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Mellya Embun Baining¹, Amri Amir², Achmad Hizazi³, Enggar Diah Puspa Arum⁴

**The Performance of Zakat Management Organizations in Jambi Province-Indonesia
Based on Maqashid al-Syariah: A Mediated Model**

ABSTRACT

This study explores the influence of Human Resource (HR) competencies, Islamic organizational culture, and information technology on the performance of zakat management organizations (KOPZ) with values of Sharia Management Accounting Information System (SIAMSy) as a mediating variable. This study aims to understand how these factors interact and contribute to improving the effectiveness of zakat management in sharia-based organizations, especially in Jambi Province. This research uses a quantitative approach with a survey method through a questionnaire distributed to 121 respondents from 19 Zakat Management Organizations (OPZ) in Jambi Province. The data analysis technique used is Structural Equation Modeling (SEM) with the Partial Least Squares (PLS) approach. The results showed that HR competence and Islamic organizational culture significantly influence the KOPZ based on *maqashid al-syariah*. However, information technology has a negative impact, indicating the need for special attention in its selection based on Sharia principles. The results also show that values SIAMSy has an influence as a mediator of HR competencies, Islamic organizational culture, and information technology on the KOPZ based on *maqashid al-syariah*. This research emphasizes the importance of a more structured and sharia-based zakat management, by strengthening HR competencies, Islamic culture, and appropriate technology.

Keywords: Islamic Organizational Culture, KOPZ, HR Competence, Information Technology, Values of SIAMSy

JEL Codes: L31, M12, M15, P46, Z12

Endonezya'nın Jambi Eyaletindeki Zekat Yönetim Organizasyonlarının Makâsidü'ş-Şerîa'ya Dayalı Performansı: Aracılı Model

ÖZ

Bu çalışma, İnsan Kaynakları (İK) yetkinliklerinin, İslami örgüt kültürünün ve bilgi teknolojisinin, Şeriat Yönetim Muhasebe Bilgi Sistemi (SIAMSy) değerleri aracılığıyla Zekat Yönetim Organizasyonlarının (KOPZ) performansı üzerindeki etkisini incelemektedir. Bu çalışma, bu faktörlerin nasıl etkileşime geçtiğini ve şeriat esaslı organizasyonlarda, özellikle Jambi Eyaleti'nde zekat yönetiminin etkinliğini artırmaya nasıl katkıda bulunduğunu anlamayı amaçlamaktadır. Araştırma, 19 Zekat Yönetim Organizasyonundan (OPZ) 121 katılımcıya dağıtılan bir anket yoluyla nicel bir yaklaşımla ve anket yöntemiyle gerçekleştirilmiştir. Veri analizi tekniği olarak Kısmi En Küçük Kareler (PLS) yaklaşımıyla Yapısal Eşitlik Modellemesi (SEM) kullanılmıştır. Sonuçlar, İK yetkinliklerinin ve İslami örgüt kültürünün, maqashid al-syariah temelinde KOPZ üzerinde önemli bir etkiye sahip olduğunu göstermektedir. Ancak, bilgi teknolojisinin olumsuz bir etkisi olduğu, bu

¹ Mellya Embun Baining, Sulthan Thaha Saifuddin State Islamic University Jambi, Faculty of Economics and Islamic Business, mellyaembunbaining@uinjambi.ac.id, ORCID: 0009-0002-2234-7980

² Amri Amir, Jambi University, Faculty of Economics and Business, amri_amir@unja.ac.id, ORCID: 0000-0003-0216-3834

³ Achmad Hizazi, Jambi University, Faculty of Economics and Business, hizazi@unja.ac.id, ORCID: 0000-0002-3470-4888

⁴ Enggar Diah Puspa Arum, Jambi University, Faculty of Economics and Business, enggar_diah@unja.ac.id, ORCID: 0000-0002-1793-6732

nedenle şariat prensiplerine uygun olarak seçilmesine özel önem verilmesi gerektiği belirlenmiştir. Ayrıca, SIAMSy değerlerinin, İK yetkinliklerinin, İslami örgüt kültürünün ve bilgi teknolojisinin maqashid al-syariah temelli KOPZ üzerindeki etkisinde aracı bir rol oynadığı görülmüştür. Bu araştırma, insan kaynakları yetkinliklerini, İslami kültürü ve uygun teknolojiyi güçlendirerek daha yapılandırılmış ve şariat esaslı bir zekat yönetiminin önemini vurgulamaktadır.

Anahtar Kelimeler: İslami Örgüt Kültürü, KOPZ, İK Yetkinliği, Bilgi Teknolojisi, SIAMSy Değerleri

JEL Kodları: L31, M12, M15, P46, Z12

1. INTRODUCTION

As the country with the largest Muslim population in the world, Indonesia has nearly 600 OPZ throughout the country, from the national level to districts/cities. OPZ is a public sector institution that manages community funds based on Islamic law and must report all its financial and non-financial operations (Santo Hartono, 2022). The foundation of Islamic economic studies and zakat management, *maqashid al-syariah*, makes measuring OPZ performance all the more important (Hidayati & Tohirin, 2019; Mufidah et al., 2022).

The goals of Islamic law, or *maqashid al-syariah*, apply not only to Islamic jurisprudence but also to many facets of life, including economics. According to Al Ghazali, religion, life, intelligence, lineage, and money are the five fundamental aspects that *maqashid al-syariah* concentrates on preserving (Asmarani & Kusumaningtias, 2019; Nurwahidah et al., 2024; Pertiwi & Herianingrum, 2024). This idea is crucial to zakat management, as OPZ needs to meet its mandate and preserve confidence by ensuring that zakat monies are managed according to *maqashid al-syariah* (Umam, 2021).

However, fraud in Islamic financial institutions—including OPZ—occurs frequently; examples include the Indonesian National Amil Zakat Agency (BAZNAS) South Bengkulu (kompas.com), Dumai City, Riau (ANTARA News Riau), West Pasaman (jawapos.com), and East Tanjung Jabung Regency (jambi-independent.co.id). This fraud lowers public confidence in OPZ, adversely affecting the effectiveness of zakat distribution and collection (detik.com, 2022). These fraud incidents show that zakat administrators are not applying and comprehending *maqashid al-syariah*, which should be the central manual for running zakat organizations (Abidin, 2020; Sunarya & Al Qital, 2022).

To stop misappropriation and enhance OPZ effectiveness, a solid understanding of *maqashid al-syariah* is essential. Zakat managers who comprehend and appropriately apply *maqashid al-syariah* will be more equipped to uphold the zakat's mandate and improve the efficacy of its distribution, hence fostering public faith in zakat institutions (Asmarani & Kusumaningtias, 2019; Komariyah, 2013; Lutfi, 2023). Numerous instances of zakat monies being misappropriated in different parts of Indonesia demonstrate this, underscoring the significance of managing zakat according to the principles of *maqashid al-syariah*.

The BAZNAS Strategic Studies Center created the National Zakat Index (IZN) to gauge Indonesia's zakat performance. Macro and micro dimensions critical to assessing OPZ performance at different levels are included in IZN, which has developed into IZN 2.0. IZN is a crucial metric for assessing how much zakat contributes to enhancing the welfare of mustahik

and the overall effectiveness of zakat institutions (Fatmawatie et al., 2020; Nurzaman & Khanifa Kurniaeny, 2019).

The macro and micro dimensions are the primary dimensions used to calculate the IZN. Only National Amil Zakat Agency of the Republic of Indonesia (BAZNAS RI), Provincial BAZNAS, and Regency/City BAZNAS—all associated with the coordination function required by Law Number 23 Year 2011—are eligible to use the macro dimension of IZN. In the meantime, all zakat management organizations, including Amil Zakat Institution (LAZ) and Regency/City BAZNAS, must consider the micro dimension. The IZN value for Jambi Province based on the macro and micro dimensions is displayed in the table below. Jambi Province's IZN value in 2023 is only 0.45, down from 0.61 in 2022—a value that is considered growing or good. This figure is lower than the national average of the Indonesian provinces. In the meantime, the Jambi Province's IZN has developed less during the last four years—it even reached a value of -26.23%—far less than the -22.19% national average.

Table 1. IZN and Development in Indonesia 2020-2023

No	Province	IZN				Development		
		2020	2021	2022	2023	2020-2021 (%)	2021-2022 (%)	2022-2023 (%)
1	Aceh	0.36	0.63	0.64	0.48	75.00	1.59	-25.00
2	North Sumatera	0.57	0.54	0.51	0.43	-5.26	-5.56	-15.69
3	West Sumatera	0.56	0.60	0.59	0.47	7.14	-1.67	-20.34
4	Riau	0.64	0.72	0.71	0.62	12.50	-1.39	-12.68
5	Jambi	0.59	0.64	0.61	0.45	8.47	-4.70	-26.23
6	South Sumatera	0.56	0.61	0.56	0.46	8.93	-8.20	-17.86
7	Bengkulu	0.43	0.51	0.58	0.35	18.60	13.73	-39.66
8	Lampung	0.48	0.65	0.66	0.45	35.42	1.54	-31.82
9	Bangka Belitung	0.79	0.61	0.58	0.46	-22.78	-4.92	-20.69
10	Riau Islands	0.63	0.65	0.65	0.46	3.17	0.00	-29.23
11	DKI Jakarta	0.47	0.53	0.81	0.76	12.77	52.83	-6.17
12	West Java	0.60	0.68	0.69	0.53	13.33	1.50	-23.20
13	Central Java	0.52	0.67	0.68	0.56	28.85	1.50	-17.65
14	DI Yogyakarta	0.57	0.67	0.63	0.52	17.54	-5.97	-17.46
15	East Java	0.51	0.55	0.59	0.52	7.84	7.30	-11.90
16	Banten	0.64	0.68	0.66	0.58	6.25	-2.94	-12.12
17	Bali	0.44	0.37	0.39	0.48	-15.91	5.41	23.10
18	West Nusa Tenggara	0.59	0.72	0.73	0.61	22.03	1.39	-16.44
19	East Nusa Tenggara	0.38	0.47	N/A	0.34	23.68	N/A	N/A
20	West Kalimantan	0.54	0.60	0.53	0.43	11.11	-11.67	-18.87
21	Central Kalimantan	0.59	0.47	0.46	0.30	-20.34	-2.13	-34.78
22	South Kalimantan	0.46	0.65	0.62	0.52	41.30	-4.62	-16.13
23	East Kalimantan	0.50	0.55	0.56	0.47	10.00	1.82	-16.10
24	North Kalimantan	0.50	0.55	0.58	0.43	10.00	5.45	-25.86
25	North Sulawesi	0.53	0.57	0.60	0.32	7.55	5.26	-46.67

26	Central Sulawesi	0.49	0.55	0.47	0.36	12.24	-14.55	-23.40
27	South Sulawesi	0.58	0.65	0.69	0.58	12.07	6.15	-15.94
28	Sulawesi Tenggara	0.64	0.74	0.73	0.47	15.63	-1.35	-35.62
29	Gorontalo	0.57	0.63	0.59	0.59	10.53	-6.35	0.00
30	West Sulawesi	0.44	0.59	0.67	0.36	34.10	13.56	-46.30
31	Maluku	0.22	0.45	0.47	0.34	104.55	4.44	-27.66
32	North Maluku	0.32	0.48	0.43	0.30	50.00	-10.42	-30.23
33	Papua	0.46	0.49	0.77	0.26	6.52	57.14	-66.23
34	West Papua	0.35	0.53	0.40	0.37	51.43	-24.53	-7.50
Average		0.52	0.59	0.60	0.46	18.07	2.11	-22.19

Source: National Amil Zakat Agency Study Center (Puskas BAZNAS), 2024

Institutions and the influence of zakat comprise the two primary components of the micro dimension. In order to manage zakat successfully and efficiently, institutions must have several crucial components, including distribution, reporting, collection, and management. However, several indicators, including the Center of Islamic Business and Economic Studies (CIBEST) welfare index, the human development index modified, and the degree of independence, show the effects of zakat (Aninda, 2021; Solahuddin et al., 2023). Measuring tools like the IZN must be readily available to evaluate the effectiveness of zakat development achievements. It is anticipated that IZN will serve as a standard metric by which scholars, zakat organizations, regulators, and the general public can assess the progress of zakat nationwide. According to the table, the micro dimension IZN value for Jambi Province in 2023 is less than the national average. This suggests that deviations in the effectiveness and efficiency of zakat management in different regions are directly impacted by the performance of the OPZ in each province, which in turn significantly impacts variations in IZN values.

This means that internal elements like HR competency are critical in figuring out how effective the SIAMSy (Mauludin & Soimah, 2024). These competencies encompass a range of topics, such as a deep comprehension of pertinent sharia concepts, technical proficiency with the system, and managerial abilities necessary for efficiently administrating and applying the system. Zakat collectors and managers must possess sufficient proficiency in these three domains to maximize SIAMSy (Hizazi & Putra, 2020; Parida et al., 2024; Supriyadi, 2020). The lack of ability to properly manage and apply sharia principles can lower the quality of SIAMSy implementation in the area, leading to a decline in the Province of Jambi's IZN. Therefore, enhancing HR expertise is essential to guarantee that this information system can operate effectively and significantly influence zakat administration.

Furthermore, SIAMSy's development and execution are greatly influenced by Islamic corporate culture. Sharia ideals will be reflected in every operational facet of Sharia-based enterprises, including the management accounting information system if they have a strong and consistent culture. The poor IZN score in Jambi Province may be attributed to a weak organizational culture that does not uphold sharia standards.

SIAMSy in Islamic financial institutions may be impacted by the interaction of information technology, Islamic organizational culture, and human resource skills (Lestari, 2021). By maximizing the use of information technology to enhance HR competencies and

fortify Islamic organizational culture, organizations can raise SIAMSy scores and indirectly raise IZN scores (Agustin, 2019; Maelani et al., 2021; Sonia, 2017).

On the other hand, the SIAMSy plays a significant role in strengthening the KOPZ by providing a systematic framework for the transparent and accountable management of zakat money. Zakat administrators can make quicker and more accurate judgments by using SIAMSy, which gives them access to real-time data and information (Maulana, 2024). Organizations allocate resources more effectively when they can access timely and reliable information, which also helps with budget planning and management (Abd Wahab et al., 2020).

The potential for enhancing the IZN can be realized through the practical implementation of SIAMSy, provided that it is bolstered by HR competency and a suitable organizational culture (Nurhayati et al., 2017). To put it another way, SIAMSy is a recording and reporting tool that also serves as a facilitator to help enterprises more successfully achieve sharia goals and ideals in zakat management (Jaiyeoba et al., 2024).

This research is important because it examines the benefits of SIAMSy and its mediating role in the relationship between human resource competence, Islamic organizational culture, the utilization of information technology, and non-financial performance based on *maqashid al-syariah* at the Jambi Provincial OPZ, Indonesia. It is expected that Islamic organizational culture, HR competence, and information technology will contribute to the improvement of the performance of zakat management institutions. Furthermore, because the religious social fund sector in the Islamic finance industry in Indonesia plays an important role in the development and dynamics of the Islamic economy and finance in Indonesia, SIAMSy is needed to perform its tasks efficiently by conducting various assessments in different administrative situations. Utilizing SIAMSy helps organizations make wise decisions regarding the use of information technology, Islamic organizational culture, enhancement of HR competencies, and performance (Alfawaire & Atan, 2021; Almahirah, 2022). Therefore, this research emphasizes the role of SIAMSy as a mediator between HR competence, Islamic organizational culture, information technology, and organizational performance in the Jambi Province OPZ, Indonesia. This is considered one of the current topics because there is not much research discussing SIAMSy and its relationship with HR competence, Islamic organizational culture, information technology, and non-financial performance in OPZ.

Thus, this study aims to empirically investigate how HR competencies, Islamic organizational culture and information technology affect the KOPZ and how SIAMSy values mediate these impacts. This method is expected to provide a thorough understanding of the dynamics affecting SIAMSy values and KOPZ within Islamic organizations, particularly in Jambi Province. The findings of this study will advance the theoretical and practical aspects of creating more effective and efficient KOPZ.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The finest SIAM theory, the contingency theory, is one of the most widely applied ideas in management accounting (Araral, 2020). According to Jesmin Islam (2012), the contingency theory examines how technology, culture, and the external environment affect an organization's structure and operations. Additionally, according to the contingency theory,

every component of the organization needs to work together (Donaldson, 2006). Christen and Lovaas (2022) assert that there is no perfect design for SIAM. Instead, they discovered correlated factors like HR competency, Islamic corporate culture, and information technology. Hence, an organization's information requirements change based on a number of impacting circumstances. In this instance, the discrepancy may cause the business to perform poorly (Saleh and Safari, 2020).

Consequently, this contingency theory can aid in comprehending how OPZ can apply SIAMSy to deal with changing environmental issues. According to the contingency theory, the SIAMSy that is used needs to be customized to the specific environmental circumstances, including the organization's resources, technology usage, and current organizational culture. As demonstrated by the contingency theory, this study also highlights the fact that certain OPZ cannot employ the same SIAMSy values to obtain optimal performance.

Research on the connection between performance and the utilization of management accounting data, both directly and indirectly, is crucial, claim Mong Le et al. (2020). This analysis is possible to illustrate the overall effect of SIAM on performance thanks to mediation variables. This study used a median model to examine how the SIAM mediates the relationship between information technology, Islamic organizational culture, HR competences, and organizational performance. Overall, it is anticipated that this contingency theory foundation will support organizational sustainability through pertinent and adaptable SIAMSy values, supply OPZ with a flexible and dynamic SIAM perspective, and aid in overcoming competitive environmental obstacles.

2.1. HR COMPETENCE, ISLAMIC ORGANIZATIONAL CULTURE, INFORMATION TECHNOLOGY, SIAMSY, AND ORGANIZATIONAL PERFORMANCE

The effectiveness of SIAM and the overall performance of the organization are influenced by the competence of HR. Human resources who are proficient in using technology and meeting the organization's needs can maximize the use of SIAM to enhance efficiency and accuracy. Competent HR can optimize the use of SIAM so that the system produces more accurate, relevant, and needs-based information. Thus, better decision-making and improved operational efficiency will yield better results (Sulaiman & Ahmad, 2023; Mohammad & Ahmed, 2021; Hasan & Rahman, 2020; Hasan & Ahmad, 2018). Therefore, it can be concluded that if HR are inadequate, the implementation of SIAMS will be ineffective and may even be irrelevant due to improper operation. Conversely, if competent HR can be enhanced, the implementation of SIAMS will be more efficient and effective in the management of zakat funds.

SIAM that aligns with Islamic principles will be driven by a strong organizational culture that implements Sharia values such as justice, transparency, and accountability. By avoiding riba, gharar, and unethical transactions, SIAM can design financial and management reports that comply with Sharia standards. SIAM reflects the vision, mission, and values of the organization based on *maqashid al-syariah*, in addition to being an operational tool. SIAM is used in the Islamic organizational culture to ensure compliance with sharia principles in every aspect of the company's operations. SIAM can implement Islamic culture to enhance stakeholder trust and achieve performance that aligns with sharia principles and is financially

profitable (Rahman & Mansor, 2023; Ali & Khan, 2022; Mohd Zaki & Amin, 2020; Al-Qudah & Al-Nimer, 2020; Sulaiman & Ismail, 2019; Zurida & Rahman, 2016).

The main infrastructure of SIAM to improve company performance is information technology. SIAM operates optimally through increased speed, accuracy, and flexibility in generating managerial information. IT enables SIAM to process data more quickly and accurately, which accelerates decision-making. Organizations can enhance operational efficiency, resource management, and the ability to adapt to environmental changes with the help of SIAM supported by IT (Abdullah & Mollah, 2022; Nor & Rahman, 2021; Rahman & Zain, 2019).

In the aspect of value creation in management networks, recording, and reporting, the Sharia Management Accounting Information System (SIAMSy) is a set of knowledge and practices for creating information throughout the value network process. These Islamic value creation activities are used as prayers and dhikr to meet human economic, mental, and spiritual needs as a form of worship and to enhance awareness of God (Tuffour et al., 2021). Furthermore, it is hoped that AMSy can function as an information dissemination tool that can help develop the values of worship and Islamic culture throughout the company's network of activities. This is used to fulfill the duty of achieving spiritual and material well-being for Allah SWT (*taqarrub*) (Sonhaji, 2017).

SIAMSy plays a mediating role by providing accurate and precise information. SIAMSy transforms inputs from information technology, organizational culture, and human resources into relevant information for management. With SIAMSy, management can make better strategic and operational decisions, which directly impact the organization's performance. SIAMSy helps organizations meet their obligations to internal and external stakeholders (Al-Qudah & Al-Nimer, 2020). SIAM, as a management tool, mediates the relationship between these factors and organizational performance. Islamic organizational culture, HR competencies, and information technology are mutually supportive factors that influence the success of SIAM. When SIAM is designed and used correctly, organizations can achieve performance improvements in terms of financial aspects and in accordance with Sharia values (Sulaiman & Ismail, 2021).

The framework that SIAM offers guarantees that businesses achieve their social, environmental, and spiritual obligations in line with Islamic principles in addition to their commercial objectives. SIAM can be a useful instrument for attaining Sharia-compliant and comprehensive organizational performance with proper planning and execution (Zain & Aslam, 2021). In the Islamic banking industry, zakat, or Islamic-based non-profit organizations, using maqashid al-shariah as a measurement tool can be a useful framework for evaluating and enhancing organizational performance. In order for organizations to accomplish more balanced and sustainable long-term goals, the concepts of maqashid al-shariah—such as social welfare, fairness, and transparency—are essential (Zain & Aslam, 2023; Mohammad & Abid, 2022; Mohammad & Rahman, 2021; Ali & Khan, 2020; Al-Qudah & Al-Nimer, 2020; Sulaiman & Ismail, 2018; Ahmed, 2019; Salleh & Zain, 2017).

Based on literature review, previous research and research models, the hypothesis of this study is:

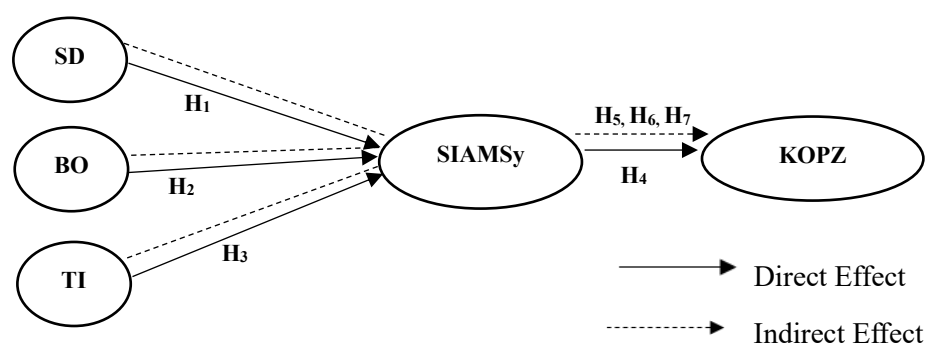
H1 : There is a significant relationship at ($\alpha \leq 5\%$) between HR competence and values of SIAMSy.

H2 : There is a significant relationship at ($\alpha \leq 5\%$) between Islamic organisational culture and values of SIAMSy.

- H3 : There is a significant relationship at ($\alpha \leq 5\%$) between information technology and values of SIAMSy.
- H4 : There is a significant relationship at ($\alpha \leq 5\%$) between values of SIAMSy and KOPZ.
- H5 : There is a significant mediating role of values of SIAMSy at ($\alpha \leq 5\%$) on the relationship between HR competence and KOPZ.
- H6 : There is a significant mediating role of values of SIAMSy at ($\alpha \leq 5\%$) on the relationship between Islamic organisational culture and KOPZ.
- H7 : There is a significant mediating role of values of SIAMSy at ($\alpha \leq 5\%$) on the relationship between information technology and KOPZ.

The following describes the research model in this study:

Figure 1. Research Framework and Model



3. RESEARCH METHOD

3.1. DATA TYPE AND SOURCE

This research is a quantitative study, which is a form of research that collects numerical data and analyzes it using statistical procedures or other mathematical measurement methods (Muijs., 2022). In this case, this research uses the survey method, which involves studying a portion of the population members known as a sample to describe the characteristics of the population. This research also falls into the category of explanatory research, which aims to explain the relationships between variables so that it can be used to determine the acceptance or rejection of the hypothesis (Hair et al., 2017).

The types of data used in this research consist of primary data and secondary data. Primary data is obtained directly from respondents as research subjects through the distribution of questionnaires. Meanwhile, secondary data is obtained indirectly through literature studies or document analysis relevant to this research, such as books, reports, and websites.

3.2. DATA COLLECTING METHOD

This research is a management accounting study that uses a quantitative methodology. Data is collected through in-person interviews, telephone interviews, or questionnaire-based interviews. Questionnaires can be distributed to respondents in person or through online tools such as google forms. According to South et al. (2022), the Likert scale is the measurement

scale used because it is considered more reliable and produces more data than other measurement scales, offering data in the form of intervals (South et al., 2022).

3.3. RESEARCH POPULATION AND SAMPLE

The total component that study conclusions are directed toward is the population. A population might be a collection of individuals, occasions, or pertinent items researchers wish to examine (Casteel & Bridier, 2021). Zakat Management Organizations in the province of Jambi comprised the study's population of 19. Four managers who oversaw collecting, distribution, finance, administration, and application operators were among the study subjects, along with one leader or chairman. There were 121 responders in all, making the population total.

Research that uses Structural Equation Modeling (SEM) analysis requires a minimum sample size of 5 times the number of indicators used in the model overlap (Ferdinand, 2014; Hair et al., 2017). In this study, there are 23 indicators, so the minimum sample size required is $23 \times 5 = 115$ samples. To ensure the sample size exceeds the minimum limit, the researcher added 6 respondents, bringing the total sample size to 121 people. This sample size is in accordance with the statement by Hair et al. (2017), which states that an appropriate sample size for variance-based or component-based SEM ranges from 100-200 respondents.

Purposive sampling was the sampling strategy used in this investigation. With this approach, the sample is selected according to predetermined standards, and specific people who can provide relevant data and understand and summarize the research objectives are the center of attention. This study investigates the influence of contingency factors – HR competencies, organizational culture, and information technology – on the KOPZ. The variable of SIAMSy values mediates these aspects. Therefore, OPZ that use information technology through applications built by OPZ in Jambi Province to collect and distribute zakat and prepare financial statements are the criteria for selecting samples in this study.

3.4. DATA ANALYSIS METHOD

SEM is the data analysis technique used in this study. The use of SEM in this research has an advantage, namely the ability to simultaneously test the structural model and the measurement model. The structural model shows the relationship between independent constructs and the dependent variable, while the measurement model shows the relationship between indicators and their constructs (Bollen, 1989).

Regarding Ghozali's (2014) assertion, SEM provides significant flexibility in bridging theory and facts. This work's primary data analysis method is Smart PLS version 4.1, and the SEM model used is the second-order model. Because it does not require many assumptions, Partial Least Squares (PLS) is a valuable method for analysis. It does not require multivariate customarily distributed data, and it can include indicators with scales that are categorical, ordinal, interval, and ratio in the same model without requiring a significant sample size (Ghozali, 2014). PLS helps explain whether or not correlations exist between latent variables, even though it can also validate theory.

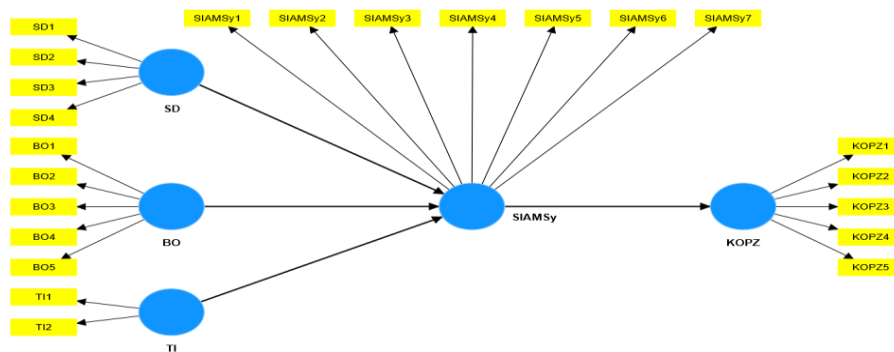
$$KOPZ (Y) = \gamma_1 y_1 + \beta_1 SD + \beta_2 BO + \beta_3 TI + \beta_4 SIAMSy + \beta_5 SD*SIAMSy + \beta_6 BO*SIAMSy + \beta_7 TI*SIAMSy + z$$

Keterangan:

- KOPZ (Y) = Organizational Performance of Zakat Management
 SIAMSy (Z) = Sharia Management Accounting Information System
 SD (X1) = Human Resource Competence
 BO (X2) = Islamic Organizational Culture
 TI (X3) = Information Technology
 z = Error term

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

Figure 2. Research Structural Model



Source: Data processed, 2024

The operationalization of the research variables using a Likert scale with a range of 1-6, showing values from Strongly Disagree (1) to Strongly Agree (6), can be explained as follows:

Table 2. Variable Measurement

No.	Variable	Variable Measurement
1.	Human Resources/HR Competence (SD)	This variable assesses the ability of individuals and organizations to carry out tasks effectively and efficiently. Dimensions measured include (1) technical competence, (2) managerial competence, (3) Islamic competence, and (4) attitude.
2.	Islamic Organisational Culture (BO)	This variable measures the application of Islamic values in the organization. The dimensions assessed include (1) compliance with laws and regulations, (2) justice and equality, (3) social responsibility, (4) respect and cooperation, and (5) balance of the world and the hereafter.
3.	Information Technology (TI)	This variable measures the fit between the technology used and the task. The dimensions assessed include (1) technology characteristics (quality, locality, access authorization, compatibility, system reliability) and (2) task characteristics (ease of use, timeliness, and relationship with users).

4.	Sharia Management Accounting Information System (SIAMSy)	This variable measures the application of accounting information system values by sharia principles. The dimensions measured include (1) prayer (hope for Allah's pleasure), (2) dhikr (remembering Allah), (3) taqarrub (increasing awareness of God), (4) honesty (honesty in presenting information), (5) clean (correct information), (6) da'wah (following Allah's orders), and (7) tabayyun (self-reminder).
5.	Performance of Zakat Management Organization (KOPZ)	This variable measures the operationalization of <i>Maqasid al-Syariah</i> in zakat management organizations, (1) preserving religion (ensuring compliance with Islamic principles), (2) preserving the soul (employee welfare), (3) preserving the intellect (encouraging continuous learning), (4) preserving offspring (supporting family-friendly policies), and (5) preserving property (protecting financial assets), all of which aim to achieve overall human welfare (<i>maslahah</i>).

Source: Extracted from previous research, 2024

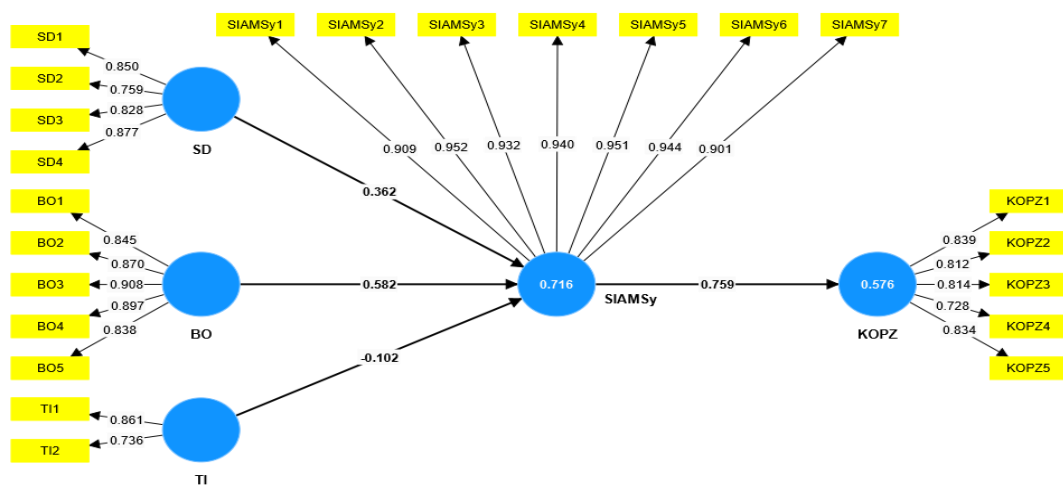
4. RESULTS AND DISCUSSION

4.1. DATA ANALYSIS RESULT

4.1.1. OUTER MODEL ANALYSIS

Assessing the validity and reliability of the indicators that measure constructs or latent variables is the goal of the outer model analysis in SEM research (Alfa et al., 2017). The two main components of this approach are the evaluation of convergent validity and discriminant validity. Convergent validity measures the extent to which indicators of a single construct have a strong correlation with that construct. Meanwhile, discriminant validity evaluates the extent to which different constructs have minimal overlap (Hair et al., 2017; Rhois et al., 2024). By ensuring that every indicator correctly represents the measured construct, this approach produces a more accurate and dependable model output. These are the findings from the examination of the outer model.

Figure 3. Outer Loading



Source: Data processed, 2024

The factor loading value for each indicator greater than 0.70 indicates that the indicator has good convergence and can be used to identify convergent validity valid model (SD1 = 0.850 and KOPZ1 = 0.839, for example) (Hair et al., 2017). Based on each indicator's loading factor value in the following variables: HR competence, Islamic organizational culture, information technology, SIAMSy, and KOPZ, with values greater than 0.7 indicating convergence of all indicators in each variable.

Apart from the factor loading value, the Average Variance Extracted (AVE) value also provides insight into the convergent validity of the model. A variable is considered valid if its AVE value exceeds 0.5. Furthermore, a model is considered reliable if both its composite reliability and Cronbach's alpha values are ≥ 0.6 , according to the outer model analysis (Hair et al., 2017; Fornell & Larcker., 1981). The validity values of the research model in the outer model analysis are as follows :

Table 2. Convergent Validity and Reliability Test

Indicators	<i>Cronbach's Alpha</i>	<i>Composite Reliability</i>	<i>Average Variance Extracted (AVE)</i>
SD	0.850	0.868	0.688
BO	0.921	0.922	0.760
TI	0.882	0.898	0.641
SIAMSy	0.975	0.976	0.870
KOPZ	0.870	0.922	0.760

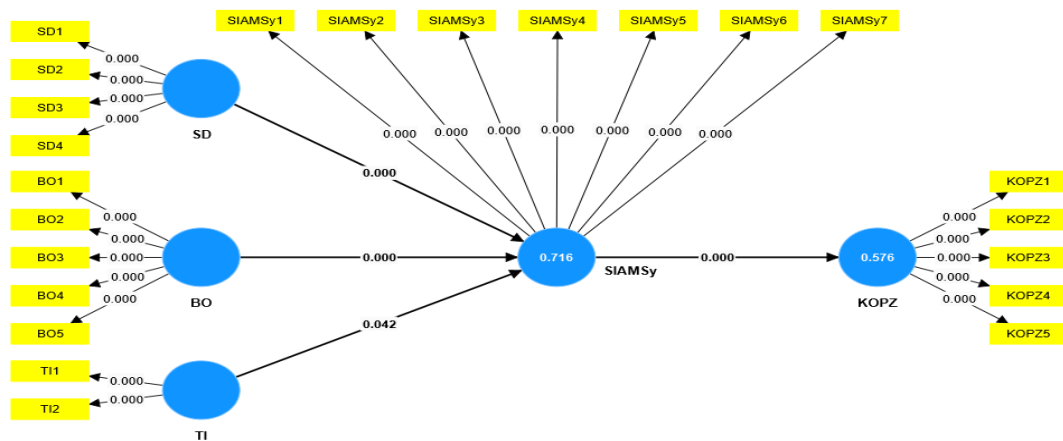
Source: Data processed, 2024

It is evident from the validity test findings using AVE in the above table that all variable AVE values are more than 0.5, indicating that all variables are legitimate. The composite reliability test for all variables also shows values > 0.6 . Thus, all variables are deemed reliable based on construct dependability.

4.1.2. INNER MODEL ANALYSIS

As part of the SEM analysis, the inner model—also referred to as the structural model—looks at the connections between latent variables or study constructs. The R-square (R^2) number can be used to assess the inner model and determine how well the independent variables account for the dependent variable's variability. The inner model analysis's findings are as follows:

Figure 4. Inner Model



Source: Data processed, 2024

The following are the findings from the R-square or coefficient of determination analysis:

Table 3. Coefficient of Determination

Variable	R-square	R-square adjusted
SIAMSy	0.716	0.709
KOPZ	0.576	0.573

Source: Data processed, 2024

Table 3's determination coefficient results indicate that the SIAMSy variable has an R-square of 0.716 and an adjusted R-square of 0.709, indicating that the variables of information technology, Islamic organizational culture, and HR competency can explain 71.6% of the variation in SIAMSy. The remaining 29.4% is affected by variables not included in the model. An R-square of 0.576 and an adjusted R-square of 0.573 are found for KOPZ; this indicates that the variables of HR competence, Islamic organizational culture, information technology, and SIAMSy can explain 57.6% of the variation in KOPZ. Other factors not included in the model may impact the remaining 42.4%.

4.1.3. HYPOTHESES TESTING

Path coefficients are used in the SEM-PLS model to test hypotheses. In a structural model, a route coefficient is a number that indicates the direction and degree of a direct relationship between latent variables. The route coefficient in a SEM analysis shows how much one latent variable influences another latent variable. The findings of this study's hypothesis testing are listed below:

Table 4. Path Coefficient

Hypothesis	Original sample	T statistics	P values	Conclusion
H1 SD → SIAMSy	0.362	4.332	0.000	Significance
H2 BO → SIAMSy	0.582	6.825	0.000	Significance
H3 TI → SIAMSy	-0.102	2.033	0.042	Significance
H4 SIAMSy → KOPZ	0.759	28.121	0.000	Significance

Source: Data processed, 2024

With a path coefficient value of 0.362, a t-statistic value of 4.332, and a p-value of 0.000, which is below the significance threshold of 0.05, the analysis results show that HR competence has a significant effect on SIAMSy. This finding implies that increasing HR competencies can significantly improve the success of SIAMSy implementation (Astuti & Themba, 2020). According to sharia principles, increased staff competence will result in more accurate and efficient administration and utilization of information systems (Khan & Khan, 2018).

With a path coefficient value of 0.582, a t-statistic value of 6.825, and a p-value of 0.000, Islamic organizational culture also substantially impacts the SIAMSy. This significance level indicates that the greater the adoption of an Islamic organizational culture, the more significant the impact of SIAMSy implementation. This indicates that integrating technology and sharia-compliant managerial procedures is greatly aided by corporate cultures aligning with sharia values (Ekawati et al., 2019; Talib et al., 2024).

Furthermore, with a path coefficient value of -0.102, a t-statistic value of 2.033, and a p-value of 0.042, information technology, another independent variable, exhibits a substantial adverse effect on the SIAMSy. Information technology may only help SIAMSy sometimes, despite the negative coefficient's significance at 0.05 (Ngadiman et al., 2014). This could happen due to difficulties integrating technology into the sharia system or a requirement to match contemporary technological features with the particular requirements of sharia-based management (Arwani, 2020).

The mediating variable SIAMSy, has a significant influence on the KOPZ, according to the analysis results, which also show a p-value of 0.000, a path coefficient of 0.759, and a t-statistic value of 28.121. With a high level of relevance, SIAMSy implementation directly and significantly contributes to better KOPZ. The more successful and efficient an organization manages zakat, the better the implementation of information systems that comply with sharia principles (Mutamimah et al., 2021; Zakiy et al., 2023).

The particular indirect effect, which illustrates the relationship of the mediating variable in the research model as follows, can also be used to evaluate the results of the hypothesis testing in addition to the path coefficient:

Table 5. Specific Indirect Effect

Hypothesis	Original sample	T statistics	P values	Conclusion
H5 SD -> SIAMSy -> KOPZ	0.275	4.264	0.000	Significance
H6 BO -> SIAMSy -> KOPZ	0.442	6.425	0.000	Significance
H7 TI -> SIAMSy -> KOPZ	-0.077	2.029	0.042	Significance

Source: Data processed, 2024

Through the SIAMSy, HR competence has a significant influence on the KOPZ, according to the examination of the particular indirect effect. With a p-value of 0.000, an indirect effect coefficient of 0.275, and a t-statistic value of 4.264, it is clear that HR significantly impacts SIAMSy, which in turn enhances KOPZ. This suggests that having HR competence will implement SIAMSy more successfully, improving the KOPZ (Astutik & Priantono, 2020; Nurhayati et al., 2017).

Moreover, Islamic organizational culture, with a coefficient of 0.442, a t-statistic value of 6.425, and a p-value of 0.000, has a significant indirect effect on KOPZ through SIAMSy. Sharia-aligned organizational culture promotes the best possible use of SIAMSy (Satria & Yuliansyah, 2020), which improves KOPZ (Ekawati et al., 2019). Improving Islamic company culture can foster an atmosphere that facilitates SIAMSy implementation, increasing zakat management's efficacy and efficiency.

Conversely, the SIAMSy analysis reveals a substantial but negative relationship between information technology and KOPZ, with a coefficient of -0.077, a t-statistic value of 2.029, and a p-value of 0.042. This detrimental influence, while noteworthy, raises the possibility that information technology still needs to be entirely in line with SIAMSy's requirements for improving KOPZ (Hidayah et al., 2023). This can be because it is challenging to adapt contemporary technology to the unique sharia system; therefore, technological development and integration need more focus.

4.2. DISCUSSION

The results of testing all hypotheses indicate that, from the perspective of *maqashid al-syariah* at OPZ in Jambi Province, Indonesia, there is a significant correlation between HR competence, Islamic organizational culture, information technology, the values of SIAMSy, and KOPZ. The findings show that HR capability is crucial for the successful implementation and utilization of SIAMSy at OPZ in Jambi Province, Indonesia. With good HR competence, a better understanding of the system can be achieved, leading to increased efficiency and effectiveness in the use of SIAMSy. In this context, HR competence includes technical expertise in information systems, management expertise, Islamic expertise, and attitudes.

The findings can be interpreted that the higher the competency of zakat management HR, the greater the implementation of the values of the SIAMSy will increase. This indicates that HR competency is the main substance for the enhancement of the values of the SIAMSy. The results of this research strengthen the contingency theory proposed by Otley in 1980. The findings of this research align with previous studies that state that HR competence supports the implementation of more effective management systems, especially in sharia-based organizations (Adillah & Zaky, 2022; Ahmadun et al., 2024).

Although Islamic organizational culture has ideals, it can be said that Islamic organizational culture can improve zakat manager's SIAMSy values in terms of following the law, equality and justice, social responsibility, respect for one another, cooperation, and maintaining a balance between this world and the next. Accordingly, if the Islamic organizational culture is strengthened or properly implemented, the SIAMSy values used by zakat managers in Jambi Province will improve. This demonstrates how crucial it is to have a strong corporate culture that is in line with Islamic principles in order to facilitate SIAMSy's implementation and success (Prasetyo et al., 2023). If the company culture aligns with Islamic principles, it can enhance employee commitment and system compliance (Cahyati & Adelia, 2024).

Although significant, the impact of information technology on SIAMSy shows a negative effect. Based on the estimated values, it can be concluded that the use of information

technology will enhance the application of SIAMSy values from the indicators of technology characteristics and task characteristics. The results indicate that although information technology is important in the application of SIAMSy, its success highly depends on the alignment with organizational needs, human resource capabilities, and infrastructure support. Organizations must ensure that the information technology used truly supports the application of Sharia values and balances function and technology. Theoretically, this finding raises the question of whether contemporary technology is compatible with the requirements of Sharia-based information systems. Current technology may need to be fully adapted to the requirements or principles of OPZ sharia, thereby hindering SIAMSy. Empirically, this indicates challenges in implementing information technology so that it can optimally support SIAMSy (Mukarramah, 2024; Setiawan et al., 2023; Khairi & Baridwan, 2015).

Task-Technology Fit (TTF) theory, also known as TAM, provides a strong foundation for understanding the finding that, although information technology is important, the outcomes can be negative if it does not align with task requirements, user capabilities, or organizational values. To achieve optimal results, the use of SIAMSy technology must be planned with this alignment in mind.

SIAMSy also has a significant impact on KOPZ. This shows that SIAMSy directly and significantly improves KOPZ. Theoretically, this emphasizes the importance of accounting information systems for non-profit organizations like KOPZ, especially in maintaining transparency and accountability in the management of zakat funds (Saad et al., 2014). Empirically, this evidence underscores the significance of implementing an effective sharia-based information system.

On the contrary, the analysis of indirect effects shows how SIAMSy, as a mediating variable, plays an important role in mediating the relationship between independent variables and KOPZ. Theoretically, this indirect effect indicates that the influence of HR competencies, Islamic organizational culture, and IT on KOPZ does not occur directly through SIAMSy; in other words, SIAMSy bridges the qualification between independent variables and KOPZ. The idea that an integrated and sharia-based management system is an important mechanism for more effective and efficient zakat management is supported by these findings (Muda & Thalib, 2024; Mutamimah et al., 2021; Widiastuti et al., 2021).

The results of the research empirically show that HR competencies significantly affect KOPZ indirectly through SIAMSy; therefore, HR competencies directly affect KOPZ through the role of SIAMSy. This finding emphasizes the theoretical idea that a skilled and experienced workforce helps optimize the information system, resulting in better performance (Antoni et al., 2020). SIAMSy is a tool that enables HR to play a larger role in creating a transparent and accountable KOPZ.

SIAMSy also indirectly influences KOPZ through the Islamic organizational culture. This result indicates that Islamic values must be applied within the organization. This will support SIAMSy and improve the organization's performance in zakat management (Hamidi & Suwardi, 2013). Practically, building trust and integrity is the foundation of a strong organizational culture, which is very important in a sharia-based management system. With the right cultural support, SIAMSy can work better, which positively impacts KOPZ.

Using SIAMSy, information technology has an indirect effect on KOPZ. Theoretically, this raises questions about how well the technology supports sharia principles in OPZ. Empirical results show that although information technology has a significant impact, there are difficulties in regulating or implementing it, which negatively affects KOPZ (Utami et al., 2020). This negative effect underscores the importance of better implementation of information technology (Saad et al., 2023). Considering the previously discussed path coefficient analysis and indirect effects, zakat management in sharia-based organizations is greatly influenced by the relationship between human resource competence, Islamic organizational culture, and the accounting system used.

The results of this study demonstrate the importance of these components in enhancing KOPZ by implementing SIAMSy. However, the issues arising from information technology, which have negative effects, indicate that technology must be chosen and implemented more carefully in accordance with the underlying sharia principles. To address the challenges posed by information technology that is not in line with Sharia values, OPZ must continuously evaluate and modify the information systems they use. This study also emphasizes the importance of strengthening the Islamic organizational culture and the training and development of HR competencies as strategic actions to ensure that every component of the organization supports each other in achieving common goals. Therefore, it is hoped that these elements work well together to create a beneficial ecosystem for clearer, fairer, and more responsive zakat management. In the long term, this method will strengthen the legitimacy and sustainability of OPZ while also increasing public trust in the institutions managing zakat funds.

5. CONCLUSION

The results of this study, based on the perspective of *maqashid al-syariah*, provide deep insights into the influence of SIAMSy and KOPZ on HR competencies, Islamic organizational culture, and information technology. The results show that both independent variables, HR competencies and Islamic organizational culture, have a significant impact on SIAMSy, which in turn enhances KOPZ performance. Conversely, the negative results indicate that the use of information technology should be more cautious to align with sharia principles.

Therefore, this research emphasizes the importance of integrating quality HR, a strong organizational culture, and useful information systems in the management of zakat. Additionally, this research provides an opportunity to further explore how information technology can be used to support SIAMSy and address existing issues. It is hoped that OPZ can enhance transparency, accountability, and public trust, as well as make a greater contribution to the welfare of the community through continuous efforts to improve synergy among these elements. The SIAMSy values greatly assist OPZ in making decisions about collecting zakat funds in Jambi Province, Indonesia.

This research has limitations because its results only apply to OPZ in Jambi Province, Indonesia; therefore, the findings related to SIAMSy values may vary depending on the region's demographics. This study uses cross-sectional data collected over a specific period. Therefore, the findings of this research only reflect the conditions during the data collection period and cannot measure the variables used continuously over time. Because there are still other variables

that can affect the performance of organizations in zakat institutions, future researchers are expected to add other variables related to organizational performance. Future research can also conduct comparative studies with other provinces that have different cultures and zakat systems. This can provide deeper insights into the relevance and effectiveness of information technology in various regions.

6. SUGGESTIONS

Finally, this research provides the following recommendations: First, the research findings can be used by the Regional Government/BAZNAS in Jambi Province to formulate policies and strategies to improve the performance of OPZ, especially considering the ongoing changes in regulations and technology that require more time to address. Second, the influence of information technology was found to be significant but negative, therefore a thorough evaluation of technology utilization was conducted with a focus on training programs and technology adaptation that better meet the needs of users in the Jambi Province OPZ. This makes zakat managers start to pay attention to various developments and changes in the ever-evolving world of technology that disrupt their work patterns. Therefore, the government and BAZNAS must embrace technology to improve the performance of zakat managers. By using technology in various OPZ, the activation profile of SiMBA in the region itself will be indirectly enhanced.

Third, when the OPZ leadership invites zakat managers to participate in socialization, technical guidance, or training, they must consider the needs and abilities of each manager. In other words, the managers sent to participate in the training should not only acquire knowledge directly, but they should also be able to disseminate that knowledge to other managers so that it is not dominated by one person. The goal is to use the information obtained for the benefit of the organization. This will enable other zakat managers and organizations to improve their own performance.

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