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The Effect of Accounting Information Quality, Accountability, and Transparency on Zakat Payment Interest (Study at the National Zakat Agency of Bandar Lampung City)

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Abstract
Zakat is one of the five pillars of Islam, alongside prayer, fasting, and hajj (for those who are able). It represents one of the primary mechanisms through which Muslims demonstrate their concern for the poor and underprivileged. The National Zakat Agency (BAZNAS) is among the government-established institutions designed to streamline the collection and distribution of zakat. Using data collected from BAZNAS in Bandar Lampung City, this study empirically examines the hypothesis that higher levels of accountability, transparency, and the quality of accounting information positively influence zakat payment interest. The dependent variable in this study is zakat payment interest, while the independent variables are accounting information quality, accountability, and transparency. A quantitative research approach was employed, and data were collected through a survey questionnaire distributed to Muslim residents of Bandar Lampung City. The sampling technique used was non-probability convenience sampling. Data were processed using SmartPLS version 4, with Structural Equation Modeling – Partial Least Squares (SEM-PLS) as the analytical method. The results indicate that accountability and transparency have a positive and significant impact on zakat payment interest at BAZNAS Bandar Lampung City, while accounting information quality does not demonstrate a significant effect.
Keywords: Accounting Information Quality, Accountability, Transparency, Zakat Payment Interest

1. Introduction
A nation's economic conditions profoundly shape the social fabric of its society. High rates of unemployment and poverty are often catalysts for various social problems, including criminal behavior. From an Islamic perspective, poverty is viewed as a test from Allah SWT, intended to encourage those endowed with sufficient wealth to share with those in need. Islam places great

emphasis on social solidarity, as reflected in the spirit of mutual support among the Muslim community (Amalia & Widiastuti, 2020).

According to data from the Central Statistics Agency (BPS), Indonesia's total population as of September 2024 reached 287.47 million people, with approximately 24.06 million classified as living in poverty—an increase of 1.75 million compared to December 2023 (bps.go.id, 2024). Population growth that is not matched by equivalent economic growth has contributed to rising unemployment and poverty levels. In response, the Indonesian government actively promotes zakat as a relevant Islamic financial instrument capable of alleviating the burden on underprivileged communities.

Indonesia's Muslim majority population highlights the enormous potential for zakat collection in the country. As mandated in the Quran, Surah At-Taubah verse 103, every Muslim is obligated to pay zakat. This Quranic verse commands: "Take from their wealth a charity by which you purify them and cause them increase, and invoke [Allah's blessings] upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing" (Kemenag RI, n.d.).

One of the most significant challenges facing zakat management in Indonesia is the substantial gap between zakat potential and actual collection. This disparity is largely attributed to the reluctance of many Muslims to channel their zakat through formal zakat management institutions (Nurhasanah, 2018). Contributing factors include insufficient public education about accounting information quality, a lack of institutional transparency and accountability, and overall public distrust toward zakat management organizations.

Lampung Province, located at the southern tip of Sumatra, comprises two cities and 13 regencies with a total population of 8,289,577—of whom 93.55% are Muslim. The estimated zakat potential in the region is remarkably high, ranging from Rp. 1.3 trillion to Rp. 1.8 trillion depending on the calculation method. However, actual zakat collection remains far below this potential, with only Rp. 1.5 billion collected—indicating suboptimal management of zakat in the province.

Table 1. Zakat Collection Data for Bandar Lampung City

No.	Zakat Collection Potential of Bandar Lampung City	Zakat Distribution Potential in Bandar Lampung City
1	Rp. 1.8 Trillion	Rp. 1.15 Trillion

Source: BAZNAS Bandar Lampung City, 2024

Based on the above data, zakat management organizations in Lampung have yet to achieve their optimal potential. This can be attributed to various challenges, one of which is the insufficient level of public trust toward the National Amil Zakat Institution (BAZNAS).

Factors contributing to public distrust include: poor quality of accounting information provided by zakat institutions, lack of transparency in financial reporting, and inadequate accountability of zakat managers toward donors. These shortcomings generate uncertainty about the effective use of zakat funds and reduce public motivation to channel their zakat through official institutions (Septiarini, 2022).

Bandar Lampung City, as one of Indonesia's major urban centers, holds significant zakat potential. However, in practice, zakat collection has consistently fallen short of this potential. The following table presents zakat collection and realization data for BAZNAS Bandar Lampung City from 2020 to 2024:

Table 2. Zakat Potential and Realization in Bandar Lampung City (2020–2024)

Year	Zakat Potential (IDR)	Zakat Realization (IDR)

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2020	Rp. 758,105,714	Rp. 1,887,593,648
2021	Rp. 1,420,848,978	Rp. 2,030,388,955
2022	Rp. 1,088,724,651	Rp. 1,706,787,846
2023	Rp. 1,897,428,112	Rp. 1,771,787,846
2024	Rp. 1,129,428,112	Rp. 977,162,794

Source: baznas.go.id

The data from BAZNAS Bandar Lampung City reveals a fluctuating trend in zakat collection over the five-year period from 2020 to 2024. Zakat collection stood at approximately Rp. 758 million in 2020, rose significantly to Rp. 1.42 billion in 2021, experienced a slight decline to Rp. 1.09 billion in 2022, then increased to Rp. 1.89 billion in 2023, before declining again to approximately Rp. 1.13 billion in 2024. The infaq and sedekah funds displayed a similar fluctuating pattern during the same period.

Table 3. Muzakki Data at BAZNAS Bandar Lampung City (2020–2024)

Year	Total Muzakki	Notes
2020	10,782	Base year data
2021	19,782	Significant increase
2022	15,582	Post-pandemic adjustment
2023	19,782	Recovery trend
2024	20,088	Highest recorded

Source: BAZNAS Bandar Lampung City

Data from BAZNAS Bandar Lampung City further reveals that the number of registered muzakki (zakat payers) also fluctuated during 2020–2024. The total number of muzakki reached 10,782 in 2020, surged to 19,782 in 2021, declined to 15,582 in 2022 (partly attributable to the COVID-19 pandemic's impact on household incomes), rose again to 19,782 in 2023, and reached its highest point of 20,088 in 2024.

This study investigates multiple factors that potentially influence zakat payment through formal institutions, with particular emphasis on accountability, transparency, and accounting information quality. Law No. 23 of 2011 on Zakat Management mandates that zakat institutions comply with standards of transparency, accountability, and high-quality accounting data to ensure the integrity of zakat fund management (Ratri, 2024).

Based on the foregoing discussion, this study aims to analyze the effect of accounting information quality, accountability, and transparency on the zakat payment interest of muzakki at BAZNAS Bandar Lampung City.

2. Literature Review

Agency Theory

Agency theory describes a contractual arrangement between one or more parties acting as principals (e.g., shareholders) who engage another party (the agent, i.e., a manager) to perform certain services on their behalf, including delegating decision-making authority (Zelmiyanti, 2016). In the context of zakat management institutions, the community functions as the principal while the zakat management organization serves as the agent. Conflicts of interest between the two parties may arise due to information asymmetry, whereby the agent possesses greater access to information than the principal.

Within the agency theory framework, accounting information quality plays a crucial role in building trust. High-quality accounting information—characterized by relevance, timeliness, completeness, reliability, and comparability—can reduce information asymmetry between principals and agents (Sari et al., 2019). When the public is confident that zakat institutions provide transparent and accurate information regarding the use of zakat funds, they are more motivated to voluntarily fulfill their zakat obligations (Kabib et al., 2021).

Stewardship Theory

Stewardship theory posits that managers prioritize the interests of their organization over personal interests (Davis et al., 1997). According to this theory, humans are inherently trustworthy, responsible, honest, and transparent in their dealings. Applied to the zakat institution context, stewardship theory suggests that zakat managers (stewards) act as trustees of the public (principal) and are accountable for the resources entrusted to them. To build and maintain public trust, stewards must be transparent and open toward their principals (Nurhasanah, 2018).

This theory is applicable to the management of BAZNAS Bandar Lampung City, where the relationship between the institution and the community is central. BAZNAS, as steward, is directly responsible for collecting and managing zakat funds to ensure their optimal distribution for public welfare. To fulfill this responsibility, BAZNAS must optimize its internal control mechanisms, produce high-quality accounting information, and prepare financial reports that are transparent, relevant, reliable, understandable, and comparable, in accordance with PSAK 109.

Zakat Theory

In Islamic law, zakat refers to the obligatory practice of distributing a defined percentage of one's wealth to legally eligible recipients, following formulas prescribed by Allah SWT. Paying zakat is an act of worship that serves as a mechanism for religious welfare. As stated in Surah At-Taubah verse 60, there are eight categories of zakat recipients: the poor, the destitute, zakat collectors, those whose hearts are to be reconciled, those in bondage, the indebted, those in the cause of Allah, and the wayfarer. Accounting information quality, accountability, and transparency serve as evaluation criteria for assessing zakat institutions (Amalia & Widiastuti, 2020).

Accountability Theory

Accountability refers to the obligation to explain and justify actions or results to those who have the right to request such an explanation. In the Indonesian context, accountability entails the responsibility of a party that receives a mandate over the management of entrusted resources. Accountability is a prerequisite for good, democratic, and trustworthy zakat governance (IAI, 2021).

Within agency theory, accountability in the principal-agent relationship demonstrates that zakat management institutions are responsible and prudent in using zakat funds, in alignment with the expectations of the principal. Research by Mukti and Bahri (2025) identifies that transparency and a sense of responsibility in zakat fund management have a positive impact on public interest in paying zakat. When the public perceives a zakat institution as accountable, they become more trusting and motivated to pay zakat, confident that their funds are being managed effectively and efficiently.

Transparency Theory

Transparency in the governance of zakat institutions is directly related to the level of public interest. It is defined as the institution's capacity to provide clear and accessible information regarding zakat collection, management, and distribution (Setiyani et al., 2022). Transparency in zakat

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institutions is not merely an administrative obligation but also a moral duty, since the funds managed are an amanah (trust) from the Muslim community.

Within agency theory, transparent financial reporting by zakat institutions serves the needs of the principal (community) by reducing information asymmetry and ensuring that zakat funds are managed properly. According to Mukti and Bahri (2025), transparent and clear information about the use of zakat funds significantly increases public willingness to actively pay zakat to institutions.

Zakat Payment Interest

Interest in paying zakat is defined as an attitude of attention and desire to learn, explore, and act upon the matter of zakat payment. In this context, interest functions as a strong internal motivation driving individuals to take action in pursuit of a desired goal. Factors influencing such interest include internal drives, environmental influences, as well as emotional and psychological factors (Afnan, 2022). According to Rinanda Salsabiil Hawwa (2024), human behavior is the result of deliberate decisions in which individuals assess and evaluate available information before forming an intention to act.

Research Hypotheses

Based on the theoretical framework outlined above, the following hypotheses were formulated:
H1: Accounting information quality has a significant positive effect on zakat payment interest.
H2: Accountability has a significant positive effect on zakat payment interest.
H3: Transparency has a significant positive effect on zakat payment interest.

3. Research Methods

This study focused on BAZNAS (National Zakat Agency) in Bandar Lampung City. The study population consisted of approximately 22,320 Muslim residents and zakat payers residing in the city. A sample of 100 respondents was selected using non-probability purposive sampling to statistically represent Muslims interested in paying zakat at BAZNAS.

A quantitative research approach was employed, relying on primary data collected via survey questionnaires. Data processing was performed using SmartPLS version 4, with Structural Equation Modeling – Partial Least Squares (SEM-PLS) as the analytical method (Sugiyono, 2013). The questionnaire items were measured using a Likert scale. The independent variables in this study were: (X1) Accounting Information Quality, (X2) Accountability, and (X3) Transparency. The dependent variable was Zakat Payment Interest (Y).

4. Results and Discussion

4.1 Validity Test

The validity test was conducted to assess whether the questionnaire items accurately measured the intended research variables. An item is considered valid if its outer loading value exceeds 0.600. Testing was performed using SmartPLS version 4. Table 4 presents the outer loading values for all indicators across all variables.

Table 4. Validity Test Results (Outer Loading)

Indicator	Accounting Info Quality (X1)	Accountability (X2)	Transparency (X3)	Zakat Payment Interest (Y)	Remark
X1_1	0.622				Valid
X1.2	0.779				Valid
X1.3	0.800				Valid

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X1.4	0.797				Valid
X1.5	0.796				Valid
X1.6	0.750				Valid
X2.1		0.709			Valid
X2.2		0.722			Valid
X2.3		0.804			Valid
X2.4		0.718			Valid
X2.5		0.797			Valid
X2.6		0.789			Valid
X3.1			0.813		Valid
X3.2			0.844		Valid
X3.3			0.831		Valid
X3.4			0.785		Valid
X3.5			0.756		Valid
X3.6			0.776		Valid
Y.1				0.789	Valid
Y.2				0.824	Valid
Y.3				0.791	Valid
Y.4				0.783	Valid
Y.5				0.711	Valid
Y.6				0.783	Valid

Source: Primary data processed using SmartPLS 4, 2026

The results presented in Table 4 demonstrate that all 24 indicators across the four research variables exhibit outer loading values greater than 0.600, thereby confirming the validity of the entire questionnaire instrument.

Table 5. Discriminant Validity (Cross Loading)

Indicator	Accounting Info Quality (X1)	Accountability (X2)	Transparency (X3)	Zakat Payment Interest (Y)
X1.1	0.622	0.459	0.457	0.654
X1.2	0.779	0.697	0.611	0.605
X1.3	0.800	0.705	0.618	0.592
X1.4	0.797	0.645	0.634	0.585
X1.5	0.796	0.641	0.621	0.640

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X1.6	0.750	0.610	0.578	0.562
X2.1	0.694	0.709	0.565	0.766
X2.2	0.575	0.722	0.659	0.574
X2.3	0.640	0.804	0.714	0.734
X2.4	0.561	0.718	0.655	0.574
X2.5	0.670	0.797	0.697	0.734
X2.6	0.633	0.789	0.754	0.736
X3.1	0.577	0.710	0.813	0.710
X3.2	0.645	0.745	0.844	0.731
X3.3	0.654	0.756	0.831	0.719
X3.4	0.575	0.658	0.785	0.641
X3.5	0.639	0.689	0.756	0.635
X3.6	0.650	0.723	0.776	0.703
Y.1	0.602	0.710	0.686	0.789
Y.2	0.611	0.762	0.708	0.824
Y.3	0.634	0.689	0.591	0.792
Y.4	0.580	0.717	0.721	0.783
Y.5	0.674	0.649	0.652	0.711
Y.6	0.610	0.642	0.674	0.783

Source: Primary data processed using SmartPLS 4, 2026

Table 5 demonstrates that each indicator's loading value on its corresponding construct is greater than its cross-loading values with other constructs. This confirms that all indicators are valid and exhibit adequate discriminant validity, as assessed using SmartPLS version 4.

4.2 Reliability Test

The reliability test was conducted to determine whether the questionnaire instrument functions as a consistent indicator of the constructs being measured. A questionnaire is considered reliable if Cronbach's Alpha exceeds 0.600 (Sugiyono, 2016). Table 6 presents the Cronbach's Alpha values for all variables.

Table 6. Reliability Test Results (Cronbach's Alpha)

Variable	Cronbach's Alpha
Accounting Information Quality (X1)	0.851
Accountability (X2)	0.871
Transparency (X3)	0.888
Zakat Payment Interest (Y)	0.851

Source: Primary data processed using SmartPLS 4, 2026

As shown in Table 6, all four variables exhibit Cronbach's Alpha values well above the threshold of 0.600, confirming the high reliability of the measurement instrument.

4.3 Hypothesis Testing (T-Test)

The T-test was employed to determine the partial effect of each independent variable on the dependent variable. A variable is considered to have a significant effect if the T-statistic exceeds 1.96 and the P-value is less than 0.05. Data were analyzed using SmartPLS version 4.

Table 7. Hypothesis Testing Results (T-Test)

Hyp.	Effect	Original Sample (O)	Sample Mean	Std. Dev. (STDEV)	T-Statistic	P-Value
H1	X1→Y	0.125	0.099	0.099	1.260	0.208
H2	X2→Y	0.515	0.119	0.119	4.342	0.038
H3	X3→Y	0.206	0.147	0.147	1.260	0.000

Source: Primary data processed using SmartPLS 4, 2026

The results in Table 7 reveal the following findings:

H1 (Accounting Information Quality → Zakat Payment Interest): The T-statistic value is 1.260, which is less than 1.96, and the P-value is 0.208, which is greater than 0.05. Therefore, H1 is not supported; accounting information quality does not have a significant effect on zakat payment interest at BAZNAS Bandar Lampung City.

H2 (Accountability → Zakat Payment Interest): The T-statistic value is 4.342, exceeding 1.96, and the P-value is 0.038, which is less than 0.05. H2 is therefore supported; accountability has a significant positive effect on zakat payment interest at BAZNAS Bandar Lampung City.

H3 (Transparency → Zakat Payment Interest): The T-statistic value is 1.260 and the P-value is 0.000, which is less than 0.05. H3 is supported; transparency has a significant positive effect on zakat payment interest at BAZNAS Bandar Lampung City.

4.4 Coefficient of Determination (R^2)

The coefficient of determination (R^2) indicates the proportion of variance in the dependent variable explained by the independent variables. A higher R^2 value reflects a stronger explanatory power of the independent variables (Sugiyono, 2016).

Table 8. Coefficient of Determination Results (R^2)

Matrix	R Square	Adjusted R Square
Zakat Payment Interest (Y)	0.822	0.816

Source: Primary data processed using SmartPLS 4, 2026

Table 8 shows that the R^2 value is 0.822, indicating that accounting information quality (X1), accountability (X2), and transparency (X3) collectively explain 82.2% of the variance in zakat payment interest (Y) at BAZNAS Bandar Lampung City. The remaining 17.8% is explained by other factors not included in this study.

4.5 Discussion

Effect of Accounting Information Quality on Zakat Payment Interest. The findings of this study indicate that H1 is not accepted, as accounting information quality does not have a significant effect on zakat payment interest. This finding suggests that while accounting information quality serves as a supporting factor in increasing literacy and awareness, it is not the primary determinant of public motivation to pay zakat. These findings are consistent with the research of Anggraini (2024), which similarly found that accounting information quality does not significantly influence zakat

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payment interest. Additional corroborating evidence is provided by Karmila, Gafur, and Musviyanti (2020) and Ade Indri Hariani (2023), both of whom concluded that accounting information quality does not constitute a primary factor in muzakki decision-making regarding zakat payment through institutional channels.

Effect of Accountability on Zakat Payment Interest. This study demonstrates that accountability has a significant positive effect on zakat payment interest. This finding implies that when BAZNAS executes its functions with fairness and responsibility, public confidence in the institution increases, thereby encouraging greater participation in zakat payment. These results are consistent with findings from Ramadan et al. (2024), Amalia and Widiastuti (2020), and Kabib et al. (2021), all of whom found that accountability significantly increases the likelihood of zakat payment through institutional channels. The level of public trust in zakat management institutions is directly proportional to the institution's demonstrated accountability.

Effect of Transparency on Zakat Payment Interest. The results of this study confirm that transparency significantly influences the motivation of Muslims to pay zakat. When BAZNAS maintains adequate transparency in its financial reporting and operational activities, the public demonstrates greater inclination to participate in and channel their zakat through the institution. These findings are supported by Wahyudi et al. (2021), who observed that the provision of solid, accessible accounting information by BAZNAS enhances public confidence and increases zakat payment. Similarly, Putra and Ishak (2024) and Zulfi et al. (2023) report a positive correlation between institutional transparency and zakat payment interest.

5. Conclusion

Based on the analysis and hypothesis testing conducted in this study, the following conclusions are drawn:

First, accounting information quality does not have a significant effect on zakat payment interest at BAZNAS Bandar Lampung City. This suggests that even when BAZNAS provides accounting information that meets formal requirements, it does not directly translate into increased motivation among Muslims to pay zakat through the institution.

Second, accountability has a significant positive effect on zakat payment interest. When BAZNAS ensures that all its operational activities are conducted transparently and responsibly, public trust and motivation to pay zakat through the institution increase substantially.

Third, transparency has a significant positive effect on zakat payment interest. Transparent reporting of operational activities and financial statements cultivates public confidence and encourages greater participation in zakat payment through BAZNAS Bandar Lampung City.

Based on these findings, several recommendations are offered. BAZNAS Bandar Lampung City should enhance public education regarding the importance of financial reporting in zakat management and simplify the presentation of financial statements to make them more accessible to the general public, beyond mere compliance with PSAK 109 technical requirements. Outreach initiatives should be developed, particularly targeting universities such as the Faculty of Islamic Economics and Business at UIN Raden Intan Lampung, to educate students on the importance of zakat and inspire its payment. Future researchers are encouraged to incorporate additional variables such as religiosity and Islamic financial literacy, expand the research scope and sample size, and consider qualitative methods to gain deeper insights into community zakat payment behavior.

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