ABSTRACT

Accountability is a concept formed through social processes. Its meaning and practice are inseparable from institutional contexts, espoused values, and stakeholder relationships. However, research on Zakat Management Institutions (ZMIs) in Indonesia remains heavily focused on formal mechanisms, overlooking how religious values and institutional dynamics shape such practices. To address this gap, this study aims to examine how *amil* (zakat administrators) interpret and implement accountability, as well as the role of institutional logics in constructing these meanings and practices.

This study adopts an interpretive paradigm with a case study design at Inisiatif Zakat Indonesia (IZI), a national Private Zakat Institution in Jakarta. Data were collected through in-depth interviews, observations, and document analysis and subsequently analysed using coding techniques within a constructivist grounded theory (CGT) approach.

The findings indicate that accountability in zakat management at IZI is constructed through the harmonisation of instrumental and relational dimensions. The instrumental dimension is manifested in regulatory and sharia compliance, transparent reporting, strengthening governance, auditability, planning and evaluation, and professionalism. Conversely, the relational dimension is expressed through trust-building, humanistic services, stakeholder participation, impact-based reporting, cross-sector collaboration, and the internalisation of Islamic values. This harmonisation emerges from the complementary interactions and negotiations among regulatory, professional, social, and Islamic logics.

Theoretically, this study expands accountability theory by demonstrating that accountability is not merely a formal mechanism but rather a social construct arising from the harmonisation of instrumental and relational dimensions through the interaction of various institutional logics. Furthermore, these findings offer practical implications for enhancing zakat governance and practice in Indonesia.

Keywords: Accountability, Zakat Management, Accountability armonisation,

Instrumental and Relational Accountability, Institutional Logics.

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