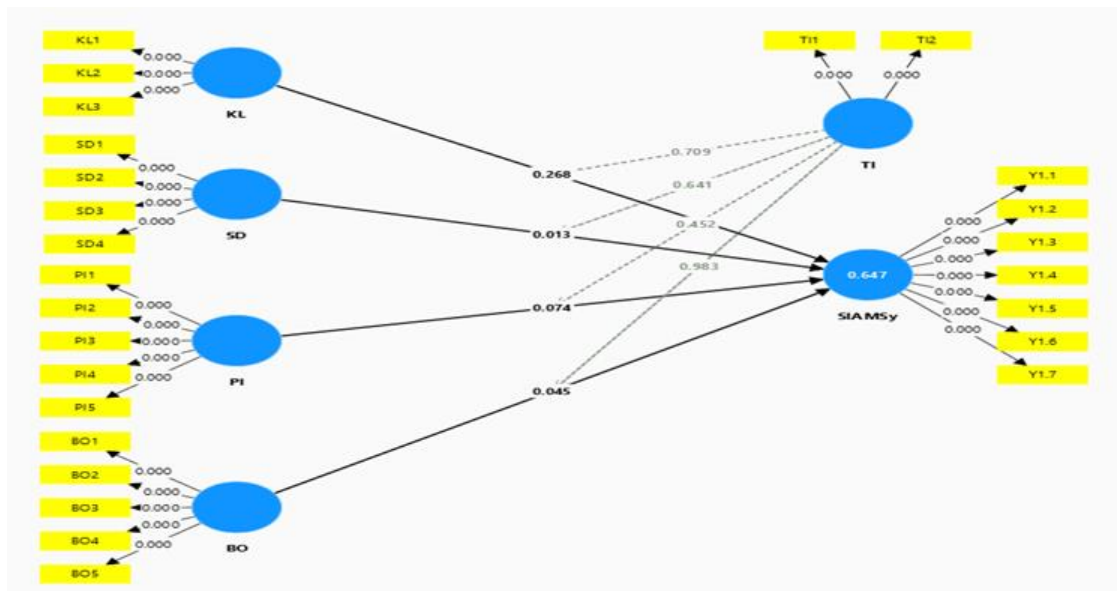
measurement item against the item that measures it more strongly than divides the variance in other variable items.

Structural Model

Inner Model Analysis

The inner model, also known as the structural model, is part of the analysis in Structural Equation Modeling (SEM) that examines the relationship between latent variables or constructs in a study. The inner model can be evaluated through the R-square (R^2) value to see how much the independent variable is able to explain the variability of the dependent variable. The following are the results of the inner model analysis:

Figure 4. Inner Model



The following are the results of the analysis of the coefficient of determination or R-Square (R^2) in this study:

Table 6. Coefficient of Determination

Variable	R-square	R-square adjusted
SIAMSy	0,705	0,647

Source: Data processed, 2024

The coefficient of determination from table 5 shows that the SIAMSy variable has an R-square of 0.705 and an adjusted R-square of 0.647, which

means that 70.5% of the variation in SIAMSy can be explained by the variables of environmental uncertainty, HR competence, internal control, Islamic organisational culture, and information technology. While the remaining 29.5% is influenced by other variables outside the model.

Hypothesis Testing

Hypothesis testing in the SEM-PLS model is done using the path coefficient. Path coefficient is a value that describes the strength and direction of the direct relationship between latent variables in the structural model. In SEM (Structural Equation Modeling) analysis, the path coefficient shows how much influence one latent variable has on other latent variables. The following are the results of hypothesis testing in this study:

Table 7. Path Coefficient

Hypothesis	Original sample	T statistics	P values	Results
KL -> SIAMSy	-0,126	1,108	0,268	Not Significant
SD -> SIAMSy	0,378	2,480	0,013	Significant
PI -> SIAMSy	0,377	1,784	0,074	Not Significant
BO -> SIAMSy	0,361	2,007	0,045	Significant
TI x KL -> SIAMSy	-0,030	0,374	0,709	Not Significant
TI x SD -> SIAMSy	0,074	0,466	0,641	Not Significant
TI x PI -> SIAMSy	-0,177	0,752	0,452	Not Significant
TI x BO -> SIAMSy	0,005	0,021	0,983	Not Significant

Source: Data processed, 2024

The path coefficient results show that not all relationships between independent variables and dependent variables in this model are significant. The effect of environmental uncertainty (KL) on SIAMSy has a negative coefficient of -0.126, but is not significant with a p-value of 0.268. Human Resources competence (SD) shows a significant effect on SIAMSy with a coefficient of 0.378 and a p-value of 0.013, below the significant level of 0.05, indicating that this variable is the main determinant of SIAMSy. Internal control (PI) has a positive and almost significant influence with a coefficient of 0.377 and a p-value of 0.074, indicating a fairly strong trend of influence although not significant at the 5% level. In contrast, Islamic organisational culture (BO) shows a significant influence on SIAMSy with a coefficient of

0.361 and a p-value of 0.045. The moderating effect of information technology (IT) on the relationship between the independent variables and SIAMSy was found to be insignificant across all interactions, with a p-value well above the 0.05 threshold. This suggests that while IT is important, it does not significantly alter the direct relationship between the independent variables and SIAMSy in this context.

Based on the results of the Specific Indirect Effect analysis, there are two variables namely SD (Human Resource competence) and BO (Islamic organisational culture) that show significant influence on all dimensions of SIAMSy, with p-values <0.05 and t-statistics that are well above the significant threshold. The large coefficients indicate that improvements in human resource competencies and Islamic organisational culture consistently contribute positively to improvements in SIAMSy in various aspects. In contrast, other variables such as IT (information technology) and its interaction with other variables, KL (environmental uncertainty), as well as PI (internal control), did not show a significant effect on SIAMSy performance. This indicates that although IT, KL, and PI play a role in the model, their influence on SIAMSy is not strong or consistent enough to be considered statistically significant in this context. This analysis underscores the importance of human resource competencies and Islamic organisational culture in supporting SIAMSy effectiveness, while the role of other factors may need to be further evaluated or considered in a different context.

Discussion

Theoretically, the path coefficient results of this study provide several important implications for understanding the research results regarding the factors that influence Sharia Management Accounting Information System (SIAMSy). First, the results show that human resource competence (HRC) and Islamic organisational culture (IOC) have a significant influence on SIAMSy, with a coefficient of 0.378; p-value of 0.013 and a coefficient of 0.361; p-value of 0.045. These findings suggest that investing in human resource development and fostering a strong Islamic organisational culture are critical to improving the effectiveness of SIAMSy. This confirms the theory that a strong organisational culture that is in line with Islamic principles is a crucial foundation in supporting the implementation and effectiveness of SIAMSy (Prasetyo et al., 2023). An organisational culture that is aligned with sharia values can encourage employee commitment, improve compliance with the

system, and ultimately improve overall organisational performance (Cahyati & Adelia, 2024).

On the other hand, the effect of other variables such as environmental uncertainty (KL), internal control (PI), and information technology (IT) on SIAMSy is not statistically significant. This may indicate that in the context of Islamic organisations, factors such as environmental uncertainty, internal control and information technology may have less impact if they are not supported by a strong organisational culture that is in accordance with sharia principles (Nuralam, 2017). Theoretically, this could mean that internal control and environmental uncertainty require a more contextual or specific approach in order for their influence to be more pronounced in SIAMSy.

However, the almost significant effect of internal control (PI) (with a p-value of 0.074) indicates the potentially important role of internal control in supporting SIAMSy, although not significant at the 5% significance level. This may signify that good internal control has a potential contribution in improving the effectiveness of SIAMSy, but may require interaction with other variables or specific situations for the effect to be stronger (Nugroho et al., 2021).

The results of the Specific Indirect Effect analysis show that the variables of human resource competence (SD) and organisational culture (BO) have a significant influence on all dimensions of SIAMSy. This influence is indicated by a p-value < 0.05 and significant t-statistics, suggesting that human resource competencies and organisational culture play an important role in improving SIAMSy values consistently in various aspects. On the other hand, variables such as information technology (IT), environmental uncertainty (KL), and internal control (IC) as well as the interaction between them, did not show a significant effect. This indicates that although these variables are present in the model, their influence on SIAMSy is not strong enough to be considered statistically significant.

The theoretical implications of these results underscore the importance of improving human resource competencies and strengthening organisational culture in accordance with Islamic values in the development and implementation of SIAMSy. The implications of the results of this study for zakat management organisations in Jambi City are very important to consider in an effort to improve the effectiveness of the Sharia Management Accounting Information System (SIAMSy). The findings show that human resource

competence (SD) and Islamic organisational culture (BO) have a highly significant influence on SIAMSy which confirms that zakat management organisations need to focus more on improving human resource competence and strengthening organisational culture in accordance with Islamic principles. This includes efforts to prioritise training programmes, embedding sharia values in every aspect of operations, ensuring that all members of the organisation understand and apply these principles in their daily work. With improved human resource competencies and a strong organisational culture, the organisation can build higher commitment from employees, which in turn will support the implementation of SIAMSy more effectively.

In addition, the results of this study indicate that in the context of Islamic organisations, factors such as environmental uncertainty (KL), internal control (PI), and information technology (IT) may not have a significant impact on SIAMSy without the support of human resource competencies and a strong Islamic organisational culture. For this reason, zakat management organisations in Jambi City need to consider that environmental uncertainty and investment in information technology may not provide maximum results if not accompanied by an increase in human resource competencies and strengthening of organisational culture in accordance with sharia principles. Therefore, strategic steps to improve human resource competencies and strengthen organisational culture should be a priority before making other interventions.

Although internal control (PI) does not show significant effect at 5% significance level, the almost significant result shows that internal control has important potential in supporting SIAMSy. Therefore, zakat management organisations in Jambi City need to consider strengthening their internal control system as part of the overall strategy to improve the effectiveness of SIAMSy. This may include improving internal audit process, strict policy enforcement, as well as specialised training for employees related to internal control in sharia context.

Finally, the findings also provide guidance for zakat management organisations on the need to review the use of information technology in supporting SIAMSy. Given that the effect of information technology (IT) on SIAMSy is not significant, organisations need to re-evaluate their technology strategy, ensuring that investments in IT are truly aligned with the strategic objectives and culture of the organisation. A focus on technology integration

that supports and reinforces Shariah values will be more beneficial than the mere adoption of new technology without contextual consideration.

CONCLUSION

The conclusion of this study shows that human resource competence (HRC) and Islamic organisational culture (IOC) are significant factors in influencing the enhancement of Sharia Management Accounting Information System (SIAMSy) values. This finding confirms the importance of implementing Islamic values in human resource competencies and organisational culture to support the effectiveness of SIAMSy. With large influence coefficients and strong statistical significance, human resource competencies and organisational culture aligned with Islamic principles are proven to be able to increase employee commitment and compliance with the system, which in turn contribute to the improvement of SIAMSy values in various aspects.

In contrast, other variables such as information technology (IT), environmental uncertainty (KL), internal control (PI) did not show a significant influence on SIAMSy. This suggests that in the context of Islamic organisations, human resource competencies and a strong organisational culture play a greater role in improving the effectiveness of SIAMSy than other factors. Although PI shows an almost significant potential influence, this result confirms that improving human resource competencies and strengthening organisational culture in accordance with Islamic principles should be a top priority for zakat management organisations in developing and implementing effective SIAMSy.

Author's Contribution

To improve the effectiveness of the Sharia Management Accounting Information System (SIAMSy) stakeholders should prioritise developing Human Resource competencies and fostering a strong Islamic organisational culture. Implementing comprehensive training programmes and fostering a supportive work environment that is in line with Islamic values can significantly improve SIAMSy's capabilities. In addition, integrating these values into daily operations and decision-making processes will contribute to a more effective and cohesive system, ultimately leading to improved organisational performance.

Although the moderating role of information technology was found to be insignificant, utilising IT to streamline operations and support other initiatives can still add value. By adopting a multifaceted approach that incorporates these strategies, stakeholders can achieve more effective outcomes and drive better performance in zakat management organisations.

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