

Implementation of Information Technology at The Amil Zakat Institution LAZIS Central Java-Pekalongan Service Office

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ABSTRACT

This study aims to describe the implementation of information technology at the amil zakat institution, LAZiS Central Java, Pekalongan Service Office. This research was conducted by field research with a descriptive qualitative approach to describe the information technology used in inputting and presenting financial information in zakat management at LAZiS Central Java, Pekalongan Service Office. Primary data sources were obtained from direct interviews with financial staff and leaders of the LAZiS Central Java Pekalongan service office who knew about website application and financial management and zakat utilization. Secondary data were obtained from various books, articles, journals, and authoritative websites relevant to this research. Data collection is done through observations in the use of the web by paying attention to several menus and web appearances. The results of this study found that LAZiS Central Java had used information technology in managing zakat funds that had been collected. This institution uses web-based information technology, namely silazisku.org. This system can only be used by internal institutions, namely the finance department. The process of recording history and presenting financial information becomes more efficient, fast, and neat, making it easier for institutions to present financial reports to facilitate audits by using Silazisku.org. The risks faced by Central Java LAZiS are more manageable than before. The implementation of the zakat information technology system at this institution was able to facilitate managers in managing zakat and provide extensive information to the public about the ease with which people pay zakat.

Keywords : Information Technology, Zakat, Amil Zakat Institutions

ABSTRAK

Penelitian ini bertujuan untuk mendeskripsikan implementasi teknologi informasi pada lembaga amil zakat LAZiS Jawa Tengah Kantor Pelayanan Pekalongan. Penelitian ini dilakukan dengan metode penelitian lapangan dengan pendekatan kualitatif deskriptif untuk mendeskripsikan teknologi informasi yang digunakan dalam menginput dan menyajikan informasi keuangan dalam pengelolaan zakat di LAZiS Jawa Tengah Kantor Pelayanan Pekalongan. Sumber data primer diperoleh dari wawancara langsung dengan staf keuangan dan pimpinan LAZiS Kantor Pelayanan LAZiS Jawa Tengah Pekalongan yang mengetahui tentang aplikasi website dan pengelolaan keuangan serta pemanfaatan zakat. Data sekunder diperoleh dari berbagai buku, artikel, jurnal dan website otoritatif yang relevan dengan penelitian ini. Pengumpulan data dilakukan melalui observasi dalam penggunaan web dengan memperhatikan beberapa menu dan tampilan web. Hasil penelitian ini menemukan bahwa LAZiS Jawa Tengah telah menggunakan teknologi informasi dalam mengelola dana zakat yang telah terkumpul. Lembaga ini menggunakan teknologi informasi berbasis web yaitu silazisku.org. Sistem ini hanya dapat digunakan oleh lembaga internal yaitu bagian keuangan. Proses pencatatan sejarah dan penyajian informasi keuangan menjadi lebih efisien, cepat dan rapi, sehingga memudahkan institusi dalam menyajikan laporan keuangan untuk mempermudah audit dengan menggunakan Silazisku.org,. Risiko yang dihadapi LAZiS Jawa Tengah lebih mudah dikelola dari sebelumnya. Penerapan sistem teknologi informasi zakat pada lembaga ini mampu mempermudah pengelola dalam mengelola zakat dan memberikan informasi yang luas kepada masyarakat tentang kemudahan masyarakat dalam membayar zakat.

Kata Kunci: Teknologi Informasi, Zakat, Lembaga Amil Zakat

INTRODUCTION

Information technology systems are used by institutions to assist in managing, determining strategic policies (Setiawan & Qadafi Khairuzzaman, 2017), storing and managing data so that it can be well documented (Ananda & Wibisono, 2014). The implementation of zakat information technology applications is expected to be able to facilitate zakat institution managers in managing zakat and provide broad information to the public about the convenience of people to pay zakat only by using existing zakat applications.

The potential for zakat in Indonesia shows a fairly large number. According to data compiled from the Baznas strategic study center, the potential for zakat in Indonesia each year is 327 trillion rupiah. However, from the potential for zakat which is quite large, the zakat funds collected in 2021 are only 17 Trillion Rupiah or only 0.05% of its potential (Kemenko, 2021), while zakat distribution for the needy and poor mustahik always increases every year when compared to other zakat mustahik. This is a problem because the information management system application that has been launched has not been able to provide maximum contribution in zakat management.

In practice, the management of zakat in Indonesia has not been optimal in its management and distribution due to the lack of human resource standards that manage zakat funds. In addition to other weaknesses in zakat management from juridical, sociological, institutional and management aspects based on these weaknesses, the role of the state in zakat management has four pillars, namely the role of the state as a regulator, the role of the state as a facilitator, the role of the state as a motivator and as a distributor (Ahmad et al., 2015).

Zakat institution is a means of zakat management in terms of collection, distribution and utilization of zakat (Anofrizen, 2016). The existence of zakat institutions must continue to

be improved through institutional development strategies so that the management and utilization system can run efficiently, effectively and proportionally so that it can have an impact on improving people's economic life. One of the strategies used to improve the management of zakat institutions is by optimizing the application of information technology as a medium to facilitate and efficient implementation of zakat management, whether it is collection, distribution and utilization of zakat.

Research conducted by Susilawati & Sunarto explained that the existence of the amil zakat institution must continue to be improved through an institutional development strategy so that the management and utilization system can run efficiently, effectively and proportionally can have an impact on improving people's economic lives. One of the strategies used to improve the management of zakat institutions is to optimize the application of web-based information systems as a media to facilitate and improve the efficiency of zakat management in the collection, distribution and utilization of zakat. The results showed a new 34% BAZNAS in Indonesia that has used the SIMBA application As an application used to perform financial management reports, while for Public and Supporting only a few BAZNAS at the provincial level that has used this because of budget constraints and Human resources (Susilawati & Sunarto, 2020).

Furthermore, research conducted by Suryandari aims to know the effect of intern controlling implementation, the utilize of information technology and total quality management on good governance application on amil zakat institution. The participants on this research are the employee of amil zakat institution which is located in Yogyakarta. The technique of data collecting is by spreading the questioners. The amount of questioners is 100 questioner. This research uses Partial Least Square (PLS) as the analysis tool because the data that can be processed are only 42 questioners. Based on analysis which had been done by the researcher, it can be concluded that intern controlling implementation., the utilize of information technology, and total quality management give the positive and significant effect on good governance application with the value of 51,6 % and the rest of it is from the variable outside of this research. The most effect variable on good governance application is the utilize of information technology (Suryandari Fatmaningrum, 2015).

Research conducted by Afriyenis et Al. explained the implementation practices of the distribution of zakat funds by Baznas for poor families in the city of Padang and also to determine the level of significance of the role of the distribution of zakat funds by Baznas to improve the welfare of poor families in the city of Padang. This research was carried out in BAZNAS Padang City. Therefore the author conducted a study to determine the extent of the implementation of information and communication technology used in the collection and distribution of zakat funds by BAZNAS Padang City. The study time is May-October 2018. This research is quantitative descriptive. The results of the study are: to support the operational activities of BAZNAS in Padang City, supported by information and communication technology (simple technology and using internet technology) (AFRIYENIS et al., 2018).

In addition, study by Indriyani & Wahyu describe Implementation of Management Information System Professional zakat at BAZNAS. This System was made using the waterfall method and web testing using blackbox testing method. This information system was created to facilitate muzaki and managers as well as improve their trust in BAZNAS. With the application of this information system muzaki becomes easy to distribute their professional zakat, and increase their trust due to the transparency of the report distribution of zakat (Indriyani & Wahyu, 2018).

Based on the previous explanation, the problem in this study is how the implementation of information technology at LAZIS Central Java Pekalongan Service Office and its implications for zakat management in LAZIS Central Java Pekalongan Service Office. Based on the problem formulation that has been described above, the purpose of this research is formulated into two categories, namely, first, an explanation of the implementation of

information technology in LAZiS Central Java, Pekalongan Service Office. In this sub-chapter, we will describe how information technology is used in this institution, especially in presenting financial information. Second, it relates to the implications of the application of information technology on the management of zakat in this institution. In this second sub-chapter, it will be explained how the implications of the information technology used on the efficiency of zakat management, the number of human resources needed and the risks that can be managed.

Research related to the implementation of information technology in zakat management institutions was still rarely done. Moreover, knowing that the potential for zakat funds in Pekalongan is quite large. Therefore, this research is important to be researched. Through these two sub-chapters, it is expected to provide knowledge and understanding to zakat management institutions to be able to quickly adapt to the use of information technology in each process of collecting, managing and distributing zakat in order to be more efficient, effective and transparent at every stage of the process.

METHOD

This research was conducted by field research with a descriptive qualitative approach to describe the implementation of web-based information technology as a medium for inputting and presenting financial information in zakat management in LAZiS Central Java. Data analysis techniques in this study consisted of interviews, observation and literature review. The explanations are as follows. Primary data sources were obtained from direct interviews with the financial admin of LAZiS Central Java, Pekalongan service office, who knew about website application and financial management and zakat utilization. Secondary data were obtained from various books, articles, journals and authoritative websites relevant to this research. Data collection is done through observations in the use of the web by paying attention to several menus and web appearances. Interviews were also conducted with the manager of zakat institutions regarding information on the use of the website, existing features and ease of access that can be used by managers. To validate the data, the researchers also conducted interviews not only with the financial staff and the head of the Pekalongan LAZiS Central Java Pekalongan Service Office but also with one of the muzakki.

RESULT AND DISCUSSION

General Description of The Amil Zakat Institution LAZ Al-Ihsan of Central Java - Pekalongan Service Office

One of the zakat institutions in Indonesia, especially in Central Java Province is the Al-Ihsan Amil Zakat Institution (LAZ) in Central Java. LAZ Al Ihsan Central Java was confirmed as a provincial-level LAZ according to the Decree of the Indonesian Ministry of Religion's Islamic Guidance No. 558 August 9, 2017. This institution has several service offices spread across several areas in Central Java province, including Pekalongan City. The Pekalongan service office is located at Jalan Pelita II no. 14 Bumirejo Pekalongan. The following is data on zakat, infaq and alms receipts collected by Lazis Central Java Pekalongan Service Office in recent years:

Table 1. Collected Zakat Infaq Sedekah

Year	Collected ZIS (Rp)
2019	102.655.000.000
2020	147.505.000.000
2021	184.120.000.000

Source : LAZIS Pekalongan (2022)

From the data, it can be seen that the acceptance of zakat, infaq and alms in the city of Pekalongan collected by LAZ Al-Ihsan has increased from year to year. In distributing the funds that have been collected, this institution distributes them by implementing various programs including educational, social, humanitarian, economic, health, da'wah and sacrifice programs.

Implementation of Information Technology in The Amil Zakat Institutions LAZ Al-Ihsan of Central Java - Pekalongan Service Office

This research was conducted at LAZ Al Ihsan, Central Java, Pekalongan service office. The Pekalongan service office is located at Jalan Pelita II no. 14 Bumirejo Pekalongan. In this office, the information system used to manage institutional finances uses a web-based information system. This system can be accessed through silazisku.org where only financial admins can input data into this system. Fundraising and management teams can also access this system but cannot change the content contained in it. Donors have not been able to access this system, donors only receive donation reports via sms, whatsapp and email. Donors can also ask for proof of zakat deposit to ease the income tax burden.

Silazisku.org is an accounting information system used by Laz Al Ihsan, Central Java. This web-based system serves to present financial reports for policy making. This system is based on the preparation of PSAK 109 financial statements. Because this system is web-based, it can be accessed via a smartphone. This system is used to minimize the risk of errors where the control function is in this system. This system also makes it easier for management to present financial reports properly to facilitate the audit process. This finding is in line with the findings of research conducted by (Dewi et al., 2022). Silazisku.org is used by all service offices and branch offices of Laz Al Ihsan Central Java. Each branch and service office at Laz Al Ihsan Central Java has its own User ID and Password to login. The following is an initial view of this system:

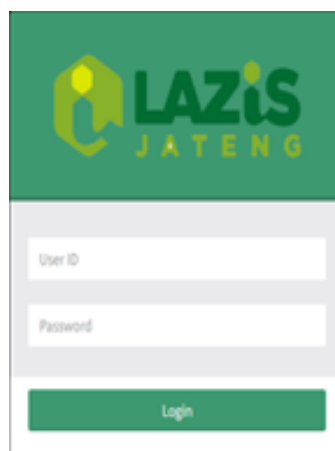


Figure 1

In the picture above contains several things, namely in the upper left corner there is the Central Java LAZiS logo. Under the logo, there is information on the service office where it is drawn that says Pekalongan, indicating that the one logged in to this system is the Pekalongan service office. Under the online article there are several menus, namely master data, transactions, transaction reports and master data reports.

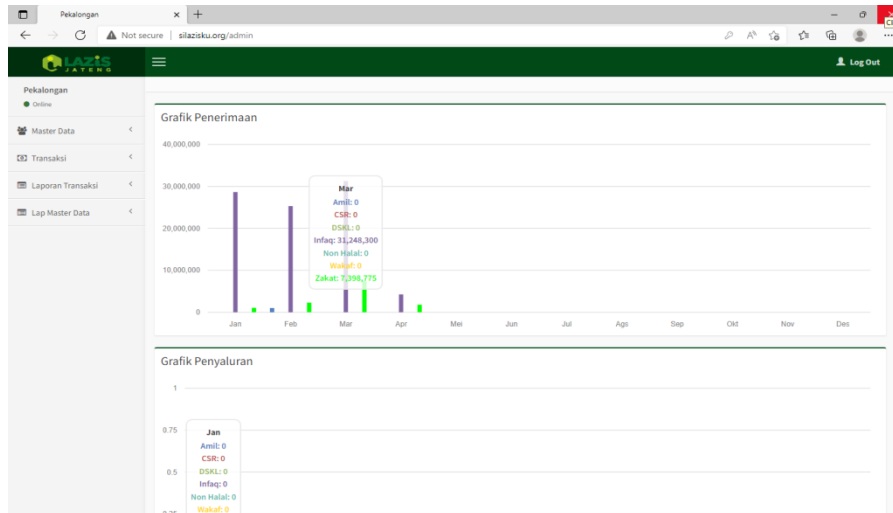


Figure 2

The master data menu contains sub menus, namely amil, ambassador, mustahik, donor, corporate. Each sub menu contains a number, name, address, email and cellphone number.

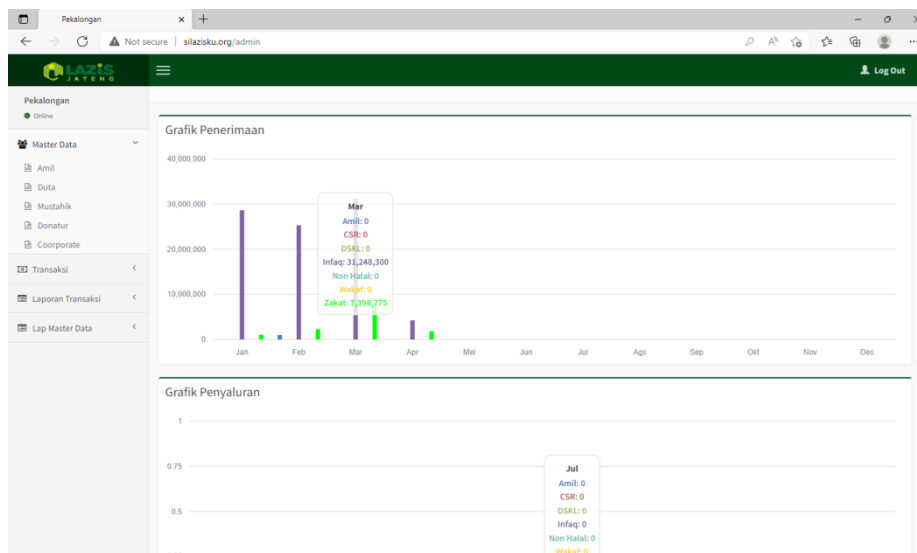


Figure 3

The transaction menu contains sub menus, namely receipts, distributions, debts, debt installments, receivables, receivables installments, general journals and transaction data.

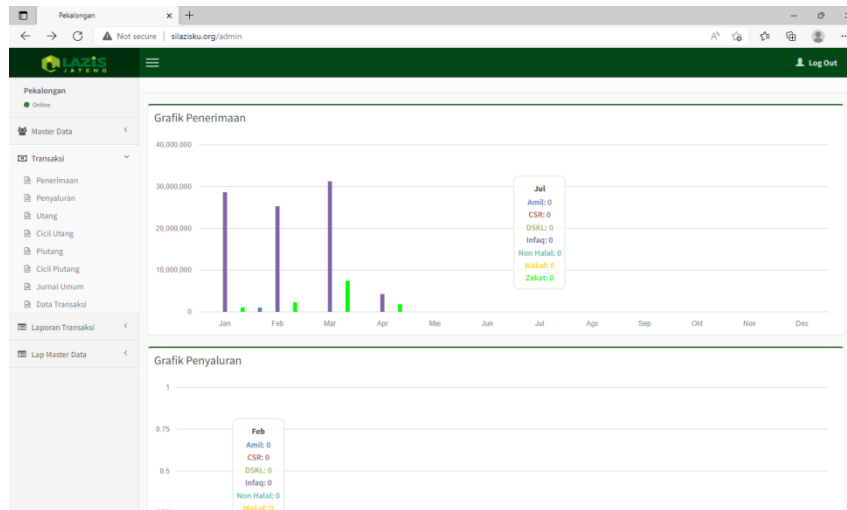


Figure 4

The receipt sub menu shown in the image above contains information on the transaction date, transaction code, donor, amilin, zakat ambassador. The column below contains the type of receipt, transaction, account, amount and description of the donation. In this sub menu, every financial transaction carried out by the fundraising team is recorded. The data input process is based on a receipt that is deposited in the admin section. When the data is successfully inputted, the donor will receive a notification of the donation via SMS, WhatsApp and email. Its function is to control so that there is no fraud in fundraising. With the existence of information technology, in this case a good accounting information system in the institution, can reduce the opportunity to commit fraud. Because computers perform many of the internal control activities previously performed by employees, increasing segregation of duties and security in databases (Korompis, 2014). The types of receipts in this system include zakat, infaq, waqf, amil, non-halal, CSR and DSKL. LAZiS Pekalongan optimizes existing information technology, so that the level of people's trust in zakat management continues to increase, because it can maximize potential zakat collection large enough. Zakat as one ways to reduce poverty are pursued through strategies technology information-based zakat management (Susilawati & Sunarto, 2020). In the account column, select based on cash donations or through donation accounts. In the amount column, fill in the nominal amount of the donation and in the information column, fill in the program chosen by the donor.

Figure 5

The distribution sub menu contains information on the transaction date, transaction code, mustahik, amil. The distribution column contains the types of funds used, namely, zakat, infaq, waqf, amil, non-halal, CSR and DSKL. The transaction column contains the asnaf groups including the indigent, poor, amil, converts, riqob, ghorim, fii sabilillah and ibn sabil.

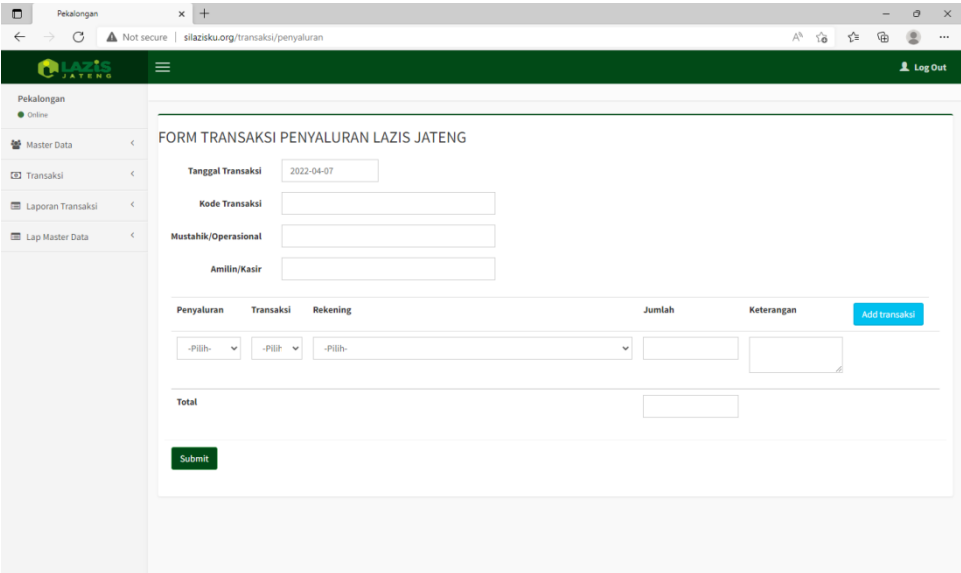


Figure 6

The transaction report menu contains sub menus, namely receipts, distributions, payables and receivables. The receipts sub menu contains historical reports on fundraising conducted throughout the year.

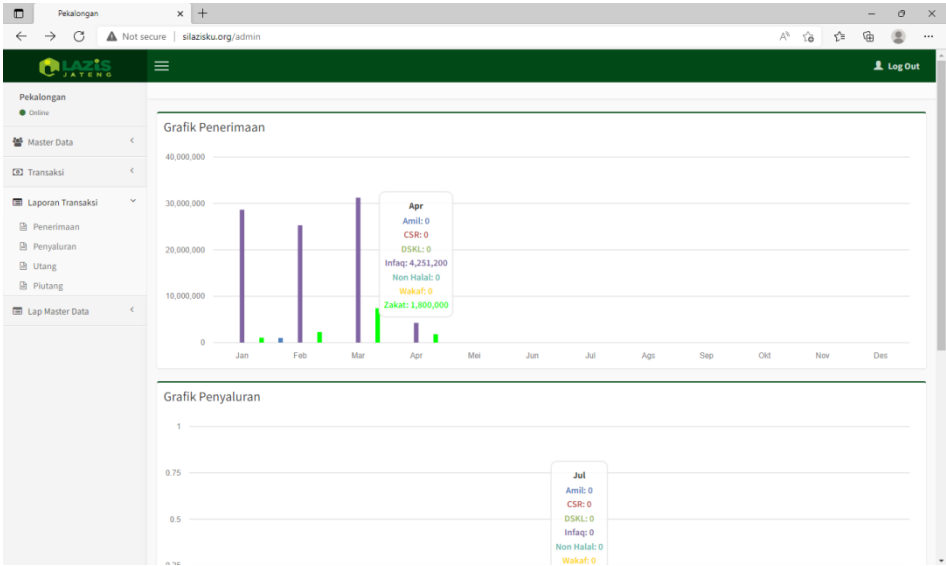


Figure 7

The distribution sub menu contains distribution reports throughout the year. Here's what it looks like on silazisku.org.

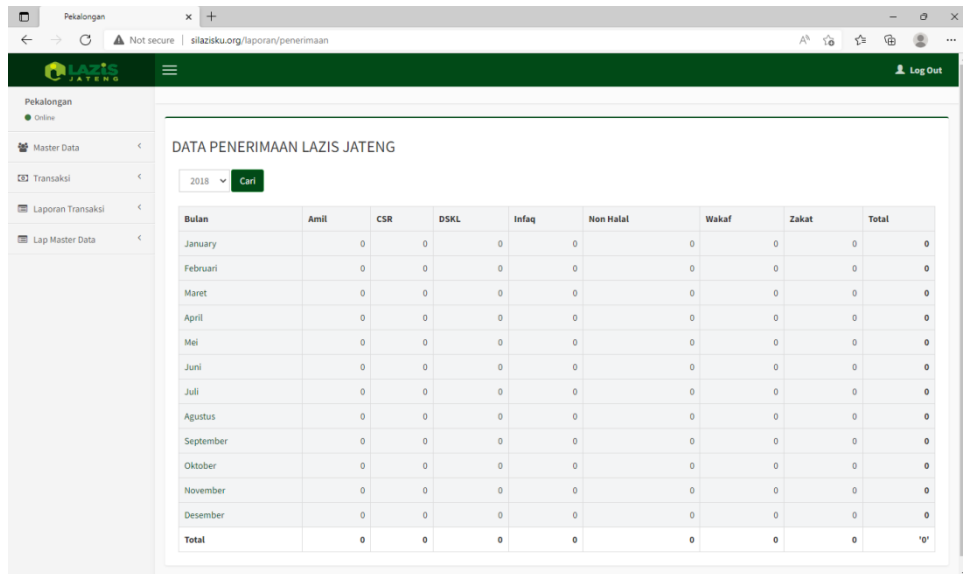


Figure 8

In the last menu, the master data report contains information on amil, ambassadors, mustahik, donors and corporates. Here's what it looks like on silazisku.org.

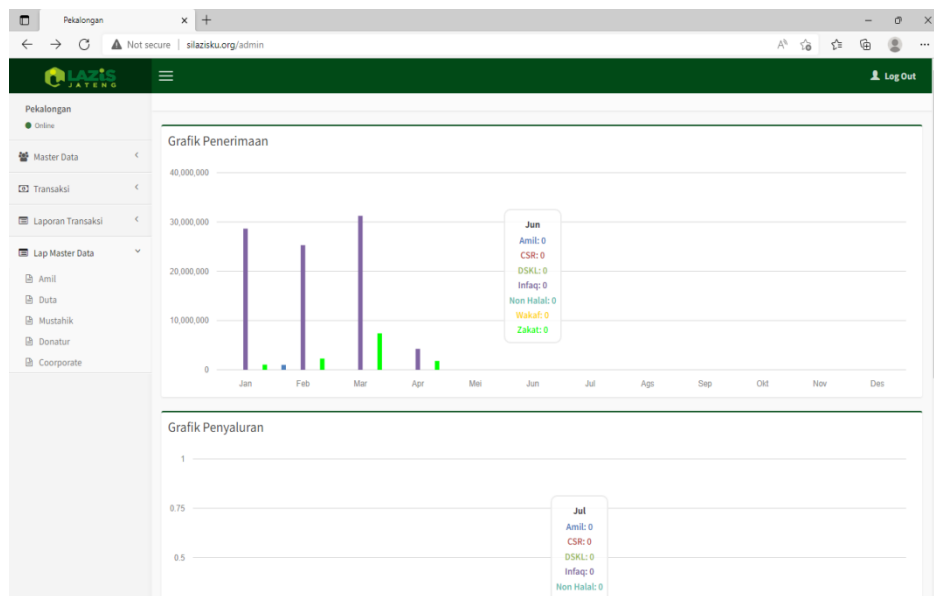


Figure 9

Silazisku.org is only used for zakat management, meaning that the general public cannot access Silazisku.org because this information system is only intended for LAZ Al-Ihsan zakat managers. However, LAZiS Central Java facilitates the convenience of donating for the general public or muzakki through several digital platforms including:

Table 2. Digital Platforms

No.	Digital Platforms	URL
1	Kitabisa	https://kitabisa.com/berkahzakat
2	Amalsholeh	https://s.id/BerkahZakat
3	Zakatin	https://s.id/Zakatin

4	Digizakat	digizakat.com/lazis-jateng
5	WeCare	bit.ly/zakatmultiberkah

Table 2. E-Commerce

No.	E-Commerce & Application Partner	URL
1	Tokopedia	https://s.id/ZakatMaalBerkah
2	Shopee	https://shopee.co.id/lazisjateng
3	Tokoko	https://tokoko.id/klikberbagi

Table 2. E-Wallet

No.	E-Wallet	Number
1	Gopay	081542440000
2	Link Aja	081542440000
3	OVO	081542440000
4	Dana	081542440000

Implications of Implementing Information Technology in The Amil Zakat Institutions LAZ Al-Ihsan of Central Java - Pekalongan Service Office.

The development of accounting information technology at this time is very influential on the accounting information system (AIS) in an institution. The effect that can be felt is the process of changing the data from a manual system to a computer system. Therefore, the internal control in the AIS will also affect the increase in the amount and quality of information in financial reporting. The development of accounting in terms of computer-based information systems will produce financial reports that are effective, efficient and accurate.

Processing of accounting data can be done faster when a computer is used. This can happen because of the ability of computers to process data that far exceeds the speed of humans. With the development of increasingly advanced computer technology, more and more institutions are using computer services to process their accounting data. On the one hand, the computer is a very useful tool in accounting information systems. But on the other hand, different monitoring techniques are needed from those used in the manual way to ensure accuracy and security in processing data and safeguarding institutional assets.

The use of information technology can improve internal control by adding new control procedures performed by computers and by replacing manual controls which are subject to human error (Setiatin, 2018). With the existence of information technology, in this case a good accounting information system in the institution, can reduce the opportunity to commit fraud. Because computers perform many of the internal control activities previously performed by employees, increasing segregation of duties and security in databases (Korompis, 2014). Related to accountability and transparency that has a purpose accountability and disclosure of information to the public, so now it is would be easier to do. Because now is the digital age, where any information can be obtained very easily through various electronic media. Information technology provides many conveniences in various fields, ranging from communication, transactions and even in terms of obtaining information. With the advancement of technology information so rapidly, accountability and transparency will be easier to and can cover a wider audience. Not only the community or parties interested parties who are close to the relevant agencies or institutions who can see necessary information, but can also be obtained by parties who are far from the agency or the institution (Yona Andreani & Laylan Syafina, 2022).

The process of compiling the silazisku.org information technology system has gone through a SWOT analysis. With the information technology Silazisku.org, the process of recording history and presenting financial information becomes more efficient, fast and neat, making it easier for institutions to present financial reports to facilitate audits. As an effort to maintain accountability for financial management in amil zakat institutions, especially LAZiS in Central Java, they also submit reports every 6 months. This is done to maintain public trust in financial management. The general public or muzakki can access the report on the site <https://lazisjateng.org/> where through the site several features or menus are provided that can assist the public in finding information about zakat management, be it a calculator that can help prospective muzakki in calculating their assets zakat will be issued.

By using information technology, the risks faced by Central Java LAZiS are more manageable than before. Where silazisku.org has a control function when the fundraising team deposits funds and receipts for receiving funds to the financial admin then inputted by the admin at silazisku.org according to the receipt information, the donor will receive a notification from the system. When the information obtained by donors is different from the donations they deposited to the fundraising team, the donors can directly confirm it to the Central Java Lasis team (Syahril & Haryono, 2022).

CONCLUSION

Information technology systems are used by zakat management institutions to assist in managing, determining strategic policies, storing and managing data so that they can be properly documented. To support operational activities and zakat management, LAZiS Pekalongan has been supported by information technology. The information technology system used by internal parties is a web-based financial information system that can be accessed through silazisku.org. This system provides information about the history of fundraising and disbursement of zakat funds. Donors have not been able to access this system. This system only facilitates notification of donations mandated to LAZiS Central Java via SMS, Whatsapp and Email. The systems that can be used by donors are several digital platforms such as lazisjateng.id, crowdfunding, e-commerce and applications as well as e-wallet. The application of zakat information technology applications at this institution is able to facilitate managers in managing zakat and provide extensive information to the public about the ease with which people pay zakat only by using existing zakat applications. The implication of the application of information technology in this institution is that it is able to make it easier to manage the risks faced by LAZiS Pekalongan. In addition, With the existence of information technology, in this case a good accounting information system in the institution, can reduce the opportunity to commit fraud. Related to accountability and transparency that has a purpose accountability and disclosure of information to the public, so now it is would be easier to do by LAZiS Pekalongan. To increase public trust towards LAZiS Pekalongan, the use of information technology in the management of zakat funds must be optimized. With the increasing public trust, it is expected that the potential for zakat receipts from LAZiS Pekalongan will also increase. The limitation of this study is that this study only explores information technology used by internal institutions in managing zakat funds in LAZiS Pekalongan. Further research can explore information technology systems used by outside parties or donors in paying zakat at LAZiS Pekalongan and its effect on increasing zakat payments.

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