

## DAFTAR PUSTAKA

- Abdullah, M., & Sapiei, N. S. (2018). Do religiosity, gender and educational background influence zakat compliance? The case of Malaysia. *International Journal of Social Economics*, 45(8), 1250–1264. <https://doi.org/10.1108/IJSE-03-2017-0091>
- Abdullah, N., Derus, A. M., & Al-Malkawi, H. A. N. (2015). The effectiveness of zakat in alleviating poverty and inequalities a measurement using a newly developed technique. *Humanomics*, 31(3), 314–329. <https://doi.org/10.1108/H-02-2014-0016>
- Abu-Tapanjeh, A. M. (2009). Corporate governance from the Islamic perspective: A comparative analysis with OECD principles. *Critical Perspectives on Accounting*, 20(5), 556–567. <https://doi.org/10.1016/j.cpa.2007.12.004>
- Afif Muhamat, A., Jaafar, N., Emrie Rosly, H., & Abdul Manan, H. (2013). An appraisal on the business success of entrepreneurial asnaf . *Journal of Financial Reporting and Accounting*, 11(1), 51–63. <https://doi.org/10.1108/jfra-03-2013-0012>
- Ahmad, M. (2019). An empirical study of the challenges facing zakat and waqf institutions in Northern Nigeria. *ISRA International Journal of Islamic Finance*, 11(2), 338–356. <https://doi.org/10.1108/IJIF-04-2018-0044>
- Ahmad, R. A. R., Othman, A. M. A., & Salleh, M. S. (2015). Assessing the Satisfaction Level of Zakat Recipients Towards Zakat Management. *Procedia Economics and Finance*, 31, 140–151. [https://doi.org/10.1016/s2212-5671\(15\)01141-7](https://doi.org/10.1016/s2212-5671(15)01141-7)
- Akhyar Adnan, M., & Barizah Abu Bakar, N. (2009). Accounting treatment for corporate zakat: a critical review. *International Journal of Islamic and Middle Eastern Finance and Management*, 2(1), 32–45. <https://doi.org/10.1108/17538390910946258>
- Alam, M. K., Ahmad, A. U. F., Ahmed, M. U., & Uddin, M. S. (2023a). Shariah audit of Islamic Banks in Bangladesh: the present practice and the way forward. *Journal of Applied Accounting Research*, 24(5), 986–1003. <https://doi.org/10.1108/JAAR-02-2022-0044>
- Alam, M. K., Ahmad, A. U. F., Ahmed, M. U., & Uddin, M. S. (2023b). Shariah audit of Islamic Banks in Bangladesh: the present practice and the way forward. *Journal of Applied Accounting Research*, 24(5), 986–1003. <https://doi.org/10.1108/JAAR-02-2022-0044>
- Alam, M. K., Ahmad, A. U. F., Ahmed, M. U., & Uddin, M. S. (2023c). Shariah audit of Islamic Banks in Bangladesh: the present practice and the way

forward. *Journal of Applied Accounting Research*.  
<https://doi.org/10.1108/JAAR-02-2022-0044>

Alam, M. K., Ahmad, A. U. F., & Muneeza, A. (2022). External Shari'ah audit and review committee Vis-a-Vis Shari'ah compliance quality and accountability: A case of Islamic banks in Bangladesh. *Journal of Public Affairs*, 22(1).  
<https://doi.org/10.1002/pa.2364>

Alam, M. K., & Miah, M. S. (2021). Independence and effectiveness of Shariah supervisory board of Islamic banks: evidence from an emerging economy. *Asian Review of Accounting*, 29(2), 173–191. <https://doi.org/10.1108/ARA-01-2020-0005>

Alam, Md. K., Islam, F. T., & Runy, M. K. (2021). Why does Shariah governance framework important for Islamic banks? *Asian Journal of Economics and Banking*, 5(2), 158–172. <https://doi.org/10.1108/ajeb-02-2021-0018>

Algabry, L., Alhabshi, S. M., Soualhi, Y., & Alaeddin, O. (2020). Conceptual framework of internal Shari'ah audit effectiveness factors in Islamic banks. *ISRA International Journal of Islamic Finance*, 12(2), 171–193. <https://doi.org/10.1108/IJIF-09-2018-0097>

Algabry, L., Alhabshi, S. M., Soualhi, Y., & Othman, A. H. A. (2020). Assessing the effectiveness of internal Shari'ah audit structure and its practices in Islamic financial institutions: a case study of Islamic banks in Yemen. *Asian Journal of Accounting Research*, 6(1), 2–22. <https://doi.org/10.1108/AJAR-04-2019-0025>

Brennan, N. M., & Kirwan, C. E. (2015). Audit committees: Practices, practitioners and praxis of governance. In *Accounting, Auditing and Accountability Journal* (Vol. 28, Issue 4, pp. 466–493). Emerald Group Publishing Ltd. <https://doi.org/10.1108/AAAJ-01-2015-1925>

Fatmawati, D., Ariffin, N. M., Abidin, N. H. Z., & Osman, A. Z. (2022). Shariah governance in Islamic banks: Practices, practitioners and praxis. *Global Finance Journal*, 51. <https://doi.org/10.1016/j.gfj.2020.100555>

Faza', M., Badwan, N., & Hamdan, M. (2023). Determinants of effective Shariah compliance auditing in Palestine: a theoretical and conceptual analysis. *Journal of Money Laundering Control*. <https://doi.org/10.1108/JMLC-08-2023-0132>

Feldman, M. S., & Orlikowski, W. J. (2011). Theorizing practice and practicing theory. *Organization Science*, 22(5), 1240–1253. <https://doi.org/10.1287/orsc.1100.0612>

- Herianingrum, S., Supriani, I., Sukmana, R., Effendie, E., Widiastuti, T., Fauzi, Q., & Shofawati, A. (2024). Zakat as an instrument of poverty reduction in Indonesia. *Journal of Islamic Accounting and Business Research*, 15(4), 643–660. <https://doi.org/10.1108/JIABR-11-2021-0307>
- Jannah, S. M., & Al-Banna, H. (2020). Mosque-Based Zakat Collection in Maximizing Zakat Potential in Yogyakarta. *Ihtifaz: Journal of Islamic Economics, Finance, and Banking*, 4(1), 15. <https://doi.org/10.12928/ijiefb.v4i1.1891>
- Jarzabkowski, P., Balogun, J., & Seidl, D. (2007). Strategizing: The challenges of a practice perspective. In *Human Relations* (Vol. 60, Issue 1, pp. 5–27). <https://doi.org/10.1177/0018726707075703>
- Kaffah, N. I., & Susetyo, H. (2020). *Number 2*. 15, 273–282. <https://doi.org/10.15294/pandecta.v15i2.24162>
- Kamaruddin, M. I. H., Shafii, Z., Hanefah, M. M., Salleh, S., & Zakaria, N. (2023a). Exploring Shariah audit practices in zakat and waqf institutions in Malaysia. *Journal of Islamic Accounting and Business Research*. <https://doi.org/10.1108/JIABR-07-2022-0190>
- Kamaruddin, M. I. H., Shafii, Z., Hanefah, M. M., Salleh, S., & Zakaria, N. (2023b). Exploring Shariah audit practices in zakat and waqf institutions in Malaysia. *Journal of Islamic Accounting and Business Research*. <https://doi.org/10.1108/JIABR-07-2022-0190>
- Karbhari, Y., Alam, M. K., & Rahman, M. M. (2020). Relevance of the application of institutional theory in Shariah governance of Islamic banks. In *PSU Research Review* (Vol. 5, Issue 1, pp. 1–15). Emerald Group Holdings Ltd. <https://doi.org/10.1108/PRR-05-2020-0015>
- Khalid, A. A. (2020). Role of Audit and Governance Committee for internal Shariah audit effectiveness in Islamic banks. *Asian Journal of Accounting Research*, 5(1), 81–89. <https://doi.org/10.1108/AJAR-10-2019-0075>
- Khalid, A. A., Haron, H. H., & Masron, T. A. (2017). Relationship between internal Shariah audit characteristics and its effectiveness. *Humanomics*, 33(2), 221–238. <https://doi.org/10.1108/H-11-2016-0084>
- Khalid, A. A., Haron, H., & Masron, T. A. (2018). Competency and effectiveness of internal Shariah audit in Islamic financial institutions. *Journal of Islamic Accounting and Business Research*, 9(2), 201–221. <https://doi.org/10.1108/JIABR-01-2016-0009>
- Khalid, A. A., & Sarea, A. M. (2021). Independence and effectiveness in internal Shariah audit with insights drawn from Islamic agency theory. *International*

*Journal of Law and Management*, 63(3), 332–346.  
<https://doi.org/10.1108/IJLMA-02-2020-0056>

Khatib, S. F. A., Abdullah, D. F., Al Amosh, H., Bazhair, A. H., & Kabara, A. S. (2022). Shariah auditing: analyzing the past to prepare for the future. In *Journal of Islamic Accounting and Business Research* (Vol. 13, Issue 5, pp. 791–818). Emerald Group Holdings Ltd. <https://doi.org/10.1108/JIABR-11-2021-0291>

Majid, R., & Widiastuti, T. (n.d.). The Impact of Zakat on Socio-Economic Welfare before COVID-19 Pandemic in Indonesia: A Quantitative Study. In *International Journal of Zakat* (Vol. 6, Issue 2).

Mardian, S., Kamal, M., & Pratiwi, R. (2021). IJIBEC Evaluating Efficiency of Zakah Institutions: An Intermediation Approach Using Data Envelopment Analysis (DEA) *International Journal of Islamic Business and Economics. International Journal of Islamic Business and Economics (IJIBEC)*, 5(1), 105–114. <http://e-journal.iainpekalongan.ac.id/index.php/IJIBEC>

Miah, M. A. (n.d.). Effectiveness of Zakat-based Poverty Alleviation Program: Evidence from Bangladesh. In *International Journal of Zakat* (Vol. 6, Issue 2).

Mohamad Puad, N. A. (2021). The Development of Shariah Audit Scope in Malaysian Takaful Industry: A Preliminary Analysis. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 11(3). <https://doi.org/10.6007/ijarafms/v11-i3/11012>

Mohd Ali, N. A., Shafii, Z., & Shahimi, S. (2020). Competency model for Shari'ah auditors in Islamic banks. *Journal of Islamic Accounting and Business Research*, 11(2), 377–399. <https://doi.org/10.1108/JIABR-09-2016-0106>

Mohd Haridan, N., Sheikh Hassan, A. F., & Mohammed Shah, S. (2024). External Shariah auditing in Islamic banks: what do internal auditors think? *Journal of Islamic Accounting and Business Research*. <https://doi.org/10.1108/JIABR-08-2023-0275>

Mohd Noor, N. S., Ismail, A. G., & Muhammad, M. H. (2018). Shariah Risk: Its Origin, Definition, and Application in Islamic Finance. *SAGE Open*, 8(2). <https://doi.org/10.1177/2158244018770237>

Nahar, H. S. (2018). Exploring stakeholders' views on a corporatized zakat institution's management performance. *International Journal of Ethics and Systems*, 34(4), 608–631. <https://doi.org/10.1108/IJOES-08-2018-0115>

Othman, R., & Ameer, R. (2015). Conceptualizing the duties and roles of auditors in islamic financial institutions what makes them different? *Humanomics*, 31(2), 201–213. <https://doi.org/10.1108/H-04-2013-0027>

- Rahman, T. (2015). Akuntansi zakat, infak dan sedekah (psak 109): upaya peningkatan transparansi dan akuntabilitas organisasi pengelola zakat (opz) (vol. 6, issue 1).
- Ryandono, M. N. H., Widiastuti, T., Cahyono, E. F., Filianti, D., Qulub, A. S., & Al Mustofa, M. U. (2023). Efficiency of zakat institutions in Indonesia: data envelopment analysis (DEA) vs free disposal hull (FDH) vs super-efficiency DEA. *Journal of Islamic Accounting and Business Research*, 14(8), 1344–1363. <https://doi.org/10.1108/JIABR-05-2021-0144>
- Sani, S. D., & Abubakar, M. (2020). A proposed framework for implementing risk-based Shari'ah audit. *Journal of Financial Reporting and Accounting*, 19(3), 349–368. <https://doi.org/10.1108/JFRA-02-2020-0041>
- Sawmar, A. A., & Mohammed, M. O. (2021). Enhancing zakat compliance through good governance: a conceptual framework. *ISRA International Journal of Islamic Finance*, 13(1), 136–154. <https://doi.org/10.1108/IJIF-10-2018-0116>
- Shafii, Z., Ali, N. A. M., & Kasim, N. (2014a). Shariah Audit in Islamic Banks: An Insight to the Future Shariah Auditor Labour Market in Malaysia. *Procedia - Social and Behavioral Sciences*, 145, 158–172. <https://doi.org/10.1016/j.sbspro.2014.06.023>
- Shafii, Z., Ali, N. A. M., & Kasim, N. (2014b). Shariah Audit in Islamic Banks: An Insight to the Future Shariah Auditor Labour Market in Malaysia. *Procedia - Social and Behavioral Sciences*, 145, 158–172. <https://doi.org/10.1016/j.sbspro.2014.06.023>
- Tumewang, Y. K., Supriani, I., Dewi, H. R., & Alam, M. K. (2023). An extended review on Sharia governance studies from 1985 to 2022. *Journal of Islamic Accounting and Business Research*. <https://doi.org/10.1108/JIABR-11-2022-0319>
- Umar, U. H., & Abubakar, M. (n.d.). Maximizing Zakat Revenues in the COVID-19 Period: The Need for Creating Zakat Accounting Standards in OIC Member Countries. In *International Journal of Zakat* (Vol. 6, Issue 2).
- Wahyuni-TD, I. S., Haron, H., & Fernando, Y. (2021a). The effects of good governance and fraud prevention on performance of the zakat institutions in Indonesia: a Sharī'ah forensic accounting perspective. *International Journal of Islamic and Middle Eastern Finance and Management*, 14(4), 692–712. <https://doi.org/10.1108/IMEFM-03-2019-0089>
- Wahyuni-TD, I. S., Haron, H., & Fernando, Y. (2021b). The effects of good governance and fraud prevention on performance of the zakat institutions in Indonesia: a Sharī'ah forensic accounting perspective. *International Journal*

- of Islamic and Middle Eastern Finance and Management*, 14(4), 692–712.  
<https://doi.org/10.1108/IMEFM-03-2019-0089>
- Whittington, R. (2006). Completing the practice turn in strategy research. *Organization Studies*, 27(5), 613–634.  
<https://doi.org/10.1177/0170840606064101>
- Widiastuti, T., Cahyono, E. F., Zulaikha, S., Mawardi, I., & Al Mustofa, M. U. (2021). Optimizing zakat governance in East Java using analytical network process (ANP): the role of zakat technology (ZakaTech). *Journal of Islamic Accounting and Business Research*, 12(3), 301–319.  
<https://doi.org/10.1108/JIABR-09-2020-0307>
- Yazkhiruni, Y., Nurmazilah, M., & Haslida, A. H. (2018). A Review of Shariah Auditing Practices in Ensuring Governance in Islamic Financial Institution (IFIs)-A Preliminary Study. *Advances in Social Sciences Research Journal*, 5(7), 196–210. <https://doi.org/10.14738/assrj.57.4873>
- Yusfiarto, R., Setiawan, A., & Setia Nugraha, S. (n.d.). Literacy and Intention to Pay Zakat: A Theory Planned Behavior View Evidence from Indonesian Muzakki. In *International Journal of Zakat* (Vol. 5, Issue 1).
- Zakiy, F. S., Falikhatun, F., & Fauziah, N. N. (2023). Sharia governance and organizational performance in zakat management organization: evidence from Indonesia. *Journal of Islamic Accounting and Business Research*.  
<https://doi.org/10.1108/JIABR-06-2023-0188>