

The Wiyase Accounting in the *Sine be* Tradition: Portrait of Accounting Controls in a Nonprofit Organization

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Abstract: This study aims to reveal the role of accounting information in the management system of Zakat Management Organization (OPZ). Sites that become object in this research are Alms Agency (BAZ) Mataram City. To support the purpose of research, the method used is ethnomethodology where this method emphasizes on the tracking of routine activities of member organization become a habit of together (member method) in activity of daily of that community. The results of this study indicate that the basic foundation of the organization's control system is the Sinebetradition (discussion/co-operation). The tradition that emphasizes the slogan both work and work together makes the line of responsibility on the organizational structure becomes more vague and less binding. This in turn has an impact on changing the accounting model of accountability within the organization that is the entrance of the formal accounting-based control system. Formal management control systems become conditioned with existing work culture. It clear from how the practice of utilization of accounting information in the organization is still done with the traditional grip of the actor's understands (wiyase accounting). The form of wiyase accounting such as the interpretation of accounting is largely dominated by the accounting perspective is only the financial statements, performance measurement is only based on the realization of Zakat, Infak, Sedekah (ZIS) fund revenues without measuring the performance of the ZIS fund distribution program that is more essential, as well as the cash-centric phenomenon that shows still pegged organization In hoarding cash so that ZIS fund management is more inclined toward management by counting rather than accounting based.

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I. Introduction

The long journey of research on accounting information and management control systems never stops at a single point, if in the middle of the 20th century the focus of research is on business organizations and then followed by public sector organizations, then entering this millennium era many began to consider the involvement of non-profit organizations As the main focus of the study (Largerstorm, 2002; Anthony and Young, 2003; Parsons, 2003; Helmig and Lapsley, 2004; Abraham, 2004; 2006; 2007; Chenhall et al. 2010; Speckbacher and Offenberger, 2010). The cause is none other than the increasing public awareness of the global importance of organizations that focus on the development of community welfare at the grass root level. The difficult role can be reached by the business sector as well as the general government sector. Although non-profit organizations in their operations are not as complex as business organizations, but in some cases, to describe management-based accounting management systems is not an easy task. This is due to the absence of quantitative measures such as the cost of production that is generally used for costing or net profit for the evaluation process and performance control (Largerstrom, 2002), so it is not uncommon for nonprofits to face the ambiguous realities of what the organization's success measure The so-called result and what is the meaning of effectiveness and efficiency (Poister, 2003; Daft, 2010). This reasoning causes urgency in the development of management control systems in nonprofit organizations routinely shouted by some academics and observers of nonprofit organizations. This concern has begun to emerge as the development of not-so-significant non-profit organizations has recently not been closely followed by the development of formal management control systems (Anthony and Young, 2003; Abraham, 2006). Often this leads to poor nonprofit organizations referencing and troubleshooting. In many instances nonprofit organizations often adopt very "minimalist" management control systems and are less precise with organizational characteristics. The use of inappropriate management control systems is in many ways causing the organization to experience a system failure resulting in organizational failure because the organization cannot properly translate strategic objectives into the implementation activities

(Langfield-Smith, 1997; Anthony and Govindarajan, 2005). Nonprofit organizations are a form of organization with a unique character. Nonprofit organizations on the one hand are required to be able to contribute maximally to the social environment because the goal is to participate in prospering the community. Meanwhile, on the other hand, the limited funds required to make this organization to perform cost efficiency as much as possible to maintain the availability of funds (Chenhall et al, 2010). This brings nonprofit organizations into fairly tight controls primarily with regard to control of organizational finances (Abraham, 2007) but must maintain its relationship with the wider community (especially beneficiaries). So it does not rule out the typology of formal management control that is different from the general (public sector and business) is needed by this type of organization (Anthony and Young, 2003).

One form of non-profit organization in Indonesia is Alms Agency (BAZ). BAZ itself is one of the most rapidly growing nonprofit organizations in Indonesia. Given also how this organization is a non-structural organization under the government, so that the networks also grow from the central level to the district/city level. BAZ's current role in managing and *Zakat*, *Infak* and *Sedekah* (later called ZIS) is increasingly central after the birth of Law No. 23 of 2011 on the Management of Zakat which mandates BAZ as the institution with the highest authority in the management of ZIS. But unfortunately on the other hand, this organization is also often get the spotlight mainly because of its work programs that have not been widely felt by the wider community. Moreover, if we compare the performance of BAZ with Amil Zakat Institution (LAZ) which in fact is a "rival", BAZ performance is often considered disappointing for observers of national zakat. There is a tendency to show that BAZ generally still manages ZIS funds in a "traditional" fashion and does not include modern management systems into its organizational systems (Wibisono, 2015; Cholisoh, 2011; Khasanah, 2010).

The studies that show the weak management in internal BAZ is already quite a lot done especially from the realm of economics, management, and sharia. But unfortunately the author considers the gap that occurred between these studies with the background of the author's knowledge that accounting is still very wide. Accounting-themed studies that address BAZ focus more on discussion of organizational accountability that refers to financial reporting. While the deepening of BAZ's internal processes such as accounting-based management (management accounting) or more extensive discussion of management control systems is very difficult for authors to find. On the other hand, studies of management and economics backgrounds are discussed from the big picture of the organization's policy direction and the organizational leadership style to analyze the causes of poor management of ZIS funds conducted by the BAZ. So in the context of zakat management by BAZ, there is a breaking line that makes it completely unfathomable why the reality can occur.

The use of accounting information in the author's view is closely related to the management of ZIS funds by any zakat management organization (OPZ). This is considering that the OPZ including BAZ is essentially an organization whose management can be said to be equal with financial institutions, because in the Islamic world, zakat is one of strategic economic instruments (Sa'ad, et al., 2014, Al-Ba'ly, 2006; Qaradawi, 2005). So the use of accounting is too narrow if seen only as a condition of fulfillment of administrative activities (financial reporting purposes) without regard to its function as managerial information. Some research in third sector organizations which also become the author's reference in this research explains that the necessity of entering accounting method according to requirement in organizational management control system.

Chenhall, et al. (2010) for example suggests in non-profit organizational management control systems need to start to adopt accounting-based controls. This is supported by findings that show that formal management control systems can actually help organizations develop their networks better. In addition, the use of accounting information as a tool in financial control by behavior can instill values of efficiency into the value of the organization as important in addition to humanitarian values. In line with what was stated by Abraham (2007) who explains the importance of involving accounting into the organizational control mechanism. Abraham criticized the isolation of accounting generally conducted by nonprofit organizations where accounting only became a record-keeping activity that ended in the financial statements. This leads to unclear relationships between financial activities with the achievement of targets as well as with organizational planning.

Therefore, referring to the results of the above research, the authors conclude that the use of accounting information in the management control system plays a very important role how the management of zakat by BAZ can achieve its goals or not. But the conclusion of this author certainly does not have a strong empirical foundation. Especially considering the management accounting research on BAZ has not been a regular agenda in accounting studies. On the basis of this research gap the author tries to reopen research that focuses on the management of ZIS funds by BAZ. The author hopes to fill the void of pre-existing research with a deeper theme, which is related to the use of accounting information and its role in BAZ management control practices. The theme of this writer is still very important to be studied because to understand how the management of zakat done by BAZ is too early if we look at it only from the results or performance that has been achieved because before it all there is a set of important processes that occur within the scope of organizational management.

Why is management control system the central point that authors adopts in this study? In this regard, the authors themselves strongly agree with the views offered by Anthony and Govindarajan (2005) which reveal the fact that more than 90% of organizations whether business, public sector, and nonprofit aggression on strategy implementations mean that often organizations can not translate His strategic plans into a good implementation. The management control system itself basically has a central role in this because it is the only tool for the organization to implement its strategy (Anthony and Govindarajan, 2005). Like a bridge, the management control system is a bridge for the organization and its purpose. Therefore, because of the vital role of this system is not excessive as what is expressed by Merchant and Van Der Stade as quoted by Lekatompesi (2012) that failure in management control system means is the beginning of failure for an organization.

II. Research Methods

Each method has a unique approach to a problem, has advantages and disadvantages of each in completing a study. Given the goal to be achieved in this research is to deepen the use of accounting information as an instrument in the management control system. The author considers it necessary to dwell on the reality to be examined first so that his position becomes clearer in choosing the method to be used to complete the research. Accounting information is information that cannot be separated from the organizational management control system. Especially considering that the research sites to be studied (Alms Agency) is an organization concerned about the collection and distribution of financial-based assistance. Reproduction of this information will continue repeatedly, as well as its continuous use to meet the information needs of the organization. This puts accounting information into part of the routine of the organization's members in its activities. In addition, as well as the functions of a management control system that aims to help the organization achieve its objectives, signals that the use of a particular scheme or mechanism in the management control system is a common decision of the organization.

So it is with the use of accounting information as one of the tools in the management control system cannot be separated from the overall goal of the organization. Because the functions will be tied to each other in the activities of members of the organization. Therefore the use of accounting information in the management control system is one or a set of information utilization techniques that synergize into an organizational method, the ways in which members of the organization to achieve organizational goals. Considering these reasons and the objectives of this research, the authors chose to use ethnomethodology as a method of finding answers to the role of accounting information in the management system of BAZ of Mataram.

Ethnomethodology is generally a school of thought rooted in the science of sociology that specifically focuses on the regularity of everyday life. The peculiarity offered by ethnomethodology is his view of the world as a place of practical and continuous problem solving. Humans are rational beings, but in solving their daily problems, they use practical reasoning, not formulaic logic (Ritzer, 2014). In line with this, Salim (2006) also describes ethnomethodology as a study of knowledge, a variety of procedures, and considerations that can be understood by ordinary members of the community (community). Such societies can find a way out and act in a state where they can find themselves. Simply put, the main purpose of ethnomethodology research is to study and understand how an individual during social interaction begins to look, explain and describe the order of the world in which they live. It is important to understand the position of the individual/actor here is not the main focus, but explains how they do their daily activities and their relationship with the community members. Because ultimately, the results of ethno methodological research must be able to explain social facts as a member method (Rawls, 2008). Ten Have (2004) poured three important notes in his book to explain the specific patterns that are generally the focus of ethno methodological research. First, it deals with accountability and reflexivity. This first point would like to emphasize that ethnomethodology focuses on a rational reality and is able to be explained by the actors / individuals within their community. Kamayanti (2016) highlights this as a "visibly rational and reportable for practical purpose" which states that ethnomethodology emphasizes the search for rational and practical reasons that members of organizations perceive so that they continue to reproduce certain activities in their daily lives. An activity becomes accountable when the activity is understood and carried out continuously based on the agreement of the community member. The second focus is the member's method. Ethnomethodology from the beginning did want to highlight the social facts that occur within the community. Ethnomethodology is not interested in individuals per individual, but the interrelationships of individuals with other individuals in shaping the same social activity and action are shared. Therefore why ethnomethodology is often labeled as "studies in institutional setting" (Salim, 2006, Rawls, 2008). The third focus that characterizes ethnomethodology is Indexicality. The concept of indexicality is basically very simple but has a depth of meaning. indexicality in some ethno methodological literature refers to the inherent meaning of a word or a situation. Ethnomethodology believes that social life is made up of language and expression. That is, members of a community use their understanding to generate and process information in their interactions and then pour it into the use of a language and expression. So behind its simplicity, this indexicality is an early theme that will lead to social facts that occur within a community.

Looking at the main concepts inherent in the flow of ethnomethodology above, it is quite clear that the focus of studies in research using ethnomethodology approach aims to explore how the actors in an organization/community make explanations and influence each other in a reasonable and consistent in shaping their daily activities. In harmony with the purpose of this study who want to explore how members of BAZ Mataram City using accounting information in the processes related to organizational management control system. So from the extraction of these practices, this research can further explain the roles of accounting information in the management system BAZ Mataram, as illustrated from the activities routinely performed by members of the organization.

III. Results And Discussion

3.1 Sinebe Tradition (Deliberation / Discussion) as the over-role of formal management control system in BAZ Mataram

Cultural values that have become artifacts in every organization certainly cannot be separated just like that in every activity that takes place within the organization. Not infrequently these values then evolve further into forms of control that arise organically (due to interactions that occur within the organization). Even in some circumstances the mechanism of organic control becomes more dominant than formal (accounting-based) controls (Kahar, 2012, Durden and Pererra, 2008; Rashid, 1995). Especially in non-profit organizations that rely on social capital as one of the main drivers in organizational activities (Chenhall et al., 2010).

As is the case with BAZ Kota Mataram, that the ground floor of the organization's activities is formed from deliberation or which in the recognition of the informant is called a collective collegial system. This system is basically very inherent in the culture of the eastern people especially in Indonesia which is synonymous with the culture of deliberation, consensus, and mutual cooperation. In the traditions and languages of the tribe *Sasak* (as the original inhabitants of Lombok Island and Mataram City), this is referred to as the *Sinebe* tradition, both working and working together. The institutionalized culture in the soul of BAZ Mataram City is very strong coloring routine activities, especially in the organizational management control system.

So what is the relationship between this tradition and the use of accounting information? It is clear that the organizational culture inherent in each activity of member organizations will provide a different perspective in interpreting accounting information for the organization, because accounting, especially more management accounting is not a standard but the formation of the understanding of the user. Therefore why Flamholtz (1983) says that:

“... the use of accounting as a control mechanism is not merely a technical system, but a socio-technical system because it involves change in the social or cultural system which interacts with the accounting technology”.

In relation to the formal management control system that departs from the formal structure of the organization, the presence of this *Sinebe* tradition provides a different perspective in explaining the chain of responsibilities prevailing in the BAZ of Mataram. Although formal structures are present in this organization, but with a *Sinebe* culture that relies on collectivity in taking organizational steps, the blurring of the line of responsibility takes place within the BAZ of Mataram.

A detailed organizational structure is the prerequisite required by a formal management control system, since that form of control will be manifested in accounting accountability. However, BAZ Kota Mataram is not an organization with a “fat” structure that consists of various departments/sections that are often exemplified in the theoretical books. The organization consists of only 12 active members (based on author's observations while on the site), and the policy center is fully assumed by a five-member leadership board. Therefore why the emergence of collective collegial system that coloring this organization is a form of reaction to the needs of the organization in carrying out its function with the number of members that “only” it. The present control system relies heavily on the active communication that exists among the board members.

Control through active communication and the blurring of the chain of responsibility due to the dominance of the *Sinebe* culture is then a further question how accounting form in BAZ Mataram City? Who is responsible for every center of responsibility within the organization? Surely the answer will be back again to all members of the leadership council BAZ Mataram City. The center of responsibility as described for example by Anthony and Govindarajan (2005) is not very visible in this organization. Although there is, but rather the form that has been conditioned with the needs and understanding of these actors. So no longer seen a single responsibility that is charged to one individual only.

Let's say that the implementation of the distribution program in which the vice-chairman of the two has never fully become a responsibility on the one hand (vice-chairman of two), but really the responsibility of all the members of the council. The formal organizational structure appears to be just a division of tasks, not as a division of responsibility. Therefore why when the author in one of his interviews with H. Syafi'iarofi as the second vice-chairman, he clearly admitted that he did not know what the performance measure of the distribution program was. Because its function is not as sole responsibility of its structural position in the

organization. This becomes a reflection that the concept of conventional accountability accounting is not fully present in the BAZ of Mataram. *Sinebe* tradition that became the main heart in management control BAZ Mataram city is not much targeting on matters relating to formal management control system. Its function is much more directed to the goal congruence (goal congruence) among fellow members of the organization, especially again the ranks of the leadership council BAZ Mataram City. By relying on active communication and cooperation, the choice of forms of accounting information into the management's consumption becomes minimal. In view of the author, the management BAZ Mataram City is not a user of accounting information that many follow the development of accounting functions in modern organizational management system. Utilization of accounting information is based more on ease in understanding it, than the essential information contained behind any accounting information. Therefore, why in reality that occurred in the field, emerged the phenomenon of accounting that is still traditional and not moving much from the understanding of accounting is only limited to the numbers only.

The treatment of accounting information in the midst of the *Sinebe* culture itself is no doubt to make this information only a part of the operational BAZ Mataram City, not much materialized as control information. This is further strengthened by organizational programming activities that follow public sector mechanisms, where the discussion of the annual programs BAZ Mataram City should be closed first with the ranks of executives. It is clear that the emergence of a program is not because the program has a good output or outcome, but rather the approval of all stakeholders BAZ Mataram City. So why in the end, its use as a control mechanism is only interpreted in part (partial), not comprehensive to describe the activities of the organization. This portrait which writer later referred to as *wiyase* accounting (general/just understandable) as a form of utilization of accounting information in management system BAZ Mataram.

Wiyase: Cognitive Ease Reflection on Accounting Usage in BAZ Mataram City

The word *wiyase* is a vocabulary derived from the *Sasak* language that summarizes the meaning of custom, commonplace, and that is understood. There is no one right word to interpret the word *wiyase* because this word is an adjective. In this study, the authors themselves elicited the word *wiyase* to describe the behavior of "do what is understood only" as a symbol of the use of accounting information by actors in BAZ Mataram during observation in the research process. *Wiyase* if brought into the concept of current psychology, very linear understanding with the concept of cognitive ease introduced by Daniel Kahneman (2011). Therefore, by considering the ease of literacy and reference, then the author will further explain the behavior of this *wiyase* by using the concept of cognitive ease.

One fairly developed concept lately that illustrates how humans respond and take action from the surrounding environment is cognitive ease. Basically, this concept is not a new thing, but enough attention to the author because it can be a picture of how humans take a meaning and put it into action in a practical way. The basic concept of cognitive ease believes when humans hear and do things repeatedly, the brain begins to form connections around them, making it easier to process them later. Humans tend to avoid stress and choose to understand their world with what they can generally understand. Cognitive ease makes people feel more comfortable about the things they have often done and unconsciously ignore something other than that.

Broadly speaking, cognitive ease provides an understanding to the author about the origin of the formation of a habit. Daniel Kahneman, a psychologist from the USA who has also received the Nobel Prize for economics in his work, "Thinking, Fast and Slow (2011)" explains that:

"...cognitive ease is the mental state in which "things are going well – no threats, no major news, no need to redirect attention or mobilize effort".

Furthermore, Kahneman (2011) explains that humans have the ability to think in various ways such as simple and simple thinking or analytical thinking, all of which are related to solving a problem. In particular, these two patterns of thinking are called System 1 and System 2. System 1 is the basic thought that operates automatically and quickly, with little or no effort. This mindset can be identified as instant / instantaneous or primal thoughts where in solving a problem it does not require the use of more concentration. While System 2 is a system of thinking that operates in complex situations that require more effort and concentration. System 2 demands a longer and heavier thinking process. Armenia (2013) exemplifies simply, generally System 1 is used to solve simple problems such as answering how many $1 + 1$, $10 + 10$, and $50 + 50$. While System 2 is used to answer questions such as how many 17×43 .

If the individual thought process has successfully utilized System 1, in this position there is no need for more effort by using System 2 which means that the individual has been in cognitive ease mode. While on the other hand, if the individual feels something is problematic, it will require mobilization of System 2 which means the individual is in cognitive strain mode. Basically, cognitive ease and cognitive strains are not separate and complement each other in the individual's life. Kahneman (2011) explains:

"The division of labor between System 1 and System 2 is highly efficient: it minimizes effort and optimizes performance. The arrangement works well most of the time because system 1 is generally very good at what it

does: its models of familiar situations are accurate, its short-term predictions are usually accurate as well, and its initial reactions to challenges are swift and generally appropriate”.

There are three simple things to explain how the process of cognitive ease works for humans in processing information. First is the information is familiar with the human brain. Familiar information is easier to trust than unknown information. It may be that the information becomes familiar because it is in accordance with the understanding or because the information comes from people who have been trusted. Second, the information is easy to understand, so it is faster to digest. Difficult information requires more process, and the preference of the human brain will generally take the easier. Third, information that justifies what is believed to be true makes people feel more certain, so it tends to directly accept it uncritically. On the other hand, humans tend to reject information that is inconsistent with previously understood information.

Cognitive ease makes people feel comfortable with their understanding, but it can also lead to false situations, because cognitive ease can make people feel they understand more than they actually do. It should be emphasized that cognitive ease is not a negative thing in everyday life. But in more complex conditions, its existence is often the beginning of a problem as described by Armenia (2013):

“Unfortunately, System 1 has limitations and does not always result in accuracy. Its primitive thinking pattern limits it from assessing statistical or logical situations precisely. This issue often causes System 1 to yield simpler responses than intended. Unlike System 2, System 1 is always running in the background of an individual’s mind and it cannot be turned off. Due to its twenty-four hour service, System 1 often interrupts situations that require System 2, which often causes an inefficient final decision”.

This is what the authors lift to describe how the use of accounting information in the internal BAZ Mataram based on the results that writers can disclose during the research process. Accounting that dominates in the process of organizational management control is still in a simple view. Not much moved from the old paradigm that saw the value of accounting based on the numbers listed alone, but did not touch into the meaning of the information.

3.2 Accounting is a Financial Statement

As far as its development, accounting has widened its wings into every sphere of organizational activity. The increasingly rich fields of accounting science make a variety of perspectives on accounting functions from the point of view of its users. Anthony and Reece (1989), for example, classify accounting by type of Accounting is the Financial Statement of the information into financial accounting, management accounting, and accounting information operations. From sources spread online, the author even found no less than eight types of accounting based on function, ranging from financial accounting, cost accounting, management accounting, budgeter accounting, taxation accounting, audit accounting, government accounting, to less familiar to the author Namely mental accounting. So it is not wrong if accounting information becomes an integral part of everyday organizational activities especially to understand accurately the financial situation (Ullah et al., 2014), clarify the duties of each member, and reduce uncertainty before making a decision (Chong, 1996). Accounting itself is basically an information system. What is the embodiment of that information is certainly varied, depending on whom the user is and for what purpose the information is used. Effective and efficient accounting information plays an important role in presenting useful information for decision makers (Ullah et al., 2014). But one thing to consider is that the organization in strategic and short-term decision making may have different variables in determining the effectiveness of a decision (Royae et al., 2012). This shows ultimately the quality of information users will have a major impact on the quality of information used. The actor’s understanding becomes a determinant of the roles that accounting information can provide in organizational activities.

Back again to the general context of accounting comprehension in BAZ Mataram City, “accounting is a financial report”. At first glance there is nothing wrong with this understanding, because one of the most popular accounting products is financial statements. But one thing that then becomes a problem is when placing accounting as a reporting tool to present information only to external parties. The accounting report is a track record of an organization’s financial activities containing various information that can be used as a measure of organizational performance. Placing a limited accounting as a tool for reporting simply ignores the value contained in each of the figures contained in the report. This is what Abrahams (2004) describe as isolating accounting from the management control environment. Abrahams (2004) in his research found that nonprofit organizations in using accounting are nothing more than an administrative tool. Then he said if only the current accountability concepts only show how transparent the organization is in managing its finances, then non-profit organizations are highly accountable organizations. But of course the concept of accountability is not that simple, because in addition to financial accountability there is also program accountability that is more essential for non-profit organizations. As an organization that focuses on service and social welfare, any program implemented by a non-profit organization should have clear goals and objectives. In addition, any outgoing cash should also be able to explain the intended target.

Not much different from the condition that occurred in BAZ Mataram City, from the author's observation, it is clear that this organization has good financial accountability. If accounting is limited only as a report to inform the organization's finances, BAZ Mataram City is among the foremost organizations in this regard. Annual quarterly financial reports are routinely distributed to the public, even a reasonable unqualified opinion (WTP) is obtained. It's just the impact of the logic of "accounting is financial statements" to make accounting functions as a provider of information for internal parties to be very minimal. This is what then appears in the majority of management control activities that exist in BAZ Mataram City. The use of historical data of the previous year as budget estimates, the organization's focus only on the amount of cash collected, to the measurement of performance based on revenue realization is a form of minimal accounting information function within the organization.

In one of the authors' discussions with the Chairman of BAZ Kota Mataram in terms of performance measurement, as the author has described in the previous chapter, the Chairman of BAZ uses the WTP opinion as a reference in assessing whether the organization's performance is good or not. Because the authors did not find the answers that lead to the measurement of program performance, the authors ask further:

Author : *This means that WTP is used as a measure of performance. Continue how the evaluation of the program, there is not?*

Chairman of BAZ : *Yes still, later at the end of the year we see that the program has been done no, how much money is used, how much the remaining amount of our cash.*

From the statement of Chairman of BAZ above, the author had thought to himself, "If that's what the evaluation of the program so what's the difference with recording". Without the need to evaluate what should be sought by the Chairman of BAZ above has been summarized in the financial statements of the organization. Evaluation should be an introspection site to look for shortcomings, of course, a deficiency in ourselves, not outside ourselves. Likewise, the evaluation within the organization should be able to discover what the organization lacks during the year. This can then be a lesson for improvement so that it can do something even better in the future.

However, this is not a lot of writers see happen in BAZ Mataram City. The authors take the example of the allocation of aid funds for the habitable home program (RTLH), as explained by the Chairman of BAZ that in 2015 from the allocated funds of Rp 300 million, which was realized only Rp 200 million. But in the year 2016, based on the document the allocation of grants that the authors get, exactly the allocation of funds budgeted for RTLH back in the figure of Rp 300 million. This is what reinforces the author's assertion that the evaluation is not going well because there is no desire to utilize accounting information more maximal again. Viewing accounting only as a financial report is tantamount to reading numbers without understanding the intent of the emergence of these numbers.

In relation to the phenomenon occurring in the BAZ of Mataram, if allowed to borrow institutional language, the accounting practices that occur in BAZ Mataram more towards the form of coercive isomorphism. Formal accounting is only involved because of the authority of the authorities to follow the applicable standards. This is apparent also in the end as stated in the Government Regulation of the Republic of Indonesia Number 14 Year 2014 About the Implementation of Law Number 23 Year about Management of Zakat. The regulation clearly states that the regency/municipality BAZ shall be required to submit a report on the implementation of ZIS management every six months and the end of the year to the Provincial BAZ and the Regional Head (Article 71 paragraph 1) in which the implementation report shall be in a financial audit (Article 75 paragraph 1) by a public accountant (Article 75, paragraph 3). The results of the implementation reports that have been audited by the public accountant are then submitted to BAZNAS (Article 75 paragraph 4).

In the end, the reality that occurred in BAZ Mataram City is indeed a continuing trend of the many literature that also question whether accounting information is to be consumption for the management of the organization or only a tool to legitimize organizational compliance in the eyes of the relevant authorities. Ramli and Iskandar (2014) for example states that there are phenomena in Indonesia, especially in assessing the usefulness of information. The reports made are mentioned only as "official concern" rather than as information for decision making.

Similarly, Rasyid's (1995) research using ethnographic to examine the mutual roles between accounting and organizational culture reveals the absence of management accounting in an organizational environment. Accounting practice is only dominated by financial accounting practices which only serve to produce formal financial statements to qualify for a public organization. In the main activity of the organization, management does not even manage by accounting (management by accounting) but by using the calculation (management by counting). Rashid (1995) also asserted that formal accounting practices do not have cultural roots in the organizations examined. The growth of organization and the formation of organizational value do not involve formal accounting. In fact, accounting is a cultural practice, meaning how its practice and its meaning to the organization are shaped by the organizational culture that surrounds it.

Particularly in nonprofit organizations, as well as the fundamental characteristics of nonprofit organizations that do not focus on business activities, making use of accounting information as a control mechanism for organizational activity is often ignored (Abraham, 2006). In fact, nonprofit organizations rely more on the growing culture of the organization as a form of its financing. So as to change the paradigm of a value-based mechanism toward a financial-based paradigm (accounting-based) becomes a difficulty for nonprofit organizations (Chenhall et al., 2010). Under these circumstances, there will be a lot of accounting information that will ultimately be useless because it is not considered as information appropriate to organizational culture (Ramli and Iskandar, 2014). So in the end it became clear that accounting became part of the nonprofit organization's operation but not as an organizational control system (Abraham, 2006).

3.3 Actual Budget Revenue as a Measure of Absolute Success

Making just one accounting information as a tool to set as well as a benchmark of organizational achievement has actually begun to be abandoned in modern management practices today (Kren, 1997). Giving too big a role to one type of information regardless of other types of information indicates misinterpretation of information. But not a few of the organizations still maintain the concept for various reasons, not least BAZ Mataram City. This is evident from the role played by the income budget and its function for the organization. The revenue budget in BAZ Mataram is not only able to guarantee that every member will work maximally in realizing the target set in the revenue budget. Like an opiate, the income budget becomes a source of false happiness for all BAZ members of Mataram City because of its function as the only measure of general organizational performance.

As far as the writer's observation, there has not been any negative impact that occurred today due to the use of revenue budget as one of the information from the planning side of BAZ Mataram. Everything is still at a reasonable level. It is precisely that the role of revenue budget is quite central as feedback for the leadership boards in re-designing the strategic planning of the organization especially related to the fundraising program. The brilliant ideas that started bringing the ZIS BAZ Mataram fundraiser program through its traditional boundaries are one of the effects of dependence on revenue budgets.

As has been discussed earlier that the preparation of the revenue budget BAZ Mataram done by using incremental techniques. This means that every year there will be an increase in the target of receiving ZIS funds. The implication is clear that various efforts will be made to achieve acceptance targets. Because the traditional economic resource of BAZ Kota Mataram from the scope of SKPD is basically limited, the organization will inevitably have to leave its comfort zone. Opening the "new land" becomes the only way out to maintain organizational performance.

However, this revenue budget function should be interpreted more wisely, especially with the long-term impact that can arise from this dependency. Moreover, this revenue budget is the only tool used as a measure of organizational performance. Of course there is a question, how to measure the success of the distribution program? In one of the discussions with the author, the deputy chairman of one, H.M. Asgar, had said that the increase in ZIS fund receipts is a reflection of the performance of the distribution program. The logic is like goodwill. Increasing public enthusiasm in paying ZIS through BAZ Mataram City is a manifestation of public trust on the better distribution programs by BAZ Mataram City. In other words the achievement of targets in the revenue budget can illustrate the good distribution program.

At first glance seems logical, but for the author itself it raises a separate question. Can it be that simple? Of course, more requirements are needed to make the *muzakki* perspective in representing the assessment that should be measured from a *mustahiq* perspective. For example is it that in this case *muzakki* has its own communication lines with *mustahiq* so know the level of satisfaction *mustahiq* against programs run by BAZ? Or there are other motives that actually make *muzakki* fond in performing ZIS worship and channeling through the BAZ?

BAZ Mataram City in establishing the annual program must be through coordination meeting mechanism with local leaders, units of work of regional devices and other vertical agencies. Through this matter indeed BAZ Mataram City can inform the plan of the program in the current year to the main donors. But from here it looks, it could be interest in *muzakki* ZIS through the BAZ because BAZ Mataram city has a well-organized work program. But not from the view that the work program is going well.

In addition, as Wibisono (2015) says, it can be channeled through the BAZ because *muzakki* (especially those with the status of the State Civil Apparatus) does not have any choice because *zakat* has been deducted directly from *muzakki's* income each month (though this does not apply in *infak* and *sedekah*). Or is it possible as Parson (2003) notes that the financial statements released by nonprofit organizations have a tendency to increase the amount of aid donated by donors because donors believe that the organization has transparently managed financial management (again showing no linkage to the distribution of the program). Finally, there are many things that can bring down the view that the increase in the number of ZIS collections is a reflection of the good distribution program as the authors explain above.

Increasing ZIS fund receipts originating from educating the public about the importance of accomplishing ZIS is the ultimate goal and the best way. But it cannot be denied that the tendency of the mindset formed from the logic of “chase of deposit” can arise at any time. The bad effect is the emergence of materialism tumors in the body of BAZ Mataram City which actually undermines the great values that underlie the formation of this organization. So it is questionable to whom BAZ actually performs its duties, because success will always be measured from the realization of income, not from its main task as the empowerment of the poor. The further this mechanism is maintained, it will only continue to push BAZ Mataram City to race with the nominal but ignore the goals and functions that they should run.

3.4 “Cash-centric”: Superiority of Financial Efficiency to Program Effectiveness

One of the main functions of accounting-based information in management control systems is as an instrument of financial control of the organization (Outley and Berry, 1980; Dent, 1991; Fisher, 1995). Generally, this task is often played by the spending budget. If in the business world, the success of an organization's product is fundamentally often measured using the realization of revenue (because it ultimately boils down to the profit rate), it is the opposite in non-profit organizations. In the author's view, the spending budget in a non-profit organization becomes a symbol that can show how well the organization's planning process in achieving its objectives. Because as the essence of nonprofit organizations, especially those focused on social welfare, expenditures (embodied in the distribution program) are the most important products of the organization. This is what makes non-profit organizations unique. The role played by the spending budget ultimately becomes quite different from the business organization.

The financial efficiency and effectiveness of the program is clearly a concept that applies to all organizations whether business, public, or nonprofit. Organizational characteristics ultimately distinguish the meaning of efficiency and effectiveness. In nonprofit organizations, these two concepts are still vague. There is no single agreement that can accommodate the meaning of effectiveness and efficiency as a whole (Poister, 2003; Daft, 2010). But there is one alternative that can be a starting point to be a mirror to assess nonprofit performance. Anthony and Govindarajan (2005) say, for example in non-profit organizations, the absence of cash balances can reflect poor organizational financial efficiency, but high cash balances also reflect poorly on the effectiveness of organizational programs. So from here it can explain how the role of expenditure budget reflects the behavior of the actor and the model of financial management run by the organization.

The author at the beginning of the discussion with some members of the BAZ Council of Mataram especially when discussing the expenditure budget, or so-called allocation of aid funds, was quite impressed with the mechanisms run by the organization. It is clear how excellent financial management models are done in the initial process of allocating aid funds. Separating the type of funds between *zakat*, *infak* and *sedekah*, the division of each type of fund in accordance with the provisions of *shari'ah*, to the formation of the upper limit of allocation of funds that can be distributed shows how the function of the budget as a planning can be understood well. However, the farther it is, the more it disappears. Especially when entering the details of the programs to be implemented. It can be seen how the use of estimates based on the previous year's estimates adjusted to the rate of increase in the current year's distribution is customary. Especially at the end of the discussion, the second deputy chairman, H. Syafi'IArofi said “in the end the implementation of the program is flexible”.

In contrast to the influence of the income budget that is a stimulant for members of the organization, the conditions for allocation of aid funds seem more “cool”. Its role as the main guidance in executing the annual programs BAZ Mataram city can be run well. So is the case with his role as an anchor to ensure financial efficiency in BAZ Mataram city can be implemented well. However, its function as a plan that must be addressed as not visible. In fact, the budget itself is a derivative of the goals and objectives of the organization that translated into financial activities. In this case, it is finally seen how the allocation of aid funds is no more a list of program names and the allocation of funds that have been prepared for the program without any necessity to make the allocation of funds as a target. Its function as a tool to achieve financial efficiency is more prominent than to achieve the effectiveness of program implementation.

The author does not deny that cash is indeed the most important element in nonprofit organizations like BAZ. Obviously, if there is no cash then there will be no program that can be done. On the contrary, the existing cash also does not mean anything if it cannot reach the level of effectiveness of the execution of the program, which exists, there will only be cash accumulation at the end of the year. Why end up having an increasing cash balance every year? Though the cash balance is not a form of business profit. This shows exactly what happens in BAZ Mataram City is a form of excessive orientation on the value of cash.

The author wants to present the latest data that the authors get from the realization of revenue and realization of the distribution program in 2016. Information that the authors get, the realization of ZIS funds received successfully reached the target set, which is Rp 4.802. 185. 300. This means that the financial plan that has been prepared at the beginning of the year goes in line with expectations. The potential of grant allocation amounted to Rp 5.950.735.371 which is the sum of the previous year's cash balance (2015) with the planned

2016 revenues budget achieved as expected. Thus, the upper limit of the allocation of aid funds amounting to Rp 5.750.000.000 specified as the amount of funds to be disbursed should also be carried out without any concern of the existence of the organization's cash deficit.

But what happened was surprising for the writer, because from the side of the realization that only realized Rp 4.412.174.415. There is a difference of Rp 1.337.825.585; between the planned program fund disbursement and its realization. That way, the balance of ZIS funds owned by BAZ Mataram City in early 2017 reached Rp 1.540.746.256. Increased by almost Rp. 400.000; from the previous year, whereas in the year 2016 BAZ did not get "collapsed durian" in the form of income surplus as happened in 2015. From the amount of ZIS balance amounting to Rp 1.540.746. 256;Rp. 1.337.825.585 is a program that is not distributed.

In this case, the authors consider the organization's cash outs should be a way to achieve the goals and objectives of programs that have been defined in the vision of the mission of the organization. So the use of cash should support the effectiveness of the implementation of a program. But instead, what is done by BAZ does not lead there. Efficiency is done by the organization actually looks very excessive. This view actually shows how the programs are pressed in such a way as to maintain cash availability. The phobia that once plagued the organization because of past cash deficits seemed to have a long-term impact on the ZIS fund management model that occurred in BAZ Kota Mataram. This can be seen in the end of how the amounts of cash balance at the end of the year that continues to increase each year. The reflection that shows the effectiveness of the program does not seem to be the main priority in the implementation of the program implemented by BAZ Kota Mataram.

IV. Conclusion

This research departs from field phenomenon which shows bad performance of Alms Agency Agency (BAZ) in managing the distribution of *zakat, infak and sedekah* (ZIS). Previous studies show that the management undertaken by BAZ does not involve a lot of professional management processes. This research is conducted to further deepen the internal processes that occur in BAZ in order to reveal primarily the use of accounting information in relation to management control systems. This study intentionally focuses on management control system because this system is the main way organization to achieve its goals. With the aid of ethnomethodology method, the result of this research will finally reveal the form of accounting information usage practices that become the habit of the organization actors (member method) so that red yarn can be drawn to explain the role of accounting information in achieving the BAZ goal of managing the ZIS fund that has been mandated.

The basic foundation in the management system BAZ Mataram city actually does not depart from the formal management control system, but controls that appear organically. *Sinebe* tradition which is a culture inherent in line with the travel organization is more visible. The concept of working together and working together that is brought by this tradition is putting forward the model of active and informal communication, thus making the blurring of the line of responsibility in the organizational structure. Organizational strategic activities are largely decided by mutual agreement, so that the use of accounting information becomes less developed in this organization. This then led to accounting *wiyase*, namely the use of accounting is only limited to what they understand and is often done.

Accounting *wiyase* or psychological language called cognitive ease is the use of simple accounting information, only based on the numbers without searching for meaning, and the background of ease in understanding but ignore the underlying purpose. The form of *wiyase* in the use of accounting information first is to place accounting only limited as a financial statement. Moreover, the purpose of the issuance of financial statements tends to be a form of BAZ compliance to comply with applicable regulations. This ultimately brings accounting information isolated from its management control environment. Accounting information only becomes a nominal financial figure, but it does not become information for internal parties to evaluate the overall results of their performance.

Another form of *wiyase* in the use of accounting information in BAZ Mataram City is to make the realization of the revenue budget as the only tool of measuring program performance that is absolutely applicable. Assessment as an organization that has the task of planning, implementing and controlling the collection of ZIS, distribution, and utilization of ZIS is only measured by how much cash is collected as a result of ZIS funds revenue realization. The background of its use is due to its ease of measurement. Obviously this is far from expectations, because the organization directly ignores the measurement of the distribution program that is the main product of the organization.

The continued effect of the superficial use of accounting information raises a phenomenon that the author calls cash-centric. The main information from ZIS fund management is too centered on cash. Expenditure budget no longer functions as a work target to be achieved, but changes only to the list of programs to be implemented. The allocation of aid funds listed in the budget is more functioning as a controller of the allowable funding limits, not as a target of aid funds to be disbursed. Coupled with the lack of feedback for the

organization from the distribution program, ultimately making the ZIS fund management model in BAZ Mataram City more accommodate the financial efficiency and castrate the program effectiveness. Broadly speaking, the role of accounting information appears to be more negative, but not because of the information that gives a negative effect. Selection and use by actors that really determine how the meaning of the accounting information used. Selection of information that is not in accordance with the place will certainly give the wrong interpretation on the users.

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