

# The Influence of Public Accountability, Public Transparency, Supervision, And Altruism on the Management of Zis Funds at Lazismu North Sumatra with Zakat Accounting Standards as a Moderating Variable

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## ABSTRACT

This study determined the effect of public accountability, transparency, supervision, and altruism on the management of ZIS funds in Lazismu mu North Sumatra. In addition, this study also tested Zakat accounting standards as moderating variables for public accountability relations, public transparency, supervision, and altruism with the management of ZIS funds at Lazismu North Sumatra.

The design of this study uses a quantitative approach, with the primary data sampled being the 17 Lazismu offices in North Sumatra. Samples are taken from the entire total population. The data analysis technique used in this study uses SEM (Structural Equation Modeling) with the help of AMOS 22 software.

The results of this study indicate that public accountability, public transparency, supervision, and altruism significantly affect the management of ZIS funds at Lazismu North Sumatra, both partially and simultaneously. Zakat accounting standards can moderate the effect of public accountability, public transparency, supervision, and altruism on the management of ZIS funds at Lazismu North Sumatra.

**Keywords:** *public accountability, public transparency, supervision, altruism, management of zakat, infaq, and shadaqah funds, zakat accounting standards*

## INTRODUCTION

The public accounting sector is an accounting system used by public institutions and organizations as a form of accountability to the public. Demands for public accountability and transparency ranging from the community to state managers are developing (Natision et al., 2022). At present, the accounting practice of the public sector is quite wide attention from the community. The public sector institution must manage funds with accountability, transparency, responsibility, and formal monitoring based on altruism. Accountability is one of the foundations of governance that gives meaning to legitimacy in the community (Jastramski, 2024).

Accountability, transparency, and responsibility are monitored formally and altruistically. This is expected to continue to foster public confidence in public sector institutions. Accountability is one of the five good governance norms. The rest is efficiency, transparency, legal supremacy, and legitimacy (Ibietan, 2013). The form of accountability is transparent, responsible,

and formally monitored, and altruism is to issue accountability reports that the wider community can see. Transparency and accountability are interrelated concepts and strengthen each other. Without transparency, it will not be easy to access timely and reliable information about decisions and performance, and it will ask for accountability from the public sector entity (Olamide & Victor, 2024). Amil Zakat Institution (Hereafter LAZ), which is included in the public sector institution, is also required to show accountable management, be transparent, provide good accountability reports, and always prioritize altruistic behavior. It is under what is contained in the Law on Zakat, namely Law No. 23 of 2011. As a subordination agency in the National Amil Zakat Agency (hereafter BAZNAS), LAZ must provide regular accountability reports to BAZNAS. The need for LAZ to provide information to donors tends to be labelled 'Accountability (Voorst et al. 2022). The Islamic financial system includes many mechanisms to distribute revenue and wealth to achieve a certain level of social justice (Listianaa & Alhabshib 2020).

One important element in realizing a good law is the management of Zakat and infaq funds and good alms (hereafter ZIS). Improving the economic status of the underprivileged community is one way to achieve Islamic goals, namely, income and wealth equity (Manan et al., 2023). Zakat, as a unique instrument in poverty alleviation, if done systematically and organized, will be able to bring in multiplier effects that help increase national income due to the acceleration of wealth turnover (Salman et al. 2022).

In Indonesia, the Zakat manager form is divided into an LAZ. BAZNAS is a Zakat institution established by the government and is often referred to as a non-structural government institution that distributes, utilizes, and reports ZIS. At the same time, LAZ is an entity established as a form of community self-help that gathers, distributes,

and utilizes Zakat. Both have the same goal in managing Zakat funds. The Zakat management institution must show the ability to operate optimally and efficiently to ascertain the reasons for their existence (Sahidi, 2023).

The role of Zakat is very large in building an economy of Muslims and protecting Muslims from the shackles of poverty (Soibi & Sulongiii, 2024). Therefore, in Zakat's economic study, ZIS management's impact will increase consumption aggregately, investment and savings, improvement of labor and capital markets, economic growth, and poverty alleviation (Wahab et al., 2011). Good ZIS fund management is very important for the continuity and development of LAZ because it is closely related to the welfare of the wider community. The loss of integrity can erode public trust in Zakat institutions that were previously upheld because of their role in defending the fate of Asnaf (Rahman & Shakor 2024).

The phenomenon in connection with implementing accountability, transparency, supervision, altruism, government accounting standards, and management of ZIS funds is that many regional offices in North Sumatra still have not followed the external audit process. Please note that the Amil Zakat Institution and Sadaqah Muhammadiyah (Muhammadiyah Philanthropic Board: Hereafter Lazismu) adhere to a decentralized system where the funds are collected. Then, the funds will be used in the area as well. It resulted in the obligation to participate in an external audit that applies to all Lazismu regional offices in North Sumatra. The information can be seen in the table below:

**Table 1. Lazismu Office That Has Not Audited (Lazismu Audit Participation Data in North Sumatra Fiscal Year 2022)**

NO	LAZISMU OFFICE	AUDIT STATUS
1	Lazismu North Sumatra Region	Audited
2	Lazismu Medan	Audited
3	Lazismu Labuhan Batu Regency	Has not Audited
4	Lazismu Labuhan Batu Utara Regency	Has not Audited
5	Lazismu Pematang Siantar	Has not Audited
6	Lazismu Gunungsitoli	Has not Audited
7	Lazismu Binjai	Audited
8	Lazismu Deli Serdang Regency	Has not Audited
9	Lazismu Tanah Karo Regency	Has not Audited
10	Lazismu Padang Lawas Regency	Has not Audited
11	Lazismu Langkat Regency	Has not Audited
12	Lazismu North Nias District	Has not Audited
13	Lazismu Padang Sidempuan	Has not Audited
14	Lazismu Sibolga	Has not Audited
15	Lazismu Tebing Tinggi	Has not Audited
16	Lazismu Serdang Bedagai Regency	Has not Audited
17	Lazismu Asahan Regency	Audited

Source: Internal Data Lazismu mu of North Sumatra

From the table above, we can conclude that of the 16 Lazismu Regional Offices in North Sumatra, only three regions have been audited, and 13 others have not. Of course, this is a serious concern if we conclude the obligations of accountability, transparency, supervision, and implementation of altruism principles that there are still many regional Lazismu in North Sumatra that have not carried out their obligations as Amil Zakat Institutions, namely following the financial statement audit process. Financial statement audits are very important because they involve transparency, accountability, and trust. The financial statement audit provides a high level of transparency related to the management of Zakat funds. It helps ensure that the financial information of Zakat institutions is conveyed honestly and accurately to stakeholders, including Zakat givers, beneficiaries, government, and the public.

Another phenomenon seen at Lazismu North Sumatra is related to the function of the Sharia Supervisory Board. The Sharia Supervisory Board has a function to oversee the activities and policies of Zakat institutions following the principles of Islamic Sharia. The role of the Sharia Supervisory Board is very important in ensuring that ZIS funds are managed with

high integrity, transparency, and accountability. With an effective and quality Sharia Supervisory Board, Zakat institutions can carry out their duties better, ensure that ZIS funds are managed under Sharia principles, and provide positive social and economic impacts for people in need. The performance data of the North Sumatra Lazismu Sharia Supervisory Board can be seen in Table 2 below:

**Table 2. Performance of the Lazismu Sharia Supervisory Board in North Sumatra**

NO	LAZISMU OFFICE	SHARIA SUPERVISORY BOARD PERFORMANCE			
		VERY GOOD	GOOD	ENOUGH	NOT GOOD
1	Lazismu North Sumatra Region	Green			
2	Lazismu Medan	Green			
3	Lazismu Labuhan Batu Regency			Red	
4	Lazismu Labuhan Batu Utara Regency	Green			
5	Lazismu Pematang Siantar		Yellow		
6	Lazismu Gunungsitoli		Yellow		
7	Lazismu Binjai	Green			
8	Lazismu Deli Serdang Regency			Red	
9	Lazismu Tanah Karo Regency				Black
10	Lazismu Padang Lawas Regency				Black
11	Lazismu Langkat Regency		Yellow		
12	Lazismu North Nias District		Yellow		
13	Lazismu Padang Sidempuan				Black
14	Lazismu Sibolga				Black
15	Lazismu Tebing Tinggi				Black
16	Lazismu Serdang Bedagai Regency				Black
17	Lazismu Asahan Regency	Green			

Source: Internal Data Lazismu mu of North Sumatra

The table above shows that of the 17 Lazismu offices in North Sumatra, the Sharia Supervisory Board is not yet effective. Only 5 Lazismu offices have carried out the functions of the Sharia Supervisory Board correctly, namely the North Sumatra Regional Office, Medan City Regional Office, North Labuhanbatu Regency Regional Office, Binjai City Regional Office, and Asahan Regency Regional Office.

Based on the above background, accountability, transparency, supervision, and altruism are important parts of a Zakat institution. The higher the level of accountability, the more open the Zakat institution is about the activities carried out and the management activities that are always monitored and always hold the principle of altruism. The Zakat institution is good because it has carried out activities per

applicable regulations and rules. The high level of accountability and transparency of the Zakat institution will make an attraction for all parties to join in entrusting ZIS funds through the institution. In addition, supervision carried out routinely, both internally and externally, will also increase the attractiveness of institutions and companies to work with the Zakat institution. Then, altruism will give birth to creative and innovative empowerment programs, which will directly hit the community.

The Zakat institution that the community has trusted will certainly become a Zakat institution that can provide solutions to problems that exist in society, such as poverty and ignorance. Of course, these two things cannot be separated because they are interrelated. The purpose of the Zakat institution is to collect funds legally in the community, which will then be distributed back to the community in the form of empowerment programs to overcome the problems in the community.

Based on the description above, the researcher is interested in researching: "The Effect of Public Accountability, Public Transparency, Supervision and Altruism on the Management of ZIS Funds in Lazismu North Sumatra with Zakat Accounting Standards as Moderating Variables".

## **LITERATURE REVIEW**

### **Zakat**

Zakat is a practice of worship in which Muslims donate 2.5% of their wealth to those in need. At present, in most countries, the majority are Muslims, and giving Zakat is voluntary, but there are also some countries whose Zakat is also managed by the government. In countries like Britain, for example, the Muslims there pay Zakat by giving it directly to the charity body.

According to Ardianis (2018), Zakat, known in Islam, is outlined to become two forms, namely:

#### 1) Zakat fitrah

Zakat Fitrah is a Zakat that a Muslim

must issue before Eid in Ramadan. This Zakat is equivalent to 2.5 kg of staple food in the area concerned.

#### 2) Zakat Maal

Zakat Maal is a wealth Zakat that must be issued once a year that has met the nishab, including the results: commerce, agriculture, mining, marine products, livestock products, assets (gold and silver), and work (profession).

Amil Zakat is all parties that act about collecting, storing, guarding, recording, and distributing Zakat assets. In Law No. 23 of 2011, it is said that Amil Zakat in Indonesia is divided into two forms, namely, the National Amil Zakat Agency (BAZNAS), which is a Zakat amil formed by the government that has the function of managing Zakat funds throughout Indonesia. The second is the Amil Zakat Institute (Lazismu), where Amil Zakat is formed by Islamic organizations that help collect, distribute, and utilize Zakat funds for assisting tasks rather than BAZNAS managing Zakat funds.

Indicators of ZIS Fund Management in Zakat institutions are criteria or measures used to assess the effectiveness, efficiency, transparency, and success of the Zakat institution in managing the funds it receives. Here are some of these indicators:

1. ZIS 's income progresses toward the growth of the funds collected from ZIS for a certain period.
2. The use of funds is the proportion of funds allocated to programs oriented to the community's welfare, such as assistance to people experiencing poverty, education, health, and economic development of the community.
3. Transparency and accountability, namely openness in delivering information about income, use, and results of ZIS funds.
4. The program's effectiveness is evaluated by the programs funded by

ZIS funds to achieve the specified social and economic goals.

5. Management efficiency, namely evaluating administrative and operational costs in the management of ZIS funds.
6. Sharia accountability and compliance with Sharia principles in managing ZIS funds.
7. Community empowerment, namely programs that encourage community participation in decision-making related to allocating and managing ZIS funds.

### **Accountability Public**

Public accountability is accountable for managing resources and implementing policies entrusted to the reporting entity to achieve periodic goals. The principle of accountability is the principle that determines that the people must account for every state administration activity and the result as the highest sovereignty holder (Tiwinarni, 2017).

Zakat institutions need accountability as a form of accountability to stakeholders. Various parties related to Zakat institutions, such as Muzaki, the community, and the state, demanded that Zakat institutions be more accountable in reports on the use of funds and report them to various parties, namely funders, beneficiaries, and the organization itself. Indicators of public accountability of Zakat institutions can be used to evaluate the extent to which the institution fulfills the obligation to be responsible to the public, including donors, beneficiaries, and the public, in the management and use of Zakat funds. Here are some of these indicators:

1. Financial Transparent, namely the publication of financial statements regularly and openly to the public.
2. Openness of the activity program, namely publication of information about programs funded by Zakat funds and activities carried out by

Zakat institutions.

3. Community participation is the level of community participation in the decision-making process related to allocating and managing Zakat funds.
4. Complaints and response mechanisms are the availability of effective complaints mechanisms for donors, beneficiaries, and the public.
5. Performance evaluation evaluates the performance of programs funded by Zakat funds in achieving the specified social and economic goals.
6. Compliance with Sharia Accounting Standards, namely compliance with accounting standards that apply in the management of Zakat funds.
7. Partnership and cooperation, namely the involvement of Zakat institutions in partnerships and cooperation with external parties, including the government, non-governmental organizations, and the private sector.

### **Public Transparency**

Transparency is the principle of openness that enables the public to know and get access to the widest possible information about financial management. Transparency can guarantee everyone's access or freedom to obtain information about organizing Zakat institutions, namely information about policies, processes, manufacturing, and implementation and the results achieved. Indicators of public transparency in Zakat institutions are criteria or measures used to assess the extent to which Zakat institutions express information openly to the community, especially related to the management and use of Zakat funds. Here are some public transparency indicators:

1. Publication of financial statements.
2. Openness regarding the source of income.
3. Information about programs and activities.
4. Publication List of beneficiaries.
5. Openness in decision-making.

6. Responsive to questions and complaints.
7. Openness about social performance and impact.

### **Supervision**

Supervision is needed to find out whether the planning that the Zakat institution has prepared can run efficiently, effectively, and economically. Ensure that everything goes according to organizational operations' mandate, vision, mission, goals, and targets. Knowing the level of performance accountability of each agency will be used to assess the success and failure of the implementation of the organization's mission in achieving the stated goals and objectives. Regarding accountability, the supervisory system will ensure that the development fund or, in this case, the utilization fund is used per ethics and legal rules to fulfill a sense of justice. Some Indicators of Supervisory for Zakat Institutions:

1. Information disclosure.
2. External supervision.
3. Complaints mechanism.
4. Community participation in supervision.
5. The use of technology and innovation.
6. Routine reporting and evaluation.
7. Involvement of donors and beneficiaries.

### **Altruism**

Altruism is a voluntary attitude or action carried out for the benefit of others without expecting personal rewards. This term refers to the voluntary behavior shown by someone to help, support, or provide benefits to others without considering the benefits or rewards for himself.

The management of Zakat funds, infaq, and shadaqah is said to meet the principles of altruism with the following indicators:

1. The proportion of funds distributed directly to the beneficiaries.
2. Humanitarian and social programs implemented.

3. Transparency in the use of Zakat funds.
4. Community participation in decision-making.
5. Social and humanitarian impacts achieved.
6. Involvement and empowerment of beneficiaries.

### **Zakat Accounting Standards**

Zakat accounting standards are a framework used to compile and present financial information on managing Zakat funds, infaq, and Sadaqah accountably. The following characteristics are normative requirements that are needed so that the financial statements of Zakat institutions can meet the desired quality, namely:

1. Relevant
2. Reliable
3. Can be compared
4. Can be understood.

### **Previous Research**

Siregar (2011) concluded that partial public accountability had a significant effect on the management of the APBD. Public supervision does not significantly affect the management of the APBD. The absolute difference test shows that government accounting standards do not moderate the relationship between public accountability, public transparency, and supervision with the management of the APBD.

Mayasari (2017) revealed that public accountability had a negative effect and had no effect on the management of the APBD. Public transparency variables have a positive and not significant effect on APBD management. Accountability, transparency, and supervision are not significant in moderation in managing the APBD. However, the supervisory variable can moderate the relationship between government accounting standards and the management of the APBD.

Making et al. (2021) concluded that accountability and supervision positively affect the management of village funds,

while transparency does not affect the management of village funds.

Alian et al. (2022) revealed that public accountability significantly affected financial management mechanisms. Conversely, public transparency has no significant effect on the management mechanism of state finances.

Rakhmawati (2018) states that accountability has a positive and significant effect on the effectiveness of the management of BOS funds, while transparency has a negative and insignificant effect. Participation has a positive and insignificant influence. Participation has a negative and significant influence on moderating the relationship between accountability and the effectiveness of BOS funds management. Participation of positive and significant influence in moderating the relationship of transparency on the effectiveness of BOS funds management.

Jumarni (2019) proves that both simultaneously and partially, Muzakki's trust influences the accountability and transparency variables in paying Zakat at the Jambi City BAZNAS. Kabib et al. (2021) show that partial accountability affects the interest in paying Zakat, but transparency does not significantly affect Muzakki's interest in paying Zakat. Rahayu et al. (2019) show that accountability and transparency significantly affect the level of confidence in Muzakki.

Padia et al. (2023) show that the management of digital Zakat and transparency of Zakat reporting has a positive impact on the accountability of Zakat management and accelerating Zakat growth. However, the Zakat payroll system does not significantly affect Zakat management accountability or the acceleration of Zakat growth through mediation.

## Framework

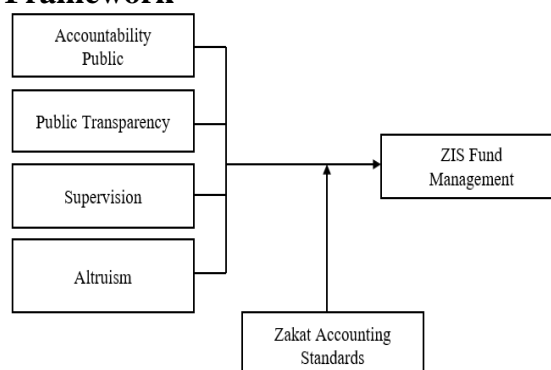


Figure 1. Conceptual Framework

H1: Public accountability has a significant effect on the management of ZIS funds

H2: Public transparency has a significant effect on the management of ZIS funds

H3: Supervision has a significant effect on the management of ZIS funds

H4: Altruism has a significant effect on the management of ZIS funds

H5: Zakat Accounting Standards have a significant effect in moderating public accountability on the management of ZIS funds

H6: Zakat Accounting Standards significantly affect public transparency on the management of ZIS funds.

H7: Zakat Accounting Standards have a significant effect in moderating the supervision of the management of ZIS funds

H8: Zakat Accounting Standards have a significant effect in moderating altruism on the management of ZIS funds

## MATERIALS & METHODS

This research is causal. This design is useful for analyzing the relationship between one variable and another or how one variable affects other variables. The independent variables used in this study are public accountability, transparency, supervision, and altruism. The dependent variable in research is the management of ZIS funds and Zakat Accounting Standards, moderating variables in this study.

The population in this study are all Lazismu offices under the coordination of the Lazismu North Sumatra region. Because the population is small, the researcher takes complete data. In each Lazismu office, the researcher set 4 people as policymakers to fill out the questionnaire, namely the chairman, secretary, financial staff, and program staff, with a total number of respondents of as many as 68 people. Primary data collection techniques in this study use research instruments in the form of questionnaires. The data analysis technique used in this study uses SEM (Structural Equation Modeling).

## RESULT

### A. Testing Model Measurement of Validity and Reliability (Measurement Model Test)

#### 1. SLF Value Testing

##### a) Public Accountability (X1)

**Table 3. Public Accountability Result**

Latent Variable	Indicator	Standardized Loading Factor (SLF)
Public Accountability (X1)	X1.1	0.7017
	X1.2	0.8918
	X1.3	0.8677
	X1.4	0.9047
	X1.5	0.8492
	X1.6	0.8849
	X1.7	0.8989
	X1.8	0.9005
	X1.9	0.9165
	X1.10	0.9165

Source: Data Processing Results with SEM AMOS 22

Table 3 shows that all SLF values of public accountability variables are > 0.5. It shows that good convergent validity has been achieved regarding SLF size.

##### b) Public Transparency (X2)

**Table 4. Public Transparency Result**

Latent Variable	Indicator	Standardized Loading Factor (SLF)
Public Transparency (X2)	X2.1	0.8681
	X2.2	0.9153
	X2.3	0.9663
	X2.4	0.9806
	X2.5	0.7840
	X2.6	0.9150
	X2.7	0.8739
	X2.8	0.8755
	X2.9	0.9006
	X2.10	0.9071

Source: Data Processing Results with SEM AMOS 22

Table 4 shows that all SLF values of public transparency variables are > 0.5. It shows that good convergent validity has been achieved regarding SLF size.

##### c) Supervision (X3)

**Table 5. Supervision Result**

Latent Variable	Indicator	Standardized Loading Factor (SLF)
Supervision (X3)	X3.1	0.9145
	X3.2	0.9243
	X3.3	0.8926
	X3.4	0.9556
	X3.5	0.9420
	X3.6	0.9344
	X3.7	0.9465
	X3.8	0.9707
	X3.9	0.9469
	X3.10	0.9272

Source: Data Processing Results with SEM AMOS 22

Table 5 shows that all SLF values of the supervision variable are > 0.5. It shows that good convergent validity has been achieved regarding SLF size.

##### d) Altruism (X4)

**Table 6. Altruism**

Latent Variable	Indicator	Standardized Loading Factor (SLF)
Altruism (X4)	X4.1	0.9522
	X4.2	0.9558
	X4.3	0.9534
	X4.4	0.9531
	X4.5	0.9510
	X4.6	0.7986
	X4.7	0.8403
	X4.8	0.8243
	X4.9	0.8528
	X4.10	0.8517

Source: Data Processing Results with SEM AMOS 22



Table 6 shows that all SLF values of the altruism variable are  $> 0.5$ . It shows that good convergent validity has been achieved regarding SLF size.

### e) Management of Zakat Funds, Infaq, and Sadaqah (Y)

**Table 7. Management of Zakat, Infaq, and Sadaqah Funds**

Latent Variable	Indicator	Standardized Loading Factor (SLF)
Management of Zakat, Infaq, and Sadaqah Funds (Y)	Y1	0.7849
	Y2	0.7776
	Y3	0.7172
	Y4	0.7777
	Y5	0.7809
	Y6	0.7246
	Y7	0.8698
	Y8	0.9990
	Y9	0.9871
	Y10	0.9161

Source: Data Processing Results with SEM AMOS 22

Table 7 shows that all SLF values of the management of ZIS funds are  $> 0.5$ . It shows that good convergent validity has been achieved regarding SLF size.

### f) Zakat Accounting Standards (Z)

**Table 8. Zakat Accounting Standards**

Latent Variable	Indicator	Standardized Loading Factor (SLF)
Zakat Accounting Standards (Z)	Z1	0.9074
	Z2	0.9300
	Z3	0.8612
	Z4	0.9033
	Z5	0.8801
	Z6	0.9258
	Z7	0.8853
	Z8	0.5907
	Z9	0.9061
	Z10	0.7875

Source: Data Processing Results with SEM AMOS 22

Table 8 shows that all SLF values of Zakat accounting standard variables are  $> 0.5$ . It shows that good convergent validity has been achieved regarding SLF size.

## 2. Testing Validity Average Variance Extracted (AVE) and Reliability Construct Reliability (CR)

Table 9 presents the results of validity

testing based on Average Variance Extracted (AVE) and reliability testing based on Construct Reliability (CR)

**Table 9. Testing of validity of Average Variance Extracted (AVE) and Reliability Construct Reliability (CR)**

Latent Variable	Average Variance Extracted (AVE)	Construct Reliability (CR)
Public Accountability (X1)	0.7777	0.9721
Public Transparency (X2)	0.8286	0.9797
Supervision (X3)	0.8644	0.9845
Zakat Accounting Standards (Z)	0.8445	0.9817
Altruism (X4)	0.8140	0.9776
Management of Zakat Funds, Infaq, and Sadaqah (Y)	0.7817	0.9725

Source: Data Processing Results with SEM AMOS 22

From the size of AVE, it is known that all AVE values are  $> 0.5$ , which means that it has met a good convergent validity based on AVE size. Based on the CR value, all  $Cr > 0.7$  values, which means they have met the convergent validity of a good based on CR size.

## 3. Testing Goodness of Fit (GOF)

**Table 10. Test The Overall Model Of The Model**

Size of the matching	Value	Benchmark Value	Model Compatibility with Data
P-Value Chi-Square	0.075	$> 0.05$	Yes
RMSEA	0.027	$< 0.1$	Yes
IFI	0.985	$> 0.9$	Yes
CFI	0.984	$> 0.9$	Yes
TLI	0.984	$> 0.9$	Yes

Source: Data Processing Results with SEM AMOS 22

Table 10 shows that the SEM model as a whole has a good ability to match sample data (good fit). It can be seen from the p-value chi-square value of  $0.075 > 0.05$ , RMSEA value  $0.027 < 0.1$ , IFI value  $0.985 > 0.9$ , CFI value  $0.984 > 0.9$  and TLI value  $0.984 > 0.9$ .

## 4. Structural Model Testing (Structural Model Test) Significance Test (Hypothesis Test)

Furthermore, a structural model test will be carried out to test the significance of the

effect. The table below presents the results of significance testing based on Amos.

**Table 11. Significance Testing (Hypothesis Test)**

	Estimate	S.E.	C.R.	P	R-Squared
Public Accountability (X1) -> Management of Zakat, Infaq, and Sadaqah (Y) funds	,3026	,0777	3,8939	***	0,6773
Public Transparency (X2) -> Management of Zakat, Infaq, and Sadaqah (Y) funds	,2243	,0672	3,3355	***	
Supervision (X3) -> Management of Zakat, Infaq, and Sadaqah (Y) funds	,1567	,0540	2,9011	,0037	
Altruism (X4) -> Management of Zakat, Infaq, and Sadaqah (Y) funds	,2741	,0608	4,5064	***	

**Description: \*\*\* means  $p < 0.001$**

**Source: Data Processing Results with SEM AMOS 22**

Based on the results in the table above, it can be concluded that:

1. Public Accountability (X1) has a positive effect on the management of ZIS (Y) funds, with a path coefficient value of 0.3026, and significant, with  $C.R. = 3,8939 > 1.96$  and  $P < 0.001$  which means  $< 0.05$ .
2. Public Transparency (X2) has a positive effect on the management of ZIS (Y) funds, with a path coefficient value of 0.2243, and significant, with  $C.R. = 3,3355 > 1.96$  and  $P < 0.001$  which means  $< 0.05$ .
3. Supervision (X3) has a positive effect on the management of ZIS (Y) funds, with a path coefficient value of 0.1567, and significant, with  $C.R. = 2,9011 > 1.96$  and  $P = 0.0037 < 0.05$ .
4. Altruism (X4) has a positive effect on the management of ZIS (Y) funds, with a path coefficient value of 0.2741 and significant, with  $C.R. = 4,5064 > 1.96$  and  $P < 0.001$ , which means  $< 0.05$ .

It is known that the coefficient of determination (R-Square) of the variable management of Zakat funds, infaq and shadaqah (Y) is 0.6773, which means public accountability (X1), public transparency (X2), supervision (X3), altruism (X4) is capable Affecting the management of Zakat funds, infaq and shadaqah (Y) of 67.73%, other factors influence the remaining

32.27%. Furthermore, it will be tested whether Zakat accounting standards (Z) significantly moderate the effect of public accountability (X1), public transparency (X2), supervision (X3), and altruism (X4) on the management of ZIS (Y) funds.

**Table 12. Moderation Testing**

	Estimate	S.E.	C.R.	P
Z*X1 -> Y	-,0422	,0114	-3,7173	***
Z*X2 -> Y	-,0696	,0114	-6,1199	***
Z*X3 -> Y	,0718	,0105	6,8578	***
Z*X4 -> Y	-,1424	,0129	-11,0394	***

**Description: \*\*\* means  $p < 0.001$**

**Source: Data Processing Results with SEM AMOS 22**

Based on the results of the moderation test in Table 5.12:

1. Zakat Accounting Standards (Z) significantly moderate the effect of public accountability (X1) on the management of ZIS (Y) funds, with  $C.R. = | -3,7173 | > 1.96$  and  $P < 0.001$ , which means  $< 0.05$ .
2. Zakat Accounting Standards (Z) significantly moderate the effect of public transparency (X2) on the management of ZIS (Y) funds, with  $C.R. = | -6,1199 | > 1.96$  and  $P < 0.001$ , which means  $< 0.05$ .
3. Zakat Accounting Standards (Z) significantly moderate the effect of supervision (X3) on the management of ZIS (Y) funds, with  $C.R. = | 6,8578 | > 1.96$  and  $P < 0.001$ , which means  $< 0.05$ .
4. Zakat Accounting Standards (Z) Significantly moderate the effect of altruism (X4) on the management of ZIS (Y) funds, with  $C.R. = | -11,0394 | > 1.96$  and  $P < 0.001$ , which means  $< 0.05$ .

## DISCUSSION

### a) The influence of public accountability on the management of ZIS funds in Lazismu, North Sumatra

The test results in this study showed that

public accountability had a significant effect on the management of ZIS funds in North Sumatra Lazismu with a coefficient of 0.3026 and significantly, with  $C.R. = 3,8939 > 1.96$  and  $P < 0.001$ , which means  $< 0.05$  then the first hypothesis is received.

Agency theory provides a clear framework for understanding the importance of public accountability in managing ZIS. By reducing information asymmetry, aligning incentives, applying supervision mechanisms, and reducing agency costs, public accountability helps ensure that ZIS funds are managed transparently and responsibly and achieve the goals desired by donors.

Stewardship theory emphasizes that the manager of ZIS funds must act with integrity, responsibility, and commitment to the interests of donors and beneficiaries. Public accountability is a key element in ensuring that funds are managed transparently and effectively by the values of trust and responsibility. By applying stewardship principles, Lazismu North Sumatra can build public trust, increase accountability, and achieve greater social impacts for people in North Sumatra.

Some previous studies related to or related to public accountability and management of ZIS funds. Among them was research conducted by Amalia & Widiastuti (2019) and Yuliafitri & Khoiriyah (2016), which found that accountability influenced positively and significantly Muzakki's interest in paying Zakat. Accountability and transparency positively impact Muzakki's confidence in the Zakat management agency in terms of publication and management.

#### **b) The influence of public transparency on the management of ZIS funds in Lazismu North Sumatra**

The test results in this study showed that public transparency had a significant effect on the management of ZIS funds in North Sumatra Lazismu with a coefficient of 0.2243 and significantly, with  $C.R. = 3,3355 > 1.96$  and  $P < 0.001$ , which means

$< 0.05$  then the second hypothesis is received.

Public transparency in the management of ZIS has a very positive influence. By increasing public confidence, reducing the risk of misuse of funds, increasing the efficiency and effectiveness of using funds, facilitating public accountability, and increasing community participation, transparency helps ensure that ZIS funds are well-managed and provide maximum benefits for recipients. Therefore, the ZIS management institution must continue to strive to increase transparency in all aspects of their fund management.

Agency theory shows that public transparency in managing ZIS funds at Lazismu, North Sumatra, is crucial to reducing conflicts of interest and asymmetry of information between fund managers and donors. By applying strong transparency practices, North Sumatra Lazismu can increase accountability, build donor trust, and ensure that funds are used effectively and efficiently following the mandated objectives. Transparency also allows the community to monitor and assess fund managers' performance, thereby improving overall ZIS fund management quality.

Stewardship Theory (Management Theory) emphasizes the manager's responsibility (steward), which in this case is the Lazismu North Sumatra, to the assets or funds given to them to be managed. In the context of the management of ZIS funds, the stewardship theory views the North Sumatra Lazism as a moral and ethical responsible guard for these funds. Openness and transparency in the management of ZIS funds are very important in the context of the stewardship theory.

Some previous studies related to or related to public transparency and management of ZIS funds. Among these, research conducted by Nasim and Romdhon (2014) showed that the willingness of muzakki to deposit Zakat through OPZ was influenced by its transparency and accountability. This finding applies otherwise. Weak transparency and accountability will trigger

the realization of zakat potential that is not optimal.

**c) The effect of supervision on the management of ZIS in Lazismu, North Sumatra**

The test results in this study showed that supervision had a significant effect on the management of ZIS funds in North Sumatra Lazismu with a path coefficient value of 0.1567, and significantly, with  $C.R. = 2,9011 > 1.96$  and  $P = 0.0037 < 0.05$  then the third hypothesis is received.

Supervision has a significant influence on the management of ZIS funds. Supervision has a positive effect on Muzakki's trust in paying Zakat. Supervision can increase Muzakki's trust and confidence in Zakat management institutions, making them more likely to channel Zakat through these institutions.

The agency's theory highlights the importance of supervision in managing ZIS funds to reduce conflicts of interest and asymmetry of information. By applying effective supervision mechanisms such as external and internal audits, transparent financial reporting, donor and community involvement, and adequate information system development, North Sumatra Lazismu can increase accountability and public trust. It ensures that the funds are used following the objectives mandated by donors and increases the funded programs' social impact.

The application of the principles of stewardship theory in ZIS funds managers, Lazismu North Sumatra can build strong trust with donors and ensure that the funds managed provide maximum benefits to the recipients in need. Stewardship theory is a concept that emphasizes the relationship of belief. At Lazismu, North Sumatra, the relationship between donors and beneficiaries is intertwined to empower the Lazismu program.

Some previous studies related to or related to the supervision and management of ZIS funds. Among these, research conducted by

Hikmah (2022) found that transparency and supervision positively impact Muzakki's interest in channeling Zakat through a trusted Zakat manager.

**d) The influence of altruism on the management of ZIS funds in Lazismu, North Sumatra**

The test results in this study showed that altruism had a significant effect on the management of ZIS funds at Lazismu North Sumatra with a coefficient of pathway of 0.2741, and significantly, with  $C.R. = 4,5064 > 1.96$  and  $P < 0.001$ , which means  $< 0.05$  then the fourth hypothesis is received.

Altruism has a significant influence on the management of ZIS funds. Altruism has a positive effect on community compliance when paying ZIS.

The theory of agency and altruism can complement each other in managing ZIS funds at Lazismu, North Sumatra. While agency theory highlights the potential problems in the relationship between principles and agents, altruism offers an approach to reduce these problems through moral motivation and commitment to social welfare. By applying the values of altruism in the management of ZIS funds, Lazismu North Sumatra can increase transparency, accountability, and effectiveness of the use of funds, ensuring that the funds are used for the best interests of beneficiaries and donors. Stewardship and altruism are equally rooted in good intentions and trust. Donors who provide funds based on altruism trust the North Sumatra Lazismu to use these funds wisely and on target. Lazismu North Sumatra (Steward) must maintain this trust by acting honestly and transparently and being responsible for managing funds.

Some previous studies related to or related to altruism and management of ZIS funds. Among these, Syafira's (2018) research found that altruism significantly influenced the compliance of professional Zakat. Altruism has a positive effect on the compliance of professional Zakat, while religiosity does not have a significant effect.

**e) Zakat Accounting Standards moderate the effect of public accountability on the management of ZIS funds at Lazismu North Sumatra.**

The test results in this study show that zakat accounting standards have a significant effect in moderating public accountability on the management of ZIS funds at Lazismu North Sumatra with C.R. =  $|-3,7173| > 1.96$  and  $P < 0.001$  which means  $< 0.05$ , the fifth hypothesis is accepted.

Zakat Accounting Standards moderate the effect of public accountability on the management of ZIS funds by increasing transparency, compliance, audit quality, efficiency, and reporting. By applying this standard, Lazismu North Sumatra can increase community trust and participation, ensure that the funds managed are used appropriately and effectively, and strengthen public accountability. Therefore, adopting and implementing zakat accounting standards is important in managing ZIS funds better and more responsibly.

Zakat Accounting Standards function as an important moderation mechanism in the context of agency theory, helping to overcome the problem of information asymmetry, moral hazard, and conflict of interest between principals (donors) and agents (managers of funds). By increasing transparency, strengthening accountability, reducing hazard moral risk, and increasing public confidence, Zakat Accounting Standards ensure that ZIS funds are well-managed and follow Sharia principles.

The theory of Stewardship and Zakat Accounting Standards is closely related to the context of modernizing public accountability in the management of ZIS funds. The theory of Stewardship emphasizes that the Lazismu North Sumatra (Steward) acts as the guardian of the asset and is fully responsible for the welfare of the assets they manage. It aligns with Zakat accounting standards to ensure transparency and accuracy and follow Sharia principles.

Some previous studies related to or related to

Zakat Accounting Standards and public accountability to the management of ZIS funds. In this research, Amalia and Widiastuti (2019) found that Zakat accounting standards significantly affected Muzakki's interest in paying Zakat. Zakat Accounting Standards positively impact Muzakki's confidence in the Zakat management agency regarding publication and management.

**f) Zakat Accounting Standards moderate the effect of public transparency on the management of ZIS funds at Lazismu North Sumatra.**

The test results in this study showed that zakat accounting standards had a significant effect in moderating public transparency on the management of ZIS funds at Lazismu North Sumatra with C.R. =  $|-6,1199| > 1.96$  and  $P < 0.001$  which means  $< 0.05$ , the sixth hypothesis is accepted.

Zakat Accounting Standards function as moderators that strengthen the effect of public transparency on the management of ZIS funds. By increasing clarity, reliability, consistency, compliance, and operational transparency, this standard ensures that financial statements are more trusted and accountable. It increases public confidence and donors and ensures that ZIS funds are managed most effectively and efficiently to achieve the stated goals. Implementing Zakat Accounting Standards by ZIS management institutions is important in strengthening transparency and accountability in managing funds.

The agency's theory highlights the potential problems in the relationship between principals (donors) and agents (North Sumatra Lazismu), where Zakat Accounting Standards act as a tool that reduces conflicts of interest and information asymmetry, thereby increasing public transparency. Applying Zakat accounting at Lazismu North Sumatra is certainly part of the transparency process that should be guarded. Of course, this will support the progress of

the management of ZIS funds in Lazismu North Sumatra.

Some previous studies related to or related to Zakat Accounting Standards and public transparency on the management of ZIS funds. Among these research studies conducted by Rendi (2017), it was found that the quality of service and the institution's image had a simultaneous and significant influence on the community's interest, which was included in the management of ZIS. Zakat Accounting Standards have no significant effect on the interests of the public.

**g) Zakat accounting standards moderate the effect of supervision on the management of ZIS funds at Lazismu North Sumatra.**

The test results in this study showed that zakat accounting standards had a significant effect in moderating the supervision of the management of ZIS funds at Lazismu North Sumatra with  $C.R. = |6,8578| > 1.96$  and  $P < 0.001$  which means  $< 0.05$  then the seventh hypothesis is accepted.

Zakat Accounting Standards moderate the effect of supervision of the management of ZIS funds by increasing transparency, compliance, audit efficiency, internal supervision, and operational transparency. This standard implementation ensures that ZIS management institutions can be monitored more effectively, thereby reducing the risk of misuse of funds and increasing community trust and participation. Thus, Zakat Accounting Standards are important tools for strengthening supervision and improving the quality of zis fund management.

The relationship between agency theory and zakat accounting standards in moderating supervision is strong and mutually supportive. Agency theory highlights the importance of supervision in overcoming the problem of information asymmetry, moral hazard, and conflict of interest between principals (donors) and agents (Lazismu North Sumatra). Zakat Accounting

Standards provide a framework that ensures that fund management is carried out with transparency, accuracy, and high accountability, thereby increasing the supervision of fund managers.

Some previous studies related to or related to Zakat Accounting Standards and supervision of the management of ZIS funds. Siregar (2011) conducted this research and found that supervision significantly affected the management of the APBD.

**h) Zakat Accounting Standards moderate the influence of altruism on the management of ZIS funds in Lazismu, North Sumatra.**

The test results in this study showed that zakat accounting standards had a significant effect in moderating altruism on the management of ZIS funds at Lazismu North Sumatra with  $C.R. = |-11,0394| > 1.96$  and  $P < 0.001$  which means  $< 0.05$  then the seventh hypothesis is accepted.

Zakat Accounting Standards play an important role in moderating the influence of altruism on the management of ZIS funds. By increasing transparency, accountability, efficiency, and effectiveness of the use of funds and supporting a comprehensive audit process, this standard ensures that donations driven by altruism are well managed. Implementing Zakat Accounting Standards by ZIS management institutions is an important step in increasing the trust and participation of donors, ensuring that ZIS funds have a maximum impact on beneficiaries.

The agency's theory highlights the relationship between principals (donors) and agents (North Sumatra Lazismu). At the same time, Zakat accounting standards provide a framework to ensure fund management is carried out transparently, accurately, and per Sharia principles. In this context, the moderation of altruism includes how the fund manager can carry out their responsibilities while considering aspects of altruism in using these funds.

Some previous studies related to or related to

zakat and altruism accounting standards for the management of ZIS funds. In the research conducted by Rendi (2017), it was found that the quality of service and the image of the institution had a simultaneous and significant influence on the interests of the infected community, which is included in the management of ZIS. Zakat Accounting Standards have no significant effect on the interests of the public.

## CONCLUSION

Based on the results of the study in the chapter above, it can be concluded that:

1. Public accountability positively affects the management of ZIS funds, so the first hypothesis was received.
2. Public transparency positively affects the management of ZIS funds, so the second hypothesis is received.
3. Supervision positively affects the management of ZIS funds, so the third hypothesis is received.
4. Altruism positively affects the management of ZIS funds, so the fourth hypothesis is received.
5. Zakat Accounting Standards Significantly moderate the effect of public accountability on the management of ZIS funds so that the fifth hypothesis is received.
6. Zakat Accounting Standards Significantly moderate the effect of public transparency on the management of ZIS funds so that the sixth hypothesis is received.
7. Zakat Accounting Standards Significantly moderate the effect of supervision on the management of ZIS funds so that the seventh hypothesis is received.
8. Zakat Accounting Standards Significantly moderate the effect of altruism on the management of ZIS funds so that the eighth hypothesis is received.

## SUGGESTIONS

Explanation has been presented above, so

several suggestions can be made as follows:

1. Further research is expected to re-test the effect of other variables that can affect management and ZIS in North Sumatra Lazismu. This research can also be used as a reference or supporting material for future research.
2. In the results of this study, we can see that Zakat accounting standards can be used as moderating variables in the influence of public accountability, public transparency, supervision, and altruism in the management and ZIS at Lazismu North Sumatra. So, further research is expected to be able to use different variables to re-test the effect of these variables on the management of ZIS funds.

### Declaration by Authors

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