

PENGARUH KUALITAS INFORMASI AKUNTANSI, KEPATUHAN SYARIAH, AKUNTABILITAS, TRANSPARANSI, DAN KOMPETENSI SUMBER DAYA MANUSIA TERHADAP PENGELOLAAN DANA ZIS DIMASA PANDEMI COVID-19

Oleh

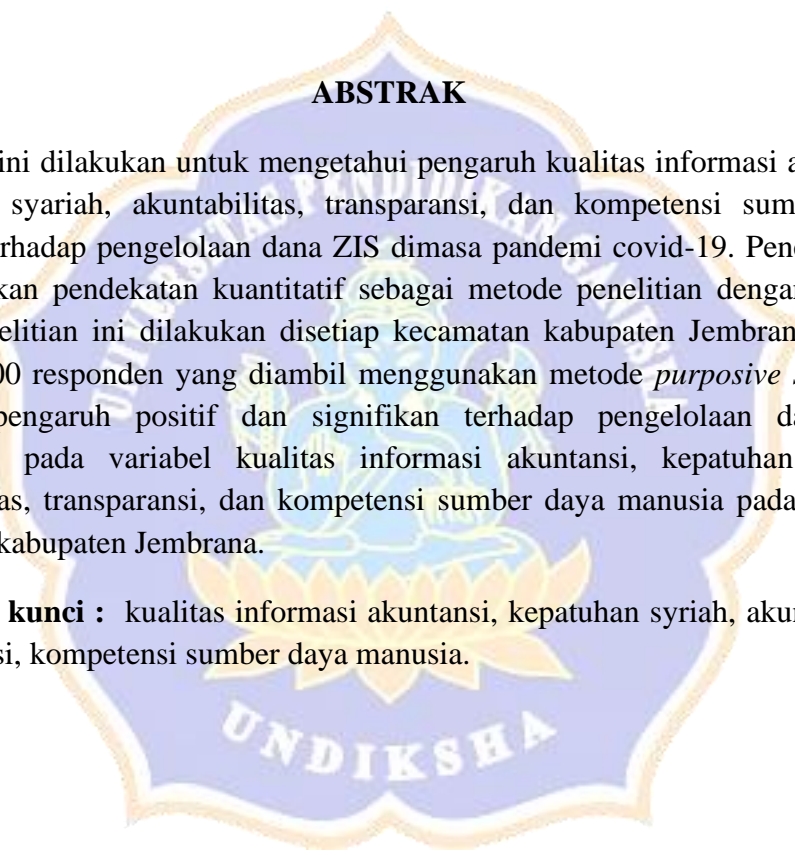
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ABSTRAK

Penelitian ini dilakukan untuk mengetahui pengaruh kualitas informasi akuntansi, kepatuhan syariah, akuntabilitas, transparansi, dan kompetensi sumber daya manusia terhadap pengelolaan dana ZIS dimasa pandemi covid-19. Penelitian ini menggunakan pendekatan kuantitatif sebagai metode penelitian dengan sumber From. Penelitian ini dilakukan disetiap kecamatan kabupaten Jembrana dengan sampel 100 responden yang diambil menggunakan metode *purposive sampling*. Hasil berpengaruh positif dan signifikan terhadap pengelolaan dana ZIS. Sedangkan pada variabel kualitas informasi akuntansi, kepatuhan syariah, akuntabilitas, transparansi, dan kompetensi sumber daya manusia pada lembaga BAZNAS kabupaten Jembrana.

Kata-kata kunci : kualitas informasi akuntansi, kepatuhan syriah, akuntabilitas, transparansi, kompetensi sumber daya manusia.



**THE INFLUENCE OF THE QUALITY OF ACCOUNTING
INFORMATION, SHARIA COMPLIANCE, ACCOUNTABILITY,
TRANSPARENCY, AND HUMAN RESOURCE COMPETENCE OF
HUMAN RESOURCE ON THE MANAGEMENT OF ZIS FUNDS DURING
THE COVID-19 PANDEMIC**

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ABSTRACT

This study was conducted to determine the effect of the quality of accounting information, sharia compliance, accountability, transparency, and human resource competence the management of ZIS fund during the covid-19 pandemic. This study uses a quantitative approach as a research method with form sources. This research was conducted in very subdistrict of Jembrana Regency with a sample of 100 respondents who were taken using the purposive sampling method. The result have a positive and significant effect on the management of ZIS funds. While on the variables of the quality of accounting information, sharia compliance, accountability, transparency an competence of human resources at the Jembrana district baznas institution.

Keyword: *quality of accounting information, sharia compliance, accountability, transparency, competence of human resources*