

Well Practice And Accountability Of Zakat Management Through Culture Values Of Bugis Makassar Ethnic

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ABSTRACT

Accountability in Islamic principal is very important and necessary in managing the zakat funds. One of the accountability forms of zakat organizations is published financial statements. The zakat organizations obtain a mandate from the donors to manage and utilize zakat funds as well. The zakat organizations are responsible either to the donors and recipients or to Almighty God. The zakat organizations have a big role in social and economic life. Zakat as a form of social concern which can overcome poverty in a country and improve the quality of life of the recipients through programs of zakat utilization. Paying zakat is an obligation for Muslim. Indonesia is a country which has the majority of Muslim with great zakat potential but its realization is still low. This is due to the lack of public awareness in paying zakat and the lack of public trust against zakat organizations. To gain public trust in zakat organizations, good governance is needed, namely transparency and accountability. Lack of public trust is related to the zakat management which has many obstacles, such as the utilization of zakat funds is not well managed, the quality of human resources and integrity of zakat management is still low, lack of standardization of zakat management and internal control pretty weak. Hence, the purpose of this paper is to explore how to build a good accountability through culture values of Bugis Makassar ethnic group. Data collection method by performing the direct interview and observation to the respondent. The result is, that implementation of culture values Bugis Makassar ethnic group consist of "Siri or shame, lempu or honesty, getteng or consistent, acca or competence, asitinajang or properly, ada tongeng or the truth, and reso or effort" which the whole principal can build a good accountability in zakat management.

Keywords: Accountability, Culture Values, Zakat Management

1. INTRODUCTION

1.1 Background of the Research

There are many zakat organizations in Indonesia. Paying zakat is an obligation for Muslims. The zakat organizations have a big role in social and economic life. As a country which has the majority of Muslim, Indonesia has great zakat potential. Based on the research conducted by BAZNAS or Institution of National Zakat and IPB, the potential of zakat nationally in 2015 reached Rp 286 trillion. However, the fact showed that the realization of zakat in Indonesia was still low. Baznas announced

that zakat, infaq, and shadaqah funds who collected by government and private organizations nationally in 2015 were only Rp 3.7 trillion or 1.3 percent of its target (Maharani, 2016). This is due to the majority of Muslim still pay their zakat to the recipients directly and the lack of public trust to zakat organizations (Lestari et al., 2015).

Besides that, the knowledge and understanding of people about zakat are very minimum (Adnan, 2001). The lack of public trust is related to the zakat management which has many obstacles. The utilization of zakat funds is not well managed, the quality of human resources and integrity of zakat management are still low (Huda and Sawarjuwono, 2013). The lack of standardization of zakat management which can give a guarantee of good service quality to the stakeholders and society (IMZ and PEBS, 2009:58-67). Additionally, Nikmatuniayah (2014) proved that zakat organizations still had weakness in internal control.

To gain public trust against zakat organizations, accountability is very important and necessary in manage zakat funds. Accountability depicts a duty to execute and to calculate for the organization's accomplishment (Oakes and Young, 2008). Organizations attain a phase of accountability when managers accept to perform their assignments in the circle of belief and with high moral standards (Fowler, 2008). Costa, Ramus, and Andreus (2011) explained that accountability comprises three factors: (a) financial sustainability, (b) social responsibility and (c) value creation. From that views, accountability is about values that must be implemented to reach organization purpose. This view is supported by Lannai and Prabowo (2016) who interpret accounting is not a discipline of knowledge that is value-free, but accounting contains values. Accounting values are related to the culture. Tricker (1987:8) describes accounting as a small part of a culture where accounting exists. Doupnik and Tsakumis (2004) stated that culture elements have the effect to the transformation of accounting and financial statements system in a country.

1.2 Research Question

How to build a good accountability through culture values of Bugis Makassar ethnic group?

1.3 Research Purpose

The purpose of this paper is to explore how to build a good accountability through culture values of Bugis Makassar ethnic group.

2. LITERATURE REVIEW

2.1 Stakeholder Theory

Clarkson (1995) defines stakeholders in the following way: "Stakeholders are persons or groups that have, or claim, ownership, rights, or interests in a corporation and its activities, past, present, or future. Such claimed rights or interests are the result of transactions with, or actions taken by, the corporation, and may be legal or moral, individual or collective. Stakeholders with similar interests, claims, or rights

can be classified as belonging to the same group: employees, shareholders, customers and so on" (p.106). Stakeholder theory asserts a more exhaustive outlook of financial achievement, which can also be construed as a longer-term managerial orientation (Smith, 2014). Stakeholder ship consigns the assignment of the supervisor as observes of managers but notices the supervisor as assisting the managers whose success will assure stakeholder contentment. The presumption is that managers will attempt to fulfill the requirement of all stakeholders and conciliate the conflicts of interest that occur between the organization and the various stakeholder groups (Carroll and Buchholtz, 2009). The aim of the organization is to dedicate as a tool for harmonizing stakeholder interests (Freeman and Evan, 1990; Alam, 2006). If we associate with stakeholder theory, then zakat organizations should be accountable and provide benefits for stakeholders. Stakeholders are entitled to obtain information about the company's activities.

2.2 Zakat

According to the Law of The Republic of Indonesia Number 23 The year 2011 About Zakat Management (Undang-Undang Republik Indonesia Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat), Zakat is a wealth that must be issued by a Muslim or business entity to be given to people who deserve it in accordance with Islamic Sharias. Zakat management is a planning, implementation, and coordinating activity in the collection, distribution, and utilization of zakat. Muslim or business entity who has obligation to pay zakat is called muzakki and people who deserve zakat is called mustahik. The management of zakat is based on:

- a. Islamic law;
- b. Trustworthy;
- c. Benefit;
- d. Justice;
- e. Legal certainty;
- f. Integrated; and
- g. Accountability.

The management of zakat aims to:

- a. Improve service effectiveness and efficiency in the management of zakat; and
- b. Increase the benefits of zakat to achieve community welfare and resolve poverty.

Zakat includes zakat mal and zakat fitrah. Zakat mal comprises of:

- a. Gold, silver, and other precious metals;
- b. Money and other securities;
- c. Commerce;
- d. Agriculture, plantation, and forestry;
- e. Livestock farming and fishery
- f. Mining;
- g. Industry;
- h. Income and services; and
- i. Rikaz.

2.3 Accountability

In general, accountability indicates a connection between two sides in which one side (individual, group, company, government, organization, etc.) is directly or indirectly responsible for another side for something, whether it is an activity, development, and performance (Keans, 1994; Walker, 2002). Fishman (2007) describes accountability as the activities where funds collected and used for charity purpose and provide information about the utilization of its funds. Accountability also concerns about the transparency of management judgments (Baapogmah et al., 2015). Transparency and accountability cooperate to increase the consistency of management performance (Crofts and Bisman, 2010; Szper and Prakash, 2011).

The four elements of accountability (Ebrahim and Weisband, 2007):

- 1) Transparency, which includes amassing information and making it exist and Accessible for public investigation;
- 2) Answerability or Justification, which needs clear interpretation for activities and outcomes;
- 3) Compliance, through the observing and assessment of operations and results, integrated with transparency in informing those findings; and,
- 4) Enforcement or Sanctions for shortcomings in conformity, rationalization, or transparency.

Accountability for nonprofit organizations are expected to be responsible to many actors: upwards to the donors, downwards to recipients, and internally to nonprofit organizations and their missions (Edwards and Hulme, 1996a; Kearns, 1996; Lindenberg and Bryant, 2001; Najam, 1996).

2.4 Culture

According Hofstede's (1984) culture is "the collective programming of thinking which distinguishes the members of one group or society from another" (p. 82). Culture in its literal sense can be interpreted as the confidences, traditions, practices, and social attitude of a specific group. Culture's effect is usually proved in the following variables: language, religion, a way of dressing, educational systems, etc. Culture inclines to connect a group of people jointly very strongly and inculcates particular values very effectively (Francis and Okenwa, 2015).

2.4.1 Hofstede's Cultural Dimensions

The values of Hofstede's cultural dimensions, which consist of:

1. The Power Distance Index dimension, which is the basic assumption of how people difference is managed by different societies (Orr and Hauser, 2008). In a high power distance index culture, more interest will be located on status, level and centralized power (Samovar, Porter and McDaniel, 2009).
2. The Individualism dimension, which depicts the connection between individuals and their universal relationship in a particular society (McFarlin and Sweeney, 2006). In a high individualism culture, individuals inclined to protect themselves, contrary to the others (Orr and Hauser, 2008).

3. The Masculinity dimension, which shows how the man and woman characteristics in a society divergent (Samovar et al., 2009; Orr and Hauser, 2008).
4. The Uncertainty Avoidance Index, which gives a clue about the society way receives uncertainty (Sternad, 2012; Avery, Baradwaj, and Singer, 2008).

2.4.2 Gray's Accounting Value Dimensions

Gray (1988) described four accounting value dimensions that can be used to explain a country's accounting (sub) culture:

1. Professionalism versus statutory control, delineates an option for individual professional consideration and professional self-regulation, as contradicted to prescriptive legal requirements and statutory control.
2. Uniformity versus flexibility depicts a selection for the enforcement of consistent accounting practices between companies as contradicted to flexibility in accordance with the conditions of individual companies.
3. Conservatism versus optimism represents an alternative to a conscientious approach to measurement that allows one to overcome with the uncertainty of future occurrences. It contradicts with a "more optimistic, laissez-faire, risk-taking approach".
4. Secrecy versus transparency, shows a choice for concealment, so that information about the business is revealed only to those most closely involved with management and financing. It contradicts with a more open, transparent, publicly responsible approach.

3. METHODOLOGY

3.1 Location and Time Research

This research was conducted at Zakat House (Rumah Zakat). The research duration is from April to July 2017.

3.2 Data Collection Method

Data collection method is used direct interview and observation to the respondent.

3.3 Types and Sources of Data

The type of data is used qualitative and quantitative data. The sources of data are from an interview with Makassar Branch Manager of Zakat House and observation.

3.4 Data Analysis Method

Data analysis method is used qualitative descriptive. Qualitative descriptive is to explain and explore the cultural values of Bugis Makassar ethnic in building good accountability at Zakat House.

4. RESEARCH FINDINGS AND DISCUSSION

The Zakat House (Rumah Zakat) as one of zakat organizations in Indonesia that play a role in cope poverty. Accountability is important in the management of zakat funds. The management of zakat involves the collection, distribution, and utilization of zakat funds and internal control system. The result of an interview with Mr. Amir as Makassar Branch Manager of Zakat House:

1. Zakat Collection

"Zakat collection can be done in several ways, such as people can come to pay to Zakat House office, pick up zakat or staff of zakat house can come to donor house to take it, through sharing happiness and shopping while donating through shopping charity program in many partners of Zakat House. For the receipt of zakat is handled by the finance department."

2. Zakat Distribution

"The staffs of Zakat House conduct a survey by going to the recipient houses to know whether they are eligible to obtain zakat funds. For the distribution of zakat is handled by the program financial department."

3. Utilization of Zakat

"The mission of Zakat House is to facilitate the welfare of the community. The prosperous standard is to transform the recipients into donors. There are several programs of community empowerment in Zakat House:

- a. Education sector (Champion Smile)
- b. Economic sector (Independent Smile)
- c. Health sector (Healthy Smile)
- d. Environmental sector (Everlasting Smile)."

4. Internal control system

"The internal control system of Zakat House consists of:

1. Internal audit

- a. In each part, there is a fund authorization.
- b. To pick up donations, zakat received today must be inputted the data no later than tomorrow.
- c. To know whether zakat funds have been given to the recipients, then program audit part will check into each beneficiary's house to ensure that they have received the zakat according to its value.

2. External audit."

Good accountability in an organization can be realized by application the culture values. The culture of Bugis Makassar as one of the local culture in Indonesia has influenced accounting practices, specific in this case is accountability. The culture values of Bugis Makassar ethnic comprise of Siri' (shame or self-regard), lamps (honesty), getteng (consistent), acca (smart, intelligent or competence), asitinajang (properly), ada tongeng (truth) and reso (effort in achieving goals). The result of an interview with Mr. Amir about the cultural values of Bugis Makassar ethnic that implemented in Zakat House:

1. **Siri'**
"Siri' is actually an internal strengthening of the culture of Amanah. Every employee should feel ashamed when doing mistakes and cheating. Siri' is a strong point of self."
2. **Lempu**
"Honesty begins with shame. When someone lies, then he will not be trusted. The honest attitude should be applied in the management of Zakat House."
3. **Getteng**
"As a religious person, when given the rules, it must be obeyed and consistent."
4. **Acca**
"In Zakat House, every employee has only basic competence. Now people work not in accordance with their educational background. Our work in Zakat House is able to deliver in heaven or hell."
5. **Asitinajang**
"Asitinajang is obedient to the rules and discipline. In Zakat House, we come to the office at 8 am and back to the home at 5 pm. If we come late, we will be fined. If you want to leave office when it still working hours, you have to ask permission. This is applied to make employees discipline."
6. **Ada tongeng**
"The data presented must be in accordance with the facts and conditions in the field."
7. **Reso**
"Reso is a success in line with effort, so zakat must be socialized and promoted to society."

In Zakat House, the cultural values of Bugis Makassar ethnic are known as institution values and key behaviors that are part of the whole of cultural transformation.

Table 1. Institution Values and Key Behaviors of Zakat House

	Description	Key Behaviors
Synergy	Always ready to work together And collaborate with each Component to produce optimal The result, effective and efficient.	1. Nice person 2. Results-oriented 3. Sportsmanship
Inspirational	The spirit to produce creative Work includes values, ideas And products to give influence To the environment.	1. Ability to build 2. Ability to influence 3. Creative

Amanah	Always enthusiastic to give the Highest dedication to Allah SWT. Willing to sacrifice and be faithful To the vision and mission.	<ol style="list-style-type: none"> 1. Responsibility 2. Dedicated 3. Honest
Professional	Attitudes are based on a good Understanding of the rules and Realized in the form of excellent Performance.	<ol style="list-style-type: none"> 1. Obey the rules 2. Discipline 3. Productivity-oriented

In connection with cultural values of Bugis Makassar ethnic and accountability, Mr. Amir stated: "By applying the culture values of Bugis Makassar, it will create accountability."

Based on the results of an interview can be seen that the accountability of zakat management involves the collection, distribution, utilization of zakat and internal control system. The zakat organizations must be accountable to stakeholders and provide information about their activities including financial statements. To create good accountability in the management of zakat, the implementation of cultural values of Bugis Makassar ethnic is very important.

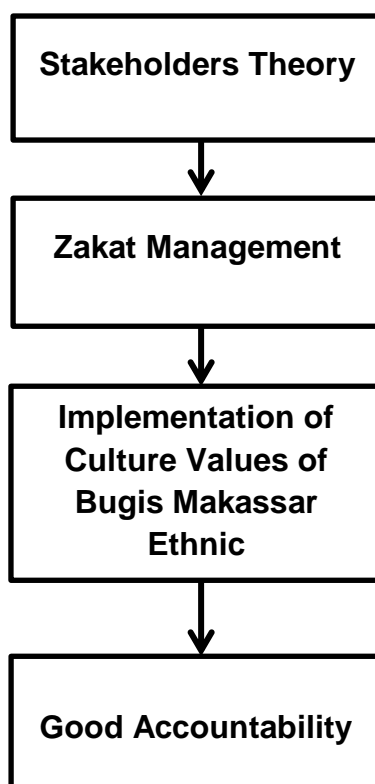


Figure 1. The Conceptual Framework

Table 2. Financial Statements of Rumah Zakat Foundation

STATEMENTS OF FINANCIAL POSITIONS
As of December 31, 2016
(Expressed in Rupiah, unless otherwise stated)

ASSETS	
Current Assets	
Cash and cash equivalents	16.843.594.686
Time deposits	750.000.000
Receivables	305.284.303
Inventories	125.257.420
Advances	
Prepaid expenses	1.379.703.474
Investments	4.505.000.000
Total Current Assets	23.908.839.883
Non-Current Assets	
Restricted cash	2.500.000.000
Fixed assets-net of	
Accumulated depreciation	
2016: Rp 5.640.056.323	1.524.924.291
Management assets	4.227.544.554
Guarantees	13.500.040
Total Non-Current Assets	8.265.968.885
TOTAL ASSETS	32.174.808.768
LIABILITIES AND FUNDS	
Current Liabilities	
Taxes payable	33.470.252
Accrued expenses	1.654.101.631
Other payables	675.643.231
Total Current Liabilities	2.363.215.114
Non-Current Liabilities	
Liabilities employee benefit	2.293.703.000
Total Non-Current Liabilities	2.293.703.000
Funds Balance	
Zakat funds	5.397.241.776
Infuq/sedekah unrestricted funds	1.290.960.381
Infuq/sedekah restricted funds	15.050.721.037
Amil funds	5.520.265.186
Charity funds	258.702.274
Total Funds	27.517.890.654
TOTAL LIABILITIES AND FUNDS	32.174.808.768

STATEMENTS OF CHANGES IN FUNDS
For the year ended December 31, 2016
(Expressed in Rupiah, unless otherwise stated)

ZAKAT FUNDS

Receipts

Zakat professions	86.377.369.249
Zakat savings	17.247.988.191
Zakat trades	3.439.451.230
Zakat fitrah	812.622.850
Zakat of gold and silvers	550.584.506
Zakat shares and investments	403.860.597
Zakat gifts	187.968.073
Zakat agricultures	108.422.943
Zakat farm	7.555.000
Non cash zakat	53.522.900
Placement revenues	149.535.792
Total Receipts	<u>109.338.881.331</u>

Distributions

Fakir	68.285.161.639
Fisabilillah	30.942.897.908
Amil	13.642.005.955
Ghorimin	285.575.053
Ibnu sabil	224.057.372
Muallaf	66.154.517
Non cash zakat	58.714.900
Allocation of assets under Management utilization of zakat	94.938.618
Total Distributions	<u>113.599.505.962</u>

Net increase (decrease)	(4.260.624.631)
Balance at beginning of year	<u>9.657.866.407</u>
Balance at the End of the Year	<u><u>5.397.241.776</u></u>

INFAQ/SEDEKAH FUNDS

Unrestricted Funds

Receipts

Receipts of infaq unrestricted funds	54.540.985.527
Non cash of infaq unrestricted funds	997.167.500
Receipts of management revenues	74.731.003
Total Receipts	<u>55.612.884.030</u>
Allocation from (for) amil funds	(10.248.169.979)
Allocations from (for) restricted infaq funds	(21.324.680.492)
Allocations between funds	5.715.737.166
Total Receipts After	
The Allocation of Funds	<u>29.755.770.725</u>

Distributions

Distributions of infaq unrestricted funds	28.778.644.091
Non cash of infaq unrestricted funds	119.542.500
Allocation of assets under	
Management utilization of infaq	19.136.112
Total Distributions	<u>28.917.322.703</u>
Net increase (decrease)	838.448.022
Balance at beginning of year	452.512.359

Balance at the End of the Year	<u><u>1.290.960.381</u></u>
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INFAQ/SEDEKAH FUNDS

Restricted Funds

Receipts

Receipt of educational funds	34.170.019.037
Receipt of incidental funds	11.975.644.669
Receipt of health care funds	4.855.279.793
Receipt of Ramadan funds	1.847.768.590
Receipt of economic empowerment funds	1.575.333.738
Receipt of environmental funds	1.399.360.862
Receipt of integrated community	
Development (ICD)	911.663.347
Receipt of aqiqah SIGI	421.623.001
Receipt of fidyah funds	644.624.307
Receipt of youth care funds	540.589.486
Receipt of qurban funds	-
Non cash of infaq restricted funds	67.065.000
Receipts of management revenues	79.938.952
Total Receipts	<u>58.488.910.782</u>

Allocations from unrestricted funds	21.324.680.492
Allocation for amil funds	(10.697.395.108)
Allocation between funds	(4.188.132.855)
Reclass correction funds	-
Total Receipts after The Allocation of Funds	64.928.063.311
Distributions	
Distribution for educational program	29.182.065.919
Distribution for health care	7.407.981.026
Distribution for integrated community Development	6.577.531.992
Distribution for incidental	4.501.211.735
National distribution funds	2.802.433.595
Distribution for economic empowerment	2.752.651.818
Distribution for Ramadan	1.654.084.625
Distribution for environmental	1.459.427.648
Distribution for youth care	1.043.340.407
Distribution for fidyah	13.250.000
Distribution for SIGI	1.730.800
Distribution for qurban	-
Non cash of infaq restricted funds	54.352.000
Allocation of assets under Management utilization of infaq	41.216.028
Total Distributions	57.491.277.593
Deficit	997.633.189
Transfer between funds	-
Net increase (decrease)	7.436.785.718
Balance at beginning of year	7.613.935.319
Balance at the End of the Year	15.050.721.037

AMIL FUNDS

Receipt	
Amil part of restricted funds	10.697.395.108
Amil part of unrestricted funds	10.248.169.979
Receipts of donations	902.795.014
Revenue sharing from Bank	111.990.211
Others	
Non cash receipts	73.343.500
Total receipt	22.033.693.812
Allocation between funds	(1.527.604.311)
Other comprehensive income (expense)	(11.601.000)
Total Receipts after the Allocation of Funds	20.494.488.501

Disbursements

Operating expenses	10.920.759.037
Salary and wages	4.820.051.132
Advertising and marketing expenses	4.077.643.985
Rent expenses	1.670.538.583
Training and development expenses	785.427.334
Depreciation of fixed assets	290.697.048
Employee benefit	522.866.657
Interest expenses	137.546.064
Loss from foreign exchange	1.045.978
Insurance expenses	28.037.338
Non cash distributions	81.628.801
Total Disbursements	<u>23.336.241.957</u>

Net increase (decrease)	(2.841.753.456)
Balance at beginning of year	<u>8.362.018.642</u>

Balance at the End of the Year	<u><u>5.520.265.186</u></u>
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CHARITY FUNDS
Receipt

Interest	40.941.833
Others	<u>445.797.019</u>
Total Receipt	<u>486.738.852</u>

Disbursements

Public facilities maintenance	<u>239.283.016</u>
Total Disbursements	<u>239.283.016</u>

Surplus (Deficit)	247.455.836
Balance at beginning of year	<u>11.246.438</u>

Balance at the End of the Year	<u><u>258.702.274</u></u>
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STATEMENTS OF CHANGES IN ASSET MANAGEMENT
For the year ended December 31, 2016
(Expressed in Rupiah, unless otherwise stated)

Description	Beginning Balance	Additional	Deduction	Accumulated Depreciation	Ending Balance
Infaq Funds					
PAUD Juara	585.833.333	-	-	37.000.000	548.833.333
Laptop	1.002.500	7.500.000	-	1.210.833	7.291.667
Land	255.000.000	-	-	-	255.000.000
Motorcycle	9.200.000	-	-	-	9.200.000
Printer	735.750	2.500.000	-	805.194	2.430.556
Infaq Unrestricted Funds					
Laptop	-	9.500.000	-	1.708.333	7.791.667
CPU	-	60.000.000	-	5.738.889	54.261.111
House	-	500.000.000	-	12.500.000	487.500.000
Land	-	360.000.000	-	-	360.000.000
AC	-	8.050.000	-	2.345.833	5.704.167
Computer	-	15.212.500	-	2.692.014	12.520.486
Zakat Funds					
SMP Juara					
Bandung	1.396.634.560	-	-	87.289.660	1.309.344.900
House	21.666.667	-	-	4.000.000	17.666.667
Land	1.150.000.000	-	-	-	1.150.000.000
Total	3.420.072.810	962.762.500	-	155.290.756	4.227.544.554

Discussion

The findings of this research depict that the management of zakat comprises of:

1. Zakat collection and for its receipt is handled by the finance department.
2. Zakat distribution where the staffs will visit the recipient houses to find out whether they deserve zakat funds and for the distribution of zakat is handled by the program financial department.
3. The utilization of zakat is done through the community empowerment programs that is the champion smile for education, independent smile for economic, healthy smile for health and everlasting smile for environmental.
4. An internal control system that includes internal audit and external audit.

To create good accountability in the management of zakat, then it is necessary for implementing the culture values that transformed into the institution values of zakat organizations. The culture values of Bugis Makassar that are implemented in the management of zakat are:

1. Siri' (shame or self-regard)
Every employee must have a shame so that they will attempt not to make mistakes.
2. Lempu (honesty)
The manager and staffs of zakat organizations must have an honest attitude.
3. Getteng (consistent)
Every employee must obey the rules and consistent.
4. Acca (smart, intelligent or competence)
Every employee must have competence in reaching goals of zakat organizations.
5. Asitinajang (properly)
When given the task, it must be done professionally and provide the best performance.
6. Ada tongeng (truth)
The data and information that presented must be in accordance with the facts.
7. Reso (effort)
To achieve the vision and mission of zakat organizations, it requires effort and sacrifice.

The culture values of Bugis Makassar are transformed into the institution values where siri' and lempu culture are known as Amanah, getteng is professional, acca is inspirational, asitinajang is inspirational and professional, ada tongeng is Amanah and reso is synergy.

5. CONCLUSION AND IMPLICATIONS

Conclusion

The implementation of the cultural values of Bugis Makassar ethnic consisting of siri', lempu, getteng, acca, asitinajang, ada tongeng and reso can build good accountability in zakat management, with siri' culture as a strong point of self. If good accountability is realized, it will increase the public trust to zakat organizations so that many people will pay their zakat through zakat organizations. In manage zakat funds, zakat organizations are responsible not only to the donors, recipients, and communities but also to God.

Implications

The implementation and strengthening of cultural values of Bugis Makassar through institution values is necessary to be done by zakat organizations in achieving their goals to facilitate the prosperity of the community.

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