

LOCAL WISDOM-BASED ACCOUNTABILITY AS AN EFFORT TO PREVENT CORRUPTION OF ZAKAT FUNDS IN INDONESIA: A Case Study at BAZNAS Kebumen Regency, Central Java Province

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ABSTRACT

The purpose of this study is to measure and analyse the accountability of zakat institutions in Indonesia which is based on local wisdom values. This study is conducted with qualitative approach by using BAZNAS Kebumen Regency as the research sample. The result shows that for the past 4 years, there have been fluctuations in zakat disbursement program at BAZNAS Kebumen. In addition, this study also examines how the zakat institution has improved in terms of disbursement activities. The result of this research is expected to be useful for future discussions on the potential ways to prevent corruption of zakat funds in Indonesia. Thus, the outcomes of the discussions would be useful guide for policymakers in improving the zakat institution's disbursement system.

INTRODUCTION

Despite an increase in the amount of zakat in Indonesia every year, it has never reached its real potential. The collection of zakat funds is still far from expectations (Nikmatunyah, 2014). The low receipt of zakat funds is caused by the low awareness of Muslims in giving and distributing their zakat through the Zakat Management Organization (Indonesian: Organisasi Pengelola Zakat / OPZ) due to the lack of socialization and information obtained from the organization. In fact, the distribution of zakat through OPZ will be more targeted to those who need it. There are several factors that influence some muzakki not to distribute their zakat funds through OPZ, such as transparency in financial reports and OPZ accountability and satisfaction. Some people feel more satisfied to

distribute their zakat funds directly to those in need than through OPZ (Septiarini, 2011).

The decline in public trust in OPZ is also caused by the lack of caution of the OPZ itself in channeling zakat funds so that the community believes that there is a misappropriation of zakat funds carried out by the OPZ. One prominent case occurred in Surabaya, in which the Mayor of Surabaya, Tri Rismaharini once stopped the operational funds of the Regional Budget (APBD) for the operation of the National Zakat Agency (Indnesian: Badan Amil Zakat Nasional / **BAZNAS**) in Surabaya during 2013-2015. Risma suspected that BAZNAS had used more than 50% of the zakat funds collected for its operations. Whereas in its provisions, amil or zakat committee is only entitled to get 12.5%, so there is a suspicion of misappropriation of zakat funds made by BAZNAS employees (Fasabeni and Putri, 2015). The case above reflects the poor management of zakat in Indonesia, so there needs to be an appropriate measure to assess the zakat distribution system carried out by the Amil Zakat Agency (Indonesian: Badan Amil Zakat / **BAZ**). The misappropriation of zakat funds occurs for various reasons, including lack of professional / competent human resources, ineffective distribution of zakat funds, and lack of government oversight of BAZ's performance in Indonesia. These reasons make BAZ in Indonesia unaccountable.

Islamic accounting sees that accounting can serve as a liaison among stockholders, entities and the public while still referring to accounting values and sharia worship. OPZ is required to be able to guarantee its transparency and accountability, not only containing the values of worship, morality, spiritual, and spiritual, but also containing economic values related to the ability of the OPZ to increase the confidence of the muzakki (Fadillahet al., 2012). Accountability is an arena for complex domination and legitimacy (Efferin, 2015). Accountability includes accountability

for what is managed with its management performance. Accountability in question is the accountability to God, humans and nature. In a broader understanding, accountability not only belongs to individuals or organizations but becomes the rights and property of the general public who have closeness or integration with the individuals or organizations. This is in accordance with the paired epistemology, that is, horizontal accountability and vertical accountability (Triyuwono, 2006).

Many studies on accountability have been done in many different contexts, such as business organizations, governments, and socio-religious organizations both Christian and Islamic. Research conducted by Triyuwono and Roekhuudin (2000) regarding the understanding of management accountability in Lembaga Amil Zakat, Infaq, Shadaqah (LAZIS) in Jakarta shows that accountability in LAZIS organization consists of three layers, namely physical layer, mental layer and spiritual layer. Research conducted by Nikmatuniayah and Marliati (2015) related to the presentation of ZIS's financial statements to the public shows that presenting zakat reports to the public can create public trust in the manager of the organization. While research conducted by Yulinartati et al. (2012) shows that the application of the principle of accountability has many benefits in increasing muzakki trust in OPZ. From the studies above, it can be concluded that the accountability that has been implemented so far emphasizes more on physical aspect and mental aspect than on spiritual aspect.

Several studies on spiritual aspect have been carried out in the context of Islamic accounting, but this research focuses on the spiritual aspect which is based on local wisdom originating from Kebumen Regency, such as *lawang kori*, *gerigan*, *pring sabtu*, and *wit larangan*. Sartini (2004) explains that local wisdom can be understood as local ideas that contain wise and good values embedded and

followed by members of the community. Local wisdom is human wisdom which relies on traditionally institutionalized values, ethics, ways and behaviors.

It is expected that, with the four local wisdoms, the accountability in the management of ZIS funds in BAZNAS Kebumen Regency can produce good governance and increase the muzakki trust in the organization. The muzakki trust in BAZNAS of Kebumen Regency will be obtained when there is no corruption case committed by an OPZ employee. The prevention of corruption is expected to be carried out by taking the values contained in local wisdom in Kebumen Regency such as *lawang kori*, *gerigan*, *pring sabtu*, and *wit larangan*. Based on the background explained above, this study will analyze the role of BAZNAS Kebumen Regency in preventing corruption of ZIS funds based on the local wisdom values: *lawang kori*, *gerigan*, *pring sabtu*, and *wit larangan*.

THEORETICAL BASIS

Accountability in Islamic Accounting

According to Triyuwono (2003), Islamic accounting has a more complex form of accountability, that is, the organization manager is responsible not only to the owner of the organization, but also to the public, nature, and God. This theory is often known as sharia enterprise theory.

Islamic accounting considers that the survival of an organization is determined by many factors. In this case, trust and professionalism are the main capital for OPZ. The concept of accountability in this study emphasizes local wisdom values, that is, understanding the basis of spiritual / cultural values, in which the local wisdom is also supported by three values of honesty that can be applied in order to succeed in carrying out the mandate, namely intended honesty, outer honesty, and inner honesty. Honesty in Islam is not only the need of honesty behavior, but more than that (Kholis et al., 2013).

There have been many studies on accountability. One of them is the study conducted by Huda and Sawarjuwono (2013) which discusses the accountability of zakat management through an action research modification approach. The results show the overlap between OPZ empowerment programs, inaccurate muzakki and mustahiq data, limited OPZ partnerships, conflict between government policies and empowerment programs, expensive promotional models, and the limitations of professional amil workers. Research on accountability was also conducted by Sadjarto (2000) related to accountability and measurement of government performance. The results show that departmental performance cannot be measured by the ratios usually obtained from a financial report such as return on investment, the amount of resources used, or income ratio to the resources used. This is due to the fact that there has never been any net profit in the government's performance. So, the higher the accountability of an organization manager, the greater the results obtained, which in turn will have implications for people's view of the organization he manages.

Local Wisdom in Kebumen Regency

Local wisdom can be interpreted as local ideas that contain wisdom and good values embedded and followed by members of the community (Hermansyah, 2013). Local wisdom is a form of environmental wisdom existing in community life in a place or region. Local wisdom is learned, practiced, taught and passed down from generation to generation while forming a pattern of human behavior towards fellow human beings, nature and the occult. Local wisdom not only stops at ethics, but also reaches the norms and actions and behavior, so that local wisdom can be like a religion that guides people in acting, both in the context of everyday life and in determining further human civilization (Suhartini, 2009). Local wisdom which can be conceptualized as

local knowledge or local intelligence is a view of life and knowledge in the form of activities carried out by local people in answering various problems to meet their needs including elements of life, religion, science and technology, social, and art which are considered very valuable and have certain benefits in people's lives (Suparmini et al., 2013). According to Iskandar (2013), there are several local wisdoms found in Kebumen Regency, including:

1. Lawang Kori

Lawang Kori, derived from the word "*Lawang*" means door and "*Kori*" which is the name of the door, is one of the historic sites in Nampungadi Village, Petanahan District, Banyumas Regency, Central Java Province. Strangely, the roof of the building may not be built with zinc or tile. And if it is intentionally built using zinc / tile, the zinc / tile will soon fall off on its own.

In addition, *Lawang Kori* must be installed in front of the village head's house, meaning that if there is a change of village head, then the *Lawang Kori* must also be moved in front of the new village head's house. According to local residents, if *Lawang Kori* is not installed, many villagers will experience trance. More strangely, the villagers who are possessed will be conscious after being carried on the back of the local village head, who does not install *Lawang Kori* in front of his house. According to another villager, since a long time ago, the people who have become the village heads are those whose houses are facing south, so that the villagers whose houses face north never dare to run for the village head, because they will always lose in the election.

Moving the Kori Lawang is a unique tradition because it requires a special ceremony which is carried out like a procession and is accompanied by a *Kuda Lumpung* performance. The *kuda lumpung* performance is taken place until the *Lawang Kori* is completed. In the procession, the entire device of *Lawang Kori*

is transported using a pickup truck and it is not permissible for one of the remaining *Lawang Kori* to be left behind, wrapped in women's clothing and 7 layers of cloth obtained from the Yogyakarta area. So, the cloth is only sold in Yogyakarta. If it is not carried out, some things that do not make sense will happen in the village. The moral value we can learn is that we live in the world side by side with other God's creatures that cannot be seen by naked eyes.

2. Gerigan

This event is an unusual event among the villagers in Kebumen Regency, because *Gerigan* is a local wisdom that is not owned by all villages in Kebumen. Only few villages uphold *Gerigan* tradition, for example Ngasinan Village, Patuk Village, and Singoyudan Village. The villages are located in eastern Kebumen Regency, because *Gerigan* is from the eastern region. *Gerigan* is carried out by mobilizing all male heads of households to jointly improve the irrigation system of the rice fields as well as the cleanliness of the fields and eradicate rat pests manually. This *gerigan* is usually done by many people, so that the atmosphere looks nice. In *gerigan*, however, women are not allowed to participate, but it is an obligatory for men who are married and have rice fields.

3. Pring Sabtu

Pring Sabtu is an activity to cut bamboo trees on special days, that is, once a week. Each village usually has different beliefs. *Pring Sabtu* means that we are not allowed to cut down trees continuously but periodically. So *Pring Sabtu* is a very effective local wisdom to curb logging. But it is different from Javanese beliefs. It is said that there are many spirits inhabiting the bamboo trees, so it is not allowed to cut them down carelessly. According to surrounding beliefs, a person who cuts down the tree on Saturday, he will be sick. Belief is part of Human Rights so that everyone is obliged to respect it without having to blame.

4. *Wit Larangan*

This local wisdom is the most widely respected for fear of being hit by a severe disaster. *Wit Larangan* is a belief which means that we are not allowed to cut down a large tree (two meters or more in diameter). It is said that this big tree has many occult inhabitants, so until now most Kebumen people let the big tree flourish by itself. The people who have strong belief in *Wit Larangan* are in the Wergonayan area. They don't dare to cut down big trees and let them grow to hundreds of years of age.

RESEARCH METHODOLOGY

The type of research conducted in this study is qualitative research. In a qualitative approach, researchers should involve themselves as instruments, because non-human instruments are difficult to use flexibly to capture the various realities and interactions that occur. Researchers must be able to uncover social symptoms in the field by mobilizing all their sensory functions. (Mulyadi, 2011). The type of data used in this study is subject data obtained from respondents in the form of documentary data. Data sources in this study are primary data. While the data collection method in this study uses documentation and internet searching methods. The data analysis method used is qualitative data analysis using

inductive and deductive thought frameworks. In analyzing the data, the researchers first explain the data obtained in the field, regarding the implementation of zakat management in BAZNAS Kebumen Regency then continued by presenting theories related to the research in order to get a conclusion whether or not the local wisdom-based accountability of zakat management in BAZNAS Kebumen Regency is in line with Islamic law and positive law contained in the concept of shariah enterprise theory.

DISCUSSION

BAZNAS Kebumen Regency was established in 2007 and inaugurated by the Regent of Kebumen Dra. Hj. Rustriningsih, M.Si and Deputy Regent of Kebumen KH. Muhammad Nasirudin Al Mansyur. In its development on February 14, 2011, the Regional Government issued Regional Regulation Number 13 of 2011 concerning the Management of Zakat in Kebumen Regency. With the issuance of the Regional Regulation, BAZNAS Kebumen is increasingly developing and its performance is getting better. On this basis, this study is interested in analyzing the performance data of the organization from 2011-2015 as follows:

Table 1. Performance Achievements of BAZNAS Kebumen Regency 2011-2015

NO	PROGRAM	NUMBER (IDR)	TOTAL (IDR)
Vertical Contribution: Allah SWT			
A. KEBUMEN SADAR ZAKAT			
1.	Socialization		2,660,129,896.00
Horizontal Contribution: Human			
B. KEBUMEN CERDAS			
1.	Scholarship	703,745,000.00	
2.	Computer Course and Training Institutions	108,542,250.00	
3.	Elementary Education Support	75,400,000.00	
SUB-TOTAL KEBUMEN CERDAS			887,687,250.00

C. KEBUMEN SEHAT			
1.	Health Assistance	91,308,150.00	
2.	Medical Device Assistance		
	a. Wheel Chair	730,825,000.00	
	b. Crutch	26,710,000.00	
	c. Hearing Aids	35,670,000.00	
	d. Walker	10,795,000.00	
	e. Walking Stick	1,980,000.00	
	f. Fake Legs	85,267,550.00	
	g. Ambulance Service	49,729,100.00	
SUB-TOTAL KEBUMEN SEHAT			1,032,284,800.00
D. KEBUMEN MAKMUR			
1.	Revolving Funds	584,500,000.00	
2.	Productive Economy	2,215,000.00	
3.	Utilization	120,250,000.00	
SUB-TOTAL KEBUMEN MAKMUR			706,965,000.00
TOTAL HORIZONTAL (HUMAN)			2,626,937,050.00
Horizontal Contribution: Nature			
E. KEBUMEN PEDULI			
1.	Home Rehabilitation	564,180,000.00	
2.	Natural Disaster Relief		
	a. Clean Water Assistance	43,225,000.00	
	b. Flood Victim Assistance	5,000,000.00	
	c. Water pump	2,895,000.00	
	d. Infrastructure Improvement	3,500,000.00	
	e. Sacrificial Animals Aid	2,700,000.00	
	f. Mosque Development Assistance	59,990,000.00	

	g. Coaching Assistance for the Teaching of Al-Qur'an (TPQ)	11,195,000.00	
TOTAL KEBUMEN PEDULI			692,685,000.00
TOTAL			5,979,751,946.00

Source: Data Processed, 2017

Tabel 2. Local Wisdom-Based Accountability of BAZNAS Kebumen 2011-2015

NO	LOCAL WISDOM	CONCEPT SET	WORK PROGRAM	TOTAL (IDR)	PERCENTAGE (%)
1.	Lawang Kori	Contribution to Allah SWT	- Kebumen Sadar Zakat	2,660,129,896.00	44.5%
2.	Gerigan	Contribution to Human	- Kebumen Cerdas - Kebumen Sehat - Kebumen Makmur	2,626,937,050.00	43.9%
3.	- Pring Sabtu - Wit Larangan	Contribution to Nature	- Kebumen Peduli	692,685,000.00	11.6%
TOTAL (IDR)				5,979,751,946.00	100%

Source: Data Processed, 2017

1. Local Wisdom Value “Lawang Kori” in Preventing Corruption of Zakat Funds

The local wisdom value “Lawang Kori” means believing in something unseen as one of the characteristics of believers as stated in QS.Al-Baqarah: 2. This is in accordance with the first concept of accountability in the Islamic accounting perspective, namely contribution to Allah SWT. BAZNAS Kebumen has implemented this concept as reflected in the work program “*Kebumen Sadar Zakat*”. In fact, the disbursement of funds for this program was the biggest nominal, or with a total amount of at least IDR 2,660,129,896.00 from 2011 to 2015. This figure is higher than the amount of contributions to humans, amounting to IDR

2,626,937,050.00 and contributions to nature, amounting to IDR 692,685,000.00.

The program “Kebumen Sadar Zakat” aims to increase the awareness of Kebumen Muslims to fulfill zakat, infaq, and shadaqah. The main type of the activities is to socialize the program to the Regional Work Unit (SKPD), agencies, schools, and villages. In addition, the program also aims to increase devotion to Allah SWT in general through spiritual guidance and regular recitation by ulama or religious instructors. Through this program, BAZNAS Kebumen appeals to the community to always set aside material for zakat. One interesting thing from BAZNAS Kebumen is that the Regent of Kebumen also

participates in socializing zakat awareness by asking “have you paid zakat this month?” every time he comes to an event, both in front of the State Civil Apparatus (ASN) and the general public. Since 2011, BAZNAS Kebumen has had a target to conduct socialization to at least 50 villages and 5 Regional Work Units / State-Owned Enterprises / Village-Owned Enterprises / Private Business Entities. The target is realized 100% every year.

The highest amount of distribution for the program of “Kebumen Sadar Zakat” occurred in 2012, amounting to IDR 1,476,419,947.00. This figure is much higher than the distribution in 2011, 2013, 2014 and 2015 which did not reach even 1 billion rupiah. This was triggered by the existence of Law Number 23 of 2011 concerning the latest Management of Zakat launched by the government and the Indonesian Ulema Council Fatwa Number 8 of 2011 concerning Amil Zakat. Both of these regulations require the participation of BAZNAS in each region in disseminating what is contained in it to the community. BAZNAS Kebumen in this case has contributed significantly. This can be seen from the great number of socialization activities carried out in that year. Initially BAZNAS Kebumen scheduled this zakat socialization activity by itself, but along with the development of the era, many people felt that they needed a deeper understanding of zakat so they asked BAZNAS to conduct socialization at the agency and its environment.

Based on the explanation above, the performance of BAZNAS Kebumen, in its relation to Allah SWT, can be said to be good. The distribution of zakat for this program with a large nominal and even the largest of other programs further proves the high priority of Kebumen BAZNAS as a form of accountability in the first concept of the sharia accounting perspective, namely *hablumminallah*. Therefore, it can be concluded that misappropriation of zakat funds can be prevented by taking the local wisdom

value of *Lawang Kori* so that the accountability of BAZNAS can be maintained. So, people are expected not to hesitate to leave their zakat funds to OPZ.

2. Local Wisdom Value *Gerigan* in Preventing Corruption of Zakat Funds

The local wisdom value *Gerigan* emphasizes the importance of good interaction among fellow human beings. This is in line with the second concept of accountability in the sharia accounting perspective, namely contribution to humans. BAZNAS Kebumen has implemented this concept as reflected in its three work programs, namely “Kebumen Cerdas”, “Kebumen Sehat”, and “Kebumen Makmur”. These three programs focus on community development in the fields of education, health, and economics which are three important sectors in the development of Human Resources (HR).

The “Kebumen Cerdas” program aims to provide scholarship assistance to poor people whose children have achievements and provide educational support to elementary school children or poor parents. Activities that had been carried out during 2011-2015 include education scholarships, computer courses, and elementary education support. The target set is education scholarships for 50-100 high school / university students and school supporting facilities for 500-1,000 elementary / MI students each year. For educational scholarships, BAZNAS Kebumen gave the scholarship the most in 2015, or 154 students. This even exceeded the actual target of only a maximum of 100 students. This could happen because in that year, BAZNAS Kebumen received high ZIS funds. For supporting elementary school education, the highest acquisition was in 2015 as many as 574 students. As for computer courses, this program only run in 2011 and 2012, or 85 people in 2011 and 74 people in 2012.

The “Kebumen Sehat” program aims to provide health assistance to the poor in the form of assistance for companion costs to the poor who are hospitalized in the hospital, medical equipment for the poor who suffer from disabilities (wheelchairs, crutches, walkers, hearing aids, fake legs) and free ambulance shuttle service for the poor. During 2011-2015, BAZNAS Kebumen distributed health assistance for 92 people amounting to IDR 91,308,150.00 and medical equipment assistance for 1,549 people amounting to IDR 940,976,650.00.

The “Kebumen Makmur” program aims to empower the people’s economy to the poor who have small businesses through productive zakat assistance (with a rolling infaq system). The main target of this program is poor people who have productive businesses but are powerless in the capital sector. The background of this program is the phenomenon of the number of traders / small businesses that are ensnared by moneylenders, so they need capital assistance. In its implementation, this program provides assistance for interest-free business capital from a small scale and gradually its capital can be increased in accordance with its development. The philosophy of capital assistance is when they get their capital as *mustahiq*, they are required to pay infaq from the results of their business one tenth each month. Thus, after completing the infaq 10 times, then it is declared that their capital loan is fully paid and can propose more capital twice to five times as much as the initial capital assistance. If they are deemed to have had capital strength in their business and want to expand their business, they will be further guided by BAZNAS Kebumen through Islamic banking services. During 2011-2015 BAZNAS Kebumen contributed the economy to 737 people amounting to IDR 706,965,000.00.

From the three programs above, Kebumen BAZNAS has channeled funds totaling to IDR 2,626,937,050.00. This total

is slightly below the contribution to Allah SWT. This is natural because the primary accountability is to Allah SWT. However, with a small amount of difference between contribution to Allah SWT and contribution to humans show the seriousness of BAZNAS Kebumen in maintaining relations with fellow human beings or *hablumminannas*. In the future, this fact is expected to help the regional government in alleviating poverty in Kebumen Regency in general and Muslims in particular. This shows the importance of good human relations in the distribution of zakat. The government needs to increase operational assistance for BAZNAS taken from the Regional Budget so that the distribution of zakat funds can be even greater. Thus, misappropriation of zakat funds can be prevented by seeing the high zakat funds distributed in the three programs that take the local wisdom value “Gerigan”.

3. Local Wisdom Values *Pring Sabtu* and *Wit Larangan* in Preventing Corruption of Zakat Funds

The local wisdom values of *Pring Sabtu* and *Wit Larangan* emphasize the importance of good interaction with nature. This is in accordance with the third concept of accountability in the sharia accounting perspective, namely contribution to nature. BAZNAS Kebumen has implemented this concept as reflected in its work program, namely “Kebumen Peduli”. Natural disaster care activities that include drought, floods, landslides and other calamities. In addition, there is also assistance to care for uninhabitable homes for the poor in the form of rehabilitation with stimulant funds. In its implementation, this activity is divided into two, namely in the form of proposals and impacts of disasters.

During 2011-2015, BAZNAS conducted home rehabilitation activities of 147 heads of families, 300 tanks of clean water assistance, assistance for flood victims 150 people, 2 water pumps, 1 location of infrastructure

rehabilitation, 2 sacrificial animals, assistance for the construction of 2 new mosques, as well as the assistance for 8 Qur'an Recitation Places (TPQ). As for special assistance for natural disasters are incidental.

Based on the explanation above, the BAZNAS Kebumen performance in relation to Nature can be said to be good. Although the distribution of zakat for this program is the smallest compared to other programs, or only IDR 692,685,000.00, this figure is enough to prove the priority of BAZNAS Kebumen as a form of accountability in the third accounting concept, namely *hablumminal'alam*. This shows the magnitude of OPZ's concern for the mustahiq. Thus, it is expected to prevent the misappropriation of zakat funds by unscrupulous OPZ employees because the accounting concept with a social environment perspective will narrow the movement of individuals who intend to commit corruption of zakat funds.

CONCLUSION

The conclusion of this study is that the accountability which is based on the local wisdom values existing in Kebumen Regency can be used as a tool to prevent misappropriation of zakat funds. This can be implemented by taking the values contained in it which are then combined with the sharia accounting concept contained in the sharia enterprise theory. The local wisdom "Lawang Kori" has the same meaning as *hablumminallah*. The local wisdom "Gerigan" has the same meaning as *hablumminannas*. And the local wisdom values "Pring Sabtu" and "Wit Larangan" have the same meaning as *hablumminal'alam*. The local wisdom values are outlined in the zakat distribution program and published to the public as a form of OPZ accountability to the stakeholders. The forms of the intended programs are *Kebumen Sadar Zakat*, *Kebumen Cerdas*, *Kebumen Sehat*, *Kebumen Makmur*, and *Kebumen Peduli*. The transparency shown

by the BAZNAS Kebumen Regency will further prove its existence as an accountable government zakat institution. In addition, this can narrow the movement of unscrupulous OPZ employees who have bad intentions of misusing zakat funds. This preventive action is expected to eliminate the public's mistrust towards OPZ.

It is suggested that the local governments also prioritize the values of local wisdom existing in each region. This is proven that the establishment of accountable zakat institutions can prevent the occurrence of misappropriation of zakat funds. In addition, it is suggested that the next researchers conduct empirical research that examines the influence of local wisdom on the accountability of zakat institutions. It is hoped that the accountable zakat institutions can prevent corruption of zakat funds.

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