

# Amil's Ethics, Quality of Management Accounting Information Systems and Organisational Performance

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Ethics, as a guide for carrying out activities, is crucial in management accounting information systems. A management accounting information system provides practical information for management which contributes to the efficacy and the efficiency of an organisation. Amil, those employed to administer Zakat, is required to include ethics in performing zakat collection. This research was conducted to examine the effect of Amil's ethics on the quality of the management accounting information system and the impact on organisational performance. The survey was conducted on 211 respondents in 82 BAZNAS in certain provinces, districts and cities in Java, North Sumatra and Aceh. Respondents were those in middle management. Data was collected using questionnaires and analysed using the partial least square (PLS) method. The results indicated that Amil's ethics have a significant effect on the quality of the management accounting information system and that this ultimately influenced organisational performance significantly. The results of this study can be used to solve the problem of quality accounting management information systems by increasing the ability of management accounting information systems to adjust and accommodate more ethical behaviours with the aim of having a positive impact on organisational performance.

**Key words:** *Amil's ethics, quality of management accounting information system and organisational performance.*

## Introduction

Performance is an important element in assessing an organisation's ability in accomplishing its objectives (Noor et al 2015). An accounting information system is applied by many organisations to integrate business operations in order to improve business efficiency and competition (Hla and Teru, 2015). A qualified management accounting information system will generate optimal organisational performance (Kharuddin et al, 2010). When the management accounting information system is successfully applied in a business organisation, it will not only increase the time and information quality essential for making qualified decisions but also will escalate the quality of relationships between individuals within the organisation. This will consecutively encourage the business to be more dynamic so as to generate enhanced performance (Susanto, 2007).

The main problem of zakat management institutions is the lack of public trust which has occurred regarding information systems. The unavailability of proper data on income and expenditure has led to the muzaki's distrust about their contributed funds (Al-Makassary, 2005; Mubarik & Zuraidah, 2019; Muthoni, 2019).

A manually and disintegrated management of national zakat has resulted in less impeccable and overdue zakat reports (Sudibyoy, 2016; Alyusro, 2016). The importance of integration in the management of zakat is also emphasised in Law No.23 of 2011 concerning the Management of Zakat, article 2, which states that the Management of Zakat is based on Islamic Shari'a, namely, trustworthiness, expediency, justice, legal certainty, integration and accountability. In addition, the system is still constrained in terms of its application (Aflah, 2013) regarding simplicity of access for mustahik to zakat funds (Saifuddin, 2016) as well as an unavailability of adequate infrastructure (Nasar, 2015). The BAZNAS Information Management System (SIMBA) issued by the Baznas Strategic Study Centre ([www.puskasbaznas.com](http://www.puskasbaznas.com)) has not been optimally applied so that the real data on zakat collection through this system has not been able to capture the overall collection of zakat in Indonesia.

A factor influencing the quality of management accounting information systems is ethics and is a crucial aspect of the accounting profession (Hall: 2008). Ethics describes beliefs about what is right and wrong regarding individuals in guiding their behaviour (Bocij et al, 2015: 600). Accountants, as managers of accounting information systems, have a responsibility to understand and overcome ethical issues in their organisations (Guragai et al, 2015). Ethical behaviour and considerations are highly important in organisational policy (Pike, 1999). Good ethics will support good business (Paliwal, 2006), whereas bad ethics can frustrate a good strategy plan (David, 2011: 111). Ethical problems that commonly occur in zakat

institutions include fraud, corruption, diversion of zakat funds (loaned to third parties) and a disproportionate allocation of zakat funds and deposition of funds.

### ***Problem Formulation***

Based on the description above, a problem that arises is how Amil's ethics influence the quality of a management accounting information system and its impact on organisational performance.

### **Literature Review**

#### ***Amil's Ethics***

Amil is mentioned in the Quran (Attaubah verse: 60) as the party entitled to receive zakat assets in third place, after the indigent and poor. Amil refers to those who work in zakat institutions to collect, record and be responsible for administering and distributing zakat (Shihab, 1992: 134; Qardawi, 2007: 60). According to Article 1 of Law No. 23 of 2011, Amil has a duty in the management of zakat including the activities of planning, carrying out and coordinating the collection, distribution and utilisation of zakat.

The nature and characteristics of Amil itself are distinctive compared with other professions. Amil is required to have a social spirit, empathy, and care for others. Thus, Amil's ethics is highly important in fostering and maintaining the public trust in zakat institutions (Hafidhuddin, 2013).

Loudon & Loudon (2016: 163) state several dimensions of ethics. The first dimension is responsibility as the main element of ethical action which involve individuals' acceptance of all forms of risk, duties and obligations resulting from all decisions made. Next, accountability is a mechanism which determines who takes action and who holds responsibility. The third dimension is liability which is a concept that relates to law where the legal entity is in place that allows individuals to be recovered from damage done by other people or organisations. Marshall et. al (2014: 15) specify two key elements of ethics as being integrity and objectivity. The former refers to being honest and forthright in committing an action and communicating with others while the latter refers to impartiality and freedom from conflict of interest.

#### ***Quality of Management Accounting Information Systems***

Management accounting is part of the overall business information system (Atrill & McLaney, 2009: 21). An accounting information system is adopted as a tool for analysing decisions or as decision makers related to company transactions (Mulyani, 2008: 21). The

company's accounting information system can be divided into two sub-systems, which is the financial accounting information system and the management accounting information system (Hansen & Mowen, 2007: 7; Susanto, 2013: 84). Hansen & Mowen (2007: 4) defines management accounting information system as an information system that produces output using inputs and processes needed to satisfy specific management objectives.

Management accounting information systems are not bound by formal criteria that regulates the nature of inputs, processes and even outputs. This non-attachment is adjusted to the objectives to be achieved by management. Based on the description above, management accounting information systems are particularly important for managers in order to produce information that help management identify and resolve problems and evaluate performance.

Zakat institutions serving as Islamic financial institutions require management accounting information as an organisational control mechanism. Since all activities of zakat institutions must conform to Sharia ethical norms, more management information is indispensable for decision making, planning and controlling activities to meet business and religious objectives (Abdul Rasid, Addul Rahman & Wan Ismail, 2011).

According to Post & Anderson (2006: 5) quality is vital in every organisation today, particularly in relation to information systems. In addition, they claim that the quality of information systems is measured by the ability of the system to provide appropriate information required by managers and has the flexibility to present information to various users. The quality of management accounting information systems consists of integration, flexibility and accessibility (Heidman, 2008: 88; Stair & Reynolds, 2012: 32) (Susanto, 2013: 73). Whitten & Bentley (2007: 26) state that integration in information systems is a process of building an integrated information system of various components such as purchased software, custom made software, hardware and communication networks and sub-components of each component form synergy in information systems accounting for processing financial data needed by management in decision making. Heidman, (2008: 88) explains that flexibility measures the degree by which a system can adapt to a variety of user needs and changing conditions. Concurrently, accessibility measures the degree by which a system and the information it contains can be accessed with relatively low effort.

### ***Organisational Performance***

Performance is defined as the effectiveness and efficiency of resource use to obtain results (Bermann, 2006: 5). Hunger & Wheelen (2011: 26) explain that performance is the end result of activities—the actual outcome. Organisational performance is the level of success achieved by the organisation, in this case the zakat institution, in order to meet organisational goals in the form of policies, programs and activities.

The measurement of the performance of zakat institutions is important in order to maintain public trust which is carried out by synchronising the collection and distribution of zakat funds.

The role of zakat institutions is to facilitate muzaki to pay and efficiently distribute zakat funds to mustahik.

The performance of zakat institutions uses the micro dimension in the perspective of zakat institutions based on the National Zakat Index issued by the Baznas Strategy Study Centre (Puskasbaznas, 2016) with some adjustments which include: collection, management, distribution and reporting

### ***Effect of Amil's Ethics on the Quality of Management Accounting Information Systems***

Accounting views ethics as an important element (Ingram et al, 2004: 22) due to its impacts on business success or failure (Bampton and Cowton, 2002). The field of information systems provides many opportunities for unethical behaviour. Humans are the most important component of computer-based information systems and that long-term competitive advantage can be found in a trained, motivated and knowledgeable workforce that adheres to a set of core principles and values which help guide their actions (Stair & Reynolds, 2012: 438). When a management accounting information system is implemented, ethics becomes a guide for management behaviour in accordance with the rules applied (Piccoli, 2012: 409). Accounting information systems can be misused to help hide and cover up unethical actions (Turner, Weickgenannt & Copeland, 2017; 22).

Previous researchers, such as Ballantine et al (2000), Bampton and Cowton (2002), Horomnea & Pascu (2012) and Astuty (2015), found that ethics influences the quality of management accounting information systems.

### ***Effects of Quality Accounting Management Information System (SIAM) on Organisational Performance***

The role of management accounting is to provide information systems that allow individuals throughout the organisation to make the right decisions to be more effective at work and improve organisational performance (Crossen & Needles, 2008: 4).

The management's decision making that takes place in each phase of the planning and control cycle apply information provided by management accounting information systems in an effort to continuously improve organisational performance (Marshall et al, 2014: 460). A

management accounting information system is a part of a series of value added activities designed to obtain, change, and distribute information so that managers may use it to improve decision making, improve organisational performance and ultimately increase company profitability (Laudon & Laudon, 2016: 57).

The management accounting information system used by zakat institutions is beneficial in that it helps the management making decisions regarding collecting, managing, distributing and reporting zakat which leads to organisational performance improvement. Some researchers, such as Ismail & Isa (2011). Ghanem & Sulaiman (2012), Rani & Kidane (2012), and Alnajjar (2016), have studied the effect of the quality of management accounting information systems on the performance of organisations.

### Hypothesis

Based on the above framework, two research hypotheses emerge, as follows:

- 1) Amil's ethics affects the quality of management accounting information systems.
- 2) The quality of management accounting information systems influences organisational performance.

## **Materials and Methods**

### ***Research Methodology***

This research uses explanatory research methods. This method explains the causal relationship between variables (Cooper & Schindler, 2013) referring to the theory or hypothesis that will be tested as the cause of the phenomenon.

The population in this study are BAZNAS in the provinces, regencies and cities in Java, North Sumatra and Aceh, totalling 174. The sampling technique used is stratified random sampling with a total sample of 82 BAZNAS (211 respondents). Data is collected using the questionnaire as a tool. The questionnaire uses the Likert scale in five choices of response levels starting from not good (1) and very good (5).

Respondents in this study are from middle management and include the head of the collection department, head of distribution and empowerment, and the finance and reporting section. All relationships between indicators and constructs in this study use a reflective measurement model. Data analysis uses the Partial Least Square (PLS) method.

## Results and Discussion

Demographics of respondents: The demographics of the respondents consisted of: gender which was dominated by men by as much as 72% (163); educational background is dominated by bachelor's degrees, and accounted for as much as 123 people (58.3%) 133 (63%) have a non-economic major ; the length of employment is dominated by those working for the organisation under 5 years, showing at 127 respondents (60.2%), and the length of time in the current position is dominated by those with 5 years employment and accounts for 148 respondents (70.1%). Composite reliability and all indicators are more than 0.708, and the average variance extracted is above 0.5 which means the reflective measurements are reliable and valid (see Table 1 & 2).

**Table 1:** Composite Reliability and Average Variance Extracted

Dimension	Items	CR	AVE	Validity	Reliability
AE1	AE11	0,876	0,703	Valid	Reliable
	AE12				
	AE13				
AE2	AE21	0,856	0,748	Valid	Reliable
	AE22				
AE3	AE31	0,802	0,670	Valid	Reliable
	AE32				
MAISQ1	MAISQ11	0,841	0,654	Valid	Reliable
	MAISQ12				
	MAISQ13				
MAISQ2	MAISQ21	0,937	0,789	Valid	Reliable
	MAISQ22				
	MAISQ23				
	MAISQ24				
MAISQ3	MAISQ31	0,927	0,864	Valid	Reliable
	MAISQ32				
OP1	OP11	0,891	0,733	Valid	Reliable
	OP12				
	OP13				
OP2	OP21	0,896	0,743	Valid	Reliable
	OP22				

	OP23				
OP3	OP31	0,903	0,699	Valid	Reliable
	OP32				
	OP33				
	OP34				
OP4	OP41	0,954	0,912	Valid	Reliable

### *Descriptive Statistics*

There were 522 questionnaires distributed in 174 BAZNAS in provinces, city, and districts in Java, North Sumatra and Aceh. 46.6% of the questionnaires were returned and there were as many as 211 (40.4%) (82 BAZNAS) processed. The average categorisation of respondents' responses was based on the maximum score range and the minimum score divided by the number of categories with scores: 1.00 -1.80 (not good), 1.81 - 2.60 (not good), 2.61 - 3.40 (sufficient), 3.41 - 4.20 (good), an 4.21 - 5 (very good) (see table 2).

**Table 2:** Descriptive Statistics

Variable/ Dimension Indicator	Mean score	Category	Variable/ Dimension Indicator	Mean Score	Category
AE	4,23	Very Good	OP	3,22	Adequate
AE1	4,48	Very Good	OP1	2,73	Adequate
AE11	4,4	Very Good	OP11	3,07	Adequate
AE12	4,50	Very Good	OP12	2,85	Adequate
AE13	4,49	Very Good	OP13	2,27	Deficient
AE2	3,96	Good	OP2	4,44	Good
AE21	3,77	Good	OP21	3,09	Adequate
AE22	4,15	Good	OP22	4,31	Very Good
AE3	4,14	Good	OP23	2,90	Adequate
AE31	4,35	Very Good	OP3	3,23	Adequate
AE32	3,93	Good	OP31	3,23	Adequate
MAISQ	3,76	Good	OP32	2,99	Adequate
MAISQ1	3,53	Good	OP33	3,70	Good
MAISQ11	3,86	Good	OP34	2,99	Adequate
MAISQ12	3,79	Good	OP4	3,60	Good
MAISQ13	2,94	Adequate	OP41	3,70	Good
MAISQ2	4,02	Good	OP42	3,50	Good

MAISQ21	4,32	Very Good			
MAISQ22	4,27	Very Good			
MAISQ23	3,92	Very Good			
MAISQ24	3,58	Good			
MAISQ3	3,60	Good			
MAISQ31	4,01	Good			
MAISQ32	3,18	Adequate			

### *Hypothesis Testing*

The hypotheses tested in this study are:

**Ho1:** Amil ethics has no significant effect on quality of management accounting information systems.

**Ha1:** Amil ethics has a significant effect on the quality of management accounting information systems.

**Ho2:** The quality of management accounting information systems has no significant effect on organisational performance.

**Ha2:** The quality of management accounting information systems has a significant effect on organisational performance.

Ho is accepted if the t statistic is smaller than the t table at significance level 5% (1.96)

**Table 3:** Result Analysis

	Original Sample	Sample Mean	Standard Deviation	T statistic	P Value
AE –AE1	0,904	0,907	0,0018	48,957	0,000
AE-AE2	0,879	0,880	0,033	26,765	0,000
AE-AE3	0,749	0,756	0,082	9,135	0,000
AE-MAISQ	0,485	0,487	0,103	4,725	0,000
MAISQ- MAISQ1	0,925	0,928	0,015	61,391	0,000
MAISQ- MAISQ2	0,962	0,962	0,015	66,592	0,000
MAISQ-MAISQ3	0,906	0,904	0,023	33.698	0,000
MAISQ-OP	0,553	0,548	0,084	6,579	0,000
OP –OP1	0,908	0,907	0,019	47,823	0,000
OP- OP2	0,914	0,916	0,022	41,744	0,000
OP- OP3	0,922	0,920	0,020	45.164	0,000
OP –OP4	0,850	0,852	0,036	23,523	0,000

### ***The Influence of Amil's Ethics on the Quality of Management Accounting Information Systems***

Based on the results of hypothesis testing, empirical evidence is found that the ethics of Amil have a significant effect on the quality of management accounting information systems with an amount of 0.485 with t value 4.725. Efforts to realise a quality management accounting information system can be exercised by equipping Amil with good moral characteristics such as responsibility, fairness and honesty so as to produce ethics-loaded information. Amil ethics is related to right and wrong which guides Amil's behaviour in carrying out the tasks of planning, implementing and coordinating in collecting, distributing and utilising zakat.

Good ethics will genuinely facilitate Amil in using the management accounting information system application to support Amil's performance. Sound ethics, on the part of Amil, is highly important in order to grow and maintain public trust in zakat institutions. The existing management accounting information system encourages Amil to be responsible and disciplined in carrying out tasks related to zakat control and collection, management and development of muzaki's data, management and control of mustahik's data, control of distribution and utilisation of zakat and evaluation of zakat distribution and utilisation management in order to avoid fraud and abuse.

### ***The Influence of the Quality of Management Accounting Information Systems on Organisational Performance***

Based on the results of hypothesis testing, management accounting information systems have an effect on organisational performance with a large influence of 0.553 with a t value of 6,579. In order to improve organisational performance a qualified management accounting information system is required (Dong, 2006; Marshall et al., 2014: 460, Laudon & Laudon, 2016: 57). Management accounting information can assist organisations to survive in a competitive environment and to improve organisational performance by providing applicable information necessary for planning, controlling, monitoring and decision-making (Ismail & Isa, 2011, Ghanem & Sulaiman, 2012, and Rani & Kidane, 2012).

The system's elements consist of hardware, software, brainware, procedures, data bases and networks and are integrated so that all operational activities can be carried out using SIMBA. In addition, there is integration among divisions; that is, the division of collection, the division of distribution and empowerment, the reporting division, the administrative and general division and the internal audit division. This is essential in order to obtain some awards - achieving BAZNAS as the best SIMBA users.

Nevertheless, numerous BAZNAS have not implemented SIMBA at all or have not optimally used SIMBA which can be due to less professional human resources (brainware). There are only 17 (8.1%) Amil who have an accounting economics educational background and who should have understood the use of the SIMBA application. It is also a result of the lack of routine regular training on SIMBA and an absence of accessible supporting facilities, such as permanent offices. Integration only occurs in the field of collection with distribution and utilisation while for other fields it has not been integrated. Meanwhile, only 87.6% of BAZNAS have data bases related to mustahik and muzaki data.

The system can adapt to various types of user needs and changes in conditions that occur within the organisation. The management accounting information system is able to provide information related to collections such as accepting zakat, infaq and alms, accepting zakat per region, institutions and regional muzaki reports.

Management accounting information systems have the capability to provide information related to distribution and utilisation such as reports on the number of mustahik, distribution of zakat per asnaf, activities for each program, distribution of infaq and alms, and realisation reports of each program. In addition, management accounting information systems can also generate reports in accordance with PSAK 109 (Accounting for Zakat) in the form of balance sheets, reports of changes in funds, reports of changes in assets under management and cash flow statements. SIMBA also supplies features to add program accounts and budget accounts according to the needs of each BAZNAS. However, the application of SIMBA is still restricted to collection and distribution and neglects other activities such as finance, operations and human resources.

The management accounting information system used is accessible anytime and anywhere so that information is available on time and can help executives observe strategic problems and accelerate identification of problems, as well as assist employees to speed up the completion of work. There are still some problems that occur in several BAZNAS due to the unavailability of facilities and infrastructure for effortless access to systems and information.

## **Conclusions**

Based on the results of this study, it can be concluded that Amil's ethics have a significant effect on the quality of management accounting information systems. The management accounting information system significantly impacts the performance of the organisation. It can be concluded that Amil's ethics play a vital role in the realisation of a qualified management accounting information system which will ultimately lead to improvements in the organisation's performance.



## Suggestions

Based on the results and discussion, it is strongly suggested that BAZNAS have the obligation to improve Amil's ethics in the form of regular training in managing zakat and using SIMBA. BAZNAS is encouraged to provide facilities and infrastructure for easy access to information systems. All BAZNAS should be required to use SIMBA so that data integration is made possible among BAZNAS and between functional units within BAZNAS and the required information can be obtained in real time.



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