

**PENGARUH KUALITAS INFORMASI AKUNTANSI,
AKUNTABILITAS DAN TRANSPARANSI
PELAPORAN KEUANGAN
TERHADAP TINGKAT PENERIMAAN DANA ZAKAT
(Studi Kasus pada BAZNAS Kabupaten Buleleng)**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kualitas informasi akuntansi, akuntabilitas dan transparansi pelaporan keuangan terhadap tingkat penerimaan dana zakat pada BAZNAS Kabupaten Buleleng. Jenis penelitian ini merupakan penelitian kuantitatif yang sumber datanya berasal dari data primer berupa penyebaran kuisioner secara langsung dan melalui *google form* kepada responden. Populasi dalam penelitian ini adalah seluruh *muzakki* yang membayar zakatnya melalui BAZNAS Kabupaten Buleleng. Sampel yang dipilih menggunakan Teknik *purposive sampling* dan diperoleh jumlah sampel sebanyak 182 sampel. Teknik analisis data terdiri dari: uji kualitas data, analisis deskriptif, uji asumsi klasik, dan uji hipotesis. Dimana uji hipotesis meliputi uji regresi linier berganda, uji t dan uji koefisien determinasi dengan bantuan SPSS versi 24 *for windows*. Hasil penelitian ini menunjukkan bahwa, 1. Kualitas informasi akuntansi berpengaruh positif terhadap tingkat penerimaan dana zakat, 2. Akuntabilitas berpengaruh positif terhadap tingkat penerimaan dana zakat, 3. Transparansi pelaporan keuangan berpengaruh positif terhadap tingkat penerimaan dana zakat.

Kata kunci : kualitas informasi akuntansi, akuntabilitas, transparansi dan tingkat penerimaan dana zakat.

***THE INFLUENCE OF THE QUALITY OF ACCOUNTING
INFORMATION, ACCOUNTABILITY AND TRANSPARENCY OF
FINANCIAL REPORTING ON THE LEVEL OF RECEIPT OF ZAKAT
FUNDS (Case Study at BAZNAS Buleleng Regency)***

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ABSTRACT

This study aims to determine the effect of the quality of accounting information, accountability and transparency of financial reporting on the level of receipt of zakat funds at BAZNAS Buleleng Regency. This type of research is a quantitative study whose source of data comes from primary data in the form of distributing questionnaires directly and through Google forms to respondents. The population in this study were all muzakki who paid their zakat through BAZNAS of Buleleng Regency. The sample was selected using purposive sampling technique and obtained a total sample of 182 samples. Data analysis techniques consisted of: data quality testing, descriptive analysis, classic assumption tests, and hypothesis testing. Where the hypothesis test includes multiple linear regression test, t test and test the coefficient of determination with the help of SPSS version 24 for windows. The results of this study indicate that, 1. Accounting Information Quality has a positive effect on the level of receipt of zakat funds 2. Accountability has a positive effect on the level of receipt of zakat funds and 3. Transparency of financial reporting has a positive effect on the level of receipt of zakat funds.

Keywords: *Quality of accounting information, accountability, transparency and the level of receipt of zakat funds.*