

Analysis Of Zakat Management Reports Using Baznas Information Management System (SiMBA)

Putri Nurul Rahmawati¹, Indra Marzuki²

¹Institute of Quranic Studies

²Institute of Quranic Studies

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ABSTRACT

This research was conducted to compile a Zakat Management Report as a National Data Center, with a statement from the Central BAZNAS to continue to maximize the use of the SiMBA Application in the Zakat Management Report. This is expected to increase the trust and interest of Muzakis to channel their zakat through the BAZNAS institution. The research method used in this study is a qualitative method in the form of a centralized interview with an empirical approach. The author conducts data collection techniques with interviews, observations and documentation. Based on the analysis of data that has been collected, the preparation of the Zakat Management Report using the SiMBA application is relevant to the SIM function based on the RI Law No. 23 of 2011 concerning zakat management, and is in accordance with PSAK 109 concerning Zakat and Infak / Alms Accounting. And the SiMBA application in zakat management has reliability by producing reports with the same format at different BAZNAS, but does not yet have access to centralized.

Keywords: Zakat, SiMBA, PSAK 109, Management

INTRODUCTION

The development of Zakat in Indonesia is currently quite rapid, based on information from the head of the Central BAZNAS Noor Achmad MA, namely the National Amil Zakat Agency (BAZNAS) has succeeded in collecting zakat, infak, alms, and other religious social funds of IDR 21.3 trillion in 2022, or an increase of 52.14% from the collection in 2021 which reached IDR 14 trillion (BAZNAS, 2022).

The seriousness of BAZNAS in optimizing the digital side is also shown by intensifying SiMBA to various regional BAZNAS. SiMBA is a new breakthrough created by the government with the construction of the information technology master plan around October 2011 to January 2012. The design contains the scope, inputs and outputs of the implementation of information system-based baznas. After forming the

SiMBA master plan, then make a Standard Operating Procedure (SOP) containing rules, zakat levels, and matters related to the implementation of zakat, infak / alms. The target to be achieved is to integrate Baznas data into all regions and be used as an operational standard for zakat reports nationally (Susilawati and Sunarto, 2020).

The SiMBA application is a Baznas information technology application that is proven to be able to increase the effectiveness of zakat management so that it can increase the trust and interest of Muzakis to channel their zakat through the BAZNAS institution if the use of information system technology can be optimized. In addition, the use of this application will prove that Baznas is a transparent and accountable institution in receiving, managing, and distributing Zakat, Infak, and Alms funds (Malihah and Karimah, 2022).

In the last decade, SiMBA has become BAZNAS' mainstay in optimizing ZIS management digitally. SiMBA is a system that is a new breakthrough in terms of fulfilling the role of the national zakat coordinator for the creation of a transparent and accountable zakat management system throughout Indonesia. In maintaining transparency and accountability in zakat management, BAZNAS consistently maintains an Unqualified Fair Opinion (WTP) on the 2021 financial statements. This achievement is a complement to the achievements of BAZNAS which has always reaped WTP results since its establishment in 2001 until now (BAZNAS, 2022).

In more detail, the benefits of using SiMBA include four things, namely (1) Digital services consisting of assistance with professional, trustworthy and transparent daily stakeholder services, (2) integrated, where SiMBA has the ability to integrate data with external platforms and partners, (3) standardized, with SiMBA it is expected that workflow processes can be applied in accordance with standard procedures according to applicable regulations, (4) and reports that include ease of making and printing reports. Even so, the fact that the SiMBA application has all advanced features does not mean that the application is completely barrier-free (Malihah and Karimah, 2022).

Based on the BAZNAS test In 2022, there are several BAZNAS that have maximally utilized the SiMBA application, and some BAZNAS are still not maximized with internet barriers and knowledge in the implementation of their reporting, as well as lack of human resources in IT. This is a significant concern for zakat organizations to continue to develop zakat which is the responsibility of executives (Khasanah and Monara, 2022).

Based on the background of the problems described above, the author will conduct research at the Central BAZNAS on the preparation of Zakat Management Reports using the SiMBA application based

on RI Law No. 23 of 2011 concerning zakat management, and with PSAK 109 concerning Zakat and Infak / Alms Accounting. As well as the quality of SiMBA in zakat management with two indicators (reliability and accessibility).

LITERATURE REVIEW

Management Information System (MIS) Concepts

Management information systems are formal methods that provide management with timely, reliable information to support decision-making processes for more effective planning, supervision, and operation functions of an organization. SIM as: a communication process in which input information is recorded, stored and retrieved (processed) for decisions (outputs) regarding planning, organizing and supervision (Agustin, 2018: 63-70).

Management information system based on sharia is the process of processing data into true and honest information based on the Qur'an and Hadis to be used to make planning and decision making. Understanding management information systems in an Islamic perspective is also defined as the process of processing data into true and honest information based on the Qur'an and Hadis to be used to make management planning and decision making (Agustin, 2019: 39). So it can be concluded that SIM in Islam is a human / machine system that is combined to present information to support the functions of operations, management and decision making in an organization based on the Qur'an and Hadis to get the pleasure of Allah SWT.

The management function was first introduced by a French industrialist named Henry Fayol in the early 20th century. At that time, he mentioned five management functions, namely designing, organizing, governing, coordinating, and controlling. But now, the five functions have been summarized into three, namely:

1. Planning

Planning is thinking about what will be done with the resources you have. Planning is done to determine the overall goals of the company and how best to meet those goals. Planning is the most important process of all Management functions because without planning, other functions cannot run (Hadion, 2021: 51).

2. Organizing

Organizing is done with the aim of dividing a large activity into smaller activities. Organizing makes it easier for managers to supervise and determine the people needed to carry out the tasks that have been divided. Organizing can be done by determining what tasks must be done, who must do them, how the tasks are grouped, who is responsible for the tasks, and at what level decisions must be made.

3. Directing

Directing is an action to strive for all group members to strive to achieve goals in accordance with managerial and business planning (Hadion, 2021: 51).

4. Actuating

Implementation is an effort by managers in moving their members to do work effectively and regularly based on planning and distribution of their respective tasks. Therefore, motivational actions, establishing relationships, good communication, and developing or improving implementers are needed (Mustafa, 2017: 78).

5. Controlling

Supervision in control that must be carried out so that the activities of an organization run according to a predetermined plan, but if there is a deviation, the manager immediately gives a warning to provide steps in accordance with what has been planned (Muastafa, 2017: 78).

So, from some of these explanations it can be concluded that the Management Information System (MIS) has functions that include: Planning, Organizing, Directing, Actuating, Controlling.

The main purpose of system information is as a foundation in the configuration of management systems in an organization. Decision making related to good and correct information management requires careful planning so that it is expected to control the operation of the company's subsystems in providing a synergy in the process (Sudirman, 2020: 61).

There are three objectives related to management information systems, including:

1. Social system is also called organization.
2. System of management that the organization and its sub-systems use in order to improve the practice of operations and productivity.
3. Management information system is a component of the management process in organizations that functions as an organizer of information that has integrity values in decision making (Helly and Daya, 2020: 103-107).

PSAK Provisions No. 109 concerning Accounting for Zakat and Infak/Alms.

Financial statements as a result of the accounting cycle are presented each period. In accordance with applicable accounting standards, the presentation of financial information in PSAK 109 is separated into:

1. Statement of financial position, describing the position of assets, liabilities and fund balances.
2. Report on changes in funds, containing the receipt and distribution of funds both zakat, infak/alms, non-halal and other funds based on the institution's policy.

3. Report on changes in assets under management, presenting information on changes in assets under management.
4. Cash flow statement, describes the addition and subtraction of operational, investment and funding cash flows.
5. Notes to financial statements, consisting of policies, explanations and other statements related to the treatment of accounts or transactions (Astuty, 2018: 40).

Theory Reliability And Accessibility

Reliability is the ability of a business to maintain consistency and quality in delivering products or services to customers. The trick, of course, is to avoid failure to fulfill promises or errors in business processes. Reliability itself is also often known as reliable business or business reliability (Mulyana, 2023).

Accessibility is a concept that refers to the development and design of the web to ensure easy digital or online access for everyone, both capable and disabled. The web must be accessible in all aspects of its application to provide equal opportunities for everyone even though their abilities are not the same (Rahmalia:2021).

DATA AND METHODOLOGY

The type of research presented by the author uses qualitative methods, qualitative research is descriptive data in the form of speech or writing and the behavior of the people observed. The qualitative approach is expected to be able to produce an in-depth description of the speech, writing, and / or observable behavior of a particular individual, group, community, or organization that is studied from a whole, comprehensive, and holistic point of view (Tersiana, 2018: 10) and this research is carried out in the form of a centralized interview with an empirical approach, This research requires a face-to-face question and answer process between researchers

and the subjects studied. The process and meaning are more highlighted in this type of research with a theoretical foundation that is used as a guide so that the focus of research is in accordance with the facts in the field. Unlike the type of quantitative research, in this type of research, researchers participate in the event or condition studied. For this reason, the results of qualitative research require depth of analysis from researchers. In general, qualitative research obtains primary data from interviews and observations (Ramdhan, 2021: 6-7).

The data collection technique used by researchers in collecting analysis data is by interview. Interview is one of the techniques in data collection that can be done in scientific research. The interview can be conducted directly to the intended informant or can provide a list of questions that must be on another occasion. However, an important point before conducting an interview is the need for interview guidelines that must be prepared which serve as guidelines in interviews (Purba, 2021: 96). The interview process was carried out with an open system, where the researcher asked the focus of discussion related to optimizing zakat reporting with SIMBA and the suitability of PSAK 109 concerning Zakat and Infak / Alms Accounting in zakat reporting at SIMBA to Mrs. Chairani Nelma as Head of Accounting and Financial Statements and Mr. Dwi Riyanto as Senior Staff of the Directorate of Innovation and Information Technology as well as conducting documentation and observation studies as a complement to research data assisted by the Central BAZNAS Information and Documentation Management Officer (PPID).

The next data collection technique carried out by researchers in this qualitative research is observation techniques. Observation or observation is a data collection technique by observing research phenomena. Observation in qualitative research is carried out by researchers by

going directly to the location to observe all behaviors and activities to be studied (Haryono, 2020: 79). Including data and changes in the last year to be able to assess the extent of optimization of zakat reporting on SIMBA at the Central BAZNAS.

And the last data collection technique is documentation. Documentation is data collected or aggregated from past events. Documentation data can be in the form of writing, images, works, observations or financial statements obtained from interviews. The data obtained from documentation is mostly in the form of secondary data and the data has meaning to be interpreted (Riyanto and Hatmawan, 2020: 28). The author uses documentation methods to obtain documentary data in the form of images and writing, such as data on the management report of the Central BAZNAS zakat fund which can be used as material for the researcher's analysis of the problems to be analyzed by the researcher. And to measure the optimization of SIMBA, it can be seen whether the SIMBA application has implemented the Management Information System (SIM) function and is based on the Law in its reporting.

RESULT AND DISCUSSION

Analysis of the Relevance of SIM Function in Zakat Management through SIMBA Application at Central BAZNAS

Zakat management reports using the SiMBA application at the Central BAZNAS are relevant to the functions of SIM which include: Planning, Organizing, Directing, Implementing, and Supervising. The SiMBA application is also in accordance with Law No. 23 of 2011 concerning Zakat Management in Indonesia which consists of Planning, Implementing, Coordinating in the Collection, Distribution, and Utilization of Zakat. The explanation is as follows:

First, planning in the SiMBA application already exists, namely on the

Work Plan and Annual Budget / RKAT menu there are columns to be filled in according to their type, which include: Amil Rights, Muzakki, Mustahik, Poverty Alleviation, Fund Balance, APBN / APBD Funds, UPZ Distribution, Program and Account Settings, and Kunc Performance Indicators.

Second, the organization of the SiMBA Application already exists, namely related to activity codes, budget codes (COA) and budget inputs (RKAT)), Muzaki/Mustahik/Amil data inputs, incoming/outgoing transactions and collection and distribution reports (performance reports) as well as daily closing/journals to prepare for adjustments to the balance of funds at the beginning of the year (Financial Statements).

Third, Briefing on the use of the SiMBA application, namely related to application usage policies. This application has been integrated between the platform and external partners by implementing flows and standard procedures according to applicable regulations.

Fourth, in its implementation, the SiMBA application is present to facilitate the recording of daily activities including collection, distribution, and operations. In addition, SiMBA is also a digital service, which can help serve daily stakeholders in a professional, trustful and transparent manner.

However, Central BAZNAS as a regulator and operator has not maximized in integrating the SiMBA application into all Regional BAZNAS in Indonesia. In this case, the Central BAZNAS has tried to continue to optimize by providing education to Amil to become a SiMBA operator. In providing education to SiMBA operators in Regional BAZNAS, the Central BAZNAS conducts online assistance and consultation. As well as creating content on the Youtube Channel regarding tutorials on installing and using the SiMBA application.

Fifth, Supervision on the use of the SiMBA application, namely after the

implementation of data input, it will produce financial statements and performance reports. In addition, SiMBA also makes it easier to make and print reports that were originally softcopy via email or hardcopy scattered and with different formats, with the SiMBA application being centralized, with the same format and stored safely. SiMBA as a national data repository (big data management of ZIS funds) prioritizes data security. Even in 2021 SiMBA Obtained ISO 27001 for data security issues, so that data is safe and will not be confused between Central BAZNAS and Regional BAZNAS.

Of the five reporting functions with the SiMBA application at the Central BAZNAS described above, it is in accordance with Law No. 23 of 2011 concerning Zakat Management in Indonesia which consists of planning, organizing, implementing, and supervising the distribution and utilization of zakat. As well as recording so as to produce Financial Statements and Performance Reports.

Analysis of SiMBA's Conformity with the provisions of PSAK 109 concerning Zakat and Infak/Alms Accounting

First, the statement of financial position has presented the position of assets, liabilities and has listed the balance of funds. Second, the report on changes in funds already contains the receipt and distribution of funds both zakat, infak / alms, non-halal and other funds based on institutional policies. Third, the report on changes in assets under management already presents information on changes in assets under management. Fourth, the cash flow statement already explains the addition and reduction of operating cash flow, investment and funding. Fifth, notes to financial statements already consist of policies, explanations and other statements related to the treatment of accounts or transactions.

The following is also confirmed from the results of an interview with Mrs.

Chairani Nelma who explained that SiMBA is a supporting application to facilitate the preparation of zakat reports centrally with a guaranteed level of security. The presentation of the financial statements of ZIS funds in SiMBA is in accordance with the provisions of PSAK 101 and the disclosure of the reports is in accordance with the provisions of PSAK 109. Changes to updates related to presentation and disclosure will only affect the activity code/budget code (COA) and will automatically be adjusted to applicable regulations.

Thus, the results of the analysis referring to the formulation of the second problem, namely Zakat Management Reporting on the SiMBA application, are in accordance with PSAK 109 concerning Zakat and Infak / Alms Accounting, where the financial results issued by SiMBA have been separated into 5 points.

Table 1. SiMBA Quality Analysis in Zakat Management with two indicators

No	Indicator	Assessment Results
1.	Reliability	SiMBA data is stored in internal memory, data contains performance reports and financial statements
		As data input
		Integrated between Regional BAZNAS
		Directly present reporting
		Serving stakeholders in a trustful, transparent and professional manner.
		Have the ability to integrate data with external platforms and partners
		Guaranteed data security
	Weaknesses	There is no centralized OPZ data unit yet
2.	Accessibility	Improve record keeping in reporting

No	Indicator	Assessment Results
		Implementation of standard flows and procedures in accordance with regulations
		There is an Anggran Code (COA) and CTR budget input
		Data input (Muzakki/Mustahik/Amil and outgoing/incoming transactions)
		Use of SiMBALITE to facilitate data input
	Weaknesses	Lack of IT Team in system development

First, Reliability by looking at the reliability based on the results of interviews for the quality of information or SiMBA data shows reliability indicators that illustrate that the data produced in the information system can be said to be reliable. SiMBA in addition to serving stakeholders in a trustful, transparent and professional manner is also a data input that produces reports for both financial statements and performance reports.

Prior to the SiMBA application in making reports, each BAZNAS institution, both regional and central, produced management reports with different formats, with the same SiMBA report format. The database on SiMBA has also been backed up, so as to minimize the risk of losing the data needed in the event of damage

However, until now the SiMBA BAZNAS Center does not have a centralized and integrated data unit that can be accessed internally and externally. So to obtain data, both the center and the region must ask their parts first.

So it can be concluded that the SiMBA application at the Central BAZNAS in terms of reliability can be said to be reliable in the sense that SiMBA is here to facilitate the process of data input with the same format and guaranteed security. SiMBA BAZNAS Center does not yet have a centralized and integrated data

unit that can be accessed internally and externally.

Second, Accessibility One of the most important indicators of information quality is accessibility. Accessibility is an aspect of fulfilling the ease of retrieving information that is generated quickly and can be used as decision-making material.

From the results of interviews with informants about ease of access (accessibility) it shows that it is satisfactory but there are still some shortcomings that often occur.

At SiMBA BAZNAS Center, when viewed in terms of using passwords, to access the SiMBA application is still used together for each user but has been different for each unit itself.

However, at the Central BAZNAS there are problems with the lack of development team personnel, so the SiMBA update process is slightly hampered, and must be postponed first. This is because there are other priorities that must come first.

So it can be concluded that the SiMBA application at the Central BAZNAS for ease of access (accessibility) shows that it is satisfactory but there are still shortcomings, namely the lack of a development team so that the system update process is delayed for some time.

CONCLUSION AND RECOMMENDATION

From the results of research conducted by the author regarding the analysis of zakat management reports through the SiMBA application at BAZNAS RI, the author can draw conclusions, which are as follows:

1. The reporting mechanism for zakat management through the SiMBA application at the Central BAZNAS is relevant by implementing the Management Information System (SIM) function properly, and in reporting zakat management is based on Law of the Republic of Indonesia No. 23 of 2011 which includes planning, organizing,

implementing, and supervising the distribution and utilization of zakat. However, there is a slight obstacle, namely the Central BAZNAS as a regulator and operator of SiMBA has not integrated the SiMBA application into all Regional BAZNAS in Indonesia.

2. Reporting on Zakat Management in the SiMBA application is in accordance with PSAK 109 concerning Accounting for Zakat and Infak / Alms, where the financial results issued by SiMBA have been separated into 5 points.
3. The quality of the SiMBA application in managing zakat has reliability by producing reports with the same format, but does not yet have access to centralized and integrated data units at different BAZNAS. Regarding the ease of accessibility, SiMBA is satisfactory but constrained by the lack of an IT Team in system development, so the update has been delayed for some time.

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