

The Influence of Personal Information Capability and Management Commitment on the Success of the Implementation of Accounting Information System in Baznas of District / City Level in West Java Province

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Abstract— Law No. 23 of 2011 has become the most important part of making changes towards a professional BAZNAS. These changes should be supported by good personal information capabilities and management commitment in supporting those changes towards the better, especially in the development of integrated accounting information systems as an easy form of making financial reports that can provide timely, relevant and accurate information. BAZNAS integrated accounting information system is very important to build and create quality information and transparency that can lead to the increase of public trust for the managers of National Zakat organization. Especially in districts and cities of West Java. This research's objective is to test and analyze the influence of personal information capability and management commitment on the successful implementation of accounting information systems.

Explanatory research method is used for this research. Data collection is through survey techniques by distributing questionnaires and interviews on BAZNAS in district and city level in West Java. Meanwhile the observation unit is the users of accounting information system. The research instruments are validity and reliability tests. Data analysis is performed descriptively and verified using SEM-PLS.

The result of the research shows that at the significant level of 5% , the capability of personal information and management commitment have a significant influence on the successful implementation of zakat accounting information system in BAZNAS of Regency / city level in West Java Province with the influence of 77.5%. Meanwhile 22.5% are influenced by other factors that have not been studied.

Keywords— Personal Information Capability, Management Commitment and the success of Accounting Information System Implementation.

I. INTRODUCTION

Muslims are the majority in Indonesia. However, the realization of zakat that can be collected by National Zakat Organization (AZNAS) is under the number of potential (outlook zakat, 2017). This fact shows that Moslem community has a lack of awareness to pay zakat through official institutions (outlook zakat, 2017)

This means that zakat institution has not received maximum trust from the people. Other than that, some Indonesian Muslims have less knowledge about paying zakat through a legal institution than giving it personally to the mustahik (recipients).

The Law Number 23 of 2011 about zakat management and the position of BAZNAS as an authorized institution in managing zakat national level. Similarly, the Presidential Instruction of the Republic of Indonesia number 3 of 2014 about the optimization of zakat fund collection in Ministry departments, General Secretariate, State Institution, Secretariat General of State Commission, Local Government, BUMN and BUMD through National zakat organization (BAZIS) need to optimize zakat collection and utilization that is managed, organized, must be transparent and accountable to realize society welfare and poverty alleviation.

To establish public trust in zakat management, zakat management institutions, especially National zakat Institution (BAZNAS) needs a nationally integrated information system to be able to see zakat potential in some regions of Indonesia.

The integrated information system will produce accurate, timely and relevant information in accordance with BAZNAS requirements as this is in accordance with Law Number 23 of 2011 article 2, which is written that zakat management is based on integrated accountability.

As for the phenomenon that the information system used today by BAZNAS has not been integrated as stated by