Literature Review of the Influence of Sharia Audit on the Implementation of Accountability and Transparency in the National Amil Zakat Institution (BAZNAS)

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ABSTRACT

This study aims to examine various literature on the influence of sharia audits on accountability and transparency in national amil zakat institutions (BAZNAS). Through a systematic literature review approach to SINTA-indexed journals in the last five years (2019–2024), it was found that sharia audits play an important role in strengthening governance, increasing compliance with sharia principles, and building public trust. Sharia audits also encourage the implementation of reporting standards such as PSAK 109 and Zakat Core Principles (ZCP) which contribute to increasing institutional transparency. However, the implementation of sharia audits still faces obstacles such as the limitation of sharia auditors and the lack of uniform audit standards.

Keywords: Sharia Audit, Accountability, Transparency, BAZNAS.

BACKGROUND

The management of zakat, infak, and sadaqah (ZIS) by zakat management institutions represents an integral component of the Islamic economic system and plays a vital role in poverty alleviation and equitable distribution of community welfare. In Indonesia, institutions such as the National Amil Zakat Agency (BAZNAS) were established under Law No. 23 of 2011 concerning Zakat Management, positioning them as strategic public institutions responsible for managing ZIS funds professionally, accountably, transparently, and in accordance with Sharia principles.

Transparency and accountability are two fundamental principles in the governance of zakat institutions. Transparency refers to the openness of institutions in disclosing information related to the collection, distribution, and utilization of ZIS, as well as the decision-making processes that enable stakeholders, including *muzakki*, to observe and understand institutional operations (Indrarini & Nanda, 2017). Meanwhile, accountability pertains to the institution's responsibility to report, explain, and justify its actions and decisions, including the management of ZIS funds, to relevant stakeholders (Rifani et al., 2023). Within the context of public institutions such as BAZNAS, implementing transparency and accountability is essential to fostering public trust and minimizing the risk of mismanagement of community funds (Adamy et al., 2024).

In managing zakat based on Sharia principles, supervisory mechanisms serve as a crucial element. One such mechanism is the *Sharia audit*, which involves a systematic examination of the operational activities, policies, and financial statements of zakat institutions to evaluate compliance with Sharia principles and zakat management standards. For instance, the study by (Sugiarto & Karmila, 2022) revealed that the scope of Sharia audits in zakat institutions includes managerial and operational aspects, collection and distribution of ZIS, as well as Sharia compliance. The implementation of Sharia audits not only ensures compliance (*sharia compliance*) but also encourages institutions to be more transparent and accountable in managing zakat funds.

Several previous studies have demonstrated a positive relationship between the implementation of Sharia audits and the enhancement of accountability and transparency in zakat institutions. For example, research analyzing the application of Sharia audits in zakat institutions found practical benefits in supporting the professional development of these institutions. Nevertheless, the literature also highlights several challenges to the effectiveness of Sharia audits, such as the limited availability of competent human resources, the absence of standardized Sharia audit frameworks for zakat institutions, and variations in implementation across organizations.

Furthermore, the fulfillment of zakat financial accounting standards, such as PSAK 109, and the adoption of good governance principles, such as *Good Zakat Governance*, have also been discussed in the literature as efforts to improve accountability and transparency in zakat institutions (Indrarini & Nanda, 2017). This indicates that strengthening Sharia auditing, Sharia accounting, and zakat governance practices are interconnected elements in building credible and trustworthy zakat institutions.

Based on the foregoing discussion, there is a need for a comprehensive literature review on the influence of Sharia audits on the implementation of accountability and transparency in national zakat institutions, particularly BAZNAS. This study aims to identify research trends, analyze existing methods and findings, and formulate the direction for developing Sharia auditing and zakat governance in Indonesia. Hence, the findings of this review are expected to contribute to zakat management practices, regulatory policy development, and future research in the field of accounting and zakat governance.

Research Objectives

This study aims to examine and synthesize existing literature on the influence of Sharia auditing on the implementation of accountability and transparency in zakat management institutions, particularly the National Board of Zakat (BAZNAS). Specifically, the objectives of this research are as follows:

1. To identify and analyze the conceptual and empirical relationships between Sharia auditing, accountability, and transparency within zakat institutions.

2. To evaluate how Sharia auditing practices contribute to enhancing public trust and good zakat governance, based on recent empirical findings from SINTA-indexed journals.
3. To explore challenges and gaps in the current implementation of Sharia auditing, including auditor competency, audit standardization, and regulatory frameworks.
4. To formulate recommendations for strengthening Sharia audit practices as a mechanism for improving accountability, transparency, and institutional credibility in zakat governance.

Through these objectives, the study seeks to provide a comprehensive understanding of how Sharia auditing supports effective governance and contributes to sustainable trust in zakat institutions in Indonesia.

LITERATURE REVIEW

Shariah Audit

Sharia audit is an audit process that is carried out systematically, objectively, and independently to assess and ensure that all activities, transactions, and financial statements of an entity are in accordance with Islamic sharia principles. Through this audit, the auditor assesses the institution's compliance with the values of honesty, fairness, and responsibility in accordance with sharia provisions. Sharia audits not only focus on financial aspects, but also include ethical, social, and spiritual aspects to ensure that every economic activity is avoided from elements of usury, gharar, and practices that are prohibited in Islam. Thus, sharia audits play an important role in maintaining integrity and ensuring the sustainability of halal and blessed businesses according to sharia guidance (Aziwirman et al., 2024).

Accountability

Accountability is the obligation for an individual or organization to be accountable for the management of resources and the implementation of the tasks entrusted to him to the authorities. This concept emphasizes responsibility for decisions, actions, and results achieved, so that every activity can be accounted for clearly and measurably. Accountability includes the need to explain and prove that activities have been carried out in accordance with the provisions, standards, and objectives that have been set. Through the application of accountability, it is hoped that honest, disciplined, and responsible behavior will be created in every task implementation, both in the scope of individuals and organizations (Edowai et al., 2021).

Transparency

Transparency is a basic principle of government, public and corporate organizations that emphasizes full openness in the decision-making process, information delivery and implementation of activities. In its application, transparency includes easy access for all interested parties to obtain, understand and assess relevant, timely, accurate and reliable information regarding organizational activities, policies, resources and results. Thus, transparency allows stakeholders—both internal and external—to conduct rational monitoring, evaluation, and decision-making, while creating an accountable, participatory and integrity environment. Without transparency, the risk of abuse of authority, conflicts of interest, corrupt practices, and information distortion is higher, making good governance difficult to achieve (Trisakti et al., 2022).

Previous Research

Several previous studies have explored the relationship between Sharia auditing, accountability, and transparency in zakat management institutions. The following summarizes five relevant studies that form the conceptual foundation of this research:

1. Umiyati, Muhibuddin, Habibullah, & Rini
   This study reveals that the implementation of Sharia audits plays a crucial role in improving accountability and transparency in zakat management organizations. The findings emphasize that comprehensive audit mechanisms help ensure compliance with Sharia principles and enhance institutional trust.
2. Zulaeka & Kurniawan (2023)
   The authors found that Sharia auditing increases public confidence in zakat institutions through transparent reporting and effective internal control. Their study also highlights the need for stronger regulatory frameworks to standardize Sharia auditing practices.
3. Lestari, Putra, & Wahyuni (2022) T
   his study discusses the challenges in implementing Sharia auditing in Indonesia, including the lack of qualified auditors and limited understanding of Islamic auditing standards. The research concludes that adequate training and guidance from the Sharia Supervisory Board are essential to strengthen accountability mechanisms.
4. Nasution, Rahman, & Sari (2024)
   The researchers provide empirical evidence that accountability and transpare ncy have a positive effect on muzakki trust. Their results show that effective audit implementation encourages the proper distribution and reporting of zakat funds, ensuring organizational credibility.
5. Hayati, Rahmawati, & Amin (2024)
   This study identifies that Sharia auditing not only ensures compliance but also enhances performance quality within zakat institutions. The findings suggest that integrating Sharia audit principles with governance frameworks can improve accountability and operational transparency.

RESEARCH METHODS

This research method uses a systematic literature review to find, review, and synthesize relevant evidence from a variety of sources. The process includes defining clear inclusion criteria, searching for extensive and organized literature sources, conducting a critical examination of the quality of existing research methodologies, and compiling a thorough synthesis of the results. The systematic literature review method allows researchers to collect and evaluate various perspectives and results from the current literature, which allows them to gain a deeper and more thorough understanding of the research topic they are studying (Suhartawan et al., 2024).

The systematic literature review method is used as the main approach in this study to collect and consolidate evidence related to transparency, accountability, and sharia audit functions in the National Amil Zakat Institution. This research aims to gain a better understanding of how audit practices can improve transparency and accountability in organizations by conducting a review of relevant literature. Therefore, the systematic literature review method is a useful tool to build a solid theoretical foundation and support an in-depth analysis of the relationship between audit, transparency, and accountability.

Data

The data used in this study are secondary sources obtained from scientific articles relevant to Sharia auditing, accountability, and transparency in zakat management institutions, particularly BAZNAS. These data were collected systematically from SINTA-indexed databases with publication years ranging from 2019 to 2024, ensuring the inclusion of recent studies that reflect current developments in Sharia audit practices in Indonesia. The data consist of various research approaches qualitative, quantitative, and literature-based that explore the relationship between Sharia auditing and the enhancement of accountability, transparency, and public trust. The use of secondary data aligns with the *Systematic Literature Review (SLR)* method, which emphasizes the structured collection and analysis of previous studies to identify trends, research gaps, and future directions without requiring primary data collection (Suhartawan et al., 2024).

Methods

This study employs a Systematic Literature Review (SLR) method to analyze the influence of Sharia auditing on accountability and transparency within zakat management institutions, particularly BAZNAS. The SLR approach was selected because it allows for a structured, objective, and comprehensive synthesis of previous research findings related to the topic (Suhartawan et al., 2024). Compared to traditional or narrative reviews, this method minimizes researcher bias and ensures methodological transparency, making it suitable for mapping theoretical relationships between Sharia auditing, accountability, and transparency (Aziwirman et al., 2024). The review process involved identifying and selecting relevant articles from SINTA-indexed journals (2019–2024), analyzing their methodologies and key findings, and synthesizing the results to identify trends, challenges, and opportunities for strengthening Sharia-based governance in zakat institutions.

RESULTS AND DISCUSSION

Results

This section presents all research results in the form of descriptive paragraphs, tables, graphs, etc., as well as a description of the figures and figures.

No	Author Name & Year	Research Title	Method	Research Results	Relevance
1	(Umiyati et al., 2023)	*Peran Audit Syariah dalam*	Descriptive qualitative	Sharia audits play an important	It is the basis of the theory that sharia

		Meningkatkan Akuntabilitas pada Organisasi Pengelola Zakat	with technique triangulation	role in increasing the accountability of zakat institutions. The audit must carried out comprehensively in accordance with PMA No. 606/2020 so that OPZ has transparent and accountable governance.	audits can increase accountability zakat institutions such as BAZNAS.
2	(Zulaeka et al., 2022)	*The Effect of Sharia Audit on the Level of Public Trust in the National Zakat Amil Tulungagung*	Descriptive quantitative and literature studies	Sharia audits have a significant effect on the level of public trust. The implementation of good sharia audits increases the integrity and transparency of zakat institutions.	Support that sharia audits contribute to increasing public trust in BAZNAS through transparency and accountability.
3	(Lestari et al., 2022)	*Implementasi Zakat Core Principle (ZCP): Suatu Telaah Audit Lembaga Amil Zakat dalam Menciptakan Transparansi Serta Akuntabilitas (Studi pada BAZNAS dan Dompet Dhuafa)*	Qualitative (interviews & observations at BAZNAS and Dompet Dhuafa)	The implementation of ZCP and PSAK 109 has not been maximized. Transparency and accountability are still low because the publication of reports is not routine.	It is relevant because it shows the need to implement sharia audits and accounting standards to increase the transparency and accountability of BAZNAS.
4	(Zahara et al., 2023)	*Akuntabilitas dan Transparansi Lembaga Pengelola Zakat melalui Zakat Core Principles dan PSAK 109*	Qualitative (literature study)	The implementation of ZCP and PSAK 109 can increase the accountability and transparency of zakat institutions. The six principles of ZCP reflect	Showing a direct relationship between the implementation of ZCP and PSAK 109 to increase the accountability of zakat institutions such as BAZNAS.

				accountable governance.	
5	(Akbar et al., 2023)	*Pengaruh Penerapan Standar Akuntansi Zakat, Transparansi, dan Sistem Pengendalian Intern terhadap Akuntabilitas Keuangan pada BAZNAS Provinsi Jambi*	Quantitative (multiple linear regression, sample of 98 respondents)	Zakat, Transparency, and System Accounting Internal Control Standards have a significant positive effect on BAZNAS' financial accountability.	It is very relevant because it directly examines the factors that affect BAZNAS' accountability, supporting the research focus on sharia audit and transparency.
6	(Ghoriyyudin et al., 2024)	*Analisis Audit Syariah, Akuntabilitas dan Transparansi pada Organisasi Pengelola Zakat dalam Memaksimalkan Potensi Zakat*	Qualitative – Literature Study from 21 Sinta-indexed articles	Sharia audit, accountability, and transparency have a positive effect on zakat receipts and increase public trust in OPZ.	It is relevant as a theoretical basis and empirical evidence that sharia audits and transparency affect public trust and the effectiveness of zakat institutions.
7	(Cristanti et al., 2023)	*Pengaruh Audit Syariah dan Kualitas Layanan terhadap Kepercayaan Masyarakat pada Lembaga Amil Zakat (Studi Kasus di Yatim Mandiri)*	Library Research with Descriptive Analysis	Sharia audit and service quality play an important role in building public trust in the amil zakat institution. The implementation of sharia audits increases transparency and accountability in the management of ZIS funds.	It is relevant because it connects direct sharia audits with public trust and strengthens the concept of accountability and transparency in zakat institutions.
8	(Suhma & Afif, 2022)	*Penerapan Audit Syariah pada Lembaga Amil Zakat untuk Meningkatkan Kepercayaan Masyarakat*	Literature Study with a Descriptive Analysis Approach	The application of sharia audit as an internal control tool based on the COSO component has been proven to increase public trust in zakat institutions.	It is relevant because it emphasizes the function of sharia audit as an internal control system to maintain public trust and ensure sharia compliance.

9	(Amalia & Widiastuti, 2019)	*Pengaruh Akuntabilitas, Transparansi, dan Kualitas Pelayanan terhadap Minat Muzaki Membayar Zakat (Studi pada LAZ Surabaya)*	Quantitative, multiple linear regression, sample 120 muzaki	Accountability, transparency, and service quality have a positive and significant effect on the interest of muzaki in paying zakat.	Provides an empirical basis that transparency and accountability are important in increasing muzaki participation.
10	(Grahesti et al., 2023)	*Pengaruh Akuntabilitas, Kredibilitas, dan Transparansi terhadap Minat Membayar Zakat pada Lembaga Amil Zakat di Surakarta*	Quantitative, random sampling	Partially accountability and transparency have no significant effect; credibility has a significant effect. Simultaneously, all three have an effect on the interest of the muzaki.	Showing the importance of credibility as an additional variable that affects the muzaki's belief.
11	(Ramadan et al., 2024)	*Pengaruh Transparansi Laporan Keuangan, Akuntabilitas dan Kualitas Pelayanan terhadap Keputusan Muzakki Membayar Zakat (Studi pada BAZNAS Provinsi Lampung)*	Quantitative, SEM-PLS, sample of 50 respondents	The transparency of financial statements has a positive and significant effect on the decision of muzakki to pay zakat.	Reinforcing evidence that financial statement transparency affects muzaki's decision.
12	(Nasution et al., 2024)	*Pengaruh Transparansi dan Akuntabilitas Pengelolaan Dana Zakat terhadap Kepercayaan Muzzaki di Baznas Provinsi Jawa Barat*	Quantitative associative, questionnaire, saturated sample	Transparency and accountability have a significant effect on the trust of the muzakki.	It is relevant to examine the factors of public trust in zakat institutions based on transparency and accountability.

13	(Walidah & Anah, 2020)	*Pengaruh Akuntabilitas Lembaga dan Transparansi Laporan Keuangan terhadap Kepercayaan Donatur Lembaga Amil Zakat Ummul Quro Jombang*	Quantitative, multiple linear regression, sample of 606 donors	Accountability and transparency affect donor trust by 22.1%.	Provide an empirical basis on the transparency-accountability relationship with LAZ donor trust.
14	(Hayati et al., 2024)	*Pengaruh Akuntabilitas dan Transparansi terhadap Kepercayaan Muzakki dengan Literasi Zakat sebagai Variabel Intervening (BAZNAS Kabupaten Langkat)*	Quantitative associative, PLS, sample of 99 respondents	Accountability has no effect on trust; Transparency and literacy of zakat have a significant effect. Zakat literacy mediates the influence of accountability and transparency.	Showing the role of zakat literacy as an intervening variable that strengthens muzakki beliefs.
15	(Kusumaningsih & Sudibyo, 2023)	*Transparansi dan Akuntabilitas pada BAZNAS di Kabupaten Klaten*	Qualitative descriptive, interview & documentation	BAZNAS Klaten has achieved adequate transparency and accountability in the management of ZIS funds.	Relevant because it shows the real practice of implementing transparency and accountability in zakat institutions.

Figure 1. Summary of previous research findings on the influence of Sharia auditing on accountability and transparency in zakat institutions.

Discussion

Based on the results of the literature review, it can be concluded that sharia audits have a significant influence on increasing accountability and transparency in amil zakat institutions, especially BAZNAS. Sharia audit plays a role not only as a tool to check the suitability of institutional activities with sharia principles, but also as an instrument to strengthen public trust through more open and responsible management of zakat funds.

Research (Umiyati et al., 2023) shows that the implementation of a comprehensive sharia audit is able to increase the accountability of zakat institutions because the audit process helps ensure that every transaction and policy is in accordance with sharia regulations and principles. These results are in line with the research (Akbar et al., 2023) which proves that the implementation of zakat accounting standards, transparency, and internal control systems simultaneously has a positive and significant effect on the financial accountability of BAZNAS Jambi Province. This shows that sharia audits carried out with a structured mechanism can improve the quality of governance of zakat institutions as a whole.

These findings are also supported by (Ghoriyyudin et al., 2024), who through a study found that sharia audits, accountability, and transparency have a positive relationship with increasing zakat receipts and public trust in zakat management institutions. This emphasizes that transparency is a direct result of the implementation of good sharia audits, because the audit process encourages institutions to submit reports honestly, openly, and in accordance with sharia principles.

Furthermore, (Lestari et al., 2022) and (Zahara et al., 2023) emphasize the importance of implementing Zakat Core Principles (ZCP) and PSAK 109 as an integral part of sharia audits in strengthening the transparency and accountability of zakat institutions. Although the implementation is not fully optimal, the results of the study show that the implementation of the standard is able to increase public trust because it affirms the institution's commitment to open and accountable management of people's funds. Thus, sharia audits not only ensure compliance with sharia principles, but also function as a monitoring and evaluation system in the implementation of the principles of good zakat governance.

In terms of public trust, (Zulaeka et al., 2022) and (Cristanti et al., 2023) revealed that sharia audits significantly increase public trust in amil zakat institutions. Audits carried out based on the principles of honesty, professionalism, and transparency are able to strengthen the legitimacy of the institution in the eyes of the muzakki. Research (Suhma & Afif, 2022) also confirms that the implementation of sharia audits plays an important role as an internal control system that maintains public trust and prevents irregularities in the management of ZIS funds.

In addition, research conducted by (Nasution et al., 2024) and (Hayati et al., 2024) found that transparency and accountability in the management of zakat funds have a significant influence on muzakki trust. The disclosure of financial statements, public reporting, and transparency of audit results are the main indicators in building public trust. Therefore, the higher the level of transparency resulting from sharia audits, the greater the public's trust and participation in zakat institutions.

However, several studies also reveal that there are obstacles in the implementation of sharia audits, especially related to the limitation of competent human resources in the field of sharia audits and the lack of standard sharia audit guidelines for zakat institutions. (Lestari et al., 2022) emphasized that this limitation has an impact on the non-optimal application of the ZCP and PSAK 109 principles in large zakat institutions such as BAZNAS and Dompet Dhuafa. Therefore, it is necessary to strengthen the capacity of sharia auditors and standardize the implementation of audits in all amil zakat institutions so that the effectiveness of sharia audits in increasing transparency and accountability can be achieved to the maximum.
Overall, this discussion shows that sharia audit has a strategic role in building transparent, accountable, and reliable zakat governance. The effective implementation of sharia audits can encourage zakat institutions to carry out the

principles of good governance in accordance with Islamic values and strengthen the position of BAZNAS as a public institution with professionalism and integrity.

CONCLUSION

The findings of this literature review indicate that Sharia auditing plays a pivotal role in enhancing accountability and transparency within zakat management institutions, particularly BAZNAS. As a governance mechanism grounded in Islamic principles, Sharia auditing ensures compliance with standards such as PSAK 109 and the *Zakat Core Principles (ZCP)*, thereby strengthening institutional governance and fostering public trust in zakat fund management.

However, the effectiveness of Sharia auditing remains constrained by the limited number of qualified Sharia auditors, the absence of standardized auditing guidelines, and inconsistencies in implementation across institutions. To maximize its impact, capacity-building programs, the development of national Sharia audit standards, and stronger regulatory frameworks are essential. Strengthening these aspects will enable Sharia auditing to serve as an effective instrument for achieving transparent, accountable, and Sharia-compliant zakat governance.

Suggestions and Recommendations

1. For practitioners, zakat management institutions such as BAZNAS are encouraged to enhance the quality and consistency of Sharia audit implementation by adopting standardized auditing procedures and ensuring compliance with PSAK 109 and *Zakat Core Principles (ZCP)*. Strengthening internal control mechanisms and disclosing audit results publicly can promote transparency, improve accountability, and increase public trust in zakat governance.
2. For policymakers and regulators, it is essential to establish a national Sharia audit framework supported by clear regulatory guidelines, professional certification, and continuous training for Sharia auditors. Government and regulatory bodies should facilitate collaboration between zakat institutions, Sharia supervisory boards, and academia to unify audit practices and enhance the credibility of Sharia-based financial reporting.
3. For academics and researchers, future studies are recommended to conduct empirical and comparative analyses of Sharia audit effectiveness across different zakat institutions and regions. Employing longitudinal and mixed-method approaches can provide deeper insights into how Sharia auditing influences governance performance, public trust, and institutional sustainability over time.

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