

DAFTAR PUSTAKA

- Afifah, Z. (2020). A Systematic Literature Review of Performance Management of Zakat Funds Institutions on Redistribution of Indonesian Revenue. *IPTEK Journal of Proceedings Series*, 1, 2354–6026.
- Ahrens, T. (1996). Styles of accountability. *Accounting, Organizations and Society*, 21(2–3), 139–173.
- Ahrens, T., & Mollona, M. (2007). Organisational control as cultural practice - A shop floor ethnography of a Sheffield steel mill. *Accounting, Organizations and Society*, 32(4–5), 305–331. <https://doi.org/10.1016/j.aos.2006.08.001>
- Al-Hasanah, E. J. (2019). Muhammadiyah dan Pengelolaan Zakat: Antara Keikhlasan dan Profesionalisme. *Maarif*, 14(2), 148–160.
- Alam, M. S. (2022). 30 years of research in Islamic accounting: a literature review. *PSU Research Review*. <https://doi.org/10.1108/PRR-05-2021-0024>
- Alshater, M. M., Hassan, M. K., Sarea, A., & Samhan, H. M. (2022). Islamic accounting research between 1982 and 2020: a hybrid review. *Journal of Islamic Accounting and Business Research*, 13(8), 1176–1196. <https://doi.org/10.1108/JIABR-04-2021-0132>
- Alshater, M. M., Saad, R. A. J., Abd. Wahab, N., & Saba, I. (2021). What do we know about zakat literature? A bibliometric review. *Journal of Islamic Accounting and Business Research*, 12(4), 544–563. <https://doi.org/10.1108/JIABR-07-2020-0208>
- Amerieska, S., Irianto, G., & Affandy, D. P. (2012). Akuntabilitas Pada Baitul Maal Wat Tamwil Ditinjau Dari Perspektif Shari'ate Enterprise Theory. *Jurnal Ekonomi & Keuangan Islam*, 2(1), 27–39. <https://doi.org/https://doi.org/10.20885/jeki.vol2.iss1.art3>
- Anheier, H. K., Toepler, S., & List, R. A. (2010). *International Encyclopedia of Civil Society*. Springer.
- Ardiyanto, A. (2020). Internalisasi Nilai-Nilai “Ahlussunnah Wal Jama’ah” (Aswaja). *Indonesian Journal of Islamic Teaching*, 3(2), 153–159.
- Arifianto, A. (2024). Religious Civil Society Organizations’ Responses toward Democratic Decline: A Comparison between Nahdlatul Ulama and Muhammadiyah. *Islam Nusantara*, 4(II), 1–22.
- Arnaud, A., & Schminke, M. (2012). The Ethical Climate and Context of Organizations: A Comprehensive Model. *Organization Science*, 23(6), 1767–1780. <https://doi.org/10.1287/orsc.1110.0698>
- Ashforth, B. E., & Gibbs, B. W. (1990). The Double-Edge of Organizational Legitimation. *Organization Science*, 1(2), 177–194.

- Bahri, E. S., Putri, R. A., & Romansyah, D. (2022). Interests of Muzaki to Pay Zakat: The Role of Accountability, Transparency, Service Quality, and Financial Technology. *Iqtishadia*, 15(1), 63. <https://doi.org/10.21043/iqtishadia.v15i1.10713>
- Balser, D., & McClusky, J. (2005). Managing Stakeholder Relationships and Nonprofit Organization Effectiveness. *Nonprofit Management & Leadership*, 15(3), 295–315. <https://doi.org/https://doi.org/10.1002/nml.70>
- Barley, S. R., & Tolbert, P. S. (1997). Institutionalization and Structuration: Studying the Links between Action and Institution. *Organization Studies*, 18(1), 93–117. <https://doi.org/https://doi.org/10.1177/017084069701800106>
- Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*, 17(1), 99–120. <https://doi.org/http://dx.doi.org/10.1177/014920639101700108>
- Basri, H., Siti Nabiha, A. K., & Majid, M. S. A. (2016). Accounting and accountability in religious organizations: An islamic contemporary scholars' perspective. *Gadjah Mada International Journal of Business*, 18(2), 207–230.
- Baznas. (2021). Laporan Pengelolaan Zakat Nasional Tahun 2021. *Badan Amil Zakat Nasional*.
- Baznas. (2022a). Laporan Pengelolaan Zakat Nasional Tahun 2022. *Badan Amil Zakat Nasional*.
- Baznas. (2022b). *Outlook Zakat Indonesia 2022*.
- Baznas. (2023). Laporan Pengelolaan Zakat Nasional Tahun 2023. *Badan Amil Zakat Nasional*.
- Bergsteiner, H. (2011). Responsibility and Accountability: Towards An Integrative Process Model. *International Business & Economics Research Journal*, 2(2).
- Blatz, C. V. (1972). Accountability and Answerability. *Journal for the Theory of Social Behaviour*, 2(2), 101–120.
- Boomsma, R., & O'Dwyer, B. (2019). Constituting the governable NGO: The correlation between conduct and counter-conduct in the evolution of funder-NGO accountability relations. *Accounting, Organizations and Society*, 72, 1–20. <https://doi.org/10.1016/j.aos.2018.05.012>
- Bovens, M. (2007). Analysing and Assessing Accountability: A Conceptual Framework. *European Law Journal*, 13(4), 447–468.
- Brandsen, T., & Karré, P. M. (2011). Hybrid Organizations: No Cause for Concern? *International Journal of Public Administration*, 34(13), 827–836. <https://doi.org/10.1080/01900692.2011.605090>
- Brinkmann, S., & Kvale, S. (2015). *Interviews: Learning the Craft of Qualitative* (Thrid). SAGE Publications, Inc.

- Burrell, G., & Morgan, G. (1979). Sociological Paradigms and Organisational Analysis. In *Sociological Paradigms and Organisational Analysis*.
- Chariri, A. (2008). *Organisational Culture and Financial Reporting Practice in an Indonesian Insurance Company : Javanese Culture Perspective*. August, 1–432.
- Chariri, A. (2009a). Ethical Culture and Financial Reporting: Understanding Financial Reporting Practice within Javanese Perspective. *Issues In Social And Environmental Accounting*, 3(1), 45.
- Chariri, A. (2009b). Landasan filsafat dan metode penelitian kualitatif. *Workshop Metodologi Penelitian Kuantitatif Dan Kualitatif, Laboratorium Pengembangan Akuntansi (LPA), Fakultas Ekonomi Universitas Diponegoro Semarang, 31 Juli – 1 Agustus 2009*.
- Charities Aid Foundation. (2024). *World Giving Index 2024 Global Trends in Generosity*.
- Chua, W. F. (1986). Radical Developments in Accounting Thought. *The Accounting Review*, 61(4), 601–632.
- Connolly, C., & Hyndman, N. (2006). The actual implementation of accruals accounting: Caveats from a case within the UK public sector. *Accounting, Auditing and Accountability Journal*, 19(2), 272–290. <https://doi.org/10.1108/09513570610656123>
- Connolly, C., & Hyndman, N. (2017). The donor–beneficiary charity accountability paradox: a tale of two stakeholders. *Public Money and Management*, 37(3), 157–164.
- Connolly, C., & Kelly, M. (2011). Understanding accountability in social enterprise organisations: a framework. *Social Enterprise Journal*, 7(3), 224–237.
- Cordery, C., & Sinclair, R. (2013). Measuring Performance in The Third Sector. *Qualitative Research in Accounting & Management*, 10(3–4), 196–212.
- Davis, J. H., Schoorman, D., & Donaldson, L. (1997). Toward a Stewardship Theory of Management Author. *Academy of Management Review*, 22(1), 20–47.
- Davison, J. (2011). Barthesian perspectives on accounting communication and visual images of professional accountancy. *Accounting, Auditing and Accountability Journal*, 24(2), 250–283.
- Deegan, C. (2023). *Financial Accounting Theory* (Fifth Edit). Cengage Learning.
- Deetz, S. (1990). Reclaiming the Subject Matter as a Guide to Mutual Understanding: Effectiveness and Ethics in Interpersonal Interaction. *Communication Quarterly*, 38(3), 226–243. <https://doi.org/10.1080/01463379009369760>
- Denzin, N. K. (1996). Interpretive Ethnography - Ethnographic Practices for the 21st Century. In *SAGE Publications*.
- Denzin, N. K., Lincoln, Y. S., Giardina, M. D., & Cannella, G. S. (2024). *The SAGE*

Handbook of Qualitative Research (Sixth). SAGE Publications, Inc.

- Dewan Standar Akuntansi Syariah Ikatan Akuntan Indonesia (IAI). (2022). PSAK No. 109: Akuntansi Zakat, Infak, dan Sedekah. In *Dewan Standar Akuntansi Syariah Ikatan Akuntan Indonesia IAI*. <https://pid.baznas.go.id/wp-content/uploads/2020/08/PERBAZNAS-NO-5-TAHUN-2018-TENTANG-PENGELOLAAN-KEUANGAN-ZAKAT-Salinan.pdf>
- Dewi, R. C., & Riantoputra, C. D. (2019). Felt Accountability: the Role of Personality and Organizational Factors. *Journal of Management Development*, 38(4), 312–322.
- Dhanani, A., & Connolly, C. (2014). Non-governmental Organizational Accountability: Talking the Talk and Walking the Walk? *Journal of Business Ethics*, 129(3), 613–637.
- Dillard, J., & Vinnari, E. (2018). Critical dialogical accountability: From accounting-based accountability to accountability-based accounting. *Critical Perspectives on Accounting*, 62, 16–38.
- DiMaggio, P. ., & Powell, W. . (1983). The Iron Cage Revisited Institutional Isomorphism and Collective Rationality in Organizational Fields. *Economics Meets Sociology in Strategic Management*, 143–166.
- Dinata, R. O., Irianto, G., & Mulawarman, A. D. (2018). Menyingkap Budaya Penyebab Fraud: Studi Etnografi Di Badan Usaha Milik Negara. *Jurnal Economia*, 14(1), 66.
- Ebrahim, A. (2003). Accountability in Practice: Mechanisms for NGOs. *World Development*, 31(5), 813–829.
- Ebrahim, A. (2010). The many faces of nonprofit accountability. *The Jossey-Bass Handbook of Nonprofit Leadership and Management, January 2010*, 102–123.
- Ebrahim, A. (2019). Measuring Social Change: Performance and Accountability in a Complex World. In *Stanford University Press*. <https://doi.org/10.1515/9781503609211>
- Ebrahim, A., & Herz, S. (2007). Accountability in Complex Organizations : World Bank Responses to Civil Society. *Accountability in Complex Organizations World Bank Responses to Civil Society*. <https://doi.org/http://dx.doi.org/10.2139/ssrn.963135>
- Ebrahim, A., & Weisband, E. (2007). Global Accountabilities: Participation, Pluralism, and Public Ethics. In *Cambridge University Press*.
- Edwards, M., & Hulme, D. (1996). Too Close For Comfort ? The Impact of Official Aid on Nongovernmental Organizations. *Current Issues in Comparative Education*, 1(1), 961–973. <https://doi.org/10.52214/cice.v1i1.11299>
- Efferin, S. (2015). Akuntansi, Spritualitas dan Kearifan Lokal Beberapa Agenda Penelitian Kritis. *Jurnal Akuntansi Multiparadigma*, 6(3), 466–480.

- Efferin, S. (2019). *Membangun Dunia yang Lebih Baik: Dari Akuntansi Menuju Akuntabilitas & Spiritualitas (Orasi Ilmiah)*.
- Emerald. (2015). Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China. In *Adoption of Anglo-american Models of Corporate Governance and Financial Reporting in China* (pp. 97–115). Emerald.
- Evers, A., & Laville, J.-L. (2004). *The Third Sector in Europe*. Edward Elgar Publishing Inc.
- Fauzia, A. (2017a). Islamic philanthropy in Indonesia: Modernization, islamization, and social justice. *Austrian Journal of South-East Asian Studies*, 10(2), 223–236.
- Fauzia, A. (2017b). Penolong Kesengsaraan Umum: The Charitable Activism of Muhammadiyah During the Colonial Period. *South East Asia Research*, 25(4), 379–394.
- Fitri, Y., Rini, R., & Amilin, A. (2024). Transparansi dan Akuntabilitas Organisasi Pengelola Zakat. *Jurnal Bimas Islam*, 17(1), 215–243. <https://doi.org/10.37302/jbi.v17i1.1013>
- Flick, U. (2014). *An Introduction to Qualitative Research*.
- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Pitman Publishing.
- Friedland, R., & Alford, R. R. (1991). Bringing Society Back in: Symbols, Practices, and Institutional Contradictions. In W. Powell & P. DiMaggio (Eds.), *The New Institutionalism in Organizational Analysis* (pp. 232–263). University of Chicago Press.
- Frink, D. D., Hall, A. T., Perryman, A. A., Ranft, A. L., A, H. W., Ferris, G. R., & Royle, M. T. (2008). Meso-level Theory of Accountability in Organizations. *Research in Personnel and Human Resources Management*, 27, 177–245.
- Frink, D. D., & Klimoski, R. J. (2004). Advancing accountability theory and practice: Introduction to the human resource management review special edition. *Human Resource Management Review*, 14(1), 1–17.
- Ghozali, I. (2007). *Pergeseran Paradigma Akuntansi dari Positivisme ke Perspektif Sosiologis dan Implikasinya terhadap Pendidikan AKuntansi di Indonesia*. 50–65.
- Gray, R. (2002). Privileging engagement, imaginings, new accountings and pragmatism over critique? *Accounting, Organizations and Society*, 27(7), 687–708.
- Gray, R., Adams, C. A., & Owen, D. (2014). *Accountability, Social Responsibility and Sustainability*. Pearson.
- Gray, R., Bebbington, J., & Collison, D. (2006). NGOs, Civil Society and Accountability: Making the People Accountable to Capital. *Accounting, Auditing*

- and Accountability Journal*, 19(3), 319–348.
<https://doi.org/10.1108/09513570610670325>
- Greenwood, R., Raynard, M., Kodeih, F., Micelotta, E. R., & Lounsbury, M. (2011). Institutional complexity and organizational responses. *Academy of Management Annals*, 5(1), 317–371. <https://doi.org/10.1080/19416520.2011.590299>
- Grills, N. (2009). The Paradox of Multilateral Organizations Engaging with Faith-based Organizations. *Global Governance*, 15(4), 505–520.
- Hadi, D. A., & Anna, Y. D. (2011). Hubungan Orientasi Pengurus Laz Terhadap Nilai Sosial Ekonomi: Pemanfaatan Zakat Dengan Kebijakan Pimpinan. *Jurnal Ekonomi & Keuangan Islam*, 1(1), 39–60.
- Hall, A. T., Frink, D. D., & Buckley, R. (2015). An accountability account: A review and synthesis of the theoretical and empirical research on felt accountability. *Journal of Organizational Behavior*.
- Hamilton, J. B. (2020). Rigor in Qualitative Methods : An Evaluation of Strategies Among Underrepresented Rural Communities. *Qualitative Health Research*, 30(2), 196–204. <https://doi.org/10.1177/1049732319860267>
- Handoko, L. H., Bayinah, A. N., & Firmansyah, F. (2022). A Bibliometric Analysis of Research on Zakat: Past Trends and Future Directions. *Al-Uqud : Journal of Islamic Economics*, 6(2), 191–210.
- Harris, I., & Spanier, R. (1976). Discussions Accountability: Answerability and Liability. *Journal for the Theory of Social Behaviour*, 6(2).
- Hendar, J., Ruhaeni, N., & Zakiran, A. H. (2023). The Concept of Safe Zakat Management According to the Provisions of the Prevailing Laws and Regulations in Indonesia. *KnE Social Sciences*, October 2023. <https://doi.org/10.18502/kss.v8i18.14266>
- Herda, D. N., Reed, S. A., & Bowlin, W. F. (2013). Relationship between religious beliefs and the accounting and economic practices of a society : evidence from the Dead Sea scrolls. *Accounting Historians Journal*, 40(2).
- Herman, R. D., & Renz, D. O. (2008). Advancing Nonprofit Organizational Effectiveness Research and Theory: Nine Theses. *Nonprofit Management & Leadership*, 18(Summer), 399–415. <https://doi.org/10.1002/nml>
- Hopwood, A. G. (1994). Accounting and everyday life: An introduction. *Accounting, Organizations and Society*, 19(3), 299–301.
- Hufty, M. (2011). Governance: Exploring Four Approaches and Their Relevance to Research. In Wiesmann & H. Hurni (Ed.), *Research for sustainable development: Foundations, experiences, and perspectives* (pp. 165–183). Geographica Bernensia.
- Imro, A. S., Romelah, & Nurul, H. (2024). Konsep Manhaj Tarjih dan Tajdid dalam Perspektif Muhammadiyah. *Al-Afkar: Journal for Islamic Studies*, 7(4), 1215–

1225. <https://doi.org/10.31943/afkarjournal.v7i4.1111>.The
- Islam, S. S. (2013). Accountability : A Comparative Study of Human Responsibility Between Islam and Man-made Doctrines, by Sheikh Osman AbdulKader al-Safi. *Intellectual Discourse*, 4, 103–106.
- Jacob, E. (1987). Qualitative Research Traditions: A Review. *Review of Educational Research*, 57(1), 1–50.
- Jeffrey, P., & Salancik, G. R. (2003). *The External Control of Organizations: A Resource Dependence Perspective*. Stanford University Press.
- Joannidès de Lautour, V. (2017). Accounting, Capitalism and the Revealed Religions. In *Accounting, Capitalism and the Revealed Religions*.
- Kamayanti, A. (2020). Metodologi Penelitian Kualitatif Akuntansi: Pengantar Religiositas Keilmuan. In *Penerbit Peneleh*.
- Kingma, B. R. (1997). Public good theories of the non-profit sector: Weisbrod revisited. *Voluntas: International Journal of Voluntary and Nonprofit Organizations: Official Journal of the International Society for Third-Sector Research*, 8(2), 135–148. <https://doi.org/10.1007/BF02354191>
- Koppell, J. G. (2005). Pathologies of Accountability : ICANN and the Challenge of “ Multiple Accountabilities Disorder .” *Public Administration Review*, 65(1), 94–108. <https://doi.org/10.1111/j.1540-6210.2005.00434.x>
- Kraatz, M. S., & Block, E. S. (2012). Organizational Implications of Institutional Pluralism. *The SAGE Handbook of Organizational Institutionalism, January*, 243–275. <https://doi.org/10.4135/9781849200387.n10>
- Kuanova, L. A., Sagiyeva, R., & Shirazi, N. S. (2021). Islamic social finance: a literature review and future research directions. *Journal of Islamic Accounting and Business Research*, 12(5), 707–728. <https://doi.org/10.1108/JIABR-11-2020-0356>
- Latief, H. (2014). Contesting Almsgiving in Post-New Order Indonesia. *American Journal of Islamic Social Sciences*, 31(1), 16–50.
- Laughlin, R. C. (1990). A Model of Financial Accountability and The Church of England. *Financial Accountability & Management*, 6(2), 93–114.
- Lawler, E. E. (1970). Job Attitudes and Employee Motivation: Theory, Research and Practice. *Psychology and Industrial Productivity*, 23, 223–237.
- Lawrence, T. B., & Suddaby, R. (2006). Institutions and Institutional Work. In S. R. Clegg, C. Hardy, T. B. Lawrence, & W. R. Nord (Eds.), *SAGE Handbook of Organization Studies* (2nd ed., pp. 215–254). SAGE Publications, Inc.
- Lawrence, T. B., Suddaby, R., & Bernard, L. (2009). Introduction: theorizing and studying institutional work. In *Institutional Work* (pp. 1–27). Cambridge University Press.

- Lazismu. (2025). *Visi, Misi, Prinsip dan Tujuan*. Lazismu. <https://lazismu.org/view/visi-misi>
- Lerner, J. S., & Tetlock, P. E. (2003). Bridging Individual, Interpersonal, and Institutional Approaches to Judgment and Decision Making: The Impact of Accountability on Cognitive Bias. *Emerging Perspectives on Judgment and Decision Research*, 431–457.
- Lewis, D., & Kanji, N. (2009). *Non-Governmental Organizations and Development*.
- Lincoln, Y. S., & Guba, E. G. (1985). Naturalistic Inquiry. In *SAGE Publications*. SAGE Publications, Inc.
- Lune, H. & Berg, B. L. (2017). *Qualitative Research Methods for the Social Sciences (9th Edition)*. In *Pearson Education Limited*. Pearson Education Limited
- Macintosh, N. B. (2002). *Accounting, Accountants and Accountability: Poststructuralist Positions*. Routledge.
- Maier, F., Meyer, M., & Steinbereithner, M. (2014). Nonprofit Organizations Becoming Business-Like: A Systematic Review. *Nonprofit and Voluntary Sector Quarterly*, 43(1), 1–23. <https://doi.org/10.1177/0899764014561796>
- Mainardes, E. W., Alves, H., & Raposo, M. (2012). Management Decision Emerald Article : A model for stakeholder classification and stakeholder relationships. *Management Decision*, 50(10), 1861–1879. <https://doi.org/10.1108/00251741211279648>
- Majelis Ulama Indonesia. (2011). Fatwa DSN-MUI Nomor 8 Tahun 2011 tentang Amil Zakat. *Majelis Ulama Indonesia*.
- Malinowski, B. (1922). *Argonauts of Western Pacific*. Routledge.
- Manning, P. K. (2001). Semiotics, Semantics and Ethnography. In P. Atkinson, A. Coffey, S. Delamont, J. Lofland, & L. Lofland (Eds.), *SAGE Publications* (Vol. 4, Issue 1, pp. 352–351). SAGE Publications, Inc.
- Messner, M. (2009). The Limits of Accountability. *Accounting, Organizations and Society*, 34(8), 918–938.
- Meyer, J., & Rowan, B. (1977). Institutionalized Organizations: Formal Structure as Myth and Ceremony. *American Journal of Sociology*, 83, 340–363.
- Miles, M. B., & Huberman, A. M. (1994). *Qualitative Data Analysis*. In *SAGE Publications*. SAGE Publications, Inc.
- Mitchell, R. K., Agle, B. R., & Wood, D. J. (1997). Toward a Theory of Stakeholder Identification and Salience: Defining the Principle of Who and What Really Counts. *The Academy of Management Review*, 22(4), 853–886.
- Molisa, P. (2011). A spiritual reflection on emancipation and accounting. *Critical Perspectives on Accounting*, 22(5), 453–484.
- Morgan, G. (1988). Accounting as Reality Construction - Towards A New

- Epistemology for Accounting Practice. *Accounting Organizations and Society*, 13(5), 477–485.
- Moxham, C., & Boaden, R. (2007). The impact of performance measurement in the voluntary sector Identification of contextual. *International Journal of Operations & Production Management*, 27(8), 826–845. <https://doi.org/10.1108/01443570710763796>
- Mubarok, M. S. (2022). Mapping research problematika zakat indonesia di era society 5.0: Systematic literature review-VOSviewer SERAMBI. *SERAMBI: Jurnal Ekonomi Manajemen Dan Bisnis Islam*, 4(3), 239–252.
- Muhammadiyah. (n.d.). *Majelis, Lembaga, Biro PP Muhammadiyah*. Muhammadiyah. Retrieved April 10, 2025, from <https://muhammadiyah.or.id/majelis-dan-lembaga/>
- Muhammadiyah, P. P. (2017). *Pedoman Pimpinan Pusat Muhammadiyah Nomor 01/PED/I.0/B/2017 Tentang Lazismu*. http://scioteca.caf.com/bitstream/handle/123456789/1091/RED2017-Eng-8ene.pdf?sequence=12&isAllowed=y%0Ahttp://dx.doi.org/10.1016/j.regsciurbe.co.2008.06.005%0Ahttps://www.researchgate.net/publication/305320484_SISTEM_PEMBETUNGAN_TERPUSAT_STRATEGI_MELESTARI
- Mulgan, R. (2000). ‘Accountability’: An Ever-Expanding Concept? *Public Administration*, 78(3), 555–573. <https://doi.org/https://doi.org/10.1111/1467-9299.00218>
- Murchison, J. M. (2010). *Ethnography Essentials: Designing, Conducting, and Presenting Your Research*. John Wiley & Sons.
- Naidoo, L. (2012). Ethnography: An Introduction to Definition and Method. *An Ethnography of Global Landscapes and Corridors*, November.
- Najam, A. (1996). NGO Accountability: A Conceptual Framework. *Development Policy Review*, 14, 339–353.
- Nakamura, M. (2012). The Crescent Arises over the Banyan Tree. In *Die Welt des Islams* (Issue 1/4). Institute of Southeast Asian Studies. <https://doi.org/10.2307/1570797>
- Neuman, W. L. (2014). *Social Research Methods: Qualitative and Quantitative Approaches*. Pearson Education Limited.
- O’Dwyer, B., & Unerman, J. (2007). From Functional to Social Accountability: Transforming the Accountability Relationship Between Funders and Non-Governmental Development Organisations. *Accounting, Auditing and Accountability Journal*, 20(3), 446–471. <https://doi.org/10.1108/09513570710748580>
- O’Dwyer, B., & Unerman, J. (2008). The Paradox of Greater NGO Accountability: A Case Study of Amnesty Ireland. *Accounting, Organizations and Society*, 33(7–8),

- 801–824. <https://doi.org/10.1016/j.aos.2008.02.002>
- Oliver, C. (1991). Strategic Responses To Processes. *The Academy of Management Review*, 16(1), 145–179. <http://www.jstor.org/stable/258610>
- Ostrom, E. (2010). Beyond Markets and States: Polycentric Governance of Complex Economic Systems. *American Economic Review*, 100(June), 641–672.
- Pache, A.-C., & Santos, F. (2013). Inside the hybrid organization: Selective coupling as a response to competing institutional logics. *The Academy of Management Journal*, 56(4), 972–1001.
- Patton, M. Q. (2002). Qualitative Research & Evaluation Methods. In *Qualitative Inquiry*. http://books.google.com/books/about/Qualitative_research_and_evaluation_method.html?id=FjBw2oi8E14C
- Pemerintah Indonesia. (2011). Undang-Undang Republik Indonesia Nomor 23 Tahun 2011 tentang Pengelolaan Zakat. *Lembaran Negara Republik Indonesia Tahun 2011 Nomor 115*.
- Pemerintah Indonesia. (2014a). *Peraturan Menteri Agama Republik Indonesia Nomor 52 Tahun 2014 Tentang Syarat dan Tata Cara Penghitungan Zakat Mal dan Zakat Fitrah Serta Pendayagunaan Zakat Untuk Usaha Produktif*.
- Pemerintah Indonesia. (2014b). *Peraturan Pemerintah Republik Indonesia No. 14 Tahun 2014 tentang Pelaksanaan Undang Undang Nomor 23 Tahun 2011 tentang Pengelolaan Zakat*.
- Pemerintah Indonesia. (2015). *Keputusan Menteri Agama Nomor 333 Tahun 2015 tentang Pedoman Pemberian Izin Pembentukan Lembaga Amil Zakat*.
- Pemerintah Indonesia. (2016). *Peraturan Menteri Agama Republik Indonesia Nomor 5 Tahun 2016 tentang Tata cara Pengenaan Sanksi Administratif dalam Pengelolaan Zakat*. <https://peraturan.bpk.go.id/Home/Details/131037/peraturan-menag-no-5-tahun-2016>
- Petzinger, J., & Jung, T. (2024). In reciprocity, we trust: Improving grantmaking through relational philanthropy. *Journal of Philanthropy and Marketing*, 29(2), 1–10. <https://doi.org/10.1002/nvsm.1840>
- Pfeffer, J., & Salancik, G. R. (1978). The external control of organizations: A resource dependence approach. In *NY: Harper and Row Publishers* (p. 300).
- Pfister, J. (2009). *Managing Organizational Culture for Effective Internal Control - From Practice to Theory*. Springer.
- Pilon, M., & Brouard, F. (2022). Conceptualizing Accountability as An Integrated System of Relationships, Governance, and Information. *Financial Accountability and Management*. <https://doi.org/10.1111/faam.12323>
- Poland, B. D. (1995). Transcription Quality as an Aspect of Rigor in Qualitative

- Research. *Qualitative Inquiry*, 1(3), 290–310.
- Polanyi, M. (2009). *The Tacit Dimension*. The University of Chicago Press.
- Power, M. (2004). Counting , Control and Calculation : Reflections on Measuring and Management. *Human Relations*, 57(6), 765–783.
- Putra, P., Pratama, R. S., Lestari, R., & Sintia, M. (2025). Muhammadiyah Sebagai Gerakan Islam Berwatak Tajdid dan Tajrid. *Jurnal Budi Pekerti Agama Islam*, 3(1), 30–35. <https://doi.org/https://doi.org/10.61132/jbpai.v3i1.840>
- Putri, M. D., Maryati, U., & Fauzi, N. (2021). Studi Komparasi Internet Financial Reporting pada Baznas Provinsi dan LAZ Provinsi. *Jabei*, 1(1), 25–35.
- Qaiser, A., & Hassan, S. (2024). The Role of Rule-following and Accountability Leadership and Management Support in Internal Control Effectiveness Moderated by Organizational Culture. *Journal of Organizational Effectiveness*.
- Raharja, S. (2018). *Accounting, Accountability, and Cooperative Identity in Indonesia*. University of Southampton.
- Rini, R. (2016). Penerapan Internet Financial Reporting untuk Meningkatkan Akuntabilitas Organisasi Pengelola Zakat. *Jurnal Akuntansi Multiparadigma*, November.
- Rini, R. (2020). a Review of the Literature on Zakah Between 2003 and 2019. *International Journal of Economics and Financial Issues*, 10(2), 156–164.
- Roberts, J., & Scapens, R. (1985). Accounting systems and systems of accountability - understanding accounting practices in their organisational contexts. *Accounting, Organizations and Society*, 10(4), 443–456.
- Rosen, M. (1991). Coming to Terms with the Field: Understanding and Doing Oragnizational Ethnography. *Journal of Management Studies*, January, 1–24.
- Rosenstiel, L. von. (2004). Organizational Analysis. In U. Flick, E. von Kardorff, & I. Steinke (Eds.), *A Companion to Qualitative Research*. SAGE Publications, Inc.
- Rubin, H. J., & Rubin, I. S. (2012). *Qualitative Interviewing: The Art of Hearing Data.pdf* (Third). SAGE Publications, Inc.
- Rusydiana, A. S., & Al Farisi, S. (2016). Studi Literatur tentang Riset Zakat. *AHKAM : Jurnal Ilmu Syariah*, 16(2), 281–290.
- Saerang, D. P. E. (2003). *Accountability and accounting in a religious organisation: an interpretive ethnographic study of the Pentecostal Church of Indonesia*. University of Wollongong.
- Salle, I. Z. (2015). Akuntabilitas Manuntungi: Memaknai Nilai Kalambusang pada Lembaga Amil Zakat Kawasan Adat Ammatoa. *Jurnal Akuntansi Multiparadigma*, 4.
- Schein, E. H. (2010). Organizational Culture and Leader. In *Understanding the New Business Paradigm in Eastern Europe*.

- Schlenker, B. R., Britt, T. W., Pennington, J., Murphy, R., & Doherty, K. (1994). The Triangle Model of Responsibility. *Psychological Review*, 101(4), 632–652.
- Selamet, S. R., Supriadi, D., & Supendi, U. (2023). Doktrin Teologi “Al-Ma’un” dan Perkembangan Muhammadiyah. *Historia Madania*, 7(2), 228–249.
- Selznick, P. (1947). *TVA and The Grass Roots* (R. . Beals, F. Fearing, & W. . Robinson (eds.)). University of California Publications in Culture and Society.
- Shenton, A. K. (2004). Strategies for ensuring trustworthiness in qualitative research projects. *Education for Information* 22, 22, 63–75. <https://doi.org/https://doi.org/10.3233/EFI-2004-22201>
- Shoemaker, D. (2011). Attributability, answerability, and accountability: Toward a wider theory of moral responsibility. *Ethics*, 121(3), 602–632.
- Sider, R. J., & Unruh, H. R. (2004). Typology of Religious Characteristics of Social Service and Educational Organizations and Programs. *Nonprofit and Voluntary Sector Quarterly*, 33(1), 109–134.
- Sinclair, A. (1995). The Chameleon of Accountability" Forms and Discourse. *Accounting Organizations and Society*, 20(2), 219–237.
- Smith, A. M. (2012). Attributability, Answerability, and Accountability. *Ethics*, 122(3), 575–589.
- Smith, D. E. (2005). *Institutional Ethnography: A Sociology for People*. Altamira Press.
- Spradley, J. P. (1979). *The Ethnographic Interview*. Harcourt Brace Jovanovich College Publishers.
- Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. *Academy of Management Review*, 20(3), 571–610.
- Sujitjorn, S., & Lertsuksombat, R. (2019). A Soft Structure of Not-for-Profit Organization. *Open Journal of Business and Management*, 07(04), 1637–1640.
- Sukoharsono, E. G. (2014). Interpretive Ethnoaccounting: Understanding Ethnography in the Accounting Research Fields. *The International Journal of Accounting and Business Society*, 22(1), 634.
- Sya’adah, S. I. (2022). Urgensi Audit Internal oleh Badan Zakat (Sebuah Studi Literatur). *Research in Accounting Journal*, 2(5), 740–748.
- Termeer, C. J. A. M., Dewulf, A., Breeman, G., & Stiller, S. J. (2012). Governance Capabilities for Dealing Wisely With Wicked Problems. *Administration and Society*, 1–31. <https://doi.org/10.1177/0095399712469195>
- Tetlock, P. E. (1992). The Impact of Accountability on Judgment and Choice: Toward a Social Contingency Model. *Advances in Experimental Social Psychology*, 25(C), 331–376.
- Thohari, H. Y. (2021). *Muhammadiyah sebagai Gerakan Filantropi: Perspektif*

Historis dan Sosiologis. Suara Muhammadiyah.
<https://suaramuhammadiyah.id/2021/03/03/muhammadiyah-sebagai-gerakan-filantropi-perspektif-historis-dan-sosiologis/>

- Thornton, P. H., Ocasio, W., & Lounsbury, M. (2015). The Institutional Logics Perspective. In R. Scott & S. Kosslyn (Eds.), *Emerging Trends in the Social and Behavioral Science* (pp. 1–22).
- Tracey, P., Phillips, N., & Lounsbury, M. (2014). Taking religion seriously in the study of organizations. *Research in the Sociology of Organizations*, 41(April), 3–21. <https://doi.org/10.1108/S0733-558X20140000041009>
- Treviño, L. K., & Nelson, K. A. (2017). Managing Business Ethics: Straight Talk About How to Do It Right. In *Journal of Business Ethics Education* (Seventh, Vol. 7). John Wiley & Sons, Inc.
- Triyuwono, I. (2002). Akuntabilitas Publik Dalam Bingkai Demokratisasi Ekonomi-Politik Indonesia. In *Jurnal Bisnis dan Strategi* (Vol. 9, Issue 1, pp. 47–60).
- Triyuwono, I. (2003). Konsep Transendental Tradisi Islam untuk Metodologi Penelitian Akuntansi, Bisnis, dan Ekonomi. *Jurnal Bisnis Strategi*, 12, 77–88.
- Ulul, M., Musaffa, A., Hujaj, A., & Sudrajad, M. R. (2022). Study the Philosophy of Islamic Law in Determination Percentage of Zakat Mal. *Jurnal Hukum Bisnis Islam Vol.*, 14(1).
- Unerman, J., & O'Dwyer, B. (2006). Theorising accountability for NGO advocacy. *Accounting, Auditing and Accountability Journal*, 19(3), 349–376.
- Unerman, J., & O'Dwyer, B. (2010). NGO accountability and sustainability issues in the changing global environment. *Public Management Review*, 12(4), 475–486. <https://doi.org/10.1080/14719037.2010.496258>
- Wellens, L., & Jegers, M. (2014). Effective governance in nonprofit organizations : A literature based multiple stakeholder approach q. *European Management Journal*, 32(2), 223–243. <https://doi.org/10.1016/j.emj.2013.01.007>
- Westphal, J. D., & Zajac, E. J. (2001). Decoupling Policy from Practice : The Case of Stock Repurchase Programs. *Administrative Science Quarterly*, 46(2), 202–228.
- Willis, J. W. (1942). *Foundations of Qualitative Research*. SAGE Publications, Inc.
- Yasmin, S., & Ghafran, C. (2019). The problematics of accountability: Internal responses to external pressures in exposed organisations. *Critical Perspectives on Accounting*, 64, 102070.
- Yasmin, S., & Ghafran, C. (2021). Accountability and legitimacy of non-profit organisations: Challenging the current status quo and identifying avenues for future research. *Financial Accountability & Management*.
- Yasmin, S., Ghafran, C., & Haniffa, R. (2018). Exploring de-facto accountability regimes in Muslim NGOs. *Accounting Forum*, 42(3), 235–247.

- Yasmin, S., Ghafran, C., & Haslam, J. (2021). Centre-staging beneficiaries in charity accountability: Insights from an Islamic post-secular perspective. *Critical Perspectives on Accounting*, 75, 102167.
- Ybema, S., Yanow, D., Wels, H., & Kamsteeg, F. (2009). Organizational Ethnography - Studying the Complexities of Everyday Life. In S. Ybema, D. Yanow, H. Wels, & F. Kamsteeg (Eds.), *Jurnal Penelitian Pendidikan Guru Sekolah Dasar* (Vol. 6, Issue August). SAGE Publications, Inc.

