ABSTRACT

Effect of Accountability, Transparency, and Service Quality Management of Zakah Institution Against Muzakki Trust and Effect of Muzakki Trust to Muzakki Commitment

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This research aims to confirm the influence of accountability, transparency and service quality to zakah institution against muzakki trust. This research also aims to investigate the influence of muzakki trust against muzakki commitment. This research was conducted at zakah institution in Bandar Lampung as a mandate holder Institutions Act No. 23 of 2011: Rumah Zakat, DPUDT and PKPU. Respondents in this research were 83 people, and the data processed by Structural equation Modeling (SEM) with smartPLS program and SPSS versi 18.

The researcher found that accountability and transparency has no effect on the trust muzakki while service quality affects the trust muzakki. Trust muzakki then pushed muzakki committed to continue to pay zakat zakat institution rather than having to pay it directly to mustahik . Muzakki even committed to recommend the institution where they pay zakat to friends

Keywords: accountability, transparency, service quality, zakah institution