The Impact of Zakat Management Accounting Information System Quality on Muzaki Satisfaction in Indonesia

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Abstract

The potential for zakat in Indonesia is very large, but in reality only 5% of zakat fund collection is obtained from this potential. Many factors influence the low acceptance of zakat funds, including the quality of the zakat management accounting information system which has an impact on decreasing the satisfaction of muzaki. The purpose of the study was to measure how much influence the quality of the management accounting information system has on the satisfaction of system users. While the research method used is explanatory research. With a sample of 100 muzaki, the data collection technique used a questionnaire, the research instrument used a validity and reliability test, the data analysis technique used SEM-PLS with an inner model and outer model. The results of this study prove that the quality of the zakat management accounting information system has a positive and significant effect on muzaki satisfaction. The results of this study provide a real contribution to zakat fund managers to pay attention to the quality of the management accounting information system that can provide speed and ease of information for muzaki, so that muzaki feel satisfied to deposit zakat funds in the amil institution which has an impact on the level of zakat fund collection increasing.

Keywords*: Quality Accounting Information System; Muzaki Satisfaction; Zakat.*

1. Introduction

Indonesia as one of the most popular countries in the world, the majority is dominated by people who embrace Islam and has great zakat potential. This is shown by the potential of zakat that can be collected from various groups. based on the World Giving Index report (2021), Indonesia maintains the first position as the country with the most generous society even in a pandemic situation. Of course, with this large potential, supported by a strong desire for diversity, it is necessary to map the potential of zakat nationally so that this potential can be maximally realized and close to the potential figure. Based on the 2021 zakat data outlook of the National Amil Zakat Agency (BAZNAS), the total potential of zakat in Indonesia is IDR 327.6 trillion (Puskas BAZNAS, 2021). However, the reality in the field of the accumulation of this large total zakat potential is quite astonishing, where the potential for zakat collected is only around 5% of the existing potential, although it increases every year, there is still a very large gap between the potential and realization of zakat collection in Indonesia. this can be seen in the table below :
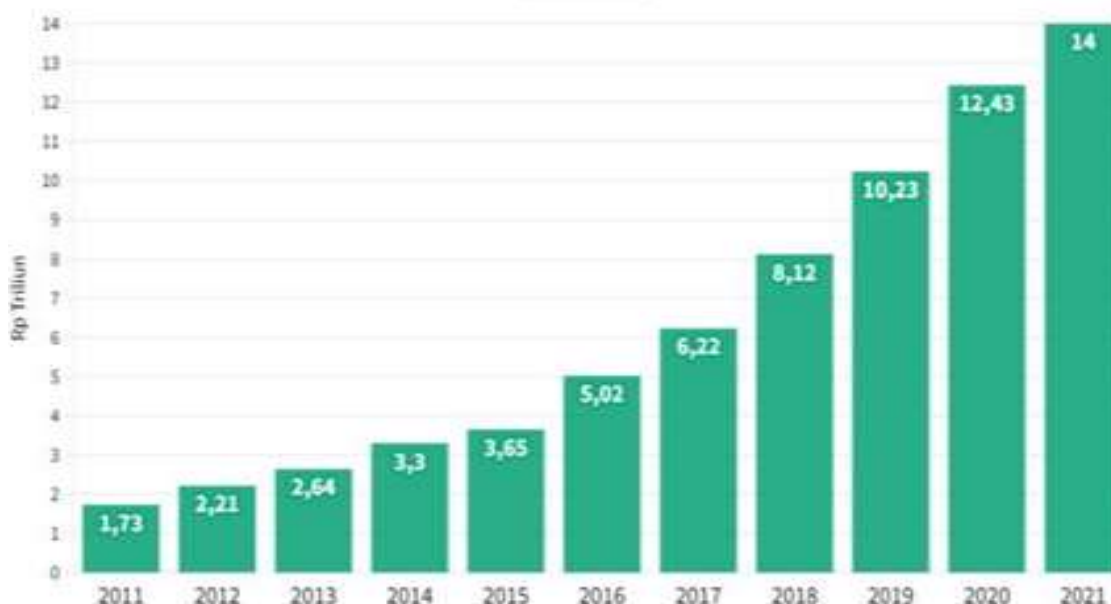

Ficture 1

Realization of zakat fund collection from 2011- 2021

Based on the table above, the problem faced by Baznas is the gap between the potential and actualization of zakat fund collection in Indonesia, besides that people tend to channel it individually to private institutions that are not affiliated with BAZNAS. This causes the distribution of zakat to be uneven and not a little overlapping. Many factors affect the high and low level of acceptance of zakat funds, one of which is the quality of the zakat accounting information system.

Zakat accounting information system is a system created by humans which generally consists of a set of integrated computer- based components and manual components formed to collect, store and manage data and to present output in the form of information to users (Gelinas and Dull, 2012). Chairman of Baznas (Bambang Sudibyo, 2019), (Sandy & Cecep, 2022) stated that the use of renewable technology in the era of revolution 4.0 is increasingly massive, even in the future zakat managers can make a major contribution in collecting zakat funds because the use of technology can accelerate and make it more efficient in collecting, distributing, empowering and verifying mustahik (Bambang, 2019).

But in reality, there are still many zakat managers who have not maximized the use of an integrated zakat accounting information system, which is still partial, which has an impact that not all information can provide benefits to its users, in this case the muzaki. According to the model proposed by DeLone and McLean (2003) quality information is one indicator of an effective information system. Furthermore, DeLone and McLean (2003) explain that if users are satisfied, then users can use the system as often as possible. The same thing is stated by Elmorshidy (2004) that the intensity of information system users can cause satisfaction in users and vice versa, if the user is satisfied, the user often uses the information system.

The urgency of this research is the low acceptance of zakat funds caused by the low quality of the management accounting information system which has an impact on the low level of satisfaction of muzakki so that the level of zakat fund collection is low. Based on the description above, the identification of the problem is how the quality of the management accounting information system of zakat influences the satisfaction of muzaki, with the aim of the research to determine and analyze the influence of the quality of the management accounting information system of zakat on the level of satisfaction of muzaki which has an impact on the level of zakat fund collection increasing.

2. Literature Review
The Effect of Accounting Information System Quality on User Satisfaction
The implementation of information systems in a company can be known from the level of satisfaction of information system users which can be proven by the recipient's response to the use of a quality information system, then information system users will feel the benefits of the system itself and users feel satisfied with the services of the accounting information system, Technology development in Islam is very necessary to provide knowledge to humans as Surah Al Quran An-Naml verse 40.

$$\text{قَالَ الَّذِيْ عِنْدَهُ عِلْمٌ مِّنَ الْكِتٰبِ اَنَا۠ اٰتِيْكَ بِهٖ قَبْلَ اَنْ يَّرْتَدَّ اِلَيْكَ طَرْفُكَۗ فَلَمَّا رَاٰهُ مُسْتَقِرًّا عِنْدَهٗ قَالَ هٰذَا مِنْ فَضْلِ رَبِّيْۗ لِيَبْلُوَنِيْٓ ءَاَشْكُرُ اَمْ اَكْفُرُۗ وَمَنْ شَكَرَ فَاِنَّمَا يَشْكُرُ لِنَفْسِهٖۚ وَمَنْ كَفَرَ فَاِنَّ رَبِّيْ غَنِيٌّ كَرِيْمٌ ۝}$$

Meaning: One who has knowledge from the Book said, I will bring the throne to you before your eyes blink. So when he (Sulaiman) saw the throne set before him, he said, "This is one of my Lord's gifts to test me, whether I am grateful or deny (His favors). Whoever is grateful, then indeed he is grateful for (the good of) himself, and whoever denies, then indeed my Lord is All- Rich, All-Glorious."
The above verse provides information technology innovations that are always developing until now. Starting in ancient times there was an SMS system that was able to send messages in seconds, then photos, finally now there are so many things from all over the world that can be accessed by the internet in seconds which provides convenience to system users, as a form of satisfaction we must be grateful to Allah. Likewise, according to De Lone and Mc Lean (2003) that the quality of information systems has an effect on user satisfaction. Likewise, the results of research by Hafid Agourram and Bill Robson (2006) conducted research that focused on the success of accounting information systems. The results showed that the quality of data processing information systems affects user satisfaction, because user satisfaction as a human ultimately has an impact on financial performance. Likewise, Mohamad Noorman bin Masrek (2007) that the successful implementation of university portal information systems in Malaysia states that information system quality and service quality are significantly related to user satisfaction.

Based on the above concepts, the research hypothesis to H1 is that there is an influence between the quality of accounting information systems on system user satisfaction

3. Methodology

The research method used is explanatory research. Explanatory research method is research that is used to obtain a description, description systematically, factually and accurately about the facts, characteristics and relationships between the variables studied (Sekaran & Bougie, 2010).

The research population is system users, especially muzaki who have entrusted their funds to amil zakat institutions in the city of Bandung, with a research sample using Slovin obtained as many as 100 muzaki. data collection technique uses a questionnaire distributed to 100 muzaki in 2023, after the data is collected, a data instrument test is carried out using the validity and reliability tests., and hypothesis testing using SEM-PLS with the following model:

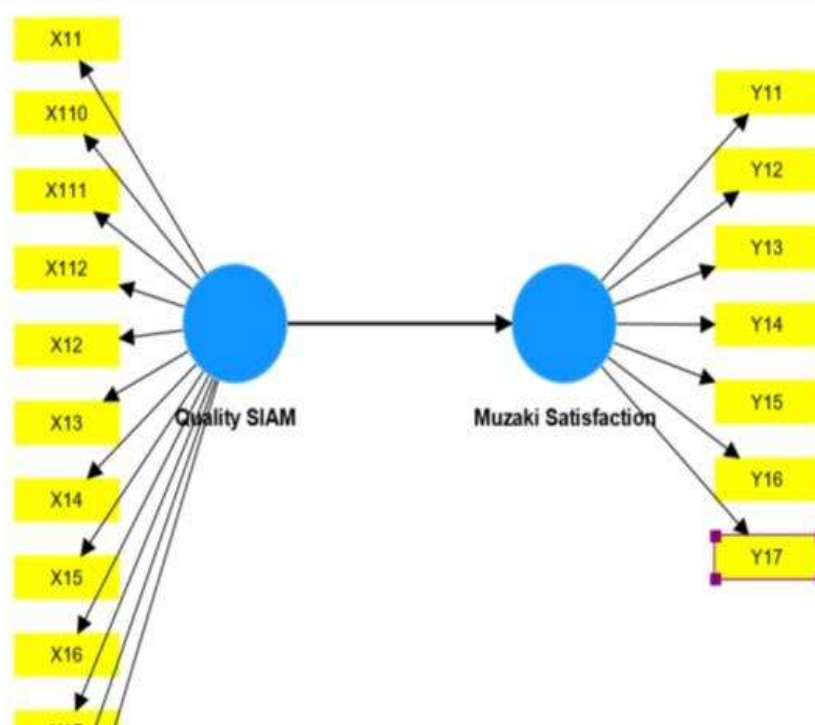
Ficture 2 Model PLS

4. Results And Discussion

4.1 Results

From the results of questionnaires that have been distributed to system users in amil zakat institutions, both internal and external, totaling 100 respondents spread across several Amil Zakat Institutions in West Java. The description of the characteristics of the research respondents can be explained in the following section:
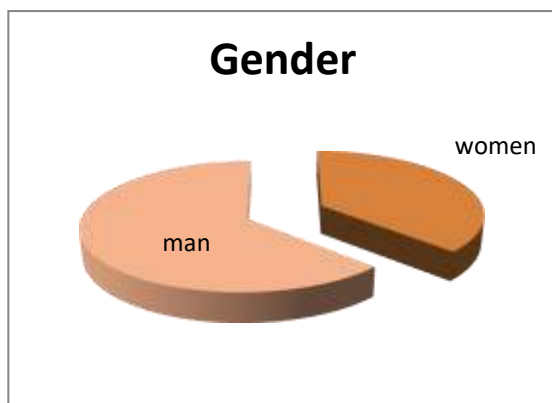
Distribution of Respondents by Gender

Figure 1 Gender Profile

Based on Figure 1, it can be seen that respondents are divided into two categories, 100 respondents obtained, the composition of respondents based on gender is 63 respondents or 63% male and the remaining. 37 respondents or 37% female. The results shown in Figure 5.1 show that respondents in zakat management institutions are dominated by men, namely 63%.

Respondent's Age

The results of the analysis of the characteristics of respondents based on age can be shown in Figure 2
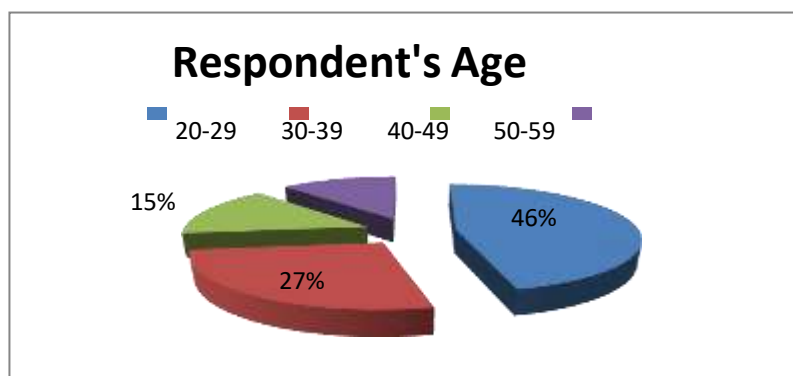
Figure 2 Respondent Age Profile

Based on Figure 2, it can be seen that respondents can be divided into four categories, namely ages 20-29 by 46%, 30-39 by 27%, 40-49 by 15%, 50-59 by 12%.

The results show that the average respondent of the system users of the zakat management institution is dominated by men, namely 63%. The results show that the average respondent of system users, namely muzaki, is between 20-29 years old.

4.1.1 Descriptive Analysis

The data description of the respondents' responses can be used to enrich the discussion, through the description of the respondent's response data, it can be seen how the condition of each indicator of the variable being studied is. In order to make it easier to interpret the variables being studied, categorization of respondents' responses is carried out based on the average score of respondents' responses.

4.1.1.1 Descriptive Analysis Quality of Zakat Management Accounting Information System (KSIAMZ)

The quality of the Zakat Management Accounting Information System is measured through three dimensions and each has four indicators that reflect it and are operationalized into twelve question items. The following is a recapitulation of the average score of respondents' assessments of each dimension of the Quality of the Zakat Management Accounting Information System.

Table 1

Recapitulation of the average score of respondents' answers to the variable Quality of Zakat Management AccountingSIstem

Dimensions of the QSIAM	Average Score	Category
Organization	3,75	Good
Management	3,91	Good
Technology	3,95	Good
Average Quality SIAM	3,87	Good
Gap from Ideal Score	1,13	

Source: Data processing results, 2023

When viewed from the average score of respondents' responses, the quality of the zakat management accounting information system is included in the agreed category. Then when viewed based on the dimensions, all dimensions of the category agree. The existence of a gap of 1.13 is a form of quantification of the ideal (expected) conditions, namely if all respondents answer scale 5. From the average of 3.87 for the quality of the zakat management accounting information system, it is known that the minimum average is 3.75, namely for the organizational dimension, while the maximum average is at 3.95 (data attached) for the technology dimension.

4.1.1.2 Descriptif analysis Muzaki Satisfaction

The Muzaki Satisfaction variable is measured through three dimensions and each dimension consists of two to three indicators which are operationalized into seven statement items. The following is a recapitulation of the average score of respondents' assessment of each dimension of the muzaki satisfaction variable.

Table 2 Recapitulation of Muzaki Satisfaction

Dimensions ofMuzaki Satisfaction	Average Score	Category
Helpful	4,16	Satisfied
Useful	3,75	Satisfied
Attention	3,84	Satisfied
AverageMuzaki Satisfaction	3,92	Satisfied
Gap from Ideal Score	1,08	

When viewed from the average score of respondents' responses, muzaki satisfaction is in the satisfied category. Then when viewed by dimension, the average dimension of the category is satisfied with an average value of 3.92. The gap of 1.08 is a form of quantification of the ideal

(expected) condition, namely if all respondents answer scale 5. From the average of 3.75 for muzaki satisfaction, it is known that the minimum average is 3.75 while the maximum average is at 3

Data Quality Test Results Validity Test

Validity testing was carried out with 100 respondents. In this test, the critical correlation coefficient is obtained from the r distribution table using a significant level of 5%, the r-table

= 0.207. The significance test is carried out by comparing the r-count value with the r-table value. If r-count is greater than r-table or the correlation value (r) is greater than 0.3, then the statement is said to be valid. (Sugiyono, 2008) In this study using SPSS 23 software, the validity test results can be shown in Table 3

Table 3 Validity Test

Variable	Indikator	r- Count	t- table	Caption
Quality of Zakat ManagementAccounting Information System	X.1.1	$.879^{**}$	0.3	Valid
	X.1.2	$.946^{**}$	0.3	Valid
	X.1.3	$.929^{**}$	0.3	Valid
	X.1.4	$.955^{**}$	0.3	Valid
	X.2.1	$.871^{**}$	0.3	Valid
	X.2.2	$.906^{**}$	0.3	Valid
	X.2.3	$.879^{**}$	0.3	Valid
	X.2.4	$.882^{**}$	0.3	Valid
	X.3.1	$.923^{**}$	0.3	Valid
	X.3.2	$.882^{**}$	0.3	Valid
	X.3.3	$.901^{**}$	0.3	Valid
	X.3.4	$.868^{**}$	0.3	Valid
Muzaki Satisfaction	Y.1.1	$.893^{**}$	0.3	Valid
	Y.1.2	$.907^{**}$	0.3	Valid
	Y.1.3	$.919^{**}$	0.3	Valid
	Y.2.1	$.792^{**}$	0.3	Valid
	Y.2.2	$.869^{**}$	0.3	Valid
	Y.3.1	$.940^{**}$	0.3	Valid
	Y.3.2	$.917^{**}$	0.3	Valid

Based on Table 3 shows that if r-count is greater than r-table = 0.300 or more, then the 19instrument statement items are declared valid and can be used for further analysis..

Reliability Test

This test is carried out by means of one shot or measurement once, carried out withSPSS software to test this reliability with the Cronbach's Alpha (α) statistical test.Here the reduction is only once, then the results are compared with other questions or measure the correlation between question answers. A construct or variable is said to be reliable and acceptable if it provides a Cronbach's Alpha value ≥ 0.6 (Sekaran, 1992). Based on the results of the reliability test with the help of SPSS 23 software, it can be shown in Table 4.

Table 4 Reliability Test

Variabel	Cronbach's Alpha	critical value	Caption
Quality ofZakat Management Accounting Information System (X)	0,873	0,6	Reliable
Muzaki Satisfaction (Y)	0,815	0,6	Reliable

Source: Primary Data Processed, 2023

Based on Table 4, it shows that the reliability test is carried out on question items that are declared valid. A variable is said to be reliable or reliable if the answer to the question is always consistent. The result of Cronbach's alpha reliability instrument of Quality of Zakat Management Accounting Information System is 0.873, an instrument of Muzaki Satisfaction is 0.815. Of the two instruments it turns out that it has a Cronbach's alpha value greater than 0.6, so the three instruments are declared reliable or meet the requirements so that further analysis can be carried out.

4.1.2 Verification Model

In accordance with the research objectives, namely testing the effect of the quality of zakat management accounting information system on muzaki satisfaction, the author will conduct a series of quantitative analysis relevant to the research objectives. Furthermore, it is processed using structural equation modeling with alternative partial least square method.

In structural equation modeling, there are two types of models formed, namely measurement models and structural models. The measurement model explains the proportion of variance of each manifest variable (indicator) that can be explained in the latent variable. Through the measurement model, it will be known which indicators are more dominant in the formation of latent variables. Furthermore, the structural model will be described which will examine the effect of each independent latent variable (exogenous latent variable) on the dependent latent variable (endogenous latent variable).

Using the second order estimation method of Partial Least Square, the full path model of the effect of the quality of the zakat management accounting information system on muzaki satisfaction is obtained.

Measurement Model

Testing the outer model (measurement model) in this analysis, the results are as follows:

Table 5 First Iteration Loading Factor Value

Variabel	Indikator	Outer Loading
Quality of Zakat Management Accounting Information System (X)	X.1.1	0.834
	X.1.2	0.934
	X.1.3	0.924
	X.1.4	0,954
	X.2.1	0,853
	X.2.2	0,883
	X.2.3	0.839
	X.2.4	0.846
	X.3.1	0.885
	X.3.2	0,833
	X.3.3	0,889
	X.3.4	0.856
Muzaki Satisfaction (Y)	Y.1.1	0.802
	Y.1.2	0.864
	Y.1.3	0.872
	Y.2.1	0.788
	Y.2.2	0.847
	Y.3.1	0.919
	Y.3.2	0.881

Source: Primary Data Processed, 2023

1.Convergent Validity

Convergent Validity is done by looking at the item reliability (validity indicator) indicated by the loading factor value. Loadingfactor is a number that shows the correlation between the score of a question item and the construct indicator score that measures the construct. A loading factor value greater than 0.7 is said to be valid. However, according to (Hair et al., 1998) for an initial examination of the loading factor matrix, approximately 0.3 is considered to have met the minimum level, and for a loading factor of less than 0.4 is considered better, and for a loading factor greater than 0.5 it is generally considered significant. In this study, the loading factor limit used is 0.7. After processing the data using SmartPLS 4.0, the loading factor results can be shown as in Table 5.

From the results of data processing with SmartPLS shown in Table 5, that the majority of indicators in each variable in this study have a loading factor value greater than 0.70 and are said to be valid. Meanwhile, those with a loading factor value of less than 0.70 are eliminated gradually until there are no more loading factors less than 0.70. This shows that variable indicators that have a loading factor value greater than 0.70 have a high level of validity, thus fulfilling convergent validity. While the indicator variable that has a loading factor value smaller than

0.70 has a low level of validity so that the indicator variable needs to be eliminated or removed from the model. The loading factor value after no more indicators are eliminated can be shown in Table 6.

Table 6 Second Iteration Loading Factor Value

Variabel	Indikator	Outer Loading
Quality of ZakatManagement Accounting Information System (X)	X.1.1	0.834
	X.1.2	0.934
	X.1.3	0.924
	X.1.4	0,954
	X.2.1	0,853
	X.2.2	0,883
	X.2.3	0.839
	X.2.4	0.846
	X.3.1	0.885
	X.3.2	0,833
	X.3.3	0,889
	X.3.4	0.856
Muzaki Satisfaction (Y)	Y.1.1	0.802
	Y.1.2	0.864
	Y.1.3	0.872
	Y.2.1	0.788
	Y.2.2	0.847
	Y.3.1	0.919
	Y.3.2	0.881

Source: Primary Data Processed, 2023

Based on Table 5, it shows that there is an increase in the loading factor value and all values are above 0.70 so that it meets convergent validity

2. Discriminant Validity

Discriminant Validity is done by looking at the cross loading value of construct measurements. The cross loading value shows the magnitude of the correlation between each construct with its indicator and the indicators of other block constructs. A measurement model has good discriminant validity if the correlation between the construct and its indicators is higher than the correlation with indicators from other block constructs. After data processing using SmartPLS 4.0 the cross loading results can be shown in Table 7

Tabel 7 Cross Loading

	KUALITAS SIAM ZAKAT	KEPUASAN MUZAKI
X.1.1	0.646	0.632
X.1.1	0.646	0.632
X.1.2	0.791	0.778
X.1.2	0.791	0.778
X.1.3	0.797	0.831
X.1.3	0.797	0.831
X.1.4	0.758	0.756
X.1.4	0.758	0.756
X.2.1	0.727	0.731
X.2.1	0.727	0.731
X.2.2	0.752	0.808
X.2.2	0.752	0.808
X.2.3	0.641	0.583
X.2.3	0.641	0.583
X.2.4	0.696	0.759
X.2.4	0.696	0.759
X.3.1	0.714	0.747
X.3.1	0.714	0.747
X.3.2	0.645	0.668
X.3.2	0.645	0.668
X.3.3	0.799	0.838
X.3.3	0.799	0.838
X.3.4	0.720	0.710
X.3.4	0.720	0.710
Y.1.1	0.658	0.802
Y.1.1	0.658	0.802
Y.1.2	0.710	0.864
Y.1.3	0.744	0.872
Y.1.3	0.744	0.872
Y.2.1	0.713	0.788
Y.2.1	0.713	0.788
Y.2.2	0.631	0.847
Y.2.2	0.631	0.847
Y.3.1	0.794	0.919
Y.3.1	0.794	0.919
Y.3.2	0.806	0.881
Y.3.2	0.806	0.881

Source: Primary Data Processed, 2023

From the cross loading results in Table 7, it shows that the correlation value of the construct with its indicator is greater than the correlation value with other constructs.Thus, all constructs or latent variables alreadyhave good discriminant validity, where theindicators in the construct indicator block are better than the indicators in other blocks.

The next evaluation is by comparing the AVE root value with the correlation between constructs. The recommended result is that the root AVE value must be higher than the correlation between constructs (Yamin and Kurniawan, 2011). The model has better

discriminant validity if the square root of the AVE for each construct is greater than the correlation between the two constructs in the model. A good AVE value is required to have a value greater than 0.50. In this study, the AVE value and the square root of AVE for each construct can be shown in Table 8

Table 8 AVE Value and Square Root of AVE

	Average Variance Extracted (AVE)	Akar Kuadrat (AVE)
Useful	0.876	0.936
Frequency	1.000	1.000
Function	0.935	0.967

Data Processed, 2023

. Based on Table 8, all constructs show AVE values greater than 0.50, namely with

the smallest 0.730 for the Muzaki satisfaction variable (Y) and the largest 0.772 for the Zakat Management Accounting Information System Quality variable (X). This value has met the requirements in accordance with the specified minimum AVE value limit of 0.50. After knowing the square root value of AVE for each construct, the next step is to compare the square root of AVE with the correlation between constructs in the model. In this study, the results of the correlation between constructs and the square root value of AVE can be shown in Table 9 below

Table 9

The correlation value between constructs with the square root value of AVE

	MUZAKI SATISFAC TION	QUALITYSIAM ZAKAT
MUZAKI SATISFACTION	0.854	
QUALITY SIAM ZAKAT		0.878

Muzaki Satisfaction	0.730	0.854
Quality Of Siam Zakat	0.772	0.878
Control	0.812	0.901
Management	0.786	0.887
Helping	0.829	0.910
Organization	0.876	0.936
Attention	0.939	0.969
Technology	0.813	0.902
Time	1.000	1.000

Source: Primary

Source: Data Processed, 2023

Table 9 shows that the square root value of AVE for each construct is greater than the correlation value so that the constructs in this research model can be said to have good discriminat validity.

3. Composite Reliability

Outer model, apart from being measured by assessing convergent validity and discriminant validity, can also be done by looking at the reliability of constructs or latent variables as measured by the composite reliability value. The construct is declared reliable if the composite reliability has a value> 0.7, then the construct is declared reliable. The SmartPLS output results for the composite reliability value can be shown in Table 10

Table 10

*Cronbach's Alpha Value* and *CompositeReliability*

	Cronbach's Alpha	Reliabilitas Komposit
Muzaki Satisfaction	0.938	0.950
Quality Of Siam Zakat	0.973	0.976
Management	0.909	0.936
Help	0.897	0.936
Organization	0.952	0.966
Attention	0.935	0.968
Technology	0.923	0.946
Time	1.000	1.000

Source: Primary Data Processed, 2023

The SmartPLS output results in Table 10 show that the Cronbach's alpha and composite reliability values for all constructs are above the 0.60 value. With the resulting value, all constructs have good reliability in accordance with the required minimum value limit. Based onthe overall results of the model evaluation, all of them obtained good results. Then thisresearch model can be continued to the next proces

Hypothesis Testing

After outer testing that has met the requirements, the next step is based on the results of testing the Inner Model (structural model) which includes the r- square output, parameter coefficients and t- statistics. To see whether a hypothesis can be accepted or rejected, pay attention to the significance value between constructs, t- statistics, and p-values. This hypothesis testing was carried out with the help of SmartPLS (Partial Least Square) software. These values can be seen from the bootstrapping results. The rules of thumb used in this study are t-statistics> 1.96 with a p-value significance level of 0.05 (5%). The value of testing the hypothesis of this study can be shown in Table 11 and for the results of this research model can be illustrated as shown in Figure 3.
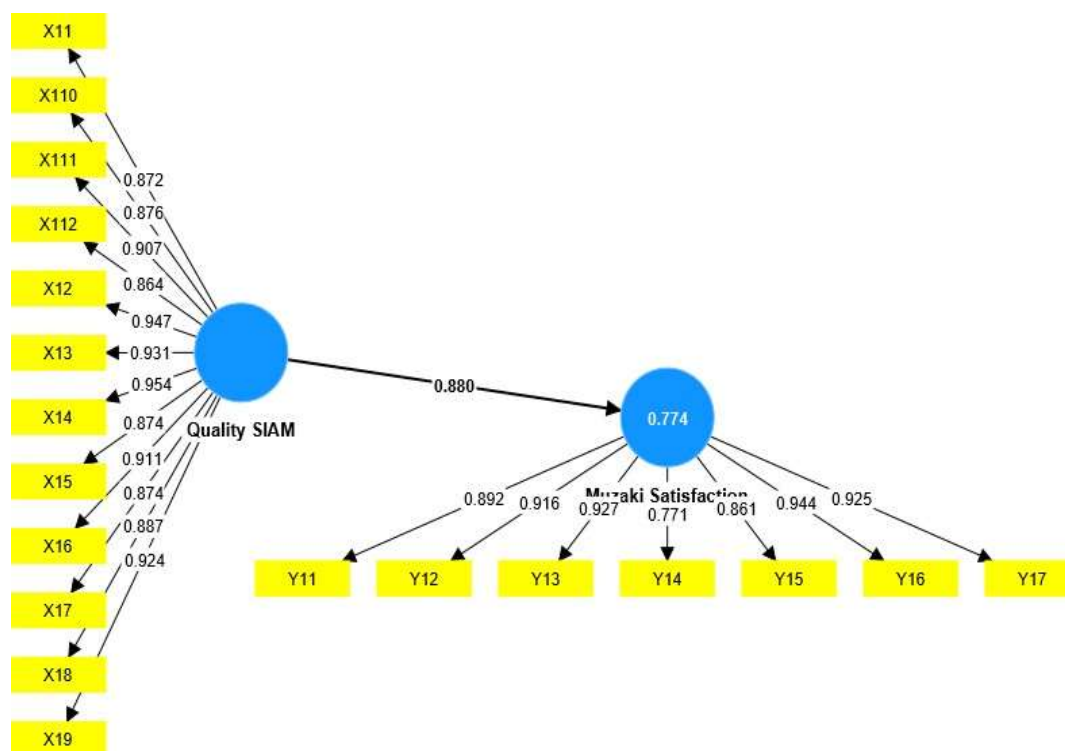
4.2 Discussion

4.2.1 Effect of Quality of zakat management accounting information system on muzaki satisfaction

Based on the results of hypothesis testing, there is a positive and significant influence between the quality of the zakat management accounting information system on the level of muzaki satisfaction. This means that the better the use of zakat management accounting information systems in zakat fund management institutions which include organizational management, management and technology used by providing accurate, fast and timely information to users, especially muzaki, the higher the level of satisfaction of muzaki. The amount of influence of the quality of zakat management accounting information system on the level of muzaki satisfaction is 78.2% while the rest is influenced by other factors outside the quality of zakat management accounting information system

The results of this study are in line with previous results including Nunung, et al (2023); Nurul musqary (2018); Rakhmadian, M., Hidayatullah, S., & Respati, H. (2017); Titin S. Pakaya, Rizan Machmud, Djoko Lesmana Radji. *(2023)*; Sorongan, E., Hilmansyah, H., & Hadiyanto, H. (2019). Othman, W. R. W., Fahmy, S., & Haslinda, N. (2022)[15]. That the success of a system in the company will affect the satisfaction of system users. This can be supported also based on the results of the questionnaire that has been distributed to the muzaki that the quality of the zakat management accounting information system in the amil zakat institution in terms of its organization is good by having an average of 3.75, while the management management system of the amil zakat institution is also good with an average of 3.75, 91 and the use of technology that supports the operations of amil zakat institutions so that the data provides information speed and the data presented is accurate and relevant according to the needs of users has an average of 3.95, so that it can provide a level of satisfaction for muzaki in facilitating the deposit of zakat funds and providing better attention, especially in reporting the use of zakat funds so as to raise the level of trust of muzaki which has an impact on the level of collection of zakat funds increasing

4.3 Conclusion

Based on the research results, it turns out that the quality of the management accounting information system for managing zakat funds at zakat amil institutions has a positive and significant effect on muzaki satisfaction, meaning that the higher the quality of the zakat management accounting information system in organizational management, management and the use of technology used by zakat amil institutions to produce appropriate information. with the needs of users, including muzaki, accurate and timely, this will increase the level of muzaki satisfaction in entrusting their zakat funds so that the collection of zakat funds will increase. The contribution of the results of this research is very useful for zakat fund managers. It can improve the quality of a friendly management accounting information system, making it easier for muzaki to access information easily and quickly and in accordance with the needs of users of the zakat accounting information system.

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