

ACCOUNTING KNOWLEDGE, ORGANIZATIONAL COMMITMENT AND IMPLEMENTATION OF ZAKAT ACCOUNTING: WHAT IS THE ROLE OF ORGANIZATIONAL SUPPORT?

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ABSTRACT

The primary aims of this investigation are twofold. The objective of this study is to examine the impact of accounting expertise and organisational commitment on the execution of zakat accounting. The second objective is to examine the empirical data about the moderating influence of organisational support in the impact of accounting expertise and organisational commitment on the implementation of zakat accounting. The study was carried out in Laznas Baitul Mal Hidayatullah (BMH) in East Java, including 100 rural residents as participants. This work employs a quantitative research methodology, with a questionnaire as the primary instrument for data collection. The findings of this research suggest that there is a strong and statistically significant relationship between accounting expertise and organisational commitment and the successful execution of zakat accounting. Furthermore, organisational support has the capacity to attenuate the impact of accounting knowledge and organisational commitment on the execution of zakat accounting.

Keywords: Accounting Knowledge, Organizational Commitment, Organizational Support, Implementation of Zakat Accounting

INTRODUCTION

The management and distribution of zakat requires an adequate level of accounting knowledge to ensure that the funds are managed or distributed effectively and transparently. Therefore, organizations that manage zakat need to have the right accounting system to maintain accountability and transparency. In Islam itself, there are organizations that are specifically tasked with managing the zakat funds issued by the community. The delivery of Zakat, Infaq, and Sadaqah (ZIS) needs to be distributed as well as possible so that it can be channeled effectively and on target (Rahmawati, 2013). Therefore, zakat distribution institutions need adequate accounting knowledge to manage, record, and present financial reports systematically and in detail. Fitri (2020) explains that the financial reports managed by zakat management institutions are an alternative means of providing proof of responsibility for their operations. The document under issue pertains to the receipt and allocation of zakat financial resources by the organisation. Islam inherently includes regulations for the management of zakat monies and the imam's responsibility to execute the mission with accountability and transparency. In addition, other parties can directly monitor the distribution of ZIS funds issued by the community.

Institutions or organizations that manage ZIS (Zakat, Infaq, and Sadaqah) must have

the responsibility to prepare financial reports of ZIS based on sharia accounting laws or values. These financial reports need to be explained in detail and easily understandable so that all relevant parties can easily understand them. Therefore, zakat institutions need to have an accounting standard for managing the zakat funds issued by the community. The Sharia Financial Accounting Board has issued PSAK (Indonesian Accounting Standards) Number 109 regarding the accounting management applicable to all ZIS management entities or organizations. With the issuance of PSAK No. 109, all ZIS fund management institutions can manage the mandated funds more clearly and accurately, of course based on the sharia provisions in Islamic law (Fitri, 2020).

However, after conducting a field review, it turns out that there are still ZIS management institutions that have not prepared financial reports clearly and in detail based on the provisions of PSAK Number 109. This is the problem in Zakat Management Organizations where the ability to prepare reports on the management of zakat funds is not yet proficient. Some previous studies have also discussed the same problem, for example, the research by Musarofah (2022) found that the ZIS management institutions studied still made simple and not detailed financial reports. A further study undertaken by Kasalo et al (2020) revealed that the institution under investigation had implemented PSAK Number 109. However, it was not entirely compliant with the prescribed parameters.

One of the causes of zakat accounting that has not been properly implemented is the lack of knowledge related to accounting by members or staff of the zakat management organization. A comprehensive understanding of accounting is essential for the financial staff to effectively prepare zakat fund management reports and implement zakat accounting, specifically PSAK 109 (Burhanuddin et al., 2021). In addition to accounting knowledge, zakat management organizations also need organizational commitment and organizational support, this aims to ensure that zakat management runs well. Organizational commitment in general can be interpreted as the state of an employee who supports their organization and adheres firmly in making themselves a member of the organization (Raditya & Widhiyani, 2018). This is also in accordance with the opinion of Hasanah (2022) who explains organizational commitment as an individual's concern for an organization and strives to make the organization better.

Numerous prior research have shown the impact of accounting expertise and organisational dedication. Rio's (2021) study elucidates that possession of accounting knowledge has a substantial impact on the implementation of accounting principles. Similarly, a study undertaken by Ajeng & Susi (2022) shown that accounting proficiency directly led to higher quality in financial reporting. The study undertaken by As'adi & Ahmad (2020) demonstrates that accounting expertise has a substantial impact on the quality of financial reporting. The findings of Zakiah's (2020) study indi-

cated that accounting expertise had no impact on the implementation of accounting information. Research conducted by Arif in 2018 found that organisational commitment has an impact on the adoption of accrual-based government accounting. Furthermore, the study conducted by Wiwik (2021) revealed that organisational commitment has a favourable and substantial impact on the execution of PSAK 109. Nevertheless, Sa-fitri's (2017) study concluded that organisational commitment did not impact the implementation of accrual-based accounting.

Building upon the disparities in research findings, this paper suggests an alternate paradigm to provide a thorough elucidation. The present research conceptualises organisational support as a moderating variable. Effective organisational support is crucial for the successful execution of duties by every individual within the organisation. In essence, organisational support refers to the state in which an organisation or business acknowledges and values the efforts made by its workers towards the advancement of the organisation or firm. Organisational support refers to the proactive measures taken by an organisation to ensure the well-being and productivity of its personnel (Darmawan & Mardikaningsih, 2021). The presence of organisational support stimulates the acquisition of knowledge and commitment, therefore promoting acceptable work behaviour, fostering interest, and enhancing performance. In her study, Hasanah (2022) investigates the impact of self-efficacy on workplace satisfaction by considering organisational support as a

moderating variable. In their analysis, Raditya & Widhiyani (2018) shown that the performance of the Accounting Information System, also referred to as the accounting information system, is influenced by top management support.

LITERATURE REVIEW

The Influence of Accounting Knowledge on the Interest in Implementing Zakat Accounting

According to the researchers, possessing accounting knowledge can motivate administrators of institutions to engage in zakat accounting. This is because with sufficient knowledge in zakat accounting, the managers of the institution will undoubtedly possess the required expertise in their respective domain. An investigation conducted by Ajeng & Susi (2022) demonstrates that the use of accrual accounting is influenced by accounting expertise. This research elucidates that this outcome arises due to the practical need of accounting expertise in the production of financial statements, particularly in terms of quality and achieving reliable findings. Additionally, the research conducted by As'adi & Ahmad (2020) demonstrates that accounting expertise has a substantial impact on the accuracy of financial accounts. These findings suggest that there is a positive correlation between the level of accounting expertise and the quality of financial statements produced by a business or organisation.

Professional accounting expertise is crucial to prevent inaccuracies in communicating financial data, which could hinder

the company owner's ability to meet their goals. Alnajjar (2017) contends that the accounting understanding of managers greatly influences the execution of the accounting information system. Hence, based on this study, it can be said that a higher degree of expertise in the accounting domain leads to more effective application of accounting standards.

Shopian (2022) demonstrates that there is a strong and statistically significant correlation between accounting expertise and the use of accounting information. The findings of this research elucidate the significance of accounting expertise and its impact on the comprehension of presented accounting information. Furthermore, the study undertaken by Rio (2021) demonstrates that the extent of accounting knowledge directly impacts the execution of accounting information. Based on the above description, the hypothesis is phrased as follows:

H1: Accounting knowledge has an effect on the interest in implementing zakat accounting.

The Influence of Organizational Commitment on the Interest in Implementing Zakat Accounting

By demonstrating a strong determination to comprehend the concepts of zakat accounting and implement them in the preparation of zakat fund management reports, one may ensure the production of high-quality financial accounts. The attainment of this robust desire will be facilitated by organisational commitment. Wiwik's (2021)

study demonstrates that organisational commitment has a substantial impact on the execution of accounting practices. Studies conducted by Utpala & Adiwibowo (2021) indicate that the level of commitment within an organisation influences the execution of accounting information, which in turn impacts the overall performance of the firm in terms of both Return on Assets (ROA) and Return on Equity (ROE). The findings of this research demonstrate that the deployment of the accounting information system might enhance operational performance by fostering organisational commitment. Equally, the study undertaken by Herawati (2019) demonstrates that the level of dedication within an organisation has a significant impact on the accuracy and reliability of financial statements.

According to Arif (2018), there is a positive correlation between organisational commitment and the adoption of accrual-based government accounting. This implies that officials or members who possess a high level of organisational commitment are more likely to use the accounting information system effectively, particularly when developing budgets. Furthermore, Endraria (2019) demonstrates in his study that the quality of accounting information is influenced by organisational commitment. Indeed, to get precise accounting information, it is important to implement the relevant accounting standards. The present study elucidates the need of organisational commitment in light of the progressively advancing industrial revolution. In his study, Bachmid (2018) highlighted the ad-

vantages of obtaining high-quality accounting information via devotion or organisational commitment. The proposed hypothesis is derived from the given description following:

H2: Organizational commitment has an effect on the implementation of zakat accounting.

Organizational support moderates the effect of accounting knowledge on the interest in implementing zakat accounting.

In previous research, organizational support has been used as a moderating variable but in different contexts. For example, in the research by Hasanah (2022), organizational support was used as a variable that could moderate the effect of self-efficacy on workplace happiness. Organizational support means that each member of the organization is given the space to express the knowledge they have in carrying out their duties, so as to improve performance within the organization. The presence of organisational support is seen to have the potential to moderate the correlation between accounting knowledge and the execution of zakat accounting. This is because, even if an individual possesses excellent knowledge within an organisation, the absence of adequate support from the organisation itself hinders their ability to effectively apply that knowledge.

The study undertaken by Rismanto (2020) demonstrates that organisational support has a favourable impact on employee performance. The present research pre-

sents empirical findings that establish a significant correlation between the treatment of organisational members and their performance. The provision of various types of organisational assistance to its members will greatly influence the overall success of the organisation. This is consistent with the findings of Alnajjar's (2017) study, which emphasises the crucial role of top-down assistance in ensuring the effective execution of the accounting information system. Effective assistance from the organisation will enhance both performance management and overall organisational performance.

According to the study undertaken by Wahyudi et al (2021), work performance of workers is positively correlated with their level of knowledge, provided that the entity or organisation places a high priority on employee job satisfaction. This study demonstrates that organisational support has a favourable and substantial impact on work satisfaction. This implies that every individual inside the organisation who perceives its support will exert maximum effort due to the provision of sufficient organisational resources, therefore enabling workers to effectively use their acquired knowledge and abilities.

The possession of accounting expertise by a member of the organisation enables them to engage in innovative practices within their job. In the book "Innovative Behaviour At Work," Riatmaja (2021) presents research findings that suggests organisational support has a significant role in shaping creative behaviour. In general, the level of assistance provided by an organisa-

tion influences personnel in accordance with the company's objectives in promoting increased productivity. Therefore, the accounting expertise acquired may serve as a valuable resource to enhance job efficiency. From the above description, the hypothesis is formed as follow:

H3: Organizational support moderates the effect of accounting knowledge on the interest in implementing zakat accounting

Organizational support moderates the influence of organizational commitment on interest in implementing zakat accounting

The role of organisational support in reducing the impact of organisational commitment on the desire in adopting zakat accounting is examined. While earlier research have utilised organisational support as a moderating variable, it has not been specifically examined in relation to the implementation of zakat accounting. Organisational support had a mediating role in the link between human resource practices and employee engagement, as shown in the study conducted by Tri et al. (2020).

The dedication shown by every individual inside the organisation will positively influence the level of work morale. Organisational commitment ensures that every member will exert diligent effort in fulfilling their responsibilities. Nevertheless, the performance of its members may be influenced by organisational dedication if there is institutional support. Organisational commitment may indeed impact the desire of OPZ members in adopting zakat account-

ing, provided that the organisation provides assistance. Recent study conducted by Raditya and Widhiyani (2018) demonstrates that the performance of the accounting information system is influenced by the level of support from top management.

A study conducted by Metria and Rianna (2018) demonstrates that organisational support has a favourable and substantial impact on both organisational commitment and organisational performance. This research posits that there exists a positive correlation between the degree of organisational care for its members and the amount of commitment and performance shown by the members. Under these circumstances, the current organisational assistance will enable OPZ members to effectively fulfil their responsibilities, thanks to their strong dedication to the organisation. This commitment includes a strong excitement for promoting the adoption of zakat accounting standards in their financial reports. Contrary to that, a study conducted by Rikmaratri & Prohimi (2018) demonstrates that organisational support has a substantial and favourable impact on organisational commitment. This implies that a decline in the average level of organisational support will result in a corresponding fall in the level of organisational commitment. Suppose that the members of the organisation do not perceive enough organisational support, their level of organisational dedication will not impact the quality of their job. On the other hand, strong support from the organisation may raise the level of dedication among its people to consistently enhance their professional skills.

In the book "Innovative Behaviour At Work," Muis et al (2018) present research indicating that individuals within an organisation tend to integrate their identity with the organisation. This integration ultimately forms an emotional connection to the organisation, enabling them to contribute more effectively towards achieving the organization's objectives by enhancing their presence and performance. The findings of this research suggest a mutually beneficial connection between the members of the organisation and the assistance provided by the organisation. For instance, in an effort to enhance attendance rates in order to accomplish the objectives of the organisation. From the above description, the hypothesis is phrased as follows:

H4: Organizational support moderates the effect of organizational commitment on the interest in implementing zakat accounting.

METHODS

The present study is of a quantitative nature, using a survey methodology and gathering data via paper questionnaires. The population under investigation consisted of all employees of BMH East Java, distributed across all BMH East Java offices. The sample for this research was selected using a simple random selection method, using 100 respondents selected from the Krecjje-Morgan (1970) table.

Operational Definition and Measurement of Variables

The first independent variable identified in this research is Accounting Knowledge. Accounting knowledge is

measured using indicators adopted from the Siagian & Indra (2019) research. Some indicators of accounting knowledge are knowing, comprehension, application, analysis, and evaluating.

In this research, Organisational Commitment is considered as the second independent variable. Organisational commitment is assessed using indicators derived from the study conducted by Utpala & Adiwibowo (2021). Indicators include affective commitment, continuation commitment, and normative commitment as defined by Kurniawan and Cahyono (2014) and Setyaningrum and Cahyono (2021).

This research conceptualises Organisational Support as a moderator variable. Organisational support is assessed using several variables derived from the study conducted by Hidayanti et al (2020). The indications used include procedural fairness, assistance from supervisors, and incentives within the organisation.

The dependent variable in this research is the implementation of Zakat Accounting. Zakat Accounting implementation is assessed using several indicators derived from the study conducted by Gusneli et al. (2023). The signs include the inclination to use, intention to use, and persistence in using.

Data Analysis Method

Validity and reliability analyses are conducted to evaluate the research instrument. Both the instrument validity test and the instrument reliability test use Confirmatory Factor Analysis (CFA) and Cronbach

Alpha, respectively (Pratama & Cahyono, 2021). A multiple linear regression analysis is used to examine the hypothesis about the impact of the independent factors on the dependent variable. Additionally, a Moderated Regression Analysis (MRA) is conducted using SPSS version 26 software to assess the moderating effect.

RESULTS AND DISCUSSION

Results of Validity and Reliability Testing of Research Instruments

Analysis of Table 1 indicates that all items exhibit a factor loading value over 0.60. Therefore, it can be inferred that all items in this research are deemed genuine and suitable for future testing.

Moreover, Table 2 presents the results of the reliability test conducted on the four variables used in this investigation. Therefore, the obtained data lead to the conclusion that the accounting knowledge variable has a Cronbach alpha value of .822, organisational commitment has a value of .817, organisational support has a value of .857, and the application of zakat accounting has a value of .600. Considering these findings, it can be inferred that the statement items in this research are deemed credible since the Cronbach alpha estimate exceeds 0.60.

Hypothesis Test Results

Hypotheses 1 and 2 were tested using a multiple regression analysis model. The table indicates that the coefficient for the impact of accounting expertise on the

implementation of zakat accounting is 0.187, obtained with a t-value of 5.406. The significance level for this relationship is less than 0.05. The findings of this investigation provide evidence that hypothesis 1 is validated. The use of zakat accounting is positively and significantly influenced by accounting expertise. Moreover, when considering the impact of organisational commitment on the implementation of zakat accounting, the findings indicate that the coefficient value is 0.114 and the t-value is 3.953, with a statistical significance level below 0.05. Analysis of the test findings indicates that hypothesis 2 is substantiated. Consequently, the practice of zakat accounting is positively and significantly influenced by the level of devotion inside the organisation. The research findings indicate that the Adj.R2 value is 0.23, indicating that accounting knowledge and organisational commitment variables account for 23% of the explanation for the implementation of zakat accounting. The remaining explanation is attributed to other variables not explicitly considered in this study.

The table presents the findings of the moderated regression analysis, which reveal that the coefficient value of the accounting knowledge variable is .187 and is statistically significant at the 5% level. The subsequent analysis involves including the organisational support variable, which exhibits a regression coefficient of .275 and is statistically significant at the 5% level. These findings suggest that the variable of organisational support has a favourable impact on the implementation of zakat accounting. In

the subsequent study, the interaction variable between accounting knowledge and organisational support will be included. The empirical findings indicate that the regression coefficient is .005 and the threshold of significance is set at 5%. Thus, it may be inferred that hypothesis 3 in this thesis is substantiated. This implies that the help from the organisation may enhance the impact of accounting expertise on the implementation of zakat accounting.

Further moderation testing reveals that the coefficient value of the variable representing organisational commitment is .114, which is statistically significant at the 5% level. The subsequent analysis involves include the organisational support variable, which exhibits a regression coefficient of .223 and is statistically significant at the 5% level. These findings suggest that the variable of organisational support has a favourable impact on the implementation of

Table 1. Validity Test Results

Variables	Items	Loading Factor	Status
Accounting Knowledge	PA1	.741	Valid
	PA2	.722	Valid
	PA3	.759	Valid
	PA4	.775	Valid
	PA5	.764	Valid
	PA6	.772	Valid
	PA7	.651	Valid
	PA8	.744	Valid
Organizational Commitment	KO1	.692	Valid
	KO2	.663	Valid
	KO3	.693	Valid
	KO4	.622	Valid
	KO5	.637	Valid
	KO6	.675	Valid
	KO7	.633	Valid
	KO8	.624	Valid
	KO9	.655	Valid
Organizational Support	DO1	.611	Valid
	DO2	.652	Valid
	DO3	.755	Valid
	DO4	.744	Valid
	DO5	.793	Valid
	DO6	.697	Valid
	DO7	.777	Valid
	DO8	.787	Valid
	DO9	.733	Valid
	DO10	.711	Valid
	DO11	.719	Valid
	DO12	.716	Valid
	DO13	.783	Valid
Implementation of Zakat Accounting	PAZ1	.655	Valid
	PAZ2	.622	Valid
	PAZ3	.638	Valid

zakat accounting. In the subsequent study, the interaction variable between organisational commitment and organisational support will be included. Upon analysis, the regression coefficient value is determined to be .005, with a significance level of 5%. Thus, it can be inferred that conclusion 4 of this research is substantiated. This implies that the assistance from the organisation might enhance the impact of organisational commitment on the implementation of zakat accounting.

Discussion

This study demonstrates that knowledge considerably impacts the implementation of zakat accounting. Consequently, those within an organisation who possess a significant amount of accounting expertise would be more inclined to engage in zakat accounting. This will enable them to provide comprehensive reports on the administration of zakat monies, particularly to Allah SWT. This is grounded on the concept of sharia business, which asserts that the administration of current resources is the jurisdiction of individuals and is accountable to Allah SWT as the supreme authority. The findings of prior studies (Alnajjar, 2017; Rio, 2021; Ajeng & Susi, 2022; Shopian, 2022) support the notion that accounting expertise has an impact on

the implementation of zakat accounting strategies.

Furthermore, the use of zakat accounting is greatly influenced by organisational commitment. This implies that those who possess a strong sense of organisational commitment will have a greater inclination towards following zakat accounting practices. According to the stewardship hypothesis, all members, particularly managers, consistently give priority to the objectives of the organisation for the advancement of the organisation itself. Members of an organisation that are highly committed will consistently strive to enhance their performance in the workplace. These findings align with other studies that have shown a correlation between organisational commitment and the implementation of zakat accounting (Arif, 2018; Endraria, 2019; Ut-pala & Adiwibowo, 2021; Wiwik, 2021).

The research findings also indicate that organisational assistance might enhance the correlation between accounting knowledge and organisational commitment towards the implementation of zakat accounting. This study demonstrates that the performance of organisational members may be enhanced by their accounting knowledge and organisational dedication, provided they get assistance from superiors, receive credit for their achievements, and

Table 2. Reliability Test Results

Variables	Cronbach Alpha value	Status
Accounting Knowledge	.822	Reliabel
Organizational Commitment	.817	Reliabel
Organizational Support	.857	Reliabel
Implementation of Zakat Accounting	.600	Reliabel

experience fairness within the organisation. According to a study by Muis et al (2018) in the book *Innovative Behaviour At Work*, individuals affiliated with an organisation develop a sense of self-identity that aligns with the organisation. This self-identity then transforms into an emotional connection with the organisation, motivating them to contribute more effectively and achieve the organization's objectives. This study's findings suggest a mutually beneficial link between members of an organisation and the assistance provided by the organisation.

CONCLUSION

Based on the findings of conducted tests and data analysis, the following significant conclusions have been derived. First, accounting expertise positively and significantly influences the implementation of zakat accounting at BMH East Java. Second, the use of zakat accounting at BMH East Java is positively and significantly influenced by organisational commitment. Thirdly, the impact of accounting expertise on the implementation of zakat accounting at BMH East Java is moderated by organi-

sational support. Organisational support has a moderating role in the impact of organisational commitment on the implementation of zakat accounting at BMH East Java.

Limitations and Suggestions for Future Research

The present study is subject to many constraints. Firstly, the sample size of 100 participants in this research was insufficient to accurately represent the real-life scenario in the field. Furthermore, the present research only used questionnaires as the means of data gathering. Consequently, it is plausible that the responses provided by the participants may possess reduced accuracy owing to several reasons, including suboptimal conditions of the respondents or other disruptions. This research only focused on two variables: accounting expertise and organisational commitment. These variables were identified as factors that impact the implementation of zakat accounting, with organisational support serving as a moderating variable.

To overcome these study constraints, future studies should augment the sample size to enhance the accuracy of the

Table 3. Results of Hypothesis Testing 1 and 2

Variables	Hypothesis Testing 1 and 2	
	<i>Coefficient value</i>	<i>t-value</i>
Independent variables		
Accounting Knowledge	0.187	5.406**
Organizational Commitment	0.114	3.953**
Adj. R ²	0.230	
F-Statistic value	0.222	
Sig.	0.000	
N	100	

Table 4. Results of Hypothesis Testing 3 and 4

Variables	Hypothesis Test 3		Hypothesis Test 4	
	Coefficient value	t-value	Coefficient value	t-value
Independent variables				
Accounting Knowledge	0.187	5.406**		
Organizational Commitment			0.114	3.953**
Moderating variables				
Organizational Support	.275	2.999**	.223	4.524**
Interaction				
Accounting Knowledge* Organizational Support	0.005	5.350**		
Organizational Commitment* Organizational Support			0.005	7.721**
R ²	0.393		0.455	
F-Statistic value	8.216		12.521	
Sig.	0.000		0.000	
N	100		100	

produced research findings. Furthermore, next study may use a wider range of data gathering techniques or refine research tools to really enhance the advancement of knowledge. Furthermore, future research might explore other factors not included in this study or undertake investigations on alternative research subjects.

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