Accounting Information Systems at the Organization of National Zakat Management

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ABSTRACT

The sustainability of zakat management organization in Indonesia is very determined by the level of public trust. The big potential of zakat in our country is an opportunity for organizations to manage it well. Most zakat management organizations in Indonesia have not understood the importance of the quality of accounting information system for the organization.

This article describes the importance of the quality of accounting information system. The data which is used is obtained through a survey by distributing questionnaires to 50 zakat management organizations which are recorded and active in Forum Organisasi Zakat (FOZ)/Zakat Organizations Forum.

The research result shows that the problem of there has no the quality of accounting information system yet because the information system that runs on zakat management organization is not optimal, especially its integration.

INTRODUCTION

Accounting information system is a collection of resources, such as human and equipment which are designed to transform financial data and other data to the financial information that will be communicated to the decision makers (Bodnar et. al. 2004: 3). The quality of information is generated by the quality of accounting information system (Laudon and Laudon, 2005: 7). Next, Kieso and Schell (2007: 7) state that in carrying out their activities all companies need the quality of information system. The criteria on the quality of information system are easy of use (Ndubisi and Gurinting, 2006: 7), usefulness (Moller and Chardhry, 2011: 81), adaptability (Tavana, 2011: 1) and integration (Norman, 2007: 20).

The conditions in the field indicate that accounting information system is still slow so it impacts on the slow accountability and transparency of financial statements (Anwar Nasution, 2008). Irfan Syauqi Beik, (2010) says that the

integration of information system in zakat management organizations has not been maximized. Added by Nana Minarti (2011) that a major problem which is faced by zakat management organization one of them is the problems of information system, which most zakat management organizations do not understand the importance of information system to improve the quality of information and the organization performance.

There has not been the quality of accounting information impacts on public trust because zakat management organization is considered to be not transparent and accountable yet in managing zakat fund (Noer Muhammad Iskandar, 2008). Thus zakat management organization is required to have good information system in order to produce the quality of information so that the great zakat potential can be collected and enforced in maximally (Juwaini Ahmad, 2011).

LITERATURE REVIEW

The Quality of Accounting Information System

System is an integrated element group with the same purpose to achieve a goal (McLeod et al., 2007: 11). Furthermore O'Brien and Maracas, (2009: 24) reveals that system is defined as a set of interrelated components with clear boundaries, works together to achieve the goal by accepting inputs and outputs of production in a process of transformation that is organized.

Bodnar (2004: 3) that defines the information system implies the use of computer technology in an organization to produce information for the user. Computer-based information system is a series of software and hardware that is designed to transform data into useful information. The same thing is said by (Laudon and Laudon, 2008: 15) that the information system is a collection of components that are interconnected, collect or receive, process, store and produce information to support decision making and controlling in an organization, as well as analyze the problem, describe complicated things and create new products.

Further the understanding of accounting information system is raised by several experts including Gelinas (20012: 14) says that accounting information

system is a subsystem of management information system. As for Romney and Maracas (2012: 6) defines "An accounting information system is a system that collects, records, stores, and processes data to produce information". In detail Azhar Susanto (2008: 72) defines that accounting information system as a collection (integration) of sub-systems/components both physical and nonphysical which are interconnected and cooperate to each other in harmony to process transaction data that is related to financial problem become financial information.

Based on some understandings above it can be defined that accounting information system is an integration of system component that process financial transactions and non-financial transactions that directly affect the processing of financial transactions so that it produces financial information that is useful and needed by the user in decision making.

Dimensions and indicators of the quality of accounting information system is also raised by Ndubisi and Guriting (2006: 7) easy of use that refers to how system can interact clearly and understandable by the user. Then Moller and Chardhry (2011: 81) say that the quality system is eligible of usefulness that is the mindset developing of the users in which the system can assist in running the work. Tavana (2011: 1) states that the adaptation in system is an organization ability to learn and adjust itself based on previous experience. Furthermore, Norman (2007: 20) says that integration is the merger of basis parts in the system altogether in synergy to achieve the higher or better functionality or usability as expected.

RESEARCH METHOD

The research method which is used is descriptive and explanatory research method. The target population of this research is Zakat Management Organization that is registered in Forum Organisasi Zakat. The samples were obtained as much as 38 OPZ. The reasons to set population due to Zakat Management Organization is an organization related to public fund, in which the information on OPZ system that generates information is still not qualified, while the fund which is raised is public fund that must be accounted for.

The method which is used in data collection is survey method with a questionnaire tool by mail. The data analysis is done through descriptive analysis to explain the characteristics of the variables studied in order to support troubleshooting to obtain the advice operationally.

DISCUSSION

Calculation results of grand mean score for accounting information system is 3.48 (on a scale of 3-4 interval) which mean that accounting information system on zakat management organization is on the good enough criteria. This shows that accounting information system on zakat management organization in function integration (application) is the biggest obstacle in zakat management organization. Most of zakat management organizations use the system which has not fully integrated yet. ATM and internet banking services which are offered mostly by zakat management organization in fact are still separate from the internal system that is used in the organization. The checking account which is the information from the bank is used as input data for the system that is running in the organization. It said further that in order to integrate the running applications functions it is constrained in its muzakki. Muzakki consistency in doing zakat is on the same zakat management organization has not been consistent. The amount of zakat which is issued every month is not the same.

In addition, there are many Muslims who consider that zakat is not the obligation which must be fulfilled like any other worship such as prayer, so that the time intensity is irregular. These conditions become an obstacle for zakat management organization to create a system that is completely integrated from the application functions. Under such conditions, automatically the specification of its application function will be complex.

The response picture from the research sample to each statement item on the Accounting Information System variables is shown in Table 1

Table 1
Respondents Recapitulation Score to
The Quality of Accounting Information System Variable

No	Indicator	Respondent										% actual score	Mean Score	Criteria
		F	B	F	B	F	B	F	B	F	B			
1	*Ease to use* System	3	15	69	276	32	96	8	16	2	2	71.05	3.55	Enough
2	*Clear* System	9	45	71	284	23	69	9	18	2	2	73.33	3.67	Enough
Ease of use												72.19	3.61	Enough
3	Assist users in performing their duties	24	120	74	296	10	30	5	10	1	1	80.18	4.01	Good
4	Increase the intensity of the system use	8	40	62	248	26	78	16	32	2	2	70.18	3.51	Enough
Usefulness												75.18	3.76	Enough
5	Adapt to changing technology	2	10	47	188	37	111	24	48	4	4	63.33	3.17	Enough
6	Easy to access	2	10	66	264	31	93	14	28	1	1	69.47	3.47	Enough
Adaptability												66.40	3.32	Enough
7	Integration of components	1	5	63	252	28	84	18	36	4	4	66.84	3.34	Enough
8	Integration of functions	1	5	53	212	30	90	18	36	12	12	62.28	3.11	Enough
Integration												64.56	3.23	Enough
Grand mean												69.58	3.48	Enough

Source : The data which has been processed

There are four dimensions at the quality of accounting information system variable, they are Ease of Use, Usefulness, Adaptability, and Integration.

1) Ease of Use Dimension

Easy of use dimension shows a mean score of 3.61 or 72.19%, this indicates that the Accounting Information System which is used in zakat management organization has not been optimal and is still on the criterion of 'enough' easy to use. However, there is not easy or 'very' easy condition which means it needs to be improved in the ease of Accounting Information System that is running. It is associated with there is still a gap at 27.81% from the standard weight. This dimension is formed by two indicators: the easy to use system and clear system.

2) Usefulness Dimension

Usefulness dimension shows a mean score of 3.76 or 75.18%, this indicates that the Accounting Information System which is used in zakat management

organization has not been as it is expected because it is still on the criterion of 'sufficient' usefulness. However, it has not been on the condition of useful or 'very' useful means it needs to be more improved to reach suitable conditions as it is expected. Gap is at 24.82% of the standard weight. Assist the user in doing his job and increase the intensity of system use which is an indicator that makes up usefulness dimensions.

3) Adaptability Dimension

Adaptability dimension in the Quality of Accounting Information System variable is operationalized by using two (2) indicators that adapt to changing technologies and indicators which are easily to access. This dimension is at 3.32 or 66.40% mean score, it indicates that the Accounting Information System which is used in zakat management organization has not been as it is expected because it is still on the criterion of 'enough' to adapt and has not been on the condition of 'very' to adapt. Thus there is still a gap of 33.60% of the standard weight.

4) Integration Dimension

Integration dimension is at 3.23 or 64.56% mean score, it means that there is still a gap of 35.44%. Accounting Information System on zakat management organization has not been as it is expected because it is still on the criterion of 'enough' integrated. The ideal condition is 'very' integrated.

From the four dimensions, it is found that integration dimension is at the lowest mean score. This suggests that related to accounting information system in zakat management organization in which becomes the main problem is its integration.

CONCLUSION

There is no organization which does not require accounting information including zakat management organizations. Accounting information is generated by accounting information system. In order to the resulting information is qualified, the accounting information system must also be qualified.

The quality of accounting information system must be supported by the dimensions and indicators which form it. There are four dimensions that are used in the quality of the information system variable which is used by the author in this article, and based on the research result it shows that integration should be kept because it is on the lowest mean score. It is also suitable to the interviews results with the respondents that zakat application system that is used on zakat managing organization is still not integrated.

Zakat organizations need to increase their quality of accounting information systems because their survival depends on the level of public trust. Media which is used among the public, especially muzakki with zakat management organization one of them is accounting information. The tool which is used to produce accounting information is accounting information system. So it is very necessary to pay attention and improve the quality of accounting information on the zakat management organization in Indonesia.

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