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Does IT Matter?

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Abstract. Zakah plays as an important role in Muslim Countries. The potential is big but the realization still under target. Zakah management, both authorized and unauthorized, need to pay attention on such ways that improve their accountability since there is strict regulation about zakah. This study tries to find how the use of IT can improve accountability of Zakah Management. Literature investigation was used to strengthen the ideas to set up criteria in using IT to improve accountability.

1. Introduction

Zakah is important for human being, particularly in country which has big muslim population [1]. The existence of zakah is dedicate to increase wellness, reduce gap between poor and rich, using syariah way [2]. In that, Indonesian Government through its authorized organization should increasingly raise revenue from zakah. At the same time, other zakah management also growth fast. For the authorized, public will be easier to trust than the unauthorized. Many studies give evidence that reputation, satisfaction and service become important determinant of muzakki compliance in paying their zakah. Since, we believe that zakah can be one of economic engines, the study in this field will provide significant contribution for developing country with big muslim population.

There are similarities between zakah and tax in terms of their function as revenue generation as well as differences [3,4]. Zakah differ from tax in its penalty when not paid. There are fixed and written rules for tax fees. In other side, there is no rule for those who do not pay zakah. It is more depend on people sincere. In that, it is more difficult to collect as it should be than tax. In addition, the authorized institution of the zakah collector is less than the unauthorized institution. This causes not all zakah database identified, how much and how accountable is the process. Learn from tax reformation, where IT using can be such an effective and efficient tool to build public trust [5], this study tries to explore the way to increase zakah management through the use of information technology.

2. Zakah characteristics

Zakah is an obligatory for Muslim even though there is no punishment when not fulfilled. In other side, to do or not to do, is about '*loyalty*' (compliance to God) instead of obligation. Such characteristics of zakah because Muslims are often not too concerned with legal aspect. The results of the study provide evidence that they pay zakat due to sincerity and good services when paying zakat [5]. Surprisingly, 97% of respondents want zakat management work accountable. They hope to be given access to supervise the funds managed by the agency. Even people want to make sure the funds from donors distributed are really channeled evenly to those who are eligible to receive.

In the public sector, the need for accountability is very high because the characteristics of public sector organizations that are not oriented to profit but rather put forward the vision and mission to serve

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the public. Many studies conclude that the public is very concerned about the element of accountability of public sector performance particularly how they achieve the vision as well as running the mission [6]. Zakah institution is one of the institutions that become part of public sector organization. This makes zakah institution also drive by its vision and mission.

3. Information technology role in creating accountability

Technology provides better ways in completing the tasks. By using technology supports, one can design, collect as well as share information to their stakeholder in efficient and effective ways. This also works for public sector field, where technology information (IT) could help improve their daily tasks as well as delivering information to its stakeholders. In education field, [5] reports that technology use can improve accountability by providing feedback thus it can improve education. This could happen in zakah distribution organization too. Feedback is very important thing to check whether their money is delivered on time and to the right person in such good manner.

The relationship between accountability and knowledge is obvious, for accountability systems depend upon usable information [5] to support their operations. The use of IT will perceive as beneficial when it gives valuable information, in other words increase knowledge. Clearly the core criteria for a system of accountability apply, whether the system is technology supported or depends upon papyrus. The three key criteria are validity, accuracy, and utility. Validity refers to the degree to which the system produces information that leads to accurate inferences, a standard requirement for measurement systems. A second criterion, accuracy, addresses whether the information is correct and includes the idea of reliability or dependability. As a simple example, scores that vary unpredictably from time to time cannot be accurate. The most important criterion is utility. The information generated by the system must be useful to someone. In addition to the validity and accuracy concepts, utility demands that the information be accessible, timely, related to options that can be taken in the system, and have sufficient credibility to be taken seriously by users.

4. IT internalization and increasing accountability

TAM assumed that the successful of new IT implementation was influenced by its user's behavior. That is why, internalization process is very important in technology adoption. Once technology adoption is succeeding, the users will run the system in such a good way. In other word, we can say that they will use technology as a tool to maintain their job works as expected by the stakeholders. When job works as they expected, they called accountable [7].

5. IT design

To design accountable zakah management IT, we need to understand accountability definition before generate some specific criteria.

Accountability: Institutional actions and responses to authorizing entities may take action and policies based on the feedback provided. Therefore, IT development should provide relevant feedback. *First*, feedback must be relevant; Relevant to the decision whether to pay zakat through an agent or not. The information needed in making the decision to pay zakat is the work program implemented by the zakat institution must be constructive rather than routine. In its development, routine shopping will only prolong life but cannot improve the quality of life. The use of information technology should also be able to inform who will receive the zakat. Recipient databases are important to avoid redundancy and can encourage justice. Distribution schedule is also one of the important things because the schedule will show the regularity of the implementation. How the institution performs its duties also becomes important information so that the public knows how the benefits of zakat that can be maximized. What are the main policies made by the institution in carrying out its duties.

Second, feedback must be accessible to responsible parties (RPs). There are several stakeholders such as muzakki, government, ministry of religion, and society. Therefore, the developed information system should make the muzakki have access to monitor the development of related information of zakat, to give input related to the use and distribution of zakat, and get the feedback in a timely manner.

However, it is not merely about shifting from cash to transferring zakat electronically. In addition, digital distribution will reduce operational costs so that charity organizations can spend more on staff

development. It also anticipates fraud in fund distribution, since every single activity can be monitored via the system.

Third, the use of IT should enable Muzakki to monitor the development of zakat every day. The use of IT allows zakat management to present zakah positions in real-time (updating data every time).

Fourth, the use of IT should allow the Zakat Institute to provide an alternative way to make zakah payments. If previously the use of cash is the most popular, then muzakki must be able to feel the various facilities as a result of the use of information technology, such as debiting accounts, payments via ATM, and e-banking. The use of IT should also allow the Institute of Zakah to provide an alternative way to access the report. Prior to the use of IT, the distribution of printed reports was the only way to know the performance of zakah agencies, so now muzakki can access them via the web or email sent to them.

Fifth, progress (and success) measures must be sensitive to different actions. *Six*, the RPs in the system must be able to decide, control, and intervene on substantive matters. Stakeholders can monitor performance through available access. However, stakeholders should also be given a place to participate in monitoring and intervention in a certain form. For example, there are mechanisms that allow Muzakki to advise Zakah agencies and allow Muzakki to get feedback on proposals. Furthermore, there must be a space that allows stakeholders to take action on their own control. For example, the use of IT allows Muzakki to withdraw funds that have been deposited if they are not satisfied or allow Muzakki may complain against inappropriate services. The seventh criterion, the action plan should be transparent to its users and the publications it serves. Zakat payments through the online system provide information needed both by muzakki, government and the general public. Any incidents of irregularities are given explanation, any discrepancies are clarification and clear follow-up that can answer the complaints submitted.

6. Conclusion

From discussion above, we can infer that IT using will benefit only if zakah management provide access for its stakeholders, particularly muzakki. In that, IT development should consider seven criteria: feedback relevancy, accessibility, ability to monitor, provide alternative, important in decision making, and transparent to responsible parties related.

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