

The Effect of Commitment to Managerial Performance Intervening Variable at the National Baznas of Riau Province

Yusrawati¹, Tatik Mariyanti², Nanda Septiani³

Department Islamic Economic Finance^{1,2}, Department of Management Retail³
IEF Trisakti University^{1,2}, University of Raharja³
Indonesia^{1,2,3}

e-mail: yusrahusaimi@yahoo.co.id¹, tatik.mariyanti@trisakti.ac.id¹,
nanda.septiani@raharja.info³



Author Notification
31 May 2022
Final Revised
05 July 2022
Published
18 July 2022

Yusrawati, Mariyanti, T., & Septiani, N. (2022). The Effect of Commitment to Managerial Performance Intervening variable at the National Baznas of Riau Province. Aptisi Transactions on Technopreneurship (ATT), 4(2).

DOI: <https://doi.org/10.34306/att.v4i2.249>

Abstract

The world has entered the digital era 4.0. Zakat and infaq are the drivers of economic improvement. This is because zakat and infaq funds are a source of funds for the community. Internal control is very necessary because good internal control is a reflection of good managerial practices. In order to maintain good trust, good managerial practices, one of which is through the existence of an internal control system. The company is expected to pay attention to human resources or employees by understanding the factors that can support employee performance. This study uses research design methods, and data analysis methods. The aim is to empirically test the effect of internal control on accountability and managerial at BAZNAS Riau Province. Thus, it is hoped that the distribution of zakat, infaq, and appropriate funds can break the chain of poverty caused by income. Internal control is very necessary.

Keywords: Baznas, Management, Digital Revolution Era 4.0, Design.

1. Introduction

Zakat is an obligation for every Muslim for those who can afford it. At the same time, infaq / alms is a form of gratitude for every Muslim who is willing to set aside and give some of his wealth to help others, as well as a form of piety and an element of the generosity of Muslims who get more sustenance [1].

Infak is regulated in Law Number 23 of 2019 concerning Zakat Management [2]. This law regulates the Zakat Management Organizations (OPZ) that are allowed to operate in Indonesia, namely the Amil Zakat Agency (BAZ) and the Amil Zakat Institution (LAZ). BAZ is formed and inaugurated by the government, while LAZ is formed by the community and inaugurated by the government [3]. With the establishment of OPZ, it is hoped that it will make it easier for muzakki to distribute their zakat funds to be right on target. Based on the religion adopted, the majority of the population in Riau Province in 2021 who embraced Islam was 5.62 million people (87.11%). The BAZNAS institution in Riau Province shows an increase, but this number has not yet reached the target. Religion in Riau Province the potential for zakat in Riau Province is currently quite large, reaching 1.8 trillion [4].



Performance characteristics are the main capital in trying and trying to be able to live in a world that can be implemented in Management. An organization that can provide transparent and relevant zakat financial reports, as well as a good zakat management system and employee performance. An attitude or activity that is carried out or not carried out by employees in carrying out their responsibilities during working hours [5]. Employee performance will show the quality and quantity that describes how much work performance is. With this attention to employees, it is hoped that employee performance will continue to be optimal so that it can realize the achievement of the company's vision, mission, and goals [6].

Employee performance can be realized with a motivational boost that can support the psychological atmosphere of employees because employees are not productive at work, one of which is because there are problems in their work motivation [7].

2 Literature Review

Indonesian Institute of Certified Public Accountants (IAP) in Professional Standards of Public Management [8]. As a process carried out by the entity's board of commissioners, management and other personnel are designed to provide reasonable assurance about the achievement of the following three categories: (a) reliability of financial reporting, (b) effectiveness and efficiency of operations (c) compliance with laws and regulations Internal control is a method, procedure, or system designed by the company to improve efficiency, secure assets, maintain the accuracy of accounting data, enforce discipline, and increase employee compliance with company policies.



Picture 1. Managerial Performance

Managerial performance, when viewed from the language, means performance which means achievement. So performance is an employee's work performance. Managerial performance is the performance of individual members of the organization in managerial activities as measured by using the following indicators: (1). Planning (2) Investigation (3) Coordination (4) Evaluation (5) Supervision (6) Staff Selection (7) Negotiation (8) Representative [9]. The public sector performance measurement system is a system that aims to assist public managers in assessing the achievement of a strategy through financial and non-financial measuring tools [10].

2.1 Operationalization and Measurement of Variables

A variable is anything that can be assigned various values. Construct is an abstraction of observed real-life phenomena. Variables are mediators between abstract constructs and real phenomena [11]. A theory that expresses phenomena systematically through statements of relationships between variables.

$$Y1(\theta) = \alpha_0 + \alpha_1 X1(\theta) + \alpha_2 X2(\theta) + \alpha_3 X3(\theta) + (\theta) + \epsilon_1$$

$$Y2(\theta) = \beta_0 + \beta_1 X1(\theta) + \beta_2 X2(\theta) + \beta_3 X3(\theta) + \beta_4 X1Y1(\theta) + \beta_5 X2Y1(\theta) + \beta_6 X3Y1(\theta) + \epsilon_2$$

Y1 = Accountability
 Y2 = Managerial Performance
 0, 0 = Constant
 1 to 6 = Coefficient
 X1 = Internal Control
 X2 = Religiosity
 X3 = Organizational Commitment
 θ = theta = knowledge based on the values

Picture 2. Regression equation model

The composition of the variables in this research model can be explained as follows:

- **Internal Control**

The internal control variable is operated by referring to the definition put forward; namely, Internal control includes the organizational structure, methods and measures that are coordinated to maintain organizational wealth [12], check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies. Details of dimensions and indicator items for measuring internal control variables are presented in Table 1.

Table 1. Measurement of Internal Control Variables

Dimension	Indicator
Control Activities	1. Every transaction and activity has been supported with authorization from the authorized party. 2. BAZNAS has implemented adequate segregation of duties.
Information and Communication	1. BAZNAS has implemented an accounting system that allows it to be audited 2. BAZNAS implements an information system to carry out its responsibilities.
Monitoring	1. In an unspecified time leader checks sudden to the accounting records.
Risk	1. BAZNAS has implemented internal control and risk management

- **Organizational Commitment**

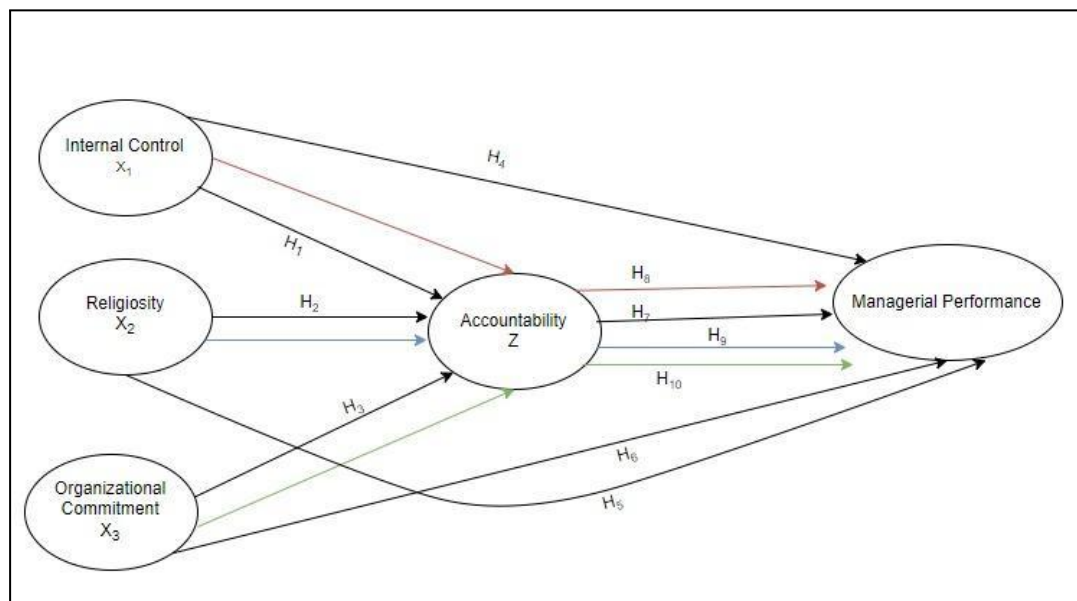
Organizational commitment can also be interpreted as the degree to which a person is involved in his organization and wishes to remain a member, which contains an attitude of loyalty and a person's willingness to work optimally for the organization where the person

works. High commitment makes a person more concerned with the organization than personal interests and tries to make the organization better [13].

- **Accountability**

In a broad sense, accountability can be understood as the obligation of the trustee (agent) to provide accountability, present, report and disclose all activities and activities that are his responsibility to the principal, who has the right and authority to ask for such accountability. Public accountability is the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the principal (principal), who has the right and authority to ask for such accountability [14].

2.2 Conceptual Framework



Picture 3. Theoretical Thinking Framework

Information :

Independent Variables : Internal Control, Religiosity and Organizational Commitment
Intervening Variable : Accountability
Dependent Variable : Managerial Performance

Organizational performance is getting better, which in the end will ensure the achievement of organizational goals. Based on this, it is associated with the theory used in this study, namely the Theory of Reasoned Action [15]. This theory connects belief (belief), attitude (attitude), will (intention), and behaviour (behaviour). An important concept of this theory is the focus of attention (salience), which is considering something that is considered important. The intention is determined by subjective attitudes and norms [16].

3. Research Method

3.1 Data analysis

The data used in this study consisted of primary data and secondary data. Primary data is data obtained directly by researchers firsthand, can come from individuals, focus group discussions, the panel of respondents specially formed by researchers and where are opinions on special issues [17]. Primary data were obtained through individual surveys, namely 199 employees from OPZ in Riau province [18].

Secondary data is data and information collected from existing sources. The secondary data used in this study were data collected from the websites of BPS, BAZNAS, provincial,

district and city BAZNAS, LAZ districts/cities representative of the National LAZ in the province Riau zakat forums and the Ministry of Religion, as well as the results of previous research [19].

3.2 Data Analysis Method

The data analysis used in this research is a quantitative analysis using Structural Equation Modeling-Partial Least Square (SEM-PLS) using Smart PLS software. Partial Least Square (PLS) is a variant-based structural equation (SEM) that can simultaneously test the measurement model as well as test the structural model [20]. The measurement model is used to test the validity and reliability, while the structural model is used to test causality (testing hypotheses with predictive models) [21]. SEM-PLS aims to predict models for theory development [21]. PLS can be used to predict models with a weak theoretical basis [22].

The basis for consideration of using the SEM-PLS model as a data analysis method in research is that this research is not supported by a strong and sufficient theoretical basis, besides that, because of several advantages possessed by this method [23].

4. Discussion

Based on the description above, the problems in this study can be identified as follows:

1. The high potential of zakat in Riau Province is 1.8 trillion, but the OPZ has not been able to collect it to its full potential. This can be seen in Table 1.1 above, in which OPZ was only able to collect 3.13% or Rp. 56,395,642,827.75.
2. The low level of trust in muzak is because the performance of OPZ is still considered to be less accountable and transparent, which is the main principle of managing zakat funds [24].
3. The demand for OPZ to conduct quality financial reporting is a manifestation of managerial performance to increase OPZ accountability and transparency and to increase the trust of muzak.
4. OPZ is an Islamic non-profit organization, so Amil as its human resource is also required to have religious characteristics, trustworthiness and fathonah.
5. It has not been found in previous studies that specifically examine the effect of religiosity, organizational commitment and internal control with accountability as an intervening variable [25].

5. Conclusion

Based on the description of the problems faced by OPZ in the potential of National zakat [26], namely the low trust of muzak and other stakeholders towards OPZ caused by the accountability and performance of amil zakat, in connection with that, it is very important to find solutions to the problems faced by OPZs [27]. Empirically tested the effect of religiosity, organizational commitment and internal control on managerial performance with accountability as an intervening variable at Baznas Riau Province [28].

Consists of descriptive analysis of each research variable and quantitative analysis by testing hypotheses stating the relationship between the variables studied using the Structural Equation Model (SEM) analysis technique with the AMOS (Analysis of Moment Structure) application. Prior to this test, the validity and reliability of the research instrument were tested. Furthermore, from the results of the data analysis, a discussion is carried out in accordance with the established hypothesis [29].

Conclusion From this study, performance is a formal business that has been carried out by a company that can measure the company's success in generating profits so that it can see the prospects, growth, and potential for good development of the company by relying on existing resources [30]. A company can be said to be successful if it has achieved the standards and objectives that have been set and the limitations of research and managerial implications in the future.

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