

Conference Paper

Website and Social Media Usage for Internet Reporting (Case Study at Zakah Management Organization)

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Abstract

Zakah Management Organization (ZMO) is demanded to improve its transparency and accountability including presenting financial and non-financial information by internet. This study aims to describe and compare the usage of website and social media to report many kinds of information by ZMO at state university in Indonesia. This is descriptive qualitative study. The research object is website and social media of Rumah Amal Salman, Rumah Amal Lazis UNNES and LAZIS UNS. Moreover, the data is collected by observation and documentation method. In addition, the data then analyzed by content analysis. Results show that those ZMO have utilized well both website and social media for internet reporting, especially non-financial information. Website is used to deliver organization profile, product information and other important information that can be useful for donor or muzakki. However, there are two ZMO that have not used website and social media to report their financial state. It is Rumah Amal Lazis UNNES which conducts internet financial reporting but limited to Fund Statement. Furthermore, Facebook and Instagram are considered as social media that mostly used by ZMO. Twitter has not been actively used. In addition, YouTube application has not been maximized. In summary, interaction to muzakki through social media needs to be improved by the ZMO.

Keywords: internet reporting, website, social media, facebook, instagram, twitter, ZMO

1. Introduction

Paying zakah is an obligation for a muslim. Zakah is obliged to be paid by every muslim who fulfil the conditions (muzakki) to clean their asset by distributing their zakah to mustahik (zakah receiver). Indonesia has muslim-citizen majority as much as 216,66 million people or about 85% from the total population (BPS, 2015). Several researches show huge potential of zakah in Indonesia. FEBS FEUI used muzakki approach from muslim population in Indonesia with the assumption of 95% muzakki pay their zakah, there will be zakah fund for Rp12,7 trillion in 2009. A research by UIN Syarif Hidayatullah Jakarta indicates that national zakah can reach Rp19,3 trillion. In addition, a research

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conducted by BAZNAS demonstrates that in 2015 the potential of national zakah reaches to Rp286 trillion (BAZNAS, 2016).

Table 1 describes increase of ZIS collection in Indonesia during 2010-2015. The amount of ZIS fund is far away from the exist potential. There are some efforts conducted by government through act of zakah. Law No. 23/2011 about Zakah Management is the highest regulation. According to the law, zakah organization can be formed as BAZNAS (National Council of Zakah Collector), LAZ (Institute of Zakah Collector), and UPZ (Zakah Collector Unit).

TABLE 1: ZIS Collection in Indonesia 2010-2015.

Year	Rupiah (Million)	USD (Million)	Growth (%)
2010	1500	109,17	25,00
2011	1729	125,84	15,30
2012	2200	160,12	27,24
2013	2700	196,51	22,73
2014	3300	240,17	22,22
2015	3700	269,29	21,21

Source: (BAZNAS, 2016)

Huge potential of zakah is responded by government by establishing BAZNAS in regional area and create UPZ to assist collecting ZIS fund. Moreover, society has its contribution by developing LAZ. Several state university (PTN) in Indonesia also establish LAZ and UPZ to participate in zakah fund collection and distribution. In national state university in Central Java, there are LAZ UNS, Rumah Amal Lazis UNNES, and so on. Furthermore, there are many others such as Rumah Amal Salman ITB, LAZ UGM, Rumah Amal Untirta, etc.

To increase people intention of paying zakah can be driven by increase trust towards zakah management organization. There will be an improvement of transparency and accountability of financial and other information reporting. When those organization becomes more transparent and accountable, muzakki will have his trust and undoubtedly pay his fund to ZIS manager. This study aims to describe and compare website and social media usage as media to report financial and non-financial information of zakah management organization in PTN of Indonesia. Moreover, muzakki in PTN is lecturer who has high education qualification and thus they will encourage ZMO to be more transparent and accountable. This study refers to Rini (2016) who found that only 1 of 19 ZMO in Indonesia applied financial reporting through internet (Rini, 2016). Therefore, Islamic accountability of ZMO is low. In summary, this study recommends the

government to enforce financial reporting of ZMO through law. This recommendation is also supported by the finding of previous researcher (Mubarak & Fanani, 2014) that financial reporting of ZMO has not been fully transparent. Accountability in Islam is unique accountability of two parties. Accountability in Islam is more than about hierarchy but accountability from moral duty (Mordhah, 2012).

There are several factors that presumably affect low number of national zakah fund realization. Society may not put their trust on ZMO, there are several muslim that don't understand on how to calculate zakah, and to whom the zakah can be trusted to be delivered. Poor law framework and enforcement and also zakah institutional contribute to take this problem in worse condition. In addition, there is inefficient and ineffective of zakah fund management (Mubarak & Fanani, 2014).

We believe that social media and social networks are powerful mechanisms for reaching and keeping in touch with a large number of stakeholders, thus guaranteeing an interactive dialogue with them at very low costs (Manetti & Bellucci, 2016). Social media is becoming an important part of everyone's agendas – from maintaining your personal online presence to uses in marketing, business, and notably, the nonprofit sector (Cole, 2014). Social media usage becomes essential for OMZ to maintain their relationship to muzakki and also find prospective muzakki through positive interaction. Furthermore, ZMO can increase its zakat management transparation by financial and non-financial reporting through their website. Thus, society will be easier to access existing information and ultimately increase their trust of ZMO.

In the last few years the use of the internet for disclosure purposes has created a great deal of debate among academics as well as professional bodies all over the world. Most companies in developed countries – and some in developing nations – have established websites to be used as a platform for disclosing financial and non-financial information (Ahmed, Burton, & Dunne, 2017). Both corporations and non-profit organizations generally utilized their websites as information dissemination tools, where the information flow is one-way, although the percentage of both corporations and non profits that used interactive features offered by new media has increased slightly between 2004 and 2009 (Sriramesh, Rivera-Sanchez, & Soriano, 2013).

Social media has changed the way businesses are conducted. It enables open communication which helps organizations to understand customer needs and also motivates organizations to proactively respond to customer needs in an efficient manner. Social media usage has a very strong positive impact on organizations' performance, in terms of cost reduction, improved customer relations, and enhanced information accessibility

(Parveen, Jaafar, & Ainin, 2016). Benefits from the use of websites and social media sites include an increase in awareness and inquiries, enhanced relationships with customers, an increase in the number of new customers, enhanced ability to reach customers on a global scale, and co-promotion of local businesses that enhance the image of small businesses in the region (Jones, Borgman, & Ulusoy, 2015).

Research on website and social media application to report information is interesting to be conducted. Similar research that has been executed such as website optimization as publication media of zakat management by Lembaga Dompot Dhuafa (Ni'mah, 2015). However, this research is different in the usage of content analysis to reveal information published in ZMO website and then compare those. Content analysis has been used to examine existing information in website for corporate internet reporting research and social media usage in sustainability reporting (Aly, Simon, & Hussainey, 2010; Manetti & Bellucci, 2016; Rini, 2016; Vourvachis & Woodward, 2015). The purpose of this paper is to explain the use of social media and website for internet reporting by ZMO in State University in Indonesia

2. Method

This study used mix-method approach by descriptive qualitative design. In addition, this study reveals website and social media application to report information (financial and non-financial) by ZMO at PTN in Indonesia. Research object is website and social media account of three observed ZMO, there are Rumah Amal Salman, LAZIS UNS and Rumah Amal Lazis UNNES. Those ZMO is chosen due to their active activity among others. The research was conducted in June to July 2017.

Data is collected by documentation and observation. Documentation is used to capture information reported by ZMO through website and social media account. Furthermore, observation method is employed to gain information related to interaction of website and social media administrator.

The data is analyzed using content analysis. Content analysis is research method to identify text conclusion. In other word, content analysis is research method to reveal author ideas either explicit or implicit (Weber, 1990). Stages is conducted based on Krippendorff (2004), started from unitizing, sampling, reording, reducing, inferring, and naratting.

3. Results

3.1. Website Usage by ZMO

This research was conducted in June to July 2017. Table 2 shows website usage by observed ZMO. Website usage is measured by four attributes, which are organization profile, non-financial information, financial information and website design and accessibility. Generally, the observed ZMO have used website as information media of organization profile and non-financial information. There is many information that can be obtain from their websites, such as organization profile, product information, program or activity, others important information like zakah calculator, zakah consultation and other information. Information about product and service has been presented clearly. Donor can donate directly, by pick-up zakah service, or transfer to ZMO bank account. ZMO has several bank accounts and this eases the donor to transfer their donation fund. Information related to program and activity which has been and will be conducted is delivered well and accurately. The information can be seen in new/activity menu and attached by activity photos. Therefore, ZMO has implement accountability of their zakah management by reporting non-financial information. Results also indicate that the website of ZMO is designed beautifully and easy to be accessed.

TABLE 2: Website Usage by ZMO.

Construct and Indicator	Rumah Amal Salman	Rumah Amal Lazis UNNES	LAZIS UNS
a. Profile			
Website URL	http://rumahamal.org/	http://lazisunnes.org	http://lazis.uns.ac.id/
Profile	Vision, mission and strategy	Vision, mission and strategy	History, vision, mission sprit, and manager
ZMO contact	Jl. Gelap Nyawang No. 4 Bandung Call Center: 08112228333	Gedung Eks BNI 46 Kampus Unnes Sekaran Gunungpati Kota Semarang 50229 Telp. (024) 864 582 66 SMS Center 085726317439 Email: lazisunnes@gmail.com	Kompleks Masjid Nurul Huda Universitas Sebelas Maret Jl. Ir. Sutami No. 36A Surakarta, Jawa Tengah Telp. (0271) 646994 EXT.462 SMS/Call/WA: 085725005065 e-mail: lazis@uns.ac.id website: www.lazis.uns.ac.id
Live chat service	Yes, not always online	No	No
b. Non-financial Information			
Product Information	Zakah, wakaf, scholarship, economy development, infaq, social	Education, syiar, social-religion, economy development	Education, syiar, social, ramadhan, qurban, special program

Construct and Indicator	Rumah Amal Salman	Rumah Amal Lazis UNNES	LAZIS UNS
Activity information	News (reported in news accurately and update)	There is activity menu (reported accurately and update)	There is news menu (reported accurately and update)
Others information	Ziskaf pick-up service, qurban pick-up service, health service, zakah calculator, taushiyah, about zakah, news around us, zakah consultation, related website link	Announcement, article, zakah consultation, agenda, download, related website link	Donation program (ZIS, auto zakah, caretaker, share happiness, orphan scholarship, GISS, and Wakaf, volunteering information, download menu (LAZIS profile, forms, activity proposal, activity report), related website link
Activity photos and videos	No specific menu, but including in program news and news around us menu	No specific menu	Yes
c. Financial Information			
Financial information summary	Not found	Not found	Not found
Financial Statement	Not found	Financial Statement each semester and annual, but limited to fund statement. No others financial statement.	Financial statement of incidental activity (Koran wakaf)
Information of bank account	BCA, BNI, Mandiri, Mandiri Syariah, BNI Syariah, CIMB Niaga Syariah, Muamalat	Mega syariah, CIMB Niaga Syariah	BTN, BRI, BNI, BNI Syariah, Mandiri Syariah
Donation information	Zakah, infaq, dan sodaqoh (payment types, donation types, description and amount), donation profile	Pick-up donation service	Donation service
d. Website design and accessibility			
Website Design	Attractive, elegant, white main color	Attractive, elegant, green main color	Attractive, elegant, blue main color
Accessibility	Can be accessed via desktop or mobile	Can be accessed via desktop or mobile	Can be accessed via desktop or mobile
Register and login menu	Yes	No	No

However, only Rumah Amal LAZIS UNNES which conduct internet financial reporting even though it is limited to fund statement. Fund Statement is reported periodically (each semester or annual). There is no periodic financial statement reported by Rumah Amal Salman and LAZIS UNS. There is only financial statement of incidental program in LAZIS UNS website. It is expected that ZMO present their complete financial statement according to PSAK 109, such as Balance Sheet, Fund Statement, Asset Statement, Cash Flow Statement and Notes of Financial Statement.

Results show that website has been used well as information media of non-financial information, however it has not been maximized for internet financial reporting. It is presumably because financial information is crucial and sensitive. Rumah Amal Salman website has registration and login menu. It indicates that only the donor that can login and access more information. Nevertheless, internet financial reporting is important to be implemented as it can increase donor or muzakki trust to ZMO. Therefore, ZMO is considered as more transparent and accountable in managing zakah. This finding support Rini (2016) who stated that LAZ in Indonesia has not implement internet financial reporting well.

3.2. Social Media Usage by ZMO

Results of social media usage by ZMO can be seen in Table 3. The observed social media account is facebook, twitter, instagram, and youtube. Those social media are mostly used by Indonesian. This research finds that ZMO also have those social media account. However, Rumah Amal LAZIS UNNES does not have youtube account. Table 4 describes that facebook and instagram is the most-active social media used by observed ZMO. Twitter account of Rumah Amal Salman and Rumah Amal LAZIS UNNES is non-active for a year (last update in 2016). Nevertheless, social media account of ZMO is successfully used to report non-financial information, such as program, commemoration of great day, advice. The information is delivered by text, photos, and videos.

TABLE 3: Social Media Usage by ZMO.

Construct and Indicator	Rumah Amal Salman	Rumah Amal Lazis UNNES	LAZIS UNS
a. Facebook			
Account name	Rumah amal salman	Rumah Amal Lazis Unnes	LAZIS UNS and LAZIS Universitas Sebelas Maret
Delivered information	Realized program (photos/videos), advice (text, photos, and/or videos)	Realized program, great day commemoration, and advice in text, photos, videos, and/or website link	Realized program, great day commemoration, and advice in text, photos and/or videos
Activeness and interaction	A Fanpage. Liked by 704 persons and followed by 716 persons. Being active until July 2017. Less comment, like, or others in its status	Has 3.516 friends. Active in delivered information. Last posting is July 2017. There are some give likes, share. However, there are limited comments.	A Fanpage of nonprofit organization. Liked by 1.630 persons and followed by 1.630 persons. Being active until July 2017. Less comment, like, or others in its status
b. Twitter			

Construct and Indicator	Rumah Amal Salman	Rumah Amal Lazis UNNES	LAZIS UNS
Account name	@rumahamalsalman Sejak November 2012 866 followers 420 following 1.698 tweets 31 likes 536 photos & videos	@LazisUnnes Sejak 2014 177 followers 189 following 394 tweets	@UNSberbagi Sejak November 2009 1.213 follower 542 following 971 tweets 19 likes 280 photos & videos
Delivered information	Program of Rumah Amal, great day commemoration, advice, awarded quiz, picture and videos share	Realized program, advice, and great day commemoration	Realized program, advice (goodness allurements, commemoration, etc)
Activeness and interaction	Being active in delivering information till October 2016. There is limited retweet or likes.	Last update in March 2016. Small followers and lack of retweet or like.	Being active till June 2017. Lack of retweet or like.
c. Instagram			
Account name	@rumahamalsalman 1956 follower 183 following 1126 kiriman	@lazis.unnes 1026 follower 599 following 169 kiriman	@lazisuns 538 followers 142 following 15 kiriman
Delivered information	Photos and videos related to realized program, advice/allurement/ alarm and other information	Photos about realized activity, advice/allurement and information about UNNES	Photos about realized and unrealized program, advice/allurement and other information
Activeness and interaction	Being active in posting photos and videos. Last status is in July 2017. Many followers give likes, about 50 likes for each status, but limited comment.	Being active in posting photos. There is no video. Last posting in July 2017. About 50 followers give likes for each status but lack of comment.	Inactive in posting photos and videos. Last posting is in May 2017. Small number of followers and has about 15 likes in
d. Youtube			
Account name	Rumah Amal Salman ITB	Not found	LAZIS UNS
Delivered information	Realized and unrealized program, Friday speech	Not found	Profile, realized program/activity, testimonials and allurements
Activeness and interaction	Last video uploaded in May 2017. There are 19 videos. Mostly viewed 50 times and there are 10 subscribers	Not found	Joined on 11 January 2013. There are 457 views and 2 subscribers. 8 videos are uploaded. Last updated in 2016. A video is viewed by about 60 times.

In Facebook, LAZIS UNS has not updated its news. The information is more active delivered through twitter and website. Rumah Amal Salman is the most active ZMO that uses Instagram among two others. It has posted 1126 stories, either by photos or videos. In contrary, Rumah Amal LAZIS UNNES only has 169 stories and LAZIS UNS has 15 stories. Furthermore, Rumah Amal Salman is more active using you tube than LAZIS UNS. Meanwhile, Rumah Amal LAZIS UNNES dose not have any you tube account.

4. Conclusion

Rumah Amal Salman, Rumah Amal LAZIS UNNES, and LAZIS UNS is ZMO at PTN in Indonesia which active in managing zakah, infaq, and sodaqoh. The three ZMO can utilize website for non-financial information reporting well. It is only Rumah Amal LAZIS UNNES which conduct internet financial reporting. In addition, the observed ZMO also use social media as internet reporting and maintain their relationship and communication to donor or muzakki. Results indicate that ZMO can deliver complete, accurate, and factual non-financial information. Many information can be obtained from website and social media account of ZMO. However, internet financial reporting needs to be improved by ZMO to increase their transparency and accountability.

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