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ARTICLE

The Accountability Paradox in Hybrid Zakat Governance: Evidence from BAZNAS Kota Yogyakarta

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ABSTRACT

Contemporary public accountability reforms often assume that stronger transparency, auditability, and regulatory compliance will enhance organizational legitimacy and strengthen public trust. This assumption remains contested, particularly in hybrid faith-based public organizations that operate under overlapping bureaucratic and moral-religious accountability demands. This study examines public accountability practices in BAZNAS Kota Yogyakarta as a local zakat governance institution with strong formal compliance structures. Using a qualitative case study approach, data were collected through document analysis, semi-structured interviews, and non-participant observation. The analysis applies a multidimensional public accountability framework encompassing legal, financial, managerial, and social accountability, interpreted through the lenses of symbolic transparency and institutional decoupling. Findings show that BAZNAS Kota Yogyakarta demonstrates strong formal accountability through regulatory compliance, layered audit systems, standardized reporting, and active digital disclosure. Substantive accountability, however, remains comparatively limited. Managerial accountability is primarily oriented toward program delivery rather than systematic outcome evaluation, while social accountability is characterized more by informational openness than meaningful participatory engagement. These patterns suggest an accountability paradox in which visible compliance strengthens formal legitimacy without fully translating into substantive accountability. The study argues that accountability in hybrid faith-based public organizations should not be understood solely as a technocratic compliance mechanism, but as a contested governance process shaped by competing institutional logics, public expectations, and organizational legitimacy pressures. The findings contribute to public administration scholarship by extending accountability debates into the context of hybrid zakat governance.

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ABSTRAK

Reformasi akuntabilitas publik kontemporer umumnya menempatkan transparansi, auditabilitas, dan kepatuhan regulatif sebagai instrumen utama untuk memperkuat legitimasi organisasi dan meningkatkan kepercayaan publik. Asumsi tersebut masih diperdebatkan, terutama dalam organisasi publik berbasis agama yang bersifat hibrida karena menghadapi tuntutan akuntabilitas yang berasal dari logika birokratis sekaligus legitimasi moral-keagamaan. Penelitian ini menganalisis praktik akuntabilitas publik pada BAZNAS Kota Yogyakarta sebagai institusi tata kelola zakat lokal yang memiliki struktur kepatuhan formal yang kuat. Penelitian menggunakan pendekatan studi kasus kualitatif melalui analisis dokumen, wawancara semi-terstruktur, dan observasi non-partisipan. Analisis dilakukan dengan menggunakan kerangka multidimensional akuntabilitas publik yang mencakup akuntabilitas legal, finansial, manajerial, dan sosial, serta diinterpretasikan melalui perspektif *symbolic transparency* dan *institutional decoupling*. Hasil penelitian menunjukkan bahwa BAZNAS Kota Yogyakarta memiliki akuntabilitas formal yang kuat melalui kepatuhan regulatif, sistem audit berlapis, pelaporan terstandarisasi, dan keterbukaan informasi digital yang aktif. Akuntabilitas substantif, bagaimanapun, masih relatif terbatas. Akuntabilitas manajerial masih berorientasi pada pelaksanaan program dibandingkan evaluasi outcome yang sistematis, sementara akuntabilitas sosial lebih banyak ditandai oleh keterbukaan informasi daripada partisipasi publik yang bermakna. Temuan ini menunjukkan adanya paradoks akuntabilitas, ketika kepatuhan formal yang terlihat kuat mampu memperkuat legitimasi administratif, tetapi belum sepenuhnya bertransformasi menjadi akuntabilitas substantif. Penelitian ini menegaskan bahwa akuntabilitas dalam organisasi publik berbasis agama yang bersifat hibrida tidak dapat dipahami semata sebagai mekanisme kepatuhan teknokratis, melainkan sebagai proses tata kelola yang dibentuk oleh tekanan legitimasi, ekspektasi publik, dan logika kelembagaan yang saling berkompetisi.

A. INTRODUCTION

Public accountability reforms increasingly emphasize transparency, auditability, regulatory compliance, and performance reporting as central mechanisms for strengthening organizational legitimacy in contemporary governance (Boer, 2023; Schillemans et al., 2021). This approach encourages public institutions to adopt reporting standards, independent audits, and digital disclosure as key indicators of an accountable organization. But in practice, the relationship between the strengthening of formal accountability mechanisms and the establishment of substantive accountability does not always work simultaneously. A recent literature review suggests the existence of the trust paradox or accountability paradox, where public organizations can build very strong administrative compliance structures, but fail to produce substantive evaluations of performance quality, policy impact (outcome), and real responsiveness to the public (Boer, 2023; Li et al., 2025; Roszkowska-menkes et al., 2024). This tension between visible compliance and substantive accountability triggers the phenomenon of symbolic transparency. Under these conditions, the provision of audit

information and formal documents serves more as an instrument of seeking external legitimacy rather than increasing the public's capacity to meaningfully evaluate the organization (Maggetti & Papadopoulos, 2023).

This governance paradox is significantly raised in the context of Islamic Social Finance Management in Indonesia. Formal zakat governance has undergone a massive institutional transformation through the enactment of Law No. 23 of 2011, the implementation of PSAK 109, Sharia audit, and digitalization of reporting (Alshater et al., 2021; Khalifah et al., 2024). This development reflects the modernization of zakat governance from a personal relationship-based management model to a more formal and professional institutional system. The National Amil Zakat agency (BAZNAS) is required to operate within a modern governance framework that emphasizes aspects of compliance, transparency, and auditability. However, the strengthening of formal governance has not been able to resolve the upstream-downstream gap; the realization of National zakat collection is still stagnant in the range of 10% of the total potential estimated at Rp327 trillion per year (Badan Amil Zakat Nasional, 2024; Tok et al., 2022). The situation shows that the issue of zakat governance is not only related to the capacity to raise funds, but also concerns institutional legitimacy and the level of public trust in zakat management organizations. The decision of the community to distribute zakat through formal institutions is not only determined by religious obligations, but also influenced by perceptions of the integrity, transparency, effectiveness of programs, and credibility of institutions (Andriansyah, 2024; Ben Said et al., 2021; Najhah & Diniyah, 2025).

Institutionally, this issue is becoming increasingly important because BAZNAS has unique characteristics as a hybrid organization. As a non-structural government agency, BAZNAS has an obligation to meet bureaucratic governance standards through regulatory compliance, auditing, administrative reporting, and formal supervision. On the other hand, as a religious fund manager, its legitimacy is highly dependent on the value of mandate, moral authority, and theological expectations of the Muslim community (Thomann & Lieberherr, 2021). This hybrid position creates a clash of institutional logic between the demands of bureaucratic legitimacy and moral-religious legitimacy. Fadhillah et al., (2025) explains that fragmented hybrid governance models such as these, digital transformation and audit reinforcement often serve more as instruments of administrative legitimacy than as mechanisms for strengthening public engagement and substantive evaluation of social impact.

Although debates about transparency and public trust have long been widespread, the literature on zakat governance has so far stuck to technocratic approaches that tend to simplify matters. Most of the previous research tends to focus on technical aspects such as the efficiency of financial reporting, the implementation of PSAK 109 and how digital accountability systems are implemented (Baehaqi et al., 2025; Narulitasari et al., 2023; Zahara et al., 2023). There is a linear assumption underlying these researches as if when transparency and audit quality are improved, then public trust will automatically build by itself. Grimmelikhuijsen & Meijer, (2014) argue that transparency and openness of information can increase the legitimacy of organizations and strengthen public trust in institutions.

This conventional way of seeing ends up leaving an academic gap. Criticism of the approach subsequently arose because administrative transparency does not always result in substantive trust. The existing literature has not been able to capture how zakat organizations at the local level actually have to maneuver and negotiate amid the crush of multi-layered accountability demands. The old approach also fails to explain a real contradiction of why there are zakat institutions that on paper have a perfect record of formal compliance, but on the other hand it feels distant and minimal community involvement. Roszkowska-menkes et al., (2024)

explain the existence of trust paradox, which is a condition when the organization looks very accountable administratively, but this phenomenon can be understood as institutional decoupling in the study of organizations. Through this point of view, we can see that the adoption of formal structures and external audit routines is often just a defensive strategy of the organization for the sake of securing recognition or purely symbolic legitimacy, without actually touching on substantive changes to the day-to-day operational practices of (Bromley & Powell, 2012).

To test the paradox, BAZNAS Yogyakarta presents a very crucial and relevant empirical context. This institution is the embodiment of high formal accountability performance, as evidenced by the acquisition of clean layered audits and a series of national-level institutional awards, such as regional BAZNAS with the best utilization of Digital offices and The Best Infrastructure Management (Badan Amil Zakat Nasional, 2024). On the other hand, the city of Yogyakarta is inhabited by people with high levels of education, public literacy, and social expectations of the integrity of public institutions. The contrast between the formal reputation of the institution that is studded with awards and critical local public characteristics makes this locus ideal for dissecting the tension between compliance-based accountability and substantive legitimacy.

Given these conditions, this study argues that strengthening audit systems and transparency mechanisms within zakat institutions does not automatically yield a linear increase in institutional trust; rather, it possesses the potential to widen the gap between formal legitimacy and substantive accountability. Consequently, this study conceptualizes accountability not merely as a routine administrative reporting mechanism, but as a contested process of governance. Specifically, it aims to analyze public accountability practices within BAZNAS Yogyakarta through four integrated dimensions: legal, financial, managerial, and social. The primary theoretical contribution of this research lies in advancing public administration literature concerning faith-based hybrid public organizations by deconstructing how compliance structures and symbolic transparency are produced and negotiated at the local level.

B. LITERATURE REVIEW

Public Accountability in Contemporary Governance

development of contemporary public administration studies is marked by a shift from rigid traditional bureaucratic governance to New Public Governance (NPG). This paradigm emphasizes that NPG is no longer only oriented to hierarchical control and procedural compliance but prioritizes collaboration, participation, network governance, and public value creation (Patapas et al., 2014; Songklin, 2024). In this perspective, the legitimacy of public organizations is no longer solely determined by compliance with formal regulations, but also by the organization's capacity to build public engagement, generate social impact, and create tangible social benefit values. This paradigm shift automatically changes the way we define public accountability; from what was originally just formal administrative reporting on paper (compliance reporting), it shifted to a more relational, participatory, and real impact-oriented accountability relationship in society (outcome-oriented).

This transformation is also reinforced by the development of digital governance. The utilization of official institutional websites, social media, digital reporting, and public communication platforms has changed the way public organizations have changed transparency and accountable for their performance to the public (Wirtz & Müller, 2023). Normatively, what is referred to as digital accountability is predicted to be able to cut the distance between public institutions and the community, while encouraging the creation of a

more participatory two-way interaction relationship. However, the latest public administration literature is beginning to be skeptical. Research Roszkowska-menkes et al., (2024) shows a major anomaly in which the increase in information disclosure and provision of digital data was not linearly correlated with the presence of substantive accountability or increased public trust. The biggest challenge in modern governance today is no longer just producing information to make it look transparent, but how to translate that transparency into accountability that is truly meaningful to the public.

From Symbolic Transparency to Institutional Decoupling

Criticism of the illusion of transparency and accountability gave birth to the concept of symbolic transparency. This phenomenon describes the condition when organizations provide various information, audit report documents, and formal reports to obtain external recognition or legitimacy without actually strengthening the public's capacity to substantively evaluate the organization (Harrison & Sayogo, 2014). However, all that openness is actually performative. Information is intentionally overlaid in the digital space, but its format and presentation are often not designed to be truly understood, critiqued, or used by the general public in a substantive way.

This phenomenon can be explained through the perspective of institutional decoupling, which explains that organizations often secure their position in the public eye by adopting various formal structures, modern auditing systems, and accountability mechanisms in response to external legitimacy pressures. Unfortunately, such adoption is often separated from day-to-day operational practice without a substantive transformation in organizational practice (Bromley & Powell, 2012; Park & Cha, 2019; Roszkowska-menkes et al., 2024). As a result, there is a gap between formal structures and substantive organizational practices. Organizations demonstrate a level of administrative compliance, but still experience limitations in evaluating outcomes, public responsiveness and social impact.

This condition is further exacerbated by the growing culture of the audit society, where document fulfillment, certification, and procedural compliance seem to have become the main sources of legitimacy (Power, 2024). As a result, instead of being busy creating real benefit value for society, organizations are more driven and trapped to produce “formal accountability artifacts” than to build substantive accountability oriented to public value and institutional responsiveness (Yanwar et al., 2025).

Conceptually, symbolic transparency and institutional decoupling are interrelated. Symbolic transparency represents empirical symptoms when accountability appears as performative disclosure, while institutional decoupling explains the underlying institutional logic of the condition. In this context, symbolic transparency is not just a matter of organizational communication, but a reflection of institutional legitimacy strategies in the face of modern governance demands. This concept can be interrelated in explaining accountability practices in hybrid organizations such as BAZNAS. Symbolic transparency represents empirical symptoms when accountability appears through various forms of performative disclosure. Meanwhile, institutional decoupling explains the institutional logic underlying the condition.

Accountability in Faith-Based Public Organizations

The accountability paradox becomes more complex in the context of faith-based public organizations, as faith-based organizations operate in hybrid institutional settings that combine bureaucratic governance with moral-religious legitimacy (Pérez-durán, 2024; Power, 2024). As non-structural public institutions, they are legally bound to meet bureaucratic governance

standards and state financial audits. However, at the same time, the pulse of their main legitimacy comes precisely from the value of mandate, theological vocation, and moral authority in the eyes of the people (Qutaiba et al., 2024; Rejab et al., 2023).

In zakat governance, accountability can never be reduced simply to a technical issue of recording accounting figures or the adoption of formal regulations (such as PSAK 109) (Alshater et al., 2021). The substantive legitimacy of zakat institutions is precisely tested on their ability to maintain social trust and prove the real impact of poverty alleviation. Interestingly, in this faith-based hybrid governance ecosystem, the risk of getting trapped into symbolic transparency is much greater because organizations can simultaneously gain administrative legitimacy through compliance and moral legitimacy through religious identity, although public participation and substantive evaluation are still limited. Thus, accountability in zakat institutions needs to be understood as an arena of governance that brings together various logics of legitimacy: bureaucratic compliance, public expectations, institutional trust, and moral-religious accountability.

Multidimensional Public Accountability Framework

The concept of accountability in public administration has evolved from an approach that initially emphasized hierarchical control and compliance reporting toward a more multidimensional understanding. Classical studies (Bovens, 2006) define public accountability as a social and institutional relationship in which public actors are obliged to account for their actions to a specific forum that has the right to evaluate. This perspective asserts that accountability is not merely compliance reporting, but institutional responsiveness. Subsequent literature shows that accountability in modern governance increasingly involves a variety of different accountability arrangements depending on the institutional context, actor relations, and legitimacy demands (Brandsma & Schillemans, 2012). In the context of contemporary governance, accountability is not only concerned with formal compliance, but also transparency, organizational effectiveness, as well as responsiveness to society (Dubnick & Frederickson, 2011; Fan, 2025; Pérez-durán, 2024). Based on the development of the literature, this study developed a multidimensional analytical framework consisting of legal accountability, financial accountability, managerial accountability, and social accountability to analyze accountability practices in local zakat governance.

Legal accountability represents an organization's compliance with formal regulatory and institutional obligations and compliance with standard operating procedures. Financial accountability is concerned with aspects of transparency, auditability, and integrity of the management of an organization's financial resources. Managerial accountability emphasizes the effectiveness of program performance, outcome evaluation, and organizational performance. Meanwhile, social accountability looks at public participation, stakeholder responsiveness, and institutional engagement with the community.

In this study, the four dimensions are not positioned as a stand-alone category. The legal and financial dimensions of accountability are positioned as the foundation for formal accountability through compliance and transparency mechanisms. However, this conceptual framework confirms that such formal accountability is not enough. Substantive accountability is only truly realized if the formal foundation is supported by managerial effectiveness and strong social responsiveness. The existence of inequality or weakness in one of these dimensions will give birth to an accountability gap, which becomes the entrance for the emergence of symbolic transparency and institutional separation at the local governance level.

Multidimensional Framework

BLOK 1: FORMAL ACCOUNTABILITY
(Compliance-Based Accountabilities)

BLOK 2: SUBSTANTIVE ACCOUNTABILITY
(Meaningful Accountability & Social Legitimacy)

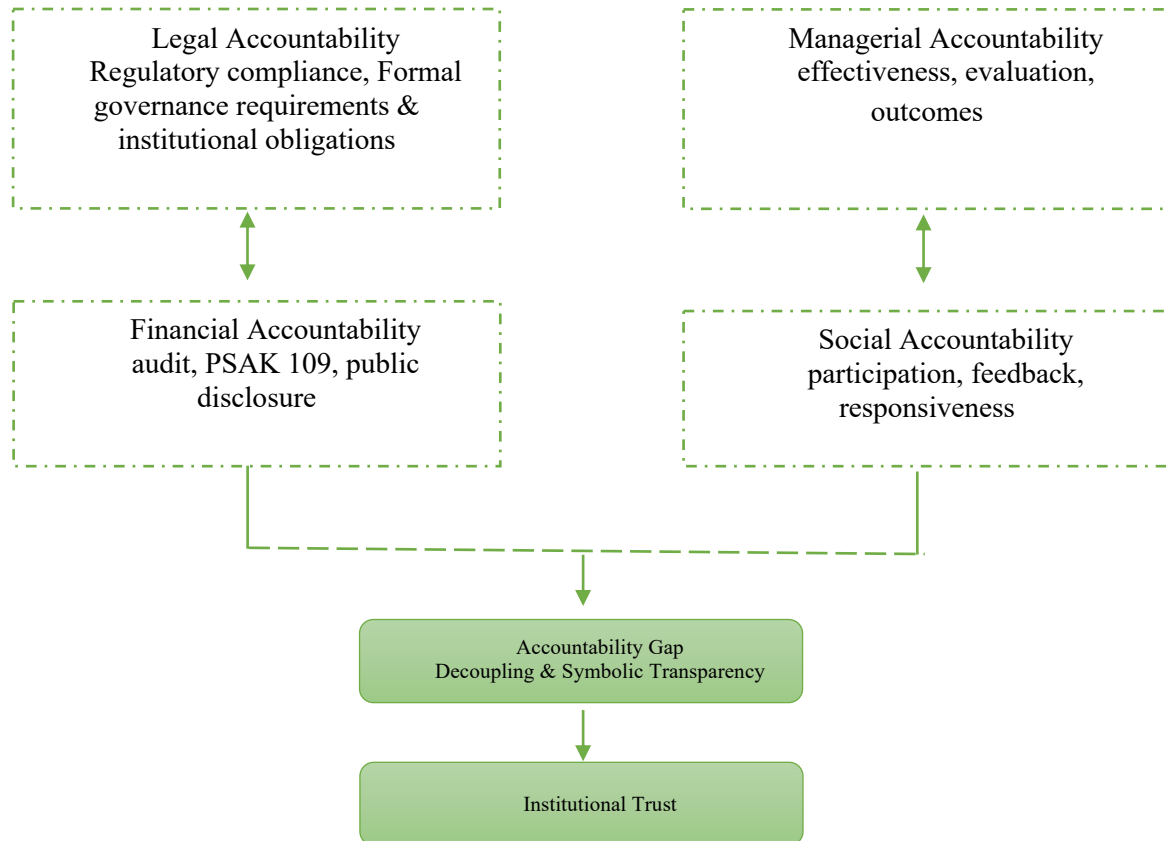


Figure 1. Conceptual Framework of Multidimensional Public Accountability toward Substantive Accountability and Institutional Trust

Source by Authors, 2026

C. METHOD

This study uses a qualitative case study approach to analyze the practice of public accountability and the establishment of institutional trust in local zakat governance at BAZNAS Yogyakarta. The case study approach was chosen because it allows an in-depth exploration of the dynamics of accountability in the context of faith-based public organizations that have hybrid institutional characteristics, namely operating among the demands of bureaucratic compliance, governance modernization, and moral-social legitimacy. Focusing on one case allows contextual analysis of the paradox between formal accountability and substantive accountability in zakat governance practices. BAZNAS Yogyakarta city was chosen as a research case because it shows a relatively high level of formal accountability through the implementation of layered audits, digital reporting, publication of financial statements, and various forms of institutional transparency. In addition, the context of Yogyakarta as a region with relatively high levels of public literacy and social participation

provides relevant empirical settings to explore how accountability mechanisms interact with the establishment of institutional trust in faith-based public organizations.

This study uses triangulation of three main data sources, namely document analysis, semi-structured interviews, and non-participant observation, to increase the depth of interpretation and trustworthiness of the study. Document analysis is an important component because this study focuses on formal evaluation of accountability structures and institutional disclosure practices. The documents analyzed include annual reports, audited financial reports, institutional strategic documents, standard operating procedures, official website content, social media communications, audit-related disclosures, and other publicly available institutional publications in the period 2023-2025. The documents were selected based on the criteria of relevance to the analytical framework of the research, especially the legal, financial, managerial, and social accountability dimensions.

Semi-structured interviews were conducted face-to-face with an average duration of about 60 minutes to six informants who were purposively selected based on relevance to zakat governance and organizational accountability practices. The informant consists of one staff BAZNAS Yogyakarta city pentasarufan field as a representation of internal institutional perspective, one head of Zakat and Waqf Ministry of Religious Affairs of Yogyakarta city as a representation of the regulator, a representative of the Department of environment as an institutional partner, two muzakki as donors, and one mustahik as a beneficiary. The selection of various categories of informants aims to capture accountability practices from various stakeholder perspectives, so that the analysis does not only depend on the internal narrative of the organization. Non-participatory observation was conducted to complete understanding of organizational communication practices, digital accountability, institutional responsiveness, and representation of public interaction through the official channel of BAZNAS Yogyakarta. This use of inter-source triangulation aims to strengthen the depth of interpretation while reducing dependence on one type of data.

The data were analyzed utilizing the framework analysis method, selected for its alignment with the study's objective to deploy a multidimensional public accountability framework. This approach facilitates the systematic integration of deductive coding—derived from a conceptual framework established within the public accountability literature—with the inductive interpretation of empirical findings emerging throughout the analytical process. The analysis progressed through five distinct stages: data familiarization, the development of a thematic framework based on four core dimensions of accountability, data indexing and coding into analytical categories, charting the relationships between findings, and thematic interpretation to identify the accountability gap between formal compliance and substantive accountability.

To enhance the trustworthiness of the study, data source triangulation was employed by synthesizing institutional documents, semi-structured interviews, and direct observations. Furthermore, analytical transparency was maintained by ensuring that the conceptual framework explicitly guided the coding and data interpretation processes. Through this methodological design, the research aims to generate an analysis that extends beyond the purely descriptive, robustly explaining the relationships between formal accountability mechanisms, substantive accountability, and institutional trust within the specific context of faith-based public governance.

D. RESULT AND DISCUSSION

Legal Accountability: Compliance, Regulation and Formal Legitimacy

Research findings indicate that BAZNAS Yogyakarta city has a relatively strong level of legal accountability through compliance with the formal regulatory framework and the

formalization of institutional governance is quite comprehensive. The organization strictly complies with all formal instruments required by law No. 23 of 2011, BAZNAS Yogyakarta city operates within an institutional framework that clearly demands administrative compliance, institutional oversight and public accountability. Analysis of the documents shows that legal accountability is realized through various formal instruments, such as strategic plans, annual work plans, organizational structure, board appointment decrees, standard operating procedures (SOP), annual performance reports, monthly reports on zakat collection and distribution, audited financial statements, and various institutional quality policies.

In addition to meeting the basic regulatory standards, BAZNAS Yogyakarta also showed a higher level of governance standardization through the implementation of ISO 9001 Quality Management System and assistance in implementing SOP by BAZNAS RI. Institutionally, this institution explicitly states its commitment to managing zakat, Infaq, Sadaqah, and other religious social funds in accordance with Sharia principles, formal regulations, and trustful, professional, transparent, and accountable governance. These findings suggest that legal accountability in organizations is not only understood as minimal compliance with regulations, but as part of a broader institutional governance architecture. The findings of the documentary were reinforced by interviews with the executive Staff of Division II BAZNAS Yogyakarta which confirmed that regulatory compliance is positioned as the main foundation of organizational governance:

"We strive to ensure that the entire zakat management process is in accordance with applicable regulations, both in terms of institutional governance, sops, and quality standards applied. That obedience becomes our main foundation."(BAZNAS informant)

This statement shows that accountability internally is still highly interpreted within the framework of procedural compliance and institutional conformity. A similar perspective is emerging from regulators. An interview with the head of Zakat and Waqf Division of the Ministry of Religious Affairs of Yogyakarta city showed that formally BAZNAS has fulfilled various institutional obligations expected:

"Institutionally, BAZNAS Yogyakarta city has carried out its formal obligations quite well, both in terms of reporting, compliance with regulations, and organizational governance."(Informant Of The Ministry Of Religious Affairs)

From the perspective of formal governance, this finding shows that the legal accountability of BAZNAS Yogyakarta is relatively strong. In fact, the implementation of ISO governance systems shows a trend of organizational formalization that goes beyond mere statutory compliance. In the context of faith-based public organizations, this condition is important because legal accountability is not only a form of compliance with regulators, but also an instrument to establish formal legitimacy in the eyes of the public and stakeholders.

On the other hand, this strength in the legal aspect of accountability also shows certain limitations. Most accountability practices are still realized through the existence of formal documents, administrative procedures, and compliance artifacts that are administratively important, but not necessarily easily evaluated substantively by the public. The availability of various reports and policies does indicate a high level of institutional disclosure, but it does not automatically guarantee that the public has sufficient capacity to understand, assess, or question the quality of organizational performance.

This condition is in line with the concept of symbolic transparency, which is when organizational transparency is primarily realized through institutional disclosure and

compliance documentation that strengthens formal legitimacy, but does not necessarily result in meaningful public scrutiny (Margetts, 2022; Roszkowska-menkes et al., 2024) in this context, the legal openness of BAZNAS tends to present the organization as a highly compliant and administratively accountable institution, but the public's evaluation of the quality of program implementation is still relatively limited.

The phenomenon can be further understood through the perspective of institutional decoupling. As a hybrid organization, BAZNAS not only faces the demands of bureaucratic compliance from the state, but also the demands of moral legitimacy from society as a religion-based institution. In such a situation, visible formal compliance becomes a rational institutional strategy to demonstrate the credibility of the organization. However, as (Ekawati et al., 2023; Power, 2024) explain, formal governance structures are not always synonymous with substantive changes in organizational practice. Thus, legal accountability in the case of BAZNAS Yogyakarta appears strong as a formal source of legitimacy, but has not fully demonstrated substantive accountability that allows public evaluation in more depth.

Financial Accountability: Audit Expansion and the Limits of Financial Transparency

Research findings indicate that financial accountability in BAZNAS Yogyakarta is built through a formal financial reporting system that is relatively comprehensive. Document analysis shows that the organization routinely provides annual financial reports, monthly reports on the collection and distribution of zakat funds, as well as various financial documents that can be accessed by the public through the official website in digital format (PDF) that can be downloaded. The reporting practice consistently refers to PSAK 109 as the accounting standard for the management of zakat, Infaq, Sadaqah, and other religious social funds. The availability of such documents shows that the aspect of financial information disclosure has become an important part of institutional governance.

The main character of financial accountability BAZNAS Yogyakarta lies in the layered audit system. Interviews with internal staff show that auditing is positioned as the main instrument for building public trust in the organization.

“As a public or government institution, the context of trust is key. The potential of zakat is great but the realization is still far away, one of them is because of the trust aspect. Therefore one of our main efforts is through audits. We regularly conduct internal and external audits. Since 2011 we audit KAP, then 2023 Sharia audit by the Ministry of Religious Affairs, and since 2021 ISO audit.”(BAZNAS informant)

The statement shows that auditing is not only understood as an administrative obligation, but also as a strategy to strengthen institutional legitimacy. Documentary Data shows that BAZNAS Yogyakarta obtained unqualified opinion (WTP) for twelve consecutive years from public accounting firm. A Sharia Audit conducted by the Inspectorate General of the Ministry of religious affairs in 2023 ranked BAZNAS Yogyakarta city as the institution with the highest sharia compliance score nationally, with a score of 86.13 for sharia compliance and a score of 90 for transparency. ISO 9001: 2015 certification further strengthens the organization's position as a highly formalized institution in aspects of financial governance and institutional quality.

The findings show that financial accountability in this organization develops in the form of layered accountability structure. Financial audits, Sharia audits, and quality audits simultaneously show that there are accountability pressures that come from various directions, namely regulators, religious authorities, and public expectations of organizational professionalism. This pattern can be understood as a consequence of the positioning of

BAZNAS as a hybrid organization operating between the logic of public bureaucracy and moral-religious legitimacy.

Formally strong Financial accountability does not automatically result in substantive accountability. Financial documents are available and publicly accessible, but the report format remains dominated by accounting technical language that is more easily understood by institutional actors than the general public. Muzakki from among institutions tend to read financial statements because the reporting becomes part of the internal administrative mechanism of their organization. Individual Muzakki show different patterns. Most do not actively read financial statements, but rather build trust based on institutional reputation.

A more critical finding emerged from muzakki's informants who chose not to distribute zakat through formal institutions because of trust issues, and preferred to distribute it directly to mustahik. This condition indicates that the existence of audits and financial statement disclosure has not fully addressed the issue of public trust evenly. Financial transparency in the form of disclosure has not always resulted in public confidence in practice (Weerakkody et al., 2017). The phenomenon is relevant to the concept of audit society which explains the tendency of modern organizations to establish legitimacy through measurable technical auditing, certification and compliance (Power, 2024). The more audit mechanisms that are owned, the stronger the formal image of accountability displayed by the organization. The situation is not always synonymous with increased public understanding of the quality of fund management and the impact of the resulting program.

This condition also shows the characteristics of symbolic transparency. Transparency is strong through audit reports, compliance standards, and formal disclosures, but the public's capacity to evaluate the organization substantively remains limited. The institutional decoupling perspective helps explain this situation, where organizations can develop a very strong audit structure as a form of formal legitimacy, while the substantive relationship between transparency, public evaluation, and public trust has not been fully established. Financial accountability BAZNAS Yogyakarta city shows high strength in building formal legitimacy, but still faces challenges in translating administrative openness into accountability that is genuinely meaningful to the public.

Managerial Accountability

In the dimension of managerial accountability, BAZNAS Yogyakarta formally presents a very neat planning structure through five main programs, namely Smart Jogja, Taqwa Jogja, healthy Jogja, caring Jogja, and prosperous Jogja which includes education, religion, health, social, and economic empowerment. This institution also actively displays conceptual narratives on its official channels regarding the importance of program evaluation using input-output methods, participatory evaluation, to multi-method evaluation. However, when this formal layer is peeled off, a massive gap (decoupling) is found between policy rhetoric and implementation reality.

The organization also has an annual work plan and budget (RKAT), including targets for the collection and distribution of funds as part of the institutional planning system. Normatively, the organization also mentions various indicators of success, such as the amount of funds raised, the number of beneficiaries, welfare improvement, the level of community participation, and transparency and accountability of the program. The existence of this narrative shows that conceptually the organization has an awareness of the importance of performance measurement in the management of zakat.

Empirical findings show different conditions at the implementation level. Documentary evidence shows more Activity Reports, program publications, and aid distribution information than outcome-based evaluations. Published activity articles tend to emphasize the amount of aid disbursed, the types of programs that have been implemented, and the scope of beneficiaries. Information on changes in essential conditions, the success of economic empowerment, graduation from assistance, or the long-term impact of the program has not been systematically seen.

This gap is reinforced by interviews with beneficiaries. One of the mustahiks who received program Support said that the assistance provided was felt to be useful, but was not followed by further monitoring or evaluation from the organization.

“The help was very helpful, but after that there was no evaluation again. We only report on the use of its funds. The next stage also has no continuation.” (Informant Mustahik)

The statement shows that managerial accountability is still more oriented to administrative delivery than outcome monitoring. Reporting on the use of funds is indeed carried out, but evaluation of the effectiveness of interventions and changes in the condition of beneficiaries has not been seen as an integral part of accountability practice. This condition shows the difference between organizational outputs and substantive performance accountability. BAZNAS Yogyakarta city programs appear to be operationally active and have a fairly good planning structure, but the mechanisms for assessing whether programs actually produce measurable social change are still limited. Accountability at the managerial level has not fully moved from program implementation towards impact evaluation.

The new Public Governance perspective places managerial accountability not only as an obligation to implement programs, but also ensures that programs generate public value and measurable outcomes (Patapas et al., 2014; Songklin, 2024). In this framework, the effectiveness of public organizations is not measured enough through the number of activities or the volume of aid distribution, but rather through the real impact on the communities served. The findings of the Yogyakarta city BAZNAS show that accountability still tends to be oriented towards output-based performance reporting rather than more substantive outcome evaluation.

This condition also shows a form of institutional decoupling at the managerial level. Organizations formally demonstrate awareness of the importance of program Evaluation and performance indicators, but the implementation of substantive evaluation has not been fully seen in practice. Formal accountability structures are already in place, while social impact evaluation mechanisms have not been proportionately developed. Managerial accountability in this case shows that the organization has moved beyond mere administrative compliance, but has not fully achieved the outcome-oriented accountability that contemporary governance demands.

Social Accountability

The findings of the study indicate that social accountability in BAZNAS Yogyakarta city develops through the use of digital communication channels that are quite active. Analysis of the documents showed that the organization operates two official websites, namely kotayogya.baznas.go.id and baznas.jogjakota.go.id, which actively contains institutional Information, program reports, financial reports, news of activities, digital zakat services, and public contact information. Social media channels such as youtube, tiktok and especially Instagram, are also routinely used to convey information on activities, distribution programs, zakat education, and various organizational activities. This digital infrastructure shows that BAZNAS Yogyakarta city has adapted to digital governance practices in building public information disclosure.

Access to public communication is also relatively open. The official Website provides information on office addresses, phone numbers, WhatsApp services, and communication channels that can be accessed by the public. Based on observations, the response to digital communication is quite fast, indicating the presence of organizational responsiveness at the operational level. These findings show that organizations not only build transparency infrastructure, but also open lines of communication that enable interaction with the community. This condition shows that social accountability at the level of transparency and accessibility is relatively well developed. The public can obtain organizational information, access reports, or contact institutions through available digital channels. In the context of modern governance, the existence of digital communication channels such as this is an important element in expanding the accessibility of public services.

The emerging character of social accountability is still more dominant as communication-based transparency than participatory accountability. Available interactions serve more as channels of information and service communication, rather than as formal mechanisms for public deliberation, collaborative feedback, or citizen participation in organizational evaluation. Information flows fairly well from the organization to the public, but the space for the public to influence decision-making or program evaluation is still not clearly visible.

This finding is in line with muzakki's perspective which shows that relationships with organizations are built more through reputation-based trust than active participation in the governance process. People can access information, but by no means automatically engage in more substantive accountability relationships. In this context, access to digital communication serves more as a responsiveness mechanism than a participatory governance structure. These conditions are relevant to the concept of digital accountability, where digital technologies expand public openness and communication, but do not necessarily result in more participatory accountability (Arwen et al., 2026). The presence of websites, social media, and digital services often strengthens organizational visibility, but does not always build a meaningful public voice. This situation also shows the characteristics of symbolic transparency, when the openness of the organization appears very visible through digital disclosure, but the public's capacity to participate in institutional evaluation is still limited.

This substantive weakness in the social dimension thickens as we photograph cross-sector partnership relationships. Interviews with representatives of the Environment Agency showed that formal cooperation in the development of environmental programs has not been running because the program has not been officially institutionalized by BAZNAS. The form of synergy that exists is still limited to supporting activities, such as the provision of resource persons in institutional studies. This condition shows that collaborative accountability across institutions is still at an early stage and has not developed into a more substantive co-governance mechanism.

These findings indicate that social accountability BAZNAS Yogyakarta city is quite strong in the aspects of information disclosure, accessibility, and organizational responsiveness. The participatory dimension of accountability is still relatively limited. Accountability in the social context has not fully moved from transparency towards shared accountability. In the framework of New Public Governance, substantive accountability requires the involvement of stakeholders not only as recipients of information, but as part of governance relationships that enable voice, feedback, and collaborative oversight. The condition in BAZNAS Yogyakarta shows that the transformation in this direction is still not fully formed.

Beyond Compliance: The Accountability Paradox in Hybrid Zakat Governance

The practice of public accountability at BAZNAS Yogyakarta showed an anomalous pattern between the strengthening of formal accountability mechanisms and the formation of substantive accountability and institutional trust. On the one hand, the organization showed relatively strong performance on the legal accountability dimension through regulatory compliance, governance standardization, and institutional formalization. Financial accountability is also growing strongly evidenced by unqualified opinion (WTP) based on PSAK 109 and layered audit system (Finance, Sharia, and quality). While the dimension of Managerial accountability and Social accountability develops through digital information disclosure, public communication access, and organizational responsiveness, it shows the structure of program planning and active implementation of activities.

These strengths in various dimensions indicate that BAZNAS Yogyakarta has adopted many characteristics of governance modernization that are generally associated with accountable public organizations. This pattern shows that the organization has moved beyond the traditional zakat management model based on personal trust towards a more formal, professional, and administratively structured governance. Institutionally, this condition can be viewed as an important achievement in the modernization of zakat governance. However, this research rejects the linear conclusion that the modernization of bureaucratic governance necessarily gives birth to meaningful accountability. On the contrary, empirical findings in the field actually confirm the existence of a wide accountability gap in each line.

The firmness of the legal infrastructure does not guarantee the capacity of the public to evaluate. The same applies to financial statements that have passed a layered audit; the document is presented in a technical format that is alien to the understanding of ordinary people. Meanwhile, the activeness of managerial program execution proved to stagnate at the level of aid distribution (program delivery) without touching the measurement of long-term impact (outcome measurement). The digital visibility promoted through websites and social media is ultimately reduced to a mere instrument of unidirectional disclosure of information, not a participatory governance relationship.

This inequality shows that the accountability that develops in BAZNAS Yogyakarta city has only touched the formal-procedural layer that is visible compliance, but has experienced paralysis in the substantive realm. This paradoxical phenomenon can be sharply peeled through the glasses of institutional decoupling developed by Bromley & Powell (2012). As a hybrid organization, BAZNAS Kota Yogyakarta consciously adopts formal accountability structures, audit rituals, and digital disclosure as rational institutional strategies to harvest external legitimacy from the state and regulators. However, these grandiose formal structures are deliberately decoupled from substantial operational practices within organisations so that they do not have to face the risk of the complexities of participatory governance or the burden of real social impact evaluation.

The character of hybrid organizations is an important factor in explaining these conditions. BAZNAS does not operate as a conventional public organization accountable only to the administrative regulator. The organization simultaneously faces various demands of legitimacy, namely bureaucratic compliance as a state institution, moral legitimacy as a religious institution, institutional professionalism in the eyes of donors, as well as social expectations of the beneficiary community. The complexity of these pressures encourages organizations to establish a form of accountability that is highly visible, measurable, and administratively defensible. The choice of visible compliance is a rational institutional strategy. Audits, certifications, formal reports, and digital disclosures are easier to institutionalize, measure, and account for than participatory governance development or long-term social impact evaluation. This situation is in line with the characteristics of the audit society, when

organizational legitimacy is increasingly built through auditability and compliance performance rather than substantive public engagement (Power, 2024). The legitimacy of modern public institutions is no longer measured by how much substantive public engagement they have, but by how well they produce auditable performance. Formal compliance, in turn, functions as a legitimacy shield to fortify the organization from potential public lawsuits.

The findings also explain why increasing formal accountability does not necessarily automatically result in institutional trust. Public trust in religious-based zakat institutions was not mechanistic. Research findings indicate that some muzakki give zakat purely because of institutional reputation and religious identity ties, not because they read PSAK 109 financial statements or analyze program performance documents. Conversely, the resistance of some people who still choose to distribute Zakat directly to mustahik reflects that institutional trust cannot be produced instantly through digital transparency. Substantive Trust relies on a whole combination of real accessibility, Social Responsiveness, and real impact felt directly by the community at the grassroots.

Theoretically, the main contribution of this research is to break the conventional understanding that often reduces zakat accountability as a matter of technocratic, accounting figures, or information disclosure alone. The case of BAZNAS Kota Yogyakarta provides valuable empirical evidence in the study of Public Administration: an institution can appear to be highly accountable administratively, but at the same time experience social alienation from its main constituents. Therefore, accountability in faith-based hybrid organizations must be redefined not as a routine of compliance governance, but as a dynamic arena of negotiation and contestation between bureaucratic legitimacy, moral authority, and public expectations.

E. CONCLUSION

This study deconstructs the accountability paradox and the practice of symbolic transparency within the governance of hybrid zakat institutions at the local level. Utilizing an in-depth case study of BAZNAS Yogyakarta, this research demonstrates that outstanding achievements in formal accountability—evidenced by successive *Wajar Tanpa Pengecualian* (unqualified) audit opinions, strict regulatory compliance with Law Number 23 of 2011, and a series of digital innovation awards—do not correlate linearly with the presence of substantive accountability.

Instead, the findings reveal a distinct institutional decoupling within the organization. PDF-based compliance and massive digital disclosure structures are primarily deployed as a "legitimacy shield" to satisfy state regulations and cultivate a professional reputation. Conversely, at the substantive level, the organization suffers from a managerial accountability deficit due to the absence of grassroots outcome evaluations, while simultaneously experiencing social isolation stemming from a lack of participatory accountability within its governance frameworks. Ultimately, this research confirms that institutional trust in faith-based public organizations cannot be produced mechanistically through compliance formalism; rather, it must be negotiated dynamically through demonstrable real-world impact, accessibility, and the inclusive management of collaborative spaces.

Adopting a single-case study design focused on BAZNAS Yogyakarta, the characteristics of these findings—including the detected patterns of decoupling—are heavily influenced by the local sociological context, which is characterized by a critical and highly educated populace. Consequently, the results of this study are not intended for direct generalization to zakat institutions in other regions with differing fiscal capacities and socio-demographic landscapes. Furthermore, the qualitative data obtained from external informants (muzakki and

mustahik) was primarily restricted to a triangulation function, leaving a broader mapping of public perception outside the current scope.

To address this accountability gap, it is recommended that BAZNAS Yogyakarta transition toward impact-based reporting to measure the actual economic independence of mustahik, rather than merely disclosing fund distribution outputs. Additionally, the organization's digital infrastructure should be upgraded into a two-way transparency platform featuring collaborative feedback mechanisms to facilitate active community participation. Finally, cross-sector partnership agendas should be formally institutionalized into the organization's Annual Work Plan and Budget (Rencana Kerja dan Anggaran Tahunan / RKAT) framework to ensure strategic programs operate sustainably rather than remaining incidental.

Future researchers are encouraged to conduct comparative case studies examining the dynamics of hybrid accountability between urban-critical and rural-traditional BAZNAS entities. Moreover, employing a mixed-methods approach that integrates large-scale quantitative surveys would allow scholars to statistically test the direct impact of substantive accountability on the formation of public institutional trust.

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