

DAFTAR PUSTAKA

- Ariani, N., & Arsyianti, L. D. (2020). The Influence of Internal and External Factors Towards Zakat Collection of Indonesia National Board of Zakat. In *Global Journal Al-Thaqafah* (Issue SpecialIssue, pp. 41–47).
- BAZNAS. (2024). *Outlook Zakat Indonesia 2024*. 1–103. www.baznas.go.id;
- Charities Aid Foundation. (2024). World Giving Index 2024: Global trends in generosity. In *charities Aid Foundation*. cafonline.org
- Chu, V., & Luke, B. (2023). NPO Web-Based Accountability: How Can We Know If NPOs Are Doing Good Things? *Nonprofit and Voluntary Sector Quarterly*, 52(1), 75–105. <https://doi.org/10.1177/08997640211062856>
- Draft Eksposur PSAK 101 Penyajian laporan Keuangan Syariah, PSAK 109 Akuntansi Zakat, Infak, dan Sedekah, Ikatan Akuntan Indonesia (2022). <http://repo.uinsatu.ac.id/22234/>
- Fitri Yessi, Rini, R., & Amilin, A. (2024). Analisis Pelaporan Berbasis Website untuk Peningkatan Transparansi dan Akuntabilitas Organisasi Pengelola Zakat. *Jurnal Bimas Islam*, 17(1).
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26*. Badan Penerbit Universitas Diponegoro.
- Hadi, R., Shafrani, Y. S., Hilyatin, D. L., Riyadi, S., & Basrowi. (2024). Digital zakat management, transparency in zakat reporting, and the zakat payroll system toward zakat management accountability and its implications on zakat growth acceleration. *International Journal of Data and Network Science*, 8(1), 597–608. <https://doi.org/10.5267/j.ijdns.2023.8.025>
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2019). Multivariate Data Analysis. *United Kingdom: Cengage Learning*.
- Hariani, I. A., & Junaedi, W. (2023). Pengaruh Kualitas Informasi Akuntansi, Akuntabilitas, Transaparansi Pelaporan Keuangan dan Aksesibilitas Terhadap Tingkat Penerimaan Dana Zakat, Infak dan Sedekah (ZIS) di Lembaga Amil Zakat Nurul Hayat. *Journal Georkonomi*, 14, 17–29.
- Hartanti, N., & Yuhertiana, I. (2018). Transparency, accountability and responsibility in an Indonesia village financial management. *Public Policy And Adminsitration Research*, 8(3), 7177.
- Hasan, I. (2001). *Pokok-Pokok Materi Statistik I (Statistik Deskriptif)*. PT Bumi Aksara.
- Hopwood, A. G., & Tomkins, C. (1984). *Issues in Public Sector Accounting*. Humanities Pr.
- IAI Global. (2020). *Ikatan Akuntan Indonesia Global*. 1, 1–10. iaiglobal.or.id

- Iswari, R. S. D. (2025, March 26). Perkuat Pengelolaan Zakat, Dorong Ekonomi Umat. *Opini Kemenkeu*. <https://opini.kemenkeu.go.id/article/read/perkuat-pengelolaan-zakat-dorong-ekonomi-umat>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm : Managerial Behavior Agency Cost and Ownership Structure. *Jurnal of Financial Economics*, 3, 305–360. <https://doi.org/10.1057/9781137341280.0038>
- Khaerunnisa, R. (2024). Baznas: Literasi jadi Tantangan dalam mengoptimalkan potensi zakat. *Antara (Kantor Berita Indonesia)*. https://www.antaranews.com/berita/4030260/baznas-literasi-jadi-tantangan-dalam-mengoptimalkan-potensi-zakat?utm_source=chatgpt.com#google_vignette
- Mutaqin, M., & Yandri, P. (2024). Analysis of Transparency Index Measurement of Amil Zakat Institutions in Indonesia. *Jurnal Ekonomi Syariah Teori Dan Terapan*, 11(1), 1–20. <https://doi.org/10.20473/vol11iss20241pp1-20>
- Nikmatuniayah, Marliyati, & A, M. L. (2017). Effects of Accounting Information Quality, Accountability, and Transparency on Zakat Acceptance. *MIMBAR*, 33(1).
- Ohoirenan, M. H., & Fithria, A. (2020). Analisis Penerapan PSAK 109 Pada Badan Amil Zakat Nasional Kota Tual. *AKTSAR: Jurnal Akuntansi Syariah*, 3(2), 135. <https://doi.org/10.21043/aktsar.v3i2.8123>
- Priyatno, D. (2013). Analisis Korelasi, Regresi dan Multivariate dengan SPSS. *Gava Media*.
- Puskas BAZNAS. (2019). Indeks Transparansi Organisasi Pengelola Zakat (Opz). In *Puskas Baznas*.
- Rachmi, M. R. N., & Reskino. (2023). *Determinan Kinerja Lembaga Zakat : Peran Pencegahan Kecurangan Sebagai Variabel Mediasi*. 18(1), 111–138.
- Undang-Undang Republik Indonesia Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat, Republik Indonesia (2011).
- Saiffuddin, A., & Wahidahwati, W. (2020). Akuntabilitas dan Transparansi Keuangan Masjid Berdasarkan PSAK No. 45 Tentang Pelaporan Organisasi. *Jurnal Ilmu Dan Riset Akuntansi*. <http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/3786>
- Sari, D. P., Atikah, S., & Fitriyah, N. (2019). The Influence of Accounting Information Quality, Accountability and Transparency on Zakat Receipt. *AFEBI Islamic Finance and Economic Review*, 4(01), 62. <https://doi.org/10.47312/aifer.v4i01.455>
- Sekaran, U., & Bougie, R. (2017). *Metode Penelitian untuk Bisnis*. Salemba Empat.
- Siregar, F. H., & Harahap, A. P. (2025). Analisis Akuntabilitas, Transparansi, dan

- Pertanggungjawaban Pada Penerimaan Zakat dalam Mengelola Laporan Keuangan (Pada BAZNAS Kota Medan). *WORKSHEET: Jurnal Akuntansi*, 4(2), 143–153.
- Sugiyono. (2021). *Metode Penelitian Kuantitatif Kualitatif dan R&D*.
- Tamir, C., Connaughton, A., & Salazar, A. M. (2020). The Global God Divide. In *Pew Research Center*. <https://www.pewresearch.org/global/2020/07/20/the-global-god-divide/> (consultado: 27 de noviembre, 2020)
- Urniyanti, R., Nasrah, H., & Suryadi, N. (2024). *An Opportunity to Increase the Level of Zakat Funds Receipt in the Inisiatif Zakat Indonesia (IZI) Riau from the Quality of Accounting Information, Accountability, Financial Technology, and Credibility*. 7, 1–21. <https://doi.org/10.21043/aktsar.v7i1.27614>
- Wilson, D. (2024, April). World's Most (And Least) Religious Countries, 2024. *CEOWORLD Magazine*. <https://ceoworld.biz/2024/04/08/worlds-most-and-least-religious-countries-2024/>
- Wulaningrum, P. D., & Pinanto, A. (2020). Akuntabilitas dan Transparansi Laporan Keuangan Pada Organisasi Pengelola Zakat: Studi Komparatif di BAZ dan LAZ Yogyakarta. *Jati: Jurnal Akuntansi Terapan Indonesia*, 3(1), 15–24. <https://doi.org/10.18196/jati.030122>
- Yuanita, E., & Suripto, B. (2022). Determinan Akuntabilitas Pengelolaan Keuangan Organisasi Nonlaba. *Jurnal Reviu Akuntansi Dan Keuangan*, 12(2), 438–455. <https://doi.org/10.22219/jrak.v12i2.18674>
- Zakat, F. (2022, July 5). Sikap Forum Zakat Terkait Fenomena Pengelolaan Dana Kedermawanan Sosial Keagamaan. *Forum Zakat*.