

DAFTAR PUSTAKA

- Al-Mamun, A., & Haque, A. K. M. A. (2015). Perception of muslim consumers towards tax deduction through Zakat in malaysia: an empirical investigation on muslims in Malaysia. *Conference on Shari'ah Oriented Public Policy in Islamic Economic System*.
- Al-Qaradawi, Y. (1999). The Lawful and the Prohibited in Islam (Al-Halal Wal Haram Fil Islam). In *America Trust Publication, 1994*.
- Astuti, D., & Zulkifli, Z. (2018). MANAJEMEN PENGELOLAAN ZAKAT DI UPZ INSTANSI PEMERINTAH PROVINSI RIAU. *Al-Hikmah: Jurnal Agama Dan Ilmu Pengetahuan*, 15(1), 1. [https://doi.org/10.25299/jaip.2018.vol15\(1\).1580](https://doi.org/10.25299/jaip.2018.vol15(1).1580)
- Atsarina, A. (2018). *ANALISIS PENERAPAN GOOD CORPORATE GOVERNANCE PADA ORGANISASI PENGELOLA ZAKAT (Studi Kasus di Badan Amil Zakat Nasional dan Dompot Dhuafa)*. IV(2), 1–38.
- Bagir, M. (2011). An Approach to The Understanding of “Religious Experiences.” *Kanz Philosophia: A Journal for Islamic Philosophy and Mysticism*. <https://doi.org/10.20871/kpjipm.v1i1.2>
- BAZNAS, P. (2020). *OUTLOOK ZAKAT INDONESIA 2020*.
- Chariri, A. (2009). Landasan filsafat dan metode penelitian kualitatif. In *Workshop Metodologi Penelitian Kuantitatif dan Kualitatif, Laboratorium Pengembangan Akuntansi (LPA), Fakultas Ekonomi Universitas Diponegoro Semarang, 31 Juli – 1 Agustus 2009*.
- Ellwood, S. (1993). Parish and town councils: Financial accountability and management. *Local Government Studies*. <https://doi.org/10.1080/03003939308433687>
- Emzir. (2010). Metodologi penelitian pendidikan kuantitatif & kualitatif. *Metodologi Penelitian Pendidikan Kuantitatif & Kualitatif*. <https://doi.org/10.1017/CBO9781107415324.004>
- Endahwati, Y. D. (2014). Akuntabilitas Pengelolaan Zakat, Infaq, dan Shadaqah (ZIS). *Jurnal Ilmiah Akuntansi & Humanika*, 4(1), 1356–1379.
- Fikri, A., Sudarma M, Sukoharsono E G, Purnomosidhi B, dan T. I. (2010). STUDI FENOMENOLOGI AKUNTABILITAS NON GOVERNMENTAL ORGANIZATION Ali Fikri 1. *Jurnal Akuntansi Multiparadigma*, 1(3), 417–428.
- Fuadi, A. (2016). NEGARA KESEJAHTERAAN (WELFARE STATE) DALAM PANDANGAN ISLAM DAN KAPITALISME. *JESI (Jurnal Ekonomi Syariah Indonesia)*. [https://doi.org/10.21927/jesi.2015.5\(1\).13-32](https://doi.org/10.21927/jesi.2015.5(1).13-32)
- Ghazali, M. Z. (2016). *Proposing Factors Influencing Trust towards Zakat Institutions amongst Moslem Business Owners*. <https://doi.org/10.15405/epsbs.2016.08.92>
- Hafidhuddin, D. (2019). Peran Strategis Organisasi Zakat Dalam Memperkuat Zakat Di Dunia. *Al-Infaq: Jurnal Ekonomi Islam*, 2(1), 1–4. <http://www.jurnalfai-uikabogor.org/index.php/alinqaf/article/view/361/256>
- Hamidi, N. & E. S. (2013). Analisis Akuntabilitas Publik Organisasi Pengelola Zakat Berdasarkan Aspek Pengendalian Intern Dan Budaya Organisasi (Survei pada Organisasi Pengelola Zakat di Indonesia). *Ekonomi Dan Bisnis Islam*, VIII(1), 1–22.
- Hasrina, Cut Delsi, Yusri, D. R. A. S. (2018). *Pengaruh Akuntabilitas dan*

- Transparansi Lembaga Zakat Terhadap Tingkat Kepercayaan Muzakki Dalam Membayar Zakat Di Baitul Mal Kota Banda Aceh.* 3(1), 14–25.
- Johari, F., Fahme Mohd Ali, A., binti Mohd Noor, Z., Ridhwan Ab Aziz, M., & Faisal Ibrahim, M. (2013). Impact of Zakat Distribution on Poor and Needy Recipients: An Analysis in Kelantan, Malaysia. *Australian Journal of Basic and Applied Sciences Malaysia. Aust. J. Basic & Appl. Sci.*
- Karim, M. S. (2015). Prevention of Pollution of the Marine Environment from Vessels. In *Prevention of Pollution of the Marine Environment from Vessels*. <https://doi.org/10.1007/978-3-319-10608-3>
- Kusumastuti, D. (2019). Apakah Penerapan Tata Kelola Yang Baik Mampu Mendorong Kinerja Pengelolaan Zakat: Telaah Sistematis Hasil Studi-Studi Empiris Di Indonesia. *Mabsya: Jurnal Manajemen Bisnis Syariah*, 1(1), 79–98. <https://doi.org/10.24090/mabsya.v1i1.3152>
- Lexy J. Moleong, D. M. A. (2019). Metodologi Penelitian Kualitatif (Edisi Revisi). *PT. Remaja Rosda Karya*. <https://doi.org/10.1016/j.carbpol.2013.02.055>
- Mardiasmo. (2002). *Akuntansi Sektor Publik*. Yogyakarta: Andi.
- Miles, M., & Huberman, A. (1994). Miles and Huberman Chapter 2. In *Qualitative Data Analysis*.
- Mubarokah, I., Beik, I. S., & Irawan, T. (2017). Dampak Zakat terhadap Kemiskinan dan Kesejahteraan Mustahik (Kasus : BAZNAS Provinsi Jawa Tengah). *Al-Muzara'ah*, 5(1), 37–50. <https://doi.org/10.29244/jam.5.1.37-50>
- Muhammad, S. A., & Ram Al Jaffri, S. (2016). Effectiveness on Intention To Pay Zakat : Moderating Effect of. *International Journal of Management Research & Review*, 6(1), 1–8.
- Nasution, J., Zakat, P., & Waspada, D. D. (2019). TERHADAP MINAT BERZAKAT DI DOMPET DHUAFWA WASPADA. *J-EBIS*, 4(1), 83–99.
- Nopiardo, W. (2017). Strategi Fundraising Dana Zakat Pada Baznas Kabupaten Tanah Datar. *Imara: JURNAL RISET EKONOMI ISLAM*, 1(1), 57. <https://doi.org/10.31958/imara.v1i1.991>
- Nurbismi, N., & Ramli, M. R. (2018). Pengaruh Zakat Produktif, Pendapatan, dan Kinerja Amil Terhadap Kemiskinan Mustahik di Kota Banda Aceh. *Jurnal EMT KITA*, 2(2), 55. <https://doi.org/10.35870/emt.v2i2.51>
- Owoyemi, M. Y. (2020). Zakat management: The crisis of confidence in zakat agencies and the legality of giving zakat directly to the poor. *Journal of Islamic Accounting and Business Research*, 11(2), 498–510. <https://doi.org/10.1108/JIABR-07-2017-0097>
- Powell, R. (2010). Zakat: Drawing Insights for Legal Theory and Economic Policy from Islamic Jurisprudence. *University of Pittsburgh Tax Review*.
- Prastowo, A. (2016). Metode Penelitian Kualitatif dalam Perspektif Rancangan. *Jurnal Fokus Konseling*.
- Puskas Baznas. (2019). *Zakat Outlook 2019* (Issue December 2018).
- Rahmat, Rani, Anantawikrama Tungga Atmaja, N. L. G. S. (2017). Transparansi Dan Akuntabilitas Pengelolaan Zakat , Infaq , Shadaqah ,(Studi Kasus Pada Badan Amil Zakat Nasional Kabupaten Buleleng. *E-Journal SI Ak Universitas Pendidikan Ganesha*, 7(1), 1–10. <https://ejournal.undiksha.ac.id/index.php/S1ak/article/viewFile/9735/6168>
- Randa, F., & Tangke, P. (2015). Developing Accountability Model of Local

- Government Organization: From Managerial Accountability to Public Accountability (Naturalistic Study on Local Government Tana Toraja). *Procedia - Social and Behavioral Sciences*, 211, 665–672. <https://doi.org/10.1016/j.sbspro.2015.11.099>
- Saad, R. A. J., Aziz, N. M. A., & Sawandi, N. (2014). Islamic Accountability Framework in the Zakat Funds Management. *Procedia - Social and Behavioral Sciences*, 164(August), 508–515. <https://doi.org/10.1016/j.sbspro.2014.11.139>
- Saad, R. A. J., Farouk, A. U., & Abdul Kadir, D. (2020). Business zakat compliance behavioral intention in a developing country. *Journal of Islamic Accounting and Business Research*, 11(2), 511–530. <https://doi.org/10.1108/JIABR-03-2018-0036>
- Sari, D. F., Beik, I. S., & Rindayati, W. (2019). Investigating the Impact of Zakat on Poverty Alleviation: A Case from West Sumatra, Indonesia. *International Journal of Zakat*, 4(2), 1–12.
- Selasi, D., & Wahyudin, M. (2019). *Implementasi Pengelolaan Zakat Profesi Terhadap Bantuan Beasiswa Pendidikan Di Kementrian Agama Kabupaten Cirebon (Studi Kasus Pada Baznas Kabupaten Cirebon) Implementation Of Professional Zakat Management On Education Assistance Assistance In The Relig.* 3(1), 22–37.
- Septiarini, D. F. (2011). Pengaruh Transparansi Dan Akuntabilitas Terhadap Pengumpulan Dana Zakat, Infaq Dan Shodaqoh Pada Laz Di Surabaya. *AKRUAL: Jurnal Akuntansi*, 2(2), 172. <https://doi.org/10.26740/jaj.v2n2.p172-199>
- Setiawan, D. (2011). Zakat Profesi Dalam Pandangan Islam. *Jurnal Sosial Ekonomi Pembangunan*, 1(2), 195–208.
- Shirazi, N. S., & Bin Amin, M. F. (2009). Poverty elimination through potential zakat collection in the OIC-member countries: Revisited. *Pakistan Development Review*. <https://doi.org/10.30541/v48i4iipp.739-754>
- Spradley, J. P. (1980). Ethnography for What? In *Participant Observation*.
- Sugiyono. (2010). Metode Penelitian Bisnis. Pendekatan Kuantitatif, kualitatif dan R & D. *Bandung: Alfabeta*.
- Turner, M., & Hulme, D. (1997). Governance, administration and development: making the state work. In *Governance, administration and development: making the state work*.
- Yin, R. K. (2003). Case study methodology R.K. Yin (2003, 3rd edition). Case Study Research design and methods. Sage, Thousand Oaks (CA)..pdf. In *Case Study Research: design and methods*.
- Yusuf Al-Qaradhawi, Hukum Zakat (Bandung: Pustaka Mizan, 1999), h.878
- Zainal, H., Abu Bakar, A., & Saad, R. A. J. (2016). Reputation, satisfaction of zakat distribution, and service quality as determinant of stakeholder trust in zakat institutions. *International Journal of Economics and Financial Issues*.

Peraturan Pemerintah:

- Peraturan Pemerintah Nomor 14 Tahun 2014 Tentang Pelaksanaan Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat
- Peraturan Pemerintah Tentang Pelaksanaan Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat.
- Instruksi Presiden Nomor 3 Tahun 2014 Tentang Pengelolaan Zakat

www.baznas.go.id