

Optimizing the internal control at BASNAZ to Mitigate Fraud Risks with COSO Cube Model (Study Case of Bandar Lampung's BAZNAS)

*Optimizing the
internal control*

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ABSTRACT

This study aims to analyze the effectiveness of the internal control system of Sharia accounting at the National Zakat Agency (BAZNAS) of Lampung City in order to increase public trust. Given the important role of public trust in the continuity of BAZNAS operations, the problem of corruption is a major concern. The corruption case involving the BAZNAS treasurer in Bengkulu in 2022 and in East Tanjung Jabung, Jambi in 2023 is the background of this study. Using a qualitative descriptive analysis method, data was collected through literature studies and semi-structured interviews with two sources: Head of the Secretariat Mr. Doni Peryanto and the Finance and Reporting Division Mrs. Nurma Yulia. Interviews were conducted using the COSO model to ensure clear boundaries and data validity. The results of the study indicate that the control environment, control activities, risk determination, and information and communication at BAZNAS Lampung City have been running effectively but still need improvement. Recommendations for improvement include the implementation of an oath for all employees, stricter employee selection, stricter expenditure authorization procedures, and the provision of financial reports on the website and employee assessments based on key performance indicators. This study provides insight into internal control optimization steps to improve transparency and accountability of BAZNAS Lampung City.

Keywords: Internal Control System, Sharia Accounting, Public Trust, BAZNAS Lampung City

ABSTRAK

Penelitian ini bertujuan untuk menganalisis efektivitas sistem kontrol internal akuntansi Syariah di Badan Amil Zakat Nasional (BAZNAS) Kota Lampung dalam rangka meningkatkan kepercayaan publik. Mengingat pentingnya peran kepercayaan publik dalam kelangsungan operasional BAZNAS, permasalahan korupsi menjadi perhatian utama. Kasus korupsi yang melibatkan bendahara BAZNAS di Bengkulu pada tahun 2022 dan di Tanjung Jabung Timur, Jambi pada tahun 2023 menjadi latar belakang penelitian ini. Dengan menggunakan metode analisis deskriptif kualitatif, data dikumpulkan melalui studi pustaka dan wawancara semi-terstruktur dengan dua narasumber: Kepala Sekretariat Bapak Doni Peryanto dan Bagian Keuangan dan Pelaporan Ibu Nurma Yulia. Wawancara dilakukan dengan menggunakan model COSO untuk memastikan batasan yang jelas dan validitas data. Hasil penelitian menunjukkan bahwa lingkungan pengendalian, aktivitas kontrol, penentuan risiko, serta informasi dan komunikasi di BAZNAS Kota Lampung telah berjalan efektif namun masih memerlukan perbaikan. Rekomendasi perbaikan meliputi penerapan sumpah bagi seluruh karyawan, seleksi pegawai yang lebih ketat, prosedur otorisasi pengeluaran yang lebih ketat, serta penyediaan laporan keuangan di website dan penilaian pegawai berbasis key performance indicators.

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INTRODUCTION

The Zakat Amil Agency (*Badan Zakat Nasional*/BAZNAS) is a non-structural government institution responsible for distributing zakat in the Republic of Indonesia through the Minister of Religion (National, 2017). In order to operate smoothly, BAZNAS relies on the flow of zakat given voluntarily by Muzakki, namely Muslims, either individuals or bodies who are required to pay zakat (Bayinah, 2015). Since the provision of zakat is given voluntarily, public trust has become one of the factors that plays an important role in the sustainability of the Institution (Isamuddin et al., 2021; Khusna, 2023). Therefore, in order for BAZNAS to continue its operations, the administrators of the institution need to pay special attention to resolving problems that can reduce public trust. Corruption is one of the crucial problems that can erode public trust in government institutions. According to Ulfiyyati et al. (2023) and Saputra & Firmansyah (2023), corruption has a significant impact on changing public perception of the integrity of an institution. In the context of BAZNAS, this problem is becoming increasingly relevant considering the allegations and several corruption cases that have emerged in the last two years. These cases have raised public doubts about the transparency and accountability of the institution in managing zakat funds. This is certainly a serious challenge for BAZNAS, which plays an important role in distributing social assistance and empowering underprivileged communities. Therefore, efforts to strengthen internal control and better governance are needed to reduce the risk of corruption and restore public trust (Ulum & Suryatimur, 2022; Izzah, 2024).

Reported in Kompas, the BAZNAS corruption case in 2022 was carried out by the treasurer of BAZNAS Bengkulu who was involved in a corruption case of 1.1 billion which was obtained from the 2019-2020 ASN obligation budget. Then, the latest BAZNAS corruption case was revealed in 2023 where again the treasurer was involved in corruption of funds amounting to 1.2 billion in East Tanjung Jabung, Jambi Province. Both cases can be an indication that the position of treasurer, especially in regional BAZNAS is vulnerable to corruption. Adil (2019), stated that the reporting system of one of the Regional BAZNAS still uses a manual recording system that can be inputted internally without having to wait for superior approval. This is an indication that internal control in BAZNAS is still inadequate. Like the Madiun BAZNAS Unit, there are still employees who hold concurrent positions, allowing employees to carry out budgeting and authorization activities at the same time.

Moreover, the problem of corruption in BAZNAS is amplified again by the lack of complete accounting records of who the recipients are. Where this can happen because BAZNAS often channels its money through third parties such as mosque administrators to channel its funds to mustahik without any reporting detailing how many mustahik received or how much they received. From these findings, it can be stated that BAZNAS still has shortcomings in the field of internal control. However, since each BAZNAS Unit in the region has different policies. And previous studies have never used the COSO Cube method to study BAZNAS Kota Lampung. What causes Bandar Lampung to be a different research subject from previous studies is because Bandar Lampung City is an area prone to natural disasters, where in 2010 - 2019 there were 26 natural disasters, the frequency is 3 times higher than the national average for the same period (Agustri & Asbi, 2020). Therefore, the reason for conducting this study is to fill the research gap on how the internal control policy of BAZNAS regional units is implemented, especially in the Lampung area and generally in areas prone to natural disasters. The formulation of the problem in this study is: (a) what is the condition of

BAZNAS Bandar Lampung City Internal Control, and (b) how can BAZNAS Internal Control be optimized. Based on the formulation of the problem, this study aims to (a) determine the condition of BAZNAS Bandar Lampung City Internal Control, and (b) identify ways that can be done to optimize Internal Control at BAZNAS.

LITERATURE REVIEW

Agency theory explains the separation of management and ownership functions in a company, managers act as agents representing shareholders (Sugiarto, 2011). This agency relationship is formed when an individual or group employs another person to provide services, and then gives decision-making authority to the agent (Nurwanah, 2016; Astika, 2019; Nasir, 2022). Although the main goals of managers and shareholders should be aligned, namely to increase the value of the company for the prosperity of shareholders, there is often a conflict of interest. Managers do not always act in the interests of shareholders and sometimes take actions that are contrary to their wishes (Lisa, 2021; Vemberain & Triyani, 2021). This situation can create an environment that is vulnerable to fraud at BAZNAS, where managers can be tempted to take manipulative or unethical actions, threatening the integrity of financial reporting and the ultimate goal of the organization. In this context, the principal is the Indonesian people represented by the National Zakat Agency (BASNAS) as the zakat manager, while the agent is the BASNAZ administrator. Agency theory states that there is a potential conflict of interest between the principal and agent, which can lead to fraud (Oktaviany, 2023; Fitriyanti & Achyani, 2024). Strengthening internal control can help bridge the agency gap and increase accountability.

Agency theory, which discusses the separation of management and ownership functions in a company, is relevant in the context of BAZNAS regarding the potential for fraud. This theory highlights the conflict of interest that can arise between managers or agents who manage zakat funds and shareholders, in this case, the zakat donor community. Although the goals should be aligned, namely increasing the value of the company and advancing the interests of shareholders, inappropriate actions can involve manipulation of financial statements or misuse of zakat funds. To prevent potential fraud, the implementation of strict internal controls, increased transparency, and effective supervision need to be implemented in management (Awaliah, 2023; Prayogi, 2024). This is important to ensure that zakat funds are managed with integrity, in accordance with sharia principles, and achieve the expected social welfare goals.

The COSO cube is an internal control assessment tool created by The Committee of Sponsoring Organizations (COSO) in 1992 (Fitria & Fahmi, 2020). This measuring tool aims to assess how vulnerable fraud is to occur by assessing the company's internal control. The COSO cube divides the internal control assessment into 5 components, namely: 1) Environmental control, which assesses a series of regulations used to implement internal control, 2) Control activities, which are indicators that evaluate what actions an organization takes to enforce internal control regulations, 3) Risk assessment, which is a measuring tool that assesses how an organization's internal control can mitigate fraud in risky activities, 4) Information and communication, which is an evaluation of how the organization notifies its employees of what can and cannot be done to achieve organizational goals, and 5) Monitoring activities, which is a measuring tool that assesses how the organization can monitor internal control activities (Setiadi, 2021).

Misuse of zakat funds is not new in Indonesia or other countries. This case often occurs in various countries, especially in Southeast Asia and the Middle East (Nasrudin, 2015). This misuse includes the distribution of zakat to recipients who are not included in the 8 asnaf groups and the misuse of productive zakat by mustahik (Mukhlis, 2020; Ramadanti, 2024). In addition, misuse is also carried out by amil zakat, where certain amils use zakat funds for personal needs. This shows the need for stricter supervision in the management of zakat so that the funds can be used appropriately according to sharia.

METHODS

This study uses a qualitative descriptive analysis method to explore the internal control system of sharia accounting at BAZNAS. Data were obtained through literature studies and semi-structured interviews with BAZNAS employees. Literature studies were conducted by accessing publicly available online information sources, while primary data were taken from the results of interviews with informants. Semi-structured interviews, according to Sugiyono (2018), allow informants to provide answers freely as long as they are relevant to the research. In order for research to run effectively, clear limitations on the scope of questions are very important. Therefore, the questions in this study were compiled based on the COSO model, which serves as a framework for assessing the effectiveness of internal control. The results of the interviews are expected to provide a clear picture of the implementation of internal control at BAZNAS Kota Lampung. The informants in this study consisted of two people, namely Mr. Doni Peryanto, as the Head of the Secretariat, and Mrs. Nurma Yulia, who serves as the Finance and Reporting Section. The selection of these two informants aims to confirm the reliability of the information provided. This reliability can be analyzed through the similarity of the answers given by the two informants. With this approach, this study attempts to draw conclusions regarding actions that can be taken to optimize internal control at BAZNAS, thereby increasing effectiveness and transparency in sharia financial management. The results of this analysis are expected to provide constructive recommendations for the development of internal control systems at BAZNAS.

RESULTS

With the COSO cube model, this study divides the question instrument into 4 dimensions, namely Control Environment, Control Activities, Risk Determination, then Information and Communication. Based on the results of interviews conducted with managers, evaluation of the control environment at BAZNAS Bandar Lampung City, several aspects of control have been implemented with varying levels of effectiveness. Amil Zakat has been regulated to take an oath of office in accordance with the Regulation of the National Amil Zakat Agency Number 1 of 2018, but the implementation is inconsistent, where only the leadership takes the oath, while other Amils do not, which causes this control to be considered ineffective. Regarding compliance with the code of ethics, especially regarding the prohibition of accepting gratuities and involvement in politics, this control exists and is considered effective because of the rules and agreements that are adhered to by Amil Zakat. The obligation to reject gratuities and political support has also been carried out well, considered effective because of the clear regulations in the code of ethics. However, regarding the certification of Amil Zakat, although it has been regulated in the Regulation of the National Amil Zakat Agency Number 2 of 2018, its implementation is less effective because there are still individuals who enter BAZNAS without going through an adequate selection and certification process. The organizational structure of BAZNAS already exists and is adjusted to regional needs, and every employee, including those who are not honorary, is listed in the structure. This control is considered effective, and the resource person is able to explain the tasks of the sections in BAZNAS well.

Training such as On the Job Training (OJT) has also been implemented, where new employees receive sufficient guidance in carrying out their duties, which is also considered effective. Overall, although some controls in BAZNAS Bandar Lampung City already exist and are running effectively, there are still several areas that need improvement, such as the implementation of the oath of office and the certification process for Amil Zakat. From the information obtained, it is known that Amil BAZNAS in the Bandar Lampung City area does not carry out a formal oath reading, while at the central level, an oath reading is carried out. This shows that environmental control through the reading of the oath at BAZNAS Bandar Lampung City is still not effective. In addition, there are different views regarding the obligation of certification for Amil

Zakat, where on the one hand it is stated that all employees, both at the center and in the regions, need to undergo a test before joining BAZNAS, but on the other hand, not all parties agree on this. Therefore, it can be concluded that environmental control related to competent workers at BAZNAS Bandar Lampung City is still not running effectively.

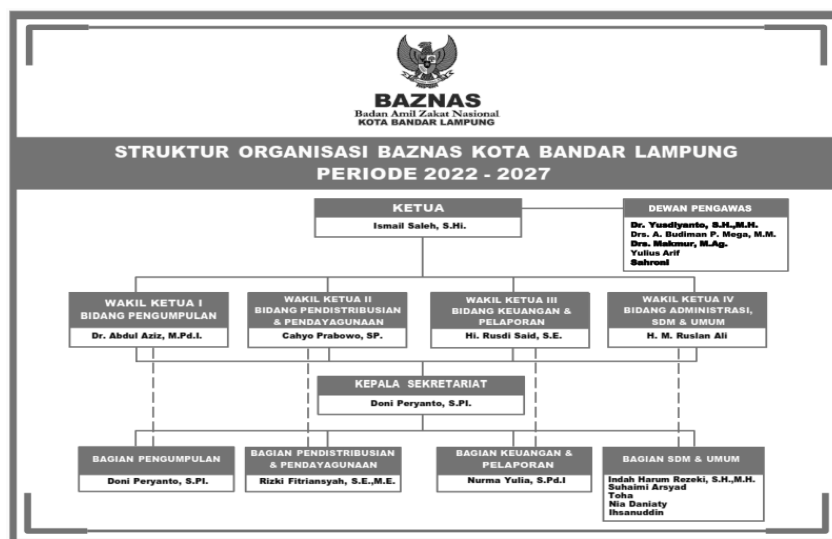


Figure 1. Organizational Structure of BAZNAS Kota Bandar Lampung

In addition, when asked about the organizational structure, the BAZNAS Bandar Lampung City Organizational Structure was obtained. Figure 1 shows that the collection section and the head of the secretariat are held by the same individual. This finding is in line with the results of Zunitasari's research (2021), which states that although the internal control of the regional BAZNAS is good based on the COSO Cube model, there are still employees who hold several positions at once.

Based on the results of interviews related to the Control Activity Dimension at BAZNAS, it can be concluded that there are variations in the implementation of controls in each BAZNAS regional unit, which are regulated through different Standard Operating Procedures (SOPs). In general, the control mechanism is recognized as existing and effective, although in some cases ineffectiveness is still found. Several control activities such as expenditure authorization, accountability meetings, and document archiving have been implemented effectively. However, in other aspects such as the separation of the finance section from the procurement section and cross-sectional tasks, control is considered less effective. For example, although the finance section is separated from the procurement section, activities related to authorization are still often carried out by the finance section, creating potential inefficiencies. In addition, there is flexibility in the implementation of tasks between sections, where employees from other sections can carry out tasks that are not in accordance with their job descriptions, depending on the needs. Although BAZNAS assets have not been misused so far, tighter controls are still needed to prevent potential misuse in the future. Archiving and documentation activities have been running well, according to the established standards, including in terms of zakat documentation by Muzakki. In conclusion, although there are aspects that are considered effective, improvements are still needed in several areas to increase the effectiveness of control at BAZNAS as a whole. From the interview, one of the informants stated that Management at BAZNAS between one district and another has quite significant differences, so it cannot be equated as a whole. This indicates the possibility of inconsistency in the answers of the informants, depending on their respective backgrounds. Furthermore, regarding authorization, it is stated that all expenditures in some regions must be approved by the local government, while in other places, not all expenditures require formal authorization.

Based on the results of interviews related to the Risk Determinant Dimensions at BAZNAS, several important findings were found regarding the implementation of control and its effectiveness. In terms of BAZNAS values training, each regional BAZNAS unit has a different Standard Operating Procedure (SOP), but this control generally exists and is considered effective by the informants. The training received at the central level and before becoming an employee is considered quite good. Regarding monitoring activities, control is also stated to be effective, where the mandate of the BAZNAS Chairperson is regulated in official regulations. The accountability report (LPJ) is one form of monitoring that is considered to meet expectations, and management routinely monitors this process. However, regarding operational funds, differences were found. Although there is no control that explicitly states whether or not operational funds are sufficient, the informants stated that support from the regional government is very helpful and is considered sufficient for daily operational needs. In addition, regarding adjustments to operational expenses, there are different SOPs in each regional BAZNAS unit. These controls exist and are considered effective, with the informant stating that financial adjustments are regulated in the LPJ. Regarding honorary salaries at BAZNAS, there are no central or regional regulations that regulate salary standards, and these controls are considered non-existent. Although employee salaries differ depending on length of service, the informant mentioned inequality, where some employees receive salaries equal to or above the UMR, while others do not. Overall, although the existing controls are considered effective in their implementation, there are differences in policy in each region and several areas that require adjustment, especially regarding salary standards. Until now, the BAZNAS Central employee salary standard has been asked to form a salary standard for its employees, moreover, Mrs. Yulia added that not all employees receive salaries above the UMR, so it can be concluded that not all employees at BAZNAS receive income above or equal to the UMR.

Based on the results of interviews related to the Information and Communication Dimension at BAZNAS, several control activities have been identified. First, financial reports that should be published regularly every year are regulated in BAZNAS Regulation Number 1 of 2023. However, although financial reports can be accessed through the official website, the financial report files are not available, and the site was last updated in 2022. The same applies to cash flow reports. Regarding Key Performance Indicators (KPIs), these controls exist, but their effectiveness is questionable. One source stated that employee performance assessments are based on the amount of zakat received, which is considered effective, while another source stated that KPIs are ineffective because there are no clear indicators. In terms of delivering information, BAZNAS uses a special information system called SIMBA which is considered effective by both sources, including recording zakat recipient data which is also done through SIMBA. All data related to zakat, both from recipients and givers, has been digitized and systematically recorded in the application. In addition, BAZNAS also digitizes paper archives by inputting data into the SIMBA system. Regarding internal communication, orders from superiors are often delivered via WhatsApp, which is considered effective by one of the sources, although there are complaints regarding the timeliness of the delivery of orders. The preparation of financial reports is carried out by the BAZNAS finance department, and any violations or discrepancies in the report will be reprimanded and discussed in a special meeting in accordance with applicable regulations. From the interview, it can be concluded that there are several differences in perspective on several questions. In the question "Are there any Key Performance Indicators (KPI) that management can see to assess employee performance?" Mr. Doni stated that employee performance is measured through the zakat he collects, but Mr. Doni only represented the answer for the collection section, while Mrs. Yulia as the finance section explained that she did not know whether or not there were Key Performance Indicators applied by BAZNAS, so it can be concluded that the implementation of performance measurement in BAZNAS Lampung City is still

ineffective, since not all sections can be measured for their performance properly. Moreover, for the speed of delivery of orders, one of the sources stated that orders were notified quickly and efficiently via WhatsApp. Previously, it should be noted that the position of the source is the Head of the Secretariat, so his point of view will represent the point of view of the superior. On the other hand, there is an opinion that sometimes the orders conveyed by the superior still do not arrive on time.

DISCUSSION

In Control Environment, the statements given by the informants have provided an overview that, overall, the control environment at BAZNAS Kota Lampung has been running effectively, this can be concluded since 6 out of 8 questions in the research environment dimension were declared effective by both informants. Meanwhile, in order for internal control in the Control Environment Dimension of BAZNAS Kota Lampung to run more optimally, management can implement an oath reading for all BAZNAS Kota Lampung employees and also to conduct a stricter selection of prospective employees.

In Control Activities, the statements given by the informants have provided an overview that, overall, control activities at BAZNAS Kota Lampung have been quite effective, this can be concluded since 4 out of 7 questions in the research environment dimension were declared effective by both informants. Meanwhile, in order for internal control in the Control Activity Dimension of BAZNAS Kota Lampung to run more optimally, management can implement stricter expenditure authorization procedures and also ensure that no one holds concurrent positions.

In Risk Determination, the statements given by the informants have provided an overview that, overall, risk determination at BAZNAS Kota Lampung has been running effectively, this can be concluded since 4 out of 5 questions in the research environment dimension were declared effective by both informants. Meanwhile, in order for internal control in the Risk Determination Dimension of BAZNAS Kota Lampung to run more optimally, all employees should receive income above the UMR, but this may be difficult to do since the salary policy is not fully under the control of BAZNAS Kota Bandar Lampung.

In Information and Communication, the statements given by the informants have provided an overview that, overall, Information and Communication at BAZNAS Kota Lampung has been quite effective, this can be concluded since 6 out of 10 questions in the research environment dimension were declared effective by both informants. Meanwhile, in order for internal control in the Information and Communication Dimension of BAZNAS Lampung City to run more optimally, then: financial reports should be provided on the website, employee assessments can be measured with clear key performance indicators, and orders from superiors must be delivered in a timely manner.

CONCLUSION

The results of the research interview concluded that when assessed using the COSO Cube model, the internal control of BAZNAS Bandar Lampung City has been running quite effectively. This can be concluded since 20 of the 30 internal controls contained in the COSO cube have been confirmed effective by the two informants. Then, in order for internal control at BAZNAS Bandar Lampung City to run more optimally, management can do: 1) Implement the reading of the oath to all employees, 2) Conduct stricter selection of prospective employees, 3) Implement stricter expenditure authorization procedures, 4) Ensure that no one holds concurrent positions, 5) Ensure that all employees are paid the same or more than the UMR, 6) Provide financial reports available on the website, 7) Provide employee assessments with clear key performance indicators, and 8) Deliver orders on time. The researcher suggests that BAZNAS Lampung City focus on efforts to optimize internal controls that are under management control only. This includes all of the optimization actions mentioned

previously, except for employee salaries. By doing this, it is hoped that all dimensions of internal control in the COSO Cube model will be fulfilled, and it is hoped that the risk of corruption can be reduced.

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