

## Analysis of the Perceptions of Students of the Faculty of Economics and Islamic Business towards the Accountability of the Jember Amil Zakat Institution in the Digital Era

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### Abstract

**Purpose:** This study aims to analyze the perception of FEBI UIN KHAS Jember students towards the accountability of Lembaga Amil Zakat (LAZ) in Jember in the digital era. Accountability is an important aspect in zakat governance, especially in ensuring transparency of financial statements and distribution of zakat funds.

**Method:** This research uses descriptive qualitative method with data collection techniques through interviews, observation, and documentation of FEBI students.

**Practical Applications:** The results show that the digital era provides easy access to information about LAZ through social media and websites, so students tend to trust LAZ that actively presents information transparently.

**Conclusion:** FEBI UIN KHAS Jember students consider LAZ accountability very important, especially in terms of transparency of financial statements and distribution of zakat funds. The presence of digital media has a significant influence on students' perceptions, where LAZs that are active in digital publications are more trusted.



## **Introduction**

Zakat management in Indonesia is currently officially regulated through two institutions, namely the National Zakat Agency (BAZNAS) established by the government and the Amil Zakat Institution (LAZ) established by the community by obtaining an operational license from the government. These two institutions have a strategic role in supporting the optimization of the management of zakat funds that are trustworthy, professional, and in accordance with the principles of Islamic law. In carrying out their duties, both BAZNAS and LAZ are required to apply the principle of high accountability as a form of responsibility for the management of public funds that they have received and distributed. Accountability in the context of zakat institutions is not only limited to presenting transparent financial reports, but also includes transparency in the delivery of work program information, realization of fund distribution, and the effectiveness of benefits received by mustahik. Accountability becomes one of the fundamental elements to increase public trust, especially the muzakki who have the right to know clearly how their zakat funds are managed. The higher the level of accountability of an institution, the greater the public trust in entrusting their zakat to the institution.

Along with the development of information technology in the digital era, zakat management has also experienced significant changes, especially in terms of information presentation and reporting transparency. The presence of digital technology offers convenience for the public, including students, to access various information related to activities, programs, and financial reports of amil zakat institutions through digital platforms such as websites, social media, and mobile applications. This condition certainly affects public perception, especially among students who are known as the digital native generation and are very familiar with information technology. Students of the Faculty of Economics and Islamic Business (FEBI) UIN Kiai Haji Achmad Siddiq Jember as one of the academic groups who have a scientific background in the field of Islamic economics are relevant subjects to assess the accountability of LAZ in the Jember area. Students' perceptions of the accountability of zakat institutions in the digital era are important to study, considering that students not only act as the general public, but also as prospective practitioners and academics in the field of Islamic economics who are later expected to contribute to strengthening national zakat governance.

Based on this background, this study aims to analyze the perceptions of FEBI UIN KHAS Jember students towards the accountability of Lembaga Amil Zakat (LAZ) in the digital era. This research is expected to provide an overview of how much influence the presence of digital technology has on students' views in assessing the openness, transparency, and accountability of LAZ in managing zakat funds, as well as recommendations for LAZ in Jember in improving the quality of accountability in the digital era.

## **Method**

This research uses a descriptive qualitative type, which is research that aims to describe and analyze in depth the perceptions of students towards the accountability of the Amil Zakat Institution (LAZ) in the digital era. The research subjects are students of the Faculty of Economics and Islamic Business (FEBI) UIN Kiai Haji Achmad Siddiq Jember, which is considered relevant because it has an academic background in the field of Islamic economics. Data collection techniques were conducted through observation, in-depth interviews, and documentation. Observation aimed to obtain an overview of LAZ activities, interviews were used to explore student perceptions, and documentation was conducted to complement research data through relevant archives, reports, and digital media.

The data obtained was analyzed using the Miles and Huberman interactive model which includes data reduction, data presentation, and conclusion drawing. These three stages were carried out systematically to simplify, organize, and conclude the data in order to obtain valid research results and in accordance with the study objectives.

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## **Result**

The results of this study indicate that students of the Faculty of Economics and Islamic Business (FEBI) UIN Kiai Haji Achmad Siddiq Jember have a high perception of the importance of accountability in the management of zakat by the Amil Zakat Institution (LAZ). Accountability is considered as an essential aspect, especially in terms of transparency of financial statements and clarity of the process of distributing zakat funds to mustahik. Students think that good accountability not only reflects the professionalism of the institution, but also becomes the main indicator in building public trust, especially the muzakki from the younger generation. In the current digital era, students feel that there is a significant ease in obtaining information related to LAZ activities and financial reports through various digital platforms, such as social media, official websites, and zakat service applications. Access to information that is fast, open, and accurate is an important factor in shaping students' positive perceptions of the credibility and performance of zakat institutions. LAZ that actively publishes reports digitally, both related to the collection and distribution of zakat funds, is considered more professional, trustworthy, and worthy of trust.

Conversely, institutions that are less active in presenting information openly through digital media tend to create negative perceptions among students. This inactivity raises doubts regarding the transparency and accountability of the management of zakat funds. This condition is an important concern, considering that students as a digital native generation are very dependent on digital media in accessing information, including in assessing the performance of Islamic philanthropic institutions. This finding confirms that the use of digital technology is a strategic instrument in building the accountability of amil zakat institutions, as well as a means to increase public trust in the modern era. Therefore, the optimization of digital media in delivering financial reports and zakat activities periodically is an important need for the sustainability of muzakki trust, especially among university students.

## **Discussion**

The digital era plays an important role in shaping public perception of philanthropic institutions, especially Lembaga Amil Zakat (LAZ). The development of information and communication technology has not only changed the pattern of social interaction, but also has a direct impact on the way the public, including academics and students, assess the accountability of an institution. In the digital era, accountability is no longer understood as limited to the submission of financial reports in private or through printed media, but must be accompanied by information disclosure that is presented quickly, easily accessible, and transparent through various digital platforms. For FEBI UIN Kiai Haji Achmad Siddiq Jember students, the existence of digital media is the main means of obtaining various information, including related to zakat management by LAZ. Students as part of the digital native generation have characteristics that are accustomed to accessing information through the internet, social media, and digital applications. Therefore, the activeness of LAZ in presenting financial reports, fund distribution programs, and documentation of activities online becomes one of the main indicators in building an accountable image in the eyes of students.

In this context, digital transparency is considered a tangible manifestation of institutional accountability in the modern era. Publication of financial reports, social activities, and zakat distribution programs that can be accessed online become a measure of students' trust in the professionalism and integrity of zakat institutions. Institutions that actively utilize digital media will be considered more open, trustworthy, and responsive to public information needs. Conversely, inactivity or lack of digital transparency can lead to negative perceptions in the form of doubts about the credibility of the institution, and can even reduce public interest in paying zakat through the institution. Furthermore, this finding also shows that the digitalization of information in zakat institutions has an important contribution to the creation of good governance in the governance of Islamic philanthropy. Accountability built through digital transparency is not only a means of accountability, but also as a medium of education

to the public regarding the importance of channeling zakat through trusted official institutions. Information that is presented openly can also be a medium of social control, where the public can participate in monitoring the realization of the zakat program and the resulting impact on mustahik.

In addition, the perception of students as an academic group in the field of Islamic economics has a strategic role in shaping public opinion in the campus environment and the wider community. As future academics, practitioners, and managers of zakat institutions, their perception of LAZ accountability in the digital era will affect the development of zakat governance in the future. Therefore, it is important for zakat institutions to continue to innovate in digital-based reporting systems, optimize social media, official websites, and online-based zakat service applications in order to build public trust, especially from the younger generation. Digitalization has driven a paradigm shift in the management of philanthropic institutions, where public trust is now not only determined by printed annual reports or physical reports, but also by the extent to which institutions are able to present information that is easily accessible, accurate, real-time, and accountable.

Thus, the results of this study provide practical implications for LAZ in the Jember area to be more adaptive to the development of digital technology and increase human resource capacity in digital-based information management. In the future, amil zakat institutions are expected to not only be able to maintain the principle of administrative accountability, but also digital accountability in accordance with the demands of the modern era and the expectations of the younger generation.

## **Conclusion**

Students of the Faculty of Economics and Islamic Business (FEBI) UIN Kiai Haji Achmad Siddiq Jember perceive accountability as a very important aspect in the management of zakat funds by Lembaga Amil Zakat (LAZ). The main emphasis of this perception lies on information disclosure, especially in terms of transparency of financial statements and the distribution process of zakat funds to mustahik. Students consider that the clarity of financial statements and information on the distribution of funds that can be accessed by the public are the main indicators of the credibility and professionalism of a zakat institution. In the digital era, advances in information technology have significantly influenced the pattern of public information access, including among students. The presence of digital media, such as official websites, social media, and online zakat service applications become important tools in shaping students' perceptions of LAZ accountability. This finding shows that LAZs that are active and consistent in publishing financial reports, distribution programs, and other social activities through digital media, tend to gain more trust from students compared to institutions that do not utilize information technology in information dissemination.

Therefore, it is important for LAZs in Jember to continue to innovate and optimize the use of digital platforms, both in the form of transparent presentation of financial reports, information on the realization of zakat programs, and documentation of activities that can be openly accessed by the public. Regular, accurate, and easily accessible publications through various digital media will positively contribute to building public trust, especially from the younger generation who are more responsive to digital-based information. Apart from being a means of public accountability, digital media can also be a strategic instrument for LAZ in improving zakat education, expanding the reach of information, and strengthening the image of a trustworthy and professional institution in the eyes of the public. Thus, efforts to increase digital-based accountability are an unavoidable need in the management of zakat in the modern era.

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