

## The Role Of Social Accounting In The Empowerment Of Mustahik at Rumah Zakat Kediri

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### **Abstract**

#### **Keywords:**

*Social Accounting, Mustahik Empowerment, Transparency, Accountability, Social Responsibility.*

*This study aims to analyze the role of social accounting in supporting the effectiveness of mustahik empowerment programs at Rumah Zakat Kediri. The research employs a qualitative approach with a phenomenological design. Data were collected through semi-structured interviews, observations, and documentation involving amil, mustahik, and other stakeholders supporting the empowerment programs. The findings indicate that the implementation of social accounting at Rumah Zakat Kediri has been effective in enhancing transparency, accountability, and social responsibility within empowerment programs. Transparency is reflected through open access to zakat collection and distribution reports via various digital media platforms. Accountability is realized through internal and external audits, as well as supervision by the Sharia Supervisory Board and the Ministry of Religious Affairs. Social responsibility is demonstrated by involving mustahik in the planning, implementation, and evaluation of programs, thereby creating participatory and sustainable relationships. The application of social accounting contributes to improving economic independence, social participation, and public trust in zakat institutions. This research provides new insights into the practical implementation of social accounting in Islamic philanthropy, highlighting its transformative role not only as a reporting mechanism but also as a medium for social change and institutional legitimacy in achieving the objectives of zakat for sustainable community welfare.*

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## INTRODUCTION

Community empowerment through zakat management is one of the key strategies in addressing poverty and social inequality in Indonesia. Zakat has great potential in supporting poverty alleviation as it functions as an instrument of income redistribution, with its distribution mechanism regulated according to Sharia principles. Thus, zakat ideally reaches the mustahik effectively and appropriately (Hisan, Farchatunnisa, and Zaenal 2022). As one of the national-scale zakat management organizations, Rumah Zakat has played an active role in distributing zakat, infaq, and sadaqah (ZIS) funds through various empowerment programs. In 2024, Rumah Zakat successfully provided benefits to nearly 2.3 million beneficiaries across sectors such as education, health, economy, and the environment (Rumah Zakat 2024). Zakat not only provides direct economic impact but also contributes to social development through improved welfare and strengthened social solidarity among the Muslim community (Choiriyah et al. 2020).

As an Islamic philanthropic institution, Rumah Zakat plays a strategic role in supporting poverty alleviation programs, particularly in Kediri City. Data from the Central Bureau of Statistics shows that although the poverty rate in Kediri City decreased from 21.03 thousand people (7.15%) in 2023 to 19.24 thousand people (6.51%) in 2024, poverty remains an urgent issue requiring serious attention from various parties, including zakat institutions (BPS Kota Kediri n.d.). Rumah Zakat's contribution is realized not only through the distribution of zakat funds to mustahik but

also through empowerment programs focused on enhancing economic independence, education, health, and social welfare. These programs are designed to reduce mustahik's dependence on consumptive aid by encouraging them to develop self-potential and productive ventures. Thus, zakat management serves not only as an income redistribution instrument but also as a means of social and economic transformation.

The effectiveness of mustahik empowerment is greatly influenced by the implementation of social accounting principles namely transparency, accountability, and responsibility for the social impact of each program. Transparency in zakat management reporting increases muzakki's trust to channel their zakat through official institutions (Indrarini 2017), (Kusumawardani 2020). Furthermore, accountability ensures that Rumah Zakat uses every collected fund in accordance with Sharia provisions and directs it toward programs that provide tangible benefits for mustahik welfare. The implementation of social accounting in zakat institutions strengthens organizational legitimacy and demonstrates real contributions to social development. This contribution is essential in supporting local government initiatives and reinforcing a sustainable Islamic philanthropic ecosystem.

Rumah Zakat's commitment to transparency is reflected in its annual audited financial reports. The financial statements for 2022, 2023, and 2024 show that the management of zakat, infaq, and sadaqah funds is presented transparently and audited by independent auditors as a form of accountability to the public. Nationally, Rumah Zakat has received an Unqualified Opinion (Wajar Tanpa Pengecualian/WTP) for 19 consecutive years, underscoring its consistency in maintaining accountability and reliability in financial reporting (Lavianka 2025). In addition to financial audits, Rumah Zakat also undergoes Sharia audits by the Ministry of Religious Affairs to ensure compliance with Sharia principles in ZIS fund management. At the local level, Rumah Zakat Kediri actively implements various empowerment programs, such as supporting small entrepreneurs and traders, providing merit-based scholarships, and participating in environmental and public health initiatives. These programs align with the Sustainable Development Goals (SDGs), which emphasize the importance of poverty eradication, improving education quality, and fostering sustainable community development (Bambang Hermantoro and Zuraidah 2023). These achievements strengthen Rumah Zakat Kediri's position as a philanthropic institution that not only distributes funds but also delivers real impacts for mustahik and the wider community.

Previous studies have emphasized the importance of transparency and accountability in enhancing public trust toward zakat institutions. The implementation of zakat accounting based on PSAK 109 has been shown to improve transparency and accountability (Safitri et al. 2024). (Muhammad Alif Shafwan Hanif Sanjaya 2025) found that public perception of zakat institutions is closely related to the level of trust and the welfare of mustahik. Other studies by (M. Zidny Nafi' Hasbi 2024) and (Sidik, Mubarrok, and Mujib 2024) also revealed that transparency and accountability practices significantly influence public trust. However, there remains a research gap concerning the role of social accounting in zakat institutions, particularly in the context of mustahik empowerment programs.

Most previous studies have focused more on the financial accountability aspect of zakat institutions, while research exploring how social accounting contributes to mustahik empowerment remains relatively limited. In fact, the implementation of social accounting is not only crucial for maintaining institutional transparency and accountability but also holds strategic potential in strengthening public trust and generating tangible socio economic impacts for mustahik. Academically, this study is expected to enrich the literature on social accounting

particularly within the context of Islamic philanthropy by offering new perspectives on the role of zakat institutions as instruments of social change. The concept of spirituality in accounting is also an essential element in building the legitimacy of zakat institutions. As stated by (Luayyi 2022), the internalization of the value of **Lillahi Ta'ala** in accounting practices transforms economic activities from mere profit-seeking tools into means of sharing and promoting social welfare. Practically, the findings of this study are expected to provide strategic recommendations for improving transparency, participation, and the effectiveness of zakat empowerment programs. Therefore, the socio-economic function of zakat can be optimized more comprehensively in supporting community welfare and sustainable poverty alleviation.

### Theory of Social Accounting in the Context of Islamic Philanthropy

Social accounting is essentially a form of organizational accountability that emphasizes the importance of disclosing not only financial aspects but also social and environmental aspects arising from the organization's activities. Social accounting as a communication process carried out by organizations to convey information about the social and environmental impacts of their activities to the wider public. In other words, social accounting serves as a means for organizations to demonstrate their contributions to social welfare, sustainable development, and environmental sustainability. In practice, social accounting differs from conventional financial accounting. Financial accounting focuses solely on presenting formal reports limited to financial position, performance, and cash flows. In contrast, social accounting encompasses broader dimensions, including the social value and benefits generated by the organization's activities. In the context of zakat institutions, social accounting functions to illustrate the extent to which managed zakat funds have provided tangible benefits to mustahik and society as a whole (Anugrah 2024). Social accounting allows zakat institutions not only to measure the social impact of empowerment programs but also to communicate the results transparently to stakeholders. Thus, the sustainability and relevance of mustahik empowerment programs can be consistently maintained.

As an Islamic philanthropic institution, Rumah Zakat carries a dual responsibility. The first is vertical accountability, directed toward Allah SWT, through the management of zakat funds in accordance with Sharia principles. The second is horizontal accountability, directed toward society particularly muzakki, mustahik, and other stakeholders involved. This horizontal accountability demands openness, transparency, and accountability throughout the entire zakat management process. By implementing social accounting, Rumah Zakat can ensure that zakat fund management is conducted professionally, with integrity, and in a way that maintains public trust. Social accounting serves as a strategic instrument to enhance the legitimacy of zakat institutions in the eyes of society. Transparency in social reporting is tangible evidence that collected zakat funds have been used effectively, benefited mustahik, and supported broader social development. Furthermore, social accounting also acts as a continuous evaluation tool for assessing the effectiveness of empowerment programs, ensuring that the programs implemented remain relevant to community needs and have long-term impacts on improving mustahik's quality of life. In general, the indicators used in social accounting include several key aspects:

#### a. Transparency

The transparency indicator in social accounting refers to the extent to which zakat institutions particularly Rumah Zakat Kediri are able to openly provide clear, complete, and accessible information about the entire zakat management process. Transparency is not limited to financial reporting of zakat collection and distribution but also includes information on mustahik selection mechanisms, forms of empowerment programs provided, resource allocation, and outcomes or impacts achieved from these programs. In the context of mustahik empowerment, transparency means that Rumah Zakat Kediri provides clarity to muzakki, mustahik, and the public regarding how zakat funds are collected, distributed, and utilized to improve beneficiaries' welfare. Transparency can be realized through public reports on the number of empowered mustahik, types of productive economic programs developed, improvements in mustahik income, as well as verifiable testimonials and success data.

Through transparency indicators, Rumah Zakat Kediri not only fulfills administrative obligations but also builds public trust. Clear and open information demonstrates that the institution operates professionally, accountably, and with a results-oriented approach. Transparency also aligns with the Islamic principle of honesty, which obliges zakat institutions to convey information openly without concealing any aspects from the public. As explained by (Atmaja, Anggraini, and Syahriza 2021), transparency in zakat management refers to the open communication of financial and managerial reports to all stakeholders to establish effective control, enhance public trust, and ensure easy access to information, timely accountability reports, and a clear public information system. Therefore, transparency in social accounting plays a vital role in ensuring that mustahik empowerment programs are relevant, well-targeted, and accountable both morally, socially, and spiritually.

#### b. Accountability

Accountability is rooted in the organization's moral and ethical obligation to justify the use of its resources. In Islam, accountability is not only hablun min an-nas to fellow humans but also hablun min Allah. Zakat institutions must ensure that all received funds are used in accordance with Sharia principles and distributed accurately. The implementation of social accounting expands the scope of accountability beyond numerical figures in financial reports to include comprehensive social accountability, covering the outcomes of empowerment programs. Islam views accountability as the responsibility of humans as khalifah on earth to their Creator, as everything entrusted to humans is a mandate amanah for which they must be answerable (Putri 2017).

#### c. Social Responsibility

The social responsibility indicator in social accounting measures the extent to which zakat institutions fulfill their obligation to provide explanations, reports, and tangible evidence of their activities particularly concerning mustahik empowerment programs. This responsibility includes not only financial aspects regarding the receipt and distribution of zakat funds but also ensuring that the funds are used in accordance with Sharia objectives, targeted correctly, and generate significant social impacts for mustahik. In this sense, social responsibility is not merely an administrative obligation but also a moral and ethical commitment by zakat institutions to uphold the amanah entrusted by muzakki for the welfare of zakat beneficiaries. In the context of Rumah Zakat Kediri, social responsibility means the institution reports not only to regulatory authorities but also to muzakki, mustahik, and the wider community. This includes reports on empowerment program achievements, mustahik income improvements, success in productive businesses, and increased access to education and healthcare.

This aligns with the view of (Atmaja et al. 2021), who emphasize that accountability in zakat management requires institutions to present open reports on fund utilization both in financial and program performance terms so that their effectiveness and benefits can be assessed publicly. Therefore, the social responsibility indicator plays a crucial role in ensuring that zakat management is carried out with integrity, professionalism, and tangible impacts on the sustainability of mustahik empowerment programs. Social accounting is not merely a complement to financial reporting but a management instrument that supports decision-making, strengthens public trust, and ensures the continuity of zakat institutions' roles in community empowerment. In the context of zakat institutions, social accounting communicates the extent to which zakat management has benefited mustahik and the community. It enables institutions to measure and communicate the social value created, ensuring that mustahik empowerment programs remain sustainable and relevant (Anugrah 2024). Unlike conventional financial accounting, which tends to be limited to formal financial reporting, Islamic philanthropic institutions like Rumah Zakat carry dual accountability: first, vertical accountability to Allah SWT by ensuring zakat management aligns with Sharia principles, and second, horizontal accountability to society particularly muzakki, mustahik, and other stakeholders.

### **Empowerment Theory**

Empowerment is understood as a process through which individuals, groups, or communities gain greater control over their lives, including in the following aspects:

a. Economic

The economic indicator in mustahik empowerment refers to the ability of mustahik to improve their financial condition, thereby enhancing their living standards, achieving independence in meeting basic needs, and accessing better economic opportunities. Sub-indicators include increased business income, access to business capital, entrepreneurial skill training, productive use of zakat funds (so that mustahik become business actors rather than aid recipients), business independence, and the ability to plan long term finances. Selective and well-structured productive zakat programs provide mustahik the opportunity to engage in productive enterprises, thereby improving their economic capacity.

b. Social

The social indicator refers to changes in social networks, self-confidence, participation in community groups, and the ability to engage in social activities that were previously limited. For mustahik, this may involve active participation in business groups, mentoring programs, group training, or involvement in social and religious community activities. Changes in attitudes such as developing awareness of their rights and capacity to contribute are also included. Beyond income improvement, another key factor is strengthening the social resilience of mustahik so they are not marginalized from community networks (Aeni 2025)

c. Political

The political indicator in mustahik empowerment involves the extent to which mustahik gain the ability and opportunity to participate in decision-making processes that affect them, express aspirations or feedback on local/community policies, and obtain access and recognition within social institutional structures. In the Islamic and zakat context, this could mean participation in muzawadat forums representative meetings of zakat beneficiaries, involvement in transparent mustahik selection processes, or participation in evaluating and formulating empowerment policies at the community level.

The empowerment programs implemented by Rumah Zakat such as entrepreneurship training, educational scholarships, and health support are concrete applications of this theory. Based on mustahik empowerment indicators, the Bina Ekonomi Keluarga Amanah (BIEKA) program has shown significant impact, with all respondents reporting increased income, adoption of Islamic business ethics, and the ability to pay zakat, infaq, and sadaqah (Caron and Markusen 2019). Social accounting then plays an essential role in evaluating empowerment impacts by assessing the extent to which mustahik experience changes in economic (income growth), social (community participation), and psychological (self-confidence and motivation) dimensions.

## Previous Studies

Several prior studies have emphasized the importance of transparency and accountability in enhancing public trust toward zakat institutions. (Safitri et al. 2024) found that implementing PSAK 109 improves the financial transparency of zakat institutions. (Muhammad Alif Shafwan Hanif Sanjaya 2025) demonstrated that public perception of zakat institution transparency is closely related to muzakki trust levels and mustahik welfare. Studies by (M. Zidny Nafi' Hasbi 2024) and (Sidik et al. 2024) also confirmed a significant influence of accountability practices on public participation in zakat distribution. However, most of these studies have focused primarily on formal financial accountability. Research exploring the contribution of social accounting to the effectiveness of mustahik empowerment programs remains relatively limited. Yet, social accounting holds strategic potential to highlight the added value of zakat institutions in reducing poverty and improving community welfare.

## METHODS

This research employs a qualitative approach with a phenomenological design. The choice of this approach is based on the research objective, which focuses on exploring the meaning of experiences and understandings of the relevant parties particularly the amil, mustahik, and stakeholders involved in the empowerment programs at Rumah Zakat Kediri. The phenomenological approach emphasizes understanding the meaning of individuals' lived experiences directly, highlighting the essence of consciousness and the relationship between the subject and the world they experience (Steeva yeaty Lidya Tumangkengl 2022). Through this approach, researchers can deeply trace individual awareness and interpretation, revealing how social accounting practices which include transparency, accountability, and social responsibility are implemented within the context of mustahik empowerment. In line with (Heraningtyas, Pujiningsih, and Juliardi 2018), the phenomenological approach enables researchers to understand social reality as experienced by the participants, so that the meaning that emerges originates from the participants' own lived experiences rather than being merely a construction of the researcher.

Creswell states that qualitative research is a type of research that relies on participants' perspectives, asks general questions, and collects data in the form of words or texts that are then analyzed into research themes (Sukarmi, Arifin, and Safaruddin 2023). Therefore, the use of a qualitative approach with a phenomenological design in this study is considered appropriate to

obtain an in-depth understanding of the implementation of social accounting in mustahik empowerment practices.

The data sources in this study consist of primary data obtained through semi-structured interviews. Semi-structured interviews are a method that lies between structured and unstructured forms. In this method, the researcher prepares a set of guiding questions but still allows the informants to provide more open and in-depth responses. According to (Nur Intifada Zahroh 2025), semi-structured interviews combine directed questions with flexibility, allowing researchers to explore information more deeply. In practice, this technique is chosen because it provides a balance between research focus and exploratory freedom. The scope of the interviews includes amil or Rumah Zakat Kediri managers, mustahik, and relevant stakeholders such as field assistants and community leaders. The population of this research includes all parties involved in the mustahik empowerment programs at Rumah Zakat Kediri. Since this is a qualitative study, informants were not selected using probabilistic sampling but through purposive sampling. Informants were chosen based on their direct involvement in the programs or their knowledge of social accounting implementation, ensuring that the data obtained were relevant to the research focus. The main informants consist of amil as institutional managers, mustahik as beneficiaries, and supporting stakeholders.

Data collection techniques were conducted through observation, interviews, and documentation. Observation is a data collection technique carried out by directly observing objects, events, or behaviors in real situations to obtain information relevant to the research objectives. Observations were conducted by directly observing field activities, particularly mustahik empowerment activities carried out by Rumah Zakat Kediri. Through observation, researchers could observe interactions between amil and mustahik, mustahik participation in the programs, and the forms of social accounting implementation in daily practices. Observation allows researchers to obtain non-verbal data such as expressions, attitudes, and social dynamics that are not always captured through interviews. Thus, this technique helps strengthen data validity and provides a more comprehensive picture of the implementation of mustahik empowerment programs (Ellis 2024)

Documentation is a data collection method conducted by gathering and examining various documents relevant to the research object. In this study, documentation includes empowerment program reports and activity photos related to Rumah Zakat Kediri programs. The analysis of these documents aims to obtain stable and verifiable data that complement findings from interviews and observations. Thus, documentation functions not only as supporting evidence but also as a triangulation tool that strengthens the validity and reliability of the research data (Buabeng

and Amo-Darko 2024). The use of documentation in this study serves as a complement as well as a means of triangulation by examining various official institutional documents relevant to the research focus. Although this research does not employ variables in a quantitative sense, the research focus is operationalized into three main dimensions of social accounting. First, transparency, which reflects the institution's openness in conveying information to the public. Second, accountability, which relates to the institution's responsibility to muzakki and mustahik. Third, mustahik empowerment, which is assessed through psychological, social, and economic changes after participating in empowerment programs.

Data analysis in this study uses a phenomenological approach with reference to the interactive model, which consists of three main stages: data reduction, data display, and conclusion drawing or verification (Hadi 2020). Data analysis was conducted using this interactive model data reduction, data display, and conclusion drawing and verification. Data reduction was carried out by sorting and simplifying information according to research themes, while data display was performed by organizing findings into narratives or matrices to clarify the relationships among themes. Subsequently, conclusions were drawn by interpreting the data using the empowerment theory framework, accompanied by verification through source, technique, and time triangulation, as well as peer debriefing through discussions. This process aims to ensure data validity and produce research findings that are scientifically credible and accountable.

## RESULTS AND DISCUSSION

### Transparency in Fund Management and Empowerment Programs

Interview results with the amil show that the principle of transparency has been consistently implemented by Rumah Zakat Kediri through the public disclosure of information regarding the collection and distribution of zakat funds. The institution utilizes various media, both online and offline, to deliver reports to the public. As stated by one of the amil: For the information, we have actually shared it through the Rumah Zakat website. There, you can find details about the total collection and total distribution of funds at Rumah Zakat. So, we have already shared it on the website, and everyone can check and see it there. In addition to the official website, personalized reports are also provided to muzakki through a digital application that allows them to directly monitor their contributions. This finding reinforces the results of studies by (M. Zidny Naf' Hasbi 2024) and (Sidik et al. 2024), which confirm the significant influence of accountability practices on public participation in zakat distribution.

Social reporting serves as a medium of communication between the organization and society regarding the social impacts of its activities. Thus, the implementation of transparency at Rumah Zakat Kediri is not merely an administrative obligation but also a strategic effort to build public trust and legitimacy toward the institution. Moreover, reporting on empowerment programs is also carried out openly. The institution regularly uploads documentation of activities through social media platforms such as Instagram, Facebook, and YouTube. This demonstrates that transparency goes beyond numbers it also encompasses narratives of program success and

real-life stories of empowered mustahik. Through this openness, Rumah Zakat Kediri has successfully implemented social accounting as a form of horizontal accountability to society and muzakki.

### Accountability in Program Implementation and Supervision

The implementation of accountability at Rumah Zakat Kediri is reflected in the existence of both internal and external monitoring systems. The amil explained that the institution has a Sharia Supervisory Board as well as internal and external audits conducted by the Ministry of Religious Affairs as mechanisms for control and evaluation of zakat fund utilization. As stated in the interview: We have a Sharia team, the Sharia Supervisory Board, whose purpose is to oversee how zakat funds are applied within the community. We also have internal and external audits conducted by the Ministry of Religious Affairs. This reflects the Islamic concepts of **hablun min Allah and hablun min an-nas**, where accountability encompasses responsibility to both Allah SWT and humankind. In line with the view of (Maritafitri and Achadiyah 2018), accountability reflects an individual's awareness of their responsibilities both vertically to God and horizontally to society. They explain that perceptions of accountability in public fund management are often influenced by social environments and work culture, where accountability is not merely understood as an obligation to report but also as an expression of compliance, honesty, and trustworthiness in carrying out one's duties. These findings are consistent with (Salsabila, Peni Angraini, Alvira Reza 2025), who state that accountability in Islam is rooted in moral and ethical values such as honesty (al-ṣidq), trust (amanah), and justice ('adl), which aim to ensure responsibility and transparency in every financial management activity of the institution. Sharia auditing plays a crucial role as a supervisory mechanism to ensure that social funds such as zakat are managed in accordance with Sharia principles and are publicly accountable.

In addition to financial auditing, social accountability is implemented through periodic evaluations of empowerment programs. Each program is reviewed by an internal team before being presented to the public. These evaluations not only assess the effectiveness of activities but also measure the extent to which the programs generate economic and social impacts for the mustahik. As emphasized by one amil: For national evaluations, there are also evaluations for each program how the program runs and so on. The public can also access information related to those evaluations. With this multi-layered monitoring system, Rumah Zakat Kediri has implemented the principles of social accounting comprehensively, ensuring that community funds are used appropriately and strengthening public trust through verifiable reporting.

### Social Accountability and Its Impact on Mustahik

The dimension of social accountability is evident through the involvement of mustahik and the community in the implementation and evaluation of programs. Rumah Zakat Kediri not only distributes funds but also ensures that the assistance provided aligns with the actual needs of the beneficiaries. As explained by one amil: We coordinate and discuss first with the beneficiaries. What do they actually need? For example, if someone sells meatballs and needs a cart, we help by providing the cart. We must not give something without prior communication. This participatory practice demonstrates an inclusive form of social accountability, where mustahik are not merely recipients of aid but active participants in program decision-making. The mustahik facilitators also emphasized that the community is given space to provide feedback through social gatherings with community leaders and monthly evaluation forums.

In addition to participation, social accountability is also reflected in the tangible outcomes experienced by the mustahik. The facilitators stated that several beneficiaries have successfully risen above the poverty line after receiving economic program interventions: During my time as a facilitator, several beneficiaries who were previously below the poverty line are now above it. This highlights the importance of improving economic capacity so that mustahik can eventually transform into muzakki. Rumah Zakat's social accountability also includes strengthening the spiritual and social aspects of mustahik. Through MSME community groups (paguyuban UMKM) and regular training sessions, the institution focuses not only on business development but also on moral and religious education. The amil explained that every prospective beneficiary is required to commit to worship activities and participation in paguyuban groups as a platform for guidance and education. Social accountability at Rumah Zakat Kediri thus extends beyond administrative reporting it embodies moral and spiritual responsibility to create sustainable change for mustahik.

### **The Impact of Empowerment on the Independence and Social Participation of Mustahik**

Based on interview results, Rumah Zakat Kediri's economic empowerment programs have successfully improved the economic and social independence of mustahik. Basic entrepreneurship programs, capital support, and MSME training have encouraged beneficiaries to develop their own businesses. Some participants who were previously passive are now actively joining training sessions and bazaar activities. As one amil stated: At first, we were the ones managing the bazaar, but over time they became enthusiastic to join on their own after realizing the high sales turnover. Now they are eager to participate in exhibitions, even at the national level. The mustahik facilitator also confirmed an increase in social participation, such as involvement of beneficiaries in community activities like disaster relief fundraising and environmental initiatives. This indicates that empowerment not only generates economic impact but also strengthens social solidarity. These findings support the empowerment theory presented in the research proposal, which asserts that effective empowerment encompasses economic, social, and political dimensions. Empowered mustahik are not only financially independent but also possess the capacity to participate in decision-making and contribute to their communities.

## **CONCLUSION**

Based on the research conducted through semi-structured interviews with amil, mustahik, and facilitators at Rumah Zakat Kediri, it can be concluded that the implementation of social accounting in this institution has been carried out effectively and has made a significant contribution to the success of mustahik empowerment programs. This implementation encompasses three main dimensions transparency, accountability, and social responsibility which are interconnected in creating professional, trustworthy, and impactful zakat governance for society.

First, transparency is manifested through public disclosure of information regarding the collection, distribution, and utilization of zakat funds. Rumah Zakat Kediri routinely publishes financial reports and program activities through its official website, social media platforms, and direct reports to muzakki. This openness not only strengthens public trust but also serves as a form of social accounting that communicates the social impact of the institution's activities. Second, accountability is implemented through internal and external monitoring systems involving the Sharia Supervisory Board, internal audits, and audits conducted by the Ministry of Religious Affairs. In addition, every empowerment program is periodically evaluated to ensure alignment between objectives, implementation, and outcomes. This demonstrates the institution's

commitment to managing community trust in a professional manner and in accordance with Sharia principles. Third, social responsibility is reflected in the active involvement of mustahik in the planning, implementation, and evaluation processes of the programs. Rumah Zakat Kediri adopts a participatory approach by discussing the actual needs of mustahik before distributing aid, while also accompanying them through training programs, MSME community groups (paguyuban UMKM), and spiritual activities. As a result, many mustahik have experienced increased income, business independence, and greater social engagement within their communities.

Overall, this study shows that social accounting functions not merely as a reporting tool but as an instrument of social transformation. Through the application of social accounting principles, Rumah Zakat Kediri has successfully built public trust, strengthened institutional legitimacy, and realized the true purpose of zakat as a means of empowerment and enhancement of community welfare. This research is expected to enrich the literature on social accounting within the context of Islamic philanthropy and serve as a reference for other zakat institutions in optimizing accountable, transparent, and empowerment-oriented social reporting practices for sustainable mustahik development.

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