

## **ABSTRACT**

*This research aims to provide an idea of how the transparency and accountability practices of management and reporting of ZIS funds in Lazismu Kota Semarang and how the institution reflects the spiritual value in its financial reporting.*

*This research departs from the research of Muhtada (2014) who assessed the existence of suspicion of independence in zakat institution based on religious organization due to politics which was did by senior head. This research use case study method. To get the source of research data used participant observation interview method and document study in this research. The data obtained then analyzed by using interactive model Miles and Huberman consisting of data reduction, data presentation, and conclusion and verification.*

*The results showed that the transparency and accountability practices carried out by Lazismu Kota Semarang included the accountability of *hablumminnallah* and *hablumminnannaas*, and the agency ensured there is no political intervention in the body of the institution due to the prohibition of practical politics. *Honest, ikhlas lillahita'ala* and *amanah* are the spiritual value used by Lazismu Kota Semarang to do management and reporting of ZIS funds.*

**Keywords** : *transparancy, accountability, management and reporting ZIS funds, spiritual value, Lazismu Kota Semarang*