

ABSTRACT

Accountability of Zakat Management Organization (OPZ) is a manifestation of the task of a zakat organization unit or amil body to be responsible for the management, distribution and control of zakat fund sources and the implementation of policies mandated by muzaki to mustahiq. The purpose of this study is to aim "The Effect of Organizational Commitment, Organizational Culture and Clarity of Budget Targets on the Accountability of Zakat Management Organizations (OPZ)". This type of research is quantitative that uses primary data. Population in zakat management organizations (OPZ) in Central Java. Sample 50 respondents with purposive sampling. The analysis technique uses descriptive statistics, data quality tests include: validity and reliability tests, classic assumption tests include: normality test, multicollinearity test, and heteroscedasticity test, multiple linear regression analysis, and hypothesis testing include: F test, coefficient of determination, and test t. Data quality test results are valid and reliable. The results of the classical assumption are normal, multicollinearity, and heteroscedasticity do not occur. F test results Sig values <0.37. Variable organizational commitment, organizational culture and clarity of budget objectives simultaneously affect the accountability of zakat management organizations (OPZ). The result of the coefficient of determination 19.4% means that the accountability of the zakat management organization (OPZ) is influenced by 3 independent variables, the remaining 81.6% is influenced by other variables. T-test results of organizational commitment and organizational culture variable Sig value <0.05 positive regression coefficient, variable target budget clarity value Sig > 0.05 negative regression coefficient. The variable of organizational commitment and organizational culture has a significant positive effect on the accountability of zakat management organizations (OPZ). The variable of the clarity of the budget target does not have a significant negative effect on the accountability of zakat management organizations (OPZ).

Keywords: Organizational commitment, organizational culture, clarity of budget targets, accountability of zakat management organizations (OPZ).

ABSTRAK

Akuntabilitas Organisasi Pengelola Zakat (OPZ) merupakan perwujudan tugas dari sebuah unit organisasi zakat atau badan amil untuk mempertanggungjawabkan pengelolaan, pendistribusian serta pengendalian sumber dana zakat dan pelaksanaan kebijakan yang diamanahkan oleh *muzaki* kepada *mustahiq*. Penelitian ini bertujuan untuk mengetahui “Pengaruh Komitmen Organisasi, Budaya Organisasi dan Kejelasan Sasaran Anggaran terhadap Akuntabilitas Organisasi Pengelola Zakat (OPZ)”. Jenis penelitian ini adalah kuantitatif yang menggunakan data primer. Populasi pada organisasi pengelola zakat (OPZ) di Jawa Tengah. Sampel 50 responden dengan *purposive sampling*. Teknik analisis menggunakan statistik deskriptif, uji kualitas data meliputi : uji validitas dan uji reliabilitas, uji asumsi klasik meliputi : uji normalitas, uji multikolinearitas, dan uji heteroskedastisitas, analisis regresi linier berganda, dan uji hipotesis meliputi : uji F, koefisien determinasi, dan uji t. Hasil uji kualitas data valid dan reliabel. Hasil uji asumsi klasik normal, tidak terjadi multikolinearitas, dan heteroskedastisitas. Hasil uji F nilai Sig < 0,37. Variabel komitmen organisasi, budaya organisasi dan kejelasan sasaran anggaran secara simultan berpengaruh terhadap akuntabilitas organisasi pengelola zakat (OPZ). Hasil koefisien determinasi 19,4% artinya akuntabilitas organisasi pengelola zakat (OPZ) dipengaruhi 3 variabel independen, sisanya 80,6 % dipengaruhi variabel lain. Hasil uji t variabel komitmen organisasi dan budaya organisasi nilai Sig < 0,05 koefisien regresi positif, variabel kejelasan sasaran anggaran nilai Sig > 0,05 koefisien regresi negatif. Variabel komitmen organisasi dan budaya organisasi berpengaruh positif signifikan terhadap akuntabilitas organisasi pengelola zakat (OPZ). Variabel kejelasan sasaran anggaran berpengaruh negatif tidak signifikan terhadap akuntabilitas organisasi pengelola zakat (OPZ).

Kata Kunci : Komitmen organisasi, budaya organisasi, kejelasan sasaran anggaran, akuntabilitas organisasi pengelola zakat.