

The Theory of Accountability in Zakat Management

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Abstract:

This paper aims to explain the best way to manage zakat funds. Knowledge of the system of accountability and control in the conduct of the management of zakat institutions contributes to the identification of the basic factors, which lead to the breach of the administration of zakat funds. This research is primarily theoretical, to see the appropriateness and applicability of the follow-up framework in the management of zakat funds. It is an advanced attempt to understand and assess the effectiveness of the management accountability system in zakat funds.

Keywords: Zakat; Zakat sources; Zakat Management

1. Introduction

Zakat is one of the pillars of Islam. It is an essential element in the development of the system in the Islamic State, an asset of social security to help bridge the gap between rich and poor and contribute to economic independence. As an important financial resource for the Islamic State in general, the distribution of zakat funds contributes to economic activity by increasing the purchasing power of members of society and helping to alleviate poverty. Zakat can help the government fight poverty by managing and operating it, and targeting low-income families in creating jobs through them.

One of the real examples that have achieved good results in the management of zakat funds is the State of Malaysia, given the importance of zakat

to the economy and society, zakat institutions have been established to manage and distribute funds. They are in the system of administering Islamic religious councils (IRC). IRC is the primary role in zakat institutions and management.

2. Research Problem

Although the administration in Zakat has undergone many improvements in terms of infrastructure, capital, delivery system and transparency governance, there are still issues that need to be addressed to ensure that the administration in Zakat is moving towards development, to eradicate poverty and raise the standard of living of people at the national level. And internationally. How is it not important, it is important that you can meet the needs of society

especially the poor and needy, and this institution is considered effective. In order to enable the administration in zakat, there are a number of issues that need to be addressed, including the subject of this paper, which is tracking and accountability.

3. Methodology

The basic that I will take in this study is the analytical approach, which shows the elements of the subject and clarifies its provisions, and I will rely on the four famous schools of jurisprudence, compared to the views and judgments, if any agreement.

This results in the classification of this research into three categories: clarifying the meaning of zakat, zakat management, and tracking management within the zakat foundation. Classifications are made to the degree of serial importance, it may be noted that some regions may overlap because of their participation in contents that serve as a whole not the subject of research, therefore, this review will classify the research based on these contents: focus on categories zakat management, zakat collection, zakat distribution and aspects Also social for zakat.

4. Literature Review

(Sohib, 2009; Haditi and Tohrin, 2010; Lacey, 2009; Abdullah, 2010; Oran, 2009; Sari, Bahari and Hama, 2013) the focus in those previous studies was theoretically and empirically, from different angles. Not one of the researches focused on the issue of zakat compliance behavior; (2010) who conducted a study to find out the determinants of commercial zakat compliance behavior. They found factors such as posture, personal standard and perceived behavioral control important factors in shaping the business's decision to pay zakat.

Other research has focused on issues related to zakat institutions (Norazelena and Abdul Rahim, 2011; Azman, Mohammed and Sayed, 2012). The work identifies and explores issues and problems

involving incompetence and capacity-building. For zakat institutions in Malaysia in great detail. They believe that the spirit of adherence to Islam must be the basis for the operation of zakat institutions because it will provide employees with a sense of purpose and meaning at work, a sense of cohesion and society, and enhance their well-being and quality of life (Azman et al., p. 41). On the other hand, the department of zakat institutions in Malaysia can be used for a conceptual framework to assess the efficiency of Norazelena and Abdul Rahim (2011). They argue that such assessments are necessary to achieve the noble goals of social and economic justice through the proper distribution of wealth in the Islamic financial system to operate effectively (Norazlina& Abdul Rahim, 2011, p.

Some studies have had another focus of research is the distribution of zakat (Atina and Ahmed, 2010; Mohiuddin and Abdullah (2011) argue that the vital thing that helps beneficiaries improve their standard of living is a more proactive mechanism, both in the form of capital and cash equipment. They claim that the zakat distribution mechanism can become the most effective tool to ensure a better quality of life for zakat beneficiaries if it is more sustainable through the exploitation of technology.

5. The concept of zakat and Objectives

Zakat is a language of zakat: development and increase is said: zakat is cultivated if it grows and increases. Ragheb al-Isfahani said: The origin of zakat: the growth that is taking place from the blessing of Allah Almighty. He said (Ibn al-Atheer at the end): The origin of zakat in the language: purity, growth, blessing, and praise, zakat is a purity of money and zakat of the firth is a purity of eternity.

Zakat: It also means growth or development and may be called religious tax, which is one of the pillars of Islam that qualified Muslims must meet. The word zakat has a different connotation. In terms of language as well, zakat comes from the root of Zaka. Al-Qaradawi explains that "zakat"

means mercy, growth, cleanliness, goodness, and pride. In the terminology: Zakat, as al-Qaradawi mentioned, are some of the specific characteristics that Allah almighty demands to give her the right. Zakat is a blessing, serenity, and love, and who deserves to take zakat eight varieties: the poor and the poor and those who collect and manage zakat, who give money to be loved to be loved to Islam, those who have heavy debts, slaves who need liberation, the traveler who has been stranded, and for the sake of Allah means All the faces of goodness.

It is worth noting that the one who pays zakat clears his soul of bad qualities such as greed, selfishness and arrogance (Noor Barisa). On the economic side, zakat payments affect the movement of activity, such as total consumption, savings, investment, the total supply of labor and capital, poverty reduction and economic growth (Noor Bariza and Abdul Rahim). Zakat is also a source of funding for Islamic countries as well as taxes (Diaby). The result is that zakat helps the prosperity and development of society by redistributing wealth between the rich and the poor and raising the balance of purchasing power in society.

6. Zakat Management

Zakat Management is the leading body in the work of zakat institutions, because it is the means by which we can determine the course of the institution, as a systematic and effective management that will ensure the optimum quality of zakat. In the general framework, zakat work is structured in two main axes, through which zakat is managed, namely, the collection of funds from the payers and distribution to the beneficiaries. One of the main objectives of zakat management is to achieve the best possible results in collecting and distributing zakat in a timely manner as defined in Islamic law (Abd al-Qaddous).

Zakat management is very important to help Muslims perform and establish its basic function as a means of ending poverty in the country. Society and zakat institutions. In order not to

prefer potential zakat payers to pay zakat directly, for the poor and needy, not through zakat institutions. On the other hand, it was said that zakat management must show professionalism and confidence to maintain the interest of zakat recipients (Ataina&Achmad, 2010).

7. Accountability within the framework of zakat management

We must take into account the requirements of sharia law in all aspects of work, specifically here in the administration of the Zakat Foundation, because zakat is a tributary of the Islamic economy, and any leniency in its administration makes the state's financial system in a critical situation. Norazelena and Abdul Rahim (2011) say that the governance of zakat institutions refers to the structure and mechanism of governance to ensure financial and administrative accountability for the collection and distribution of zakat. As they argue to be accountable to the public and institutional stakeholders, organizations must be fully transparent by ensuring that processes, institutions and information are available and adequate to relevant parties, particularly stakeholders, to monitor and indicate the extent to which zakat institutions use their resources. To achieve the objectives of social and economic justice (such as poverty reduction) refers to the process and structure in guiding and managing the affairs of zakat institutions.

At the beginning, the discussion on the administrative follow-up system in the Islamic system can be seen from the perspective that the relationship in zakat institution is not only between the payers and beneficiaries of zakat, or between the employees of the institution and their managers, but the relationship is much more comprehensive, it is a relationship between God and his servants, zakat is an essential part of The pillars of Islam, in addition to being a relationship between the rich and poor members of the Muslim community.

The concept of accountability in Islam derives as he sees it (H.E., Casson and Napier, 2003) from the concept of monotheism (the unity of God). The concept of God's unity means total submission to God's will and following the religious condition in all aspects of life. He agrees with Beydoun and Willett (2000) that the concept of tawhid is a broader and broader concept of administrative control in Islamic institutions. The verse "God takes into account everything" (Surat al-Nisa: verse 86) reinforces the idea that everyone is accountable to God on the Day of Resurrection for their actions during their lives.

On the other hand there is agreement on the basic issues in principle, the rights and duties in Islam between individuals and institutions are clearly defined by religion with regard to others, they have left no room for anyone else to impose them under the law enacted by human beings, it is subject to change at all times and places, It is also not possible to be subject to personal opinions that vary from person to person. From the Islamic point of view, this is the strongest and most effective basis for moral values in Islam, despite the great difference between Islamic schools of thought.

In terms of self-control, for the management of zakat institutions, showing the extent to which they are held accountable in the performance of their duties to the public, zakat payers and other stakeholders roles is not only important for them to be responsible, but to follow the divine orders. So we had to discuss that the system of administrative follow-up and control over the practice of zakat institutions is vital because to a large extent, who, what and how they will be held accountable for the distribution of zakat, which includes zakat payers. Despite the potential impact of this system on zakat institutions, some experimental studies have been conducted on the system and practices of zakat institutions and their impact on the effectiveness and efficiency of their management.

In Islamic thought, the issue of monitoring and follow-up is a matter derived from the monitoring and accountability of God for all, so the monitoring and follow-up of the employees of zakat institution and their management was a constant and specific subject, because it is derived mainly from Islamic legislation, which emphasizes the rights of others. Hence, the definition of "responsibilities" in Islam is a good and consistent definition, which does not change or has nothing to do with the passage of time or places because, as mentioned above, it is derived from the divine law, which is not influenced by the progress of time or the change of place, and this stability gives Islamic law in administration stability and strength throughout the ages, so as We have to mention this here.

In the Islamic context, the main purpose of Islamic work is to please God, by following the Qur'an and Sunnah, and Islam considers work as part of the worship of God, so the social responsibilities of individuals are the vocabulary of Islamic legislation and this also applies to companies, in order to understand the relationship between society, Islam is concerned with the social environment and the way people interact with others. The term brotherhood in Muslim societies is a clear example of the importance of social responsibility in Islam. Muslims are supposed to be interested in others in society and this is present in many texts and clear meaning and what is meant in the Holy Quran and the Prophet's Sunnah, so this theoretical basis for this paper depends on the position of follow-up and administrative control in the administrative system of the Islamic State, which is based on the relationship between Members of the Islamic State of God, their relationship with each other, and their relationship with the regime they invoke to regulate their lives. This paper highlights the relationship prevailing in zakat institutions, which are based on the strong Islamic values and good morals that characterize the Islamic system.

We believe that moral necessity and values are based on the Islamic moral foundations that one

must carry out fear of God, honesty, trust, fulfilling promises, cooperation and tolerance, so Muslims (in good faith) cannot divide their behavior into religious and secular dimensions and their actions are always binding. By sharia based on the Qur'an and Sunnah. Thus, submission to God includes recognizing the rights of others and sharing himself in society fairly (H.E., Casson, Napier, 2006). This can be verified through the verses in the Qur'an, which provide a factor in the relationship between God and other humanity.

The Western view of follow-up and censorship differs from the Islamic view, because accountability and its relations between the accountant and the accountant are stable over time, because the theoretical basis for control and follow-up in the Islamic system supports the relationship between man and creator, and the relations of accountability in zakat management include different bodies Such as zakat foundation (public administration), zakat payers and recipients and what is unique and fundamental is that each party is (in the end) accountable to God, and it can be said that the final accountability of all parties of God is the relationship of basic accountability, not only in the management of zakat but in other aspects of life, which is something It is critical to ensure that other accountability relationships are satisfied.

With a focus on the accountability of zakat institution, which has direct responsibility in the management of zakat, it is directly responsible to all parties, so the methods of zakat management must be consistent with the direct benefit of both zakat payers and beneficiaries, and the institution is generally responsible for managing zakat efficiently so that it can Achieving all objectives, such as collecting and distributing zakat, type of assembly, organizational structure and, most importantly, political motives can determine the role that zakat plays in providing support to poor and vulnerable members of society, zakat opens the financial field for social protection does not differ the extent of the use of zakat To finance

charitable works that benefit those who deserve zakat.

8. Conclusion

This research revealed areas that deserve further research to understand the challenges facing zakat as a means of eradicating poverty, so it is appropriate for researchers to go to cover, analyze and target broader aspects of zakat management, by investigating those who have not yet been covered by zakat and other services. Provided by the state. It also analyzed whether some vulnerable groups received zakat from others. Many studies have assessed zakat in terms of results access to services or poverty reduction, but the scarcity of data makes it somewhat difficult to evaluate in this direction but important for zakat institutions. It is also important for the administrative authorities to standardize zakat data so that they can easily follow up and monitor the mechanism of their disbursement, to improve the accuracy of the research and to increase public and supervisory transparency.

The overall context of accountability reforms in zakat management, which is controlled by Islamic regimes, cannot be separated from the rest of the Islamic state's administrative systems, because they all come from the same source: Islamic legislation.

If we look at the importance of follow-up and monitoring in the management of zakat, you find it crucial to achieve its goal, for this reason the contribution of zakat is necessary, and all Muslims must abide by it, as social work is built in social reality within the social application of the individual and accountable to the individual God and this is what was achieved in this paper, as a theory established accountability relations in zakat management.

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