



Evaluation of ZIS Management on the Implementation of SIZIPRO System In Improving Transparency and Accountability

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ABSTRACT

Information system implementation is essential for UPZ Baznas Petrokimia Gresik to find out the performance and information needed. The implementation enables administrators to manage the collection and distribution of zakat, infaq, and sadaqah (ZIS) efficiently. This research aims to evaluate the implementation of the SIZIPRO system through SWOT analysis. The method in this research uses a qualitative method with a case study approach to obtain holistic and accurate data. Data is obtained through observation, interviews and documentation. The evaluation is conducted using a SWOT analysis that consists of three stages, namely heuristic evaluation, system usability scale, and concurrent think-aloud. The results showed that the use of the SIZIPRO system was not fully open. However, the system has the potential to improve the existing weaknesses and overcome threats that may occur in ZIS management. Further findings, the management process of the SIZIPRO system implementation can be run in real-time and accurately which enables increased trust and minimizes data errors. The SWOT matrix in this study can be used as a basis for evaluating the use of digital systems in managing the collection and distribution of zakat, infaq, and sadaqah to enhance transparency and accountability.

ABSTRAK

Implementasi sistem informasi sangatlah penting digunakan oleh UPZ Baznas Petrokimia Gresik untuk mengetahui kinerja dan informasi yang dibutuhkan. Implementasi tersebut memudahkan pengurus dalam mengelola penerimaan dan distribusi zakat, infaq, dan sedekah (ZIS). Penelitian ini bertujuan mengevaluasi implementasi sistem SIZIPRO melalui analisis SWOT. Metode dalam penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus agar memperoleh data secara holistik dan akurat. Data diperoleh melalui hasil observasi, wawancara dan dokumentasi. Evaluasi tersebut dilakukan dengan menggunakan analisis SWOT melalui tiga tahapan yaitu *heuristic evaluation*, *system usability scale*, dan *concurrent think-aloud*. Hasil penelitian menunjukkan bahwa penggunaan sistem SIZIPRO belum sepenuhnya terbuka, sehingga perlu dilakukan evaluasi. Namun demikian, sistem ini memiliki potensi untuk memperbaiki dan mengevaluasi kelemahan yang ada serta dapat mengatasi ancaman-ancaman yang mungkin akan

terjadi. Temuan lebih lanjut, proses pengelolaan terhadap implementasi sistem SIZIPRO dapat berjalan secara *real-time* dan akurat sehingga meningkatkan kepercayaan dan meminimalisasi kesalahan data. Matrik SWOT dalam penelitian ini dapat digunakan sebagai dasar untuk mengevaluasi penggunaan sistem digital dalam penerimaan dan pendistribusian zakat, infaq, dan sedekah.



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INTRODUCTION

The management of zakat, infaq, and sadaqah is an essential part of Muslims fulfilling their obligations to help *mustahik*. Zakat, infaq, and sadaqah need to be managed to ensure that the funds channelled are delivered properly, which has been regulated by *Undang-Undang Nomor 23 Tahun 2011*, concerning Zakat Management, which is an agreement between the House of Representatives and the President. Its management requires the implementation of information systems to assist in the processes.

The management of zakat, infaq, and sadaqah has two steps: acceptance and distribution. The management of zakat, infaq, and sadaqah, according to Soemitra (2017), in the book "*Bank & Lembaga Keuangan Syariah*" states that management is inseparable from *muzaki* and the assets that are zakat, involving essential stages, namely acceptance and distribution. The acceptance stage is the primary step in collecting funds from *muzaki*, who want to pay zakat or give infaq and sadaqah. The management of receiving zakat, infaq, and sadaqah must be carried out using data and the identification of the *muzaki*. Meanwhile, the distribution stage is a step in channelling funds to *mustahik* through money or goods (Wafa, 2022). The enormous potential of waqf causes the distribution to be maximized, so the potential for the distribution of zakat, infaq, and sadaqah must also be done as much as possible to provide benefits to *mustahik* (Abiba & Putra, 2023). *Mustahik* who are eligible to receive zakat, infaq, and sadaqah are divided into eight groups, including fakir, miskin, amil, mu'alaf, riqab, gharim, *fisabilillah*, and ibnu sabil and retired employees of PT Petrokimia Gresik who have met the requirements.

The research was conducted at UPZ Baznas Petrokimia Gresik, one of the collectors of zakat, infaq, and sadaqah that has digitized the receipt and distribution of zakat, infaq, and sadaqah. However, its use is constrained by problems with transparency and accountability in managing the information system for the receipt and distribution of zakat, infaq, and sadaqah. This condition is by the results of interviews with UPZ Baznas Petrokimia Gresik staff, who said that:

"The SIZIPRO system cannot be accessed by *muzaki* and *mustahik*, so another system update is needed. The plan in the SIZIPRO system is to add a map to find out the distribution of programs from UPZ. The system update is also planned to be added to monitor the village for programs distributed by UPZ and to track aid proposals."

The study at UPZ Baznas Petrokimia Gresik highlights that the management of the receipt and distribution of zakat, infaq, and sadaqah will be more systematic if implemented through an accounting information system. This implementation will provide convenience that affects the performance of the UPZ Baznas Petrokimia Gresik management. Therefore, funds must be appropriately managed by the system so that the performance carried out always increases (Faruq & Putra, 2024). Accounting information systems are used for management procedures that make it easier for users to obtain information (Atieq & Alam, 2022). In addition, accounting information systems are needed by every organization to support its operational activities (Dondo & Putra, 2022). The implementation of information systems by UPZ administrators is carried out manually and through the system they have, namely SIZIPRO. The centre has integrated SIZIPRO, but its use is limited to external parties, especially for *muzaki* and *mustahik*. The use requires evaluation to improve the efficiency and effectiveness of receiving and distributing zakat, infaq, and sadaqah.

Evaluation of accounting information systems is carried out to assess performance results and check whether the system has been used correctly or not so that information systems will continue to be developed through technological developments and ongoing activities (Vandarita & Estiningrum, 2022). The evaluation process will provide an overview of the extent to which the implementation of the information system has achieved the stated objectives. Evaluation is a step in measuring and improving the information system that occurs in managing zakat, infaq, and sadaqah UPZ Baznas Petrokimia Gresik.

Evaluating the implementation of accounting information systems will improve the management of zakat, infaq, and sadaqah by identifying each factor owned by UPZ Baznas Petrokimia Gresik. These factors need to be analyzed to determine the next process. One way to do this is to analyze strengths, weaknesses, opportunities, and threats. According to Baidowi & Abadi (2021), SWOT analysis is the management of factors to obtain strategies systematically.

Previous research that has been conducted includes focusing on the management of zakat, infaq, and sadaqah through the system (Zikri, 2021); accounting information systems for zakat, infaq, and sadaqah to measure effective management (Winarto & Annisa, 2020) and (Atieq & Alam, 2022); and research on SWOT analysis of zakat, infaq, and sadaqah conducted by (Baidowi & Abadi, 2021). However, there still needs to be more research on evaluating the implementation of zakat, infaq, and sadaqah information systems through SWOT analysis, so this research was conducted to fill the novelty of previous research.

Problems in the implementation of the zakat, infaq, and sadaqah management information systems need to be highlighted because they can affect performance and the management process. A SWOT analysis evaluation can identify problems that hinder the management process. Based on the explanation above, this research aims to evaluate the implementation of the zakat, infaq, and sadaqah information systems through SWOT analysis.

RESEARCH METHOD

This research was conducted at UPZ Baznas Petrokimia Gresik using a qualitative method in the form of a case study. This approach was used to thoroughly explore the activities and procedures carried out with research subjects as many as three UPZ administrators, two muzakis, and two mustahiks.

The data type used is primary data with collection techniques such as observation, interviews, and documentation. This research aims to obtain in-depth data on implementing accounting information systems for managing the receipt and distribution of zakat, infaq, and sadaqah. In this study, the data were analyzed using SWOT analysis through three stages according to Sandhiyasa *et al.*, (2020): heuristic evaluation, system usability scale, and concurrent think-aloud. This study used source and method triangulation to ensure the validity and reliability of the data.

RESULT AND DISCUSSION

IMPLEMENTATION OF CASH RECEIPT INFORMATION SYSTEM

UPZ Baznas Petrokimia Gresik receives zakat, infaq, and amil funds with a structured approach according to Sharia principles. The revenue information system is obtained from cash originating from zakat, infaq cash payments, receivables collection, loan procurement, business charity income, and investment income (Anjelina *et al.*, 2020). The procedure for receiving zakat, infaq, and sadaqah, according to Hanifa & Noor (2022), is divided into direct receipt, receipt by transfer, and receipt by pick-up. UPZ Baznas Petrokimia Gresik uses direct acceptance and acceptance through transfers in these three acceptance procedures.

UPZ supervises and manages each receipt stage to ensure that the funds collected are distributed fairly. The cash receipt process is divided into three types: receipts through PT Petrokimia Gresik employee payroll, general receipts, and deposits and receipts to Baznas. All funds received by the UPZ Baznas Petrokimia Gresik management must be distributed first to Baznas and returned to UPZ Baznas Petrokimia Gresik. This was conveyed directly by Mr. X as UPZ administration staff:

"The funds obtained will be submitted entirely to Baznas and sent back to UPZ Baznas Petrokimia Gresik based on the decisions that have been made."

Before carrying out the cash receipt process, it is necessary to carry out an administrative process to obtain a fund submission token. The Administration Division will prepare all the files needed to get the token. After that, the file needs approval from the UPZ management, namely the manager and treasurer.

Approval is helpful to ensure that the application submitted is by applicable regulations. Therefore, the administrative process is essential in conducting ZIS receipt and distribution.

According to the administrative staff of UPZ Baznas Petrokimia Gresik, there are important procedures for applying for tokens, as in Table 1. These procedures ensure that administrative steps are carried out properly.

Table 1 Procedure of Administrative

No	Description	Key Information
1	The scope	Employees of PT Petrokimia Gresik and the surrounding public.
2	Parties involved	<i>Muzaki</i> , administrative staff and manager and treasurer of UPZ Baznas Petrokimia Gresik.
3	Required documents	<i>Muzaki</i> 's data, nominal along with proof of transfer, and a form containing information on funds intended for zakat, infaq, or sadaqah.

Source: data processed, 2023

1. Zakat Collection from employees of PT Petrokimia Gresik

Acceptance through PT Petrokimia Gresik employees is carried out with a *payroll* system, which directly deducts employee salaries. Deductions are made according to employee approval by attaching an attachment to the willingness to do income zakat or infaq and sadaqah. These are processed directly by the Finance Department of PT Petrokimia Gresik with the procedures addressed in Table 3. Deductions are made by the imposition of income zakat with a nisab of 85 grams of gold per year or 2.5% of salary equivalent to or exceeding the nisab, employee salaries are received halal, and deductions are made monthly. According to one of the UPZ administrators, the involvement of the Finance Department makes it easier for UPZ administrators to conduct cash receipts.

"Because UPZ Baznas Petrokimia Gresik is under the auspices of the Directorate of Finance and General Affairs of PT Petrokimia Gresik, there should be involvement with the Ministry of Finance, which makes it easier to deduct employee salaries and get muzaki. After the deduction is made, the data and funds will be sent directly via transfer to the UPZ administration."

Table 2 Procedure of Zakat Collection from employees of PT Petrokimia Gresik

No	Description	Key Information
1	The scope	Employees of PT Petrokimia Gresik.
2	Parties involved	Finance Department and UPZ Administration.
3	Required documents	Employee data as donors

Source: data processed, 2023

2. General Acceptance

General acceptance is focused on external parties, both individuals and institutions, that do not involve salary deductions. This type of acceptance provides broad access for the community with freedom in determining the nominal to be given. The procedures carried out in general acceptance are as in Table 4. According to sources from UPZ administrative staff, this type of acceptance provides a wide range of relationships to optimize *muzaki* participation in the programs run.

"Non-payroll or general acceptance is intended for the community and is not burdened by any amount of funds to be donated. In addition, it can also establish relationships, especially with the people of Gresik, to participate in running every program that UPZ Baznas Petrokimia Gresik has."

Table 3 Procedure of General Acceptance

No	Description	Key Information
1	The scope	Gresik community and other external parties.
2	Parties involved	<i>Muzaki</i> , administration staff, Finance Department of PT Petrokimia Gresik.
3	Required documents	Proof of fund transfer, <i>muzaki</i> data, <i>muzaki</i> receipt, and daily cash receipt report.

Source: data processed, 2023

3. Depositing and receiving to Baznas

Funds received from PT Petrokimia Gresik employees and the general public are collected into one and sent to Baznas for deduction. The deduction received by Baznas is 30% of 100% of the funds received. The deduction is intended to optimize and ensure that assistance by BUMN companies has been channelled properly by the procedures in Table 5. After the deduction is made, Baznas will deposit the remaining funds, namely 70% of 100% of the funds that have been deducted, to UPZ Baznas Petrokimia Gresik. This condition was conveyed directly by UPZ distribution staff, which:

"The funds received by UPZ are entirely channelled to Baznas. Baznas will cut 30% of the funds for its distribution, and the rest will be returned to UPZ Baznas Petrokimia Gresik."

Table 4 Procedure of Depositing and Receiving to and from Baznas

No	Description	Key Information
1	The scope	Badan Amil Zakat Nasional.
2	Parties involved	Administration Staff, Bank Syariah Indonesia, UPZ Treasurer, and Finance Department.
3	Required documents	Zakat and infaq fund forms, fund disbursement token documents.

Source: data processed, 2023

IMPLEMENTATION OF INFORMATION SYSTEM FOR ZAKAT, INFAQ, AND SADAQAH DISTRIBUTION

The distribution of zakat, infaq, and sadaqah is based on funds from Baznas. According to the UPZ distribution manager, the division of funds for distribution is divided into three which include:

1. Zakat 12,5%
2. Infaq and sadaqah 12,5%, and
3. Amil funds 12,5%.

The three parts receive funds evenly and have similarities in the processes carried out. This lies in the general steps, which include preparing documents from prospective *mustahiks*, registering, conducting surveys, and proposing programs to the disbursement of funds. Data collection for the distribution of zakat, infaq and sadaqah is carried out to assess the needs of beneficiaries or *mustahiks*.

The distribution process for zakat, infaq and sadaqah has the same stages of procedure and is listed in Table 6. According to UPZ distribution staff, the type of distribution will be differentiated according to the survey and program proposals of the UPZ Baznas Petrokimia Gresik administrators.

"The process is all the same, but to distinguish the types of distribution that will be given, such as zakat and infaq, through survey results. So, which mustahik is more appropriate for receiving zakat, infaq, or sadaqah by proposing programs in UPZ"

Table 5 Procedures for the Distribution Zakat, Infaq and Sadaqah

No	Description	Key Information
1	The scope	<i>Mustahik</i>
2	Parties involved	<i>Mustahik</i> , administrative staff, distribution section, UPZ finance section, as well as manager and treasurer of UPZ Baznas Petrokimia Gresik.
3	Required documents	<i>Mustahik</i> 's data, proposal for assistance, program proposal documents, application letter for fund disbursement, fund expenditure letter, vouchers and attachments for fund expenditure, and token application form for fund disbursement.

Source: data processed, 2023

SWOT ANALYSIS MATRIX

The management of zakat, infaq and sadaqah through the SIZIPRO system has restrictions that hinder transparency and accountability. This restriction results from technological advances requiring evaluation to develop the SIZIPRO system, so it requires a SWOT analysis strategy. SWOT analysis is used to measure and evaluate internal and external factors that affect the performance of UPZ Baznas Petrokimia Gresik. In addition, SWOT analysis can provide various strategies that will make it easier for UPZ

Baznas Petrokimia Gresik to take advantage of strengths and opportunities and minimize weaknesses and threats in the SIZIPRO system.

As presented in Table 6, several evaluation stages are required in conducting a SWOT analysis. The evaluation stage determines the information received by comparing the results to obtain conclusions. This stage will provide conclusions according to the situation and identify any problems in the SIZIPRO system at UPZ Baznas Petrokimia Gresik.

Table 6 Evaluation Stages of SWOT Analysis

No	Evaluation Stages	SWOT Analysis
1.	Heuristic evaluation (Collecting sources and information data to be evaluated by identifying problems and providing solutions to these problems).	- Strength - Weakness - Opportunities - Threats
2.	System usability scale (Assessing the advantages and disadvantages of using information systems).	- Strength - Weakness
3.	Concurrent think-aloud (Evaluating the advantages and disadvantages of information systems to identify problems that often arise when used).	- Weakness - Threats

Source: data processed, 2024

Through the results of the interviews received, the results of the SWOT analysis are listed in Table 7. From the results of the SWOT analysis, a SWOT analysis matrix can be presented in Table 8. The SWOT analysis matrix aims to analyze the four components to make it easier to evaluate the SIZIPRO system. Through this matrix, significant results will be obtained so that the strengths, weaknesses, opportunities, and threats in the SIZIPRO system can be compared. This makes it easier to get data to make the right decisions.

Table 7 SWOT Analysis Results

No	SWOT Analysis	Description
1.	Strength	- Operational efficiency. - Ease of management. - Clear deduction rules. - <i>Real-time</i> management.
2.	Weakness	- Lack of access for <i>muzaki</i> and <i>mustahik</i> . - Lack of transparency. - Lack of socialization. - Lack of human resources for <i>IT skills</i> . - Management with <i>side jobs</i> and <i>double jobs</i> .
3.	Opportunities	- Cooperation with PT Petrokimia Gresik. - <i>Well-managed</i> distribution. - <i>Update</i> technology development.
4.	Threats	- System error. - Data security risks. - Inability to access the system.

Source: data processed, 2024

Table 8 SWOT Analysis Matrix

No	Strength	Weakness
1.	<p>Strength – Opportunities</p> <ul style="list-style-type: none"> - Utilize operational efficiency to support cooperation with PT Petrokimia Gresik. - Utilize the management of the withholding rule system to improve revenue and distribution. - Utilize real-time management to support technology updates. 	<p>Weakness – Opportunities</p> <ul style="list-style-type: none"> - Create access for <i>muzaki</i> and <i>mustahik</i> so that cooperation with PT Petrokimia Gresik runs smoothly and distribution can be managed properly. - Increase transparency, socialization, and <i>IT skills</i> to facilitate distribution and develop technology systems. - Overcoming administrators with <i>side</i>

		jobs and double jobs by adding UPZ staff, so as not to interfere with the distribution carried out.
		Weakness – Threats
2.	Threats	<p>- Overcoming system errors and data security by utilizing operational efficiency.</p> <p>- Improve the lack of access to muzaki and mustahik, increase socialization, and add management staff to overcome the inability to access the system.</p> <p>- Increase transparency to overcome system errors and data security risks.</p>

Source: data processed, 2024

EVALUATION OF SWOT ANALYSIS RESULTS

The results of the SWOT analysis of SIZIPRO show that the SIZIPRO system requires evaluation to optimize transparency and accountability. The SWOT analysis evaluation provides a comprehensive overview of the internal and external conditions that affect the performance of UPZ Baznas Petrokimia Gresik. UPZ administrators need to identify procedures that can be updated in response to the results of the strengths, weaknesses, opportunities, and threats analysis. Through the evaluation results, it will be able to assess the performance of each SWOT component in the SIZIPRO system.

The following is an evaluation that needs to be done to improve the transparency and accountability of the SIZIPRO system:

1. Strengths
 - a) Operational efficiency
Create clear graphs and performance measures that are easy to understand so that we can continue to see how well operations are being carried out using adequate technology. This will ensure that UPZ Baznas Petrokimia Gresik works more efficiently to optimize transparency and accountability.
 - b) Ease of management
Continue to update and develop the SIZIPRO system by ensuring the features used are appropriate to support UPZ's needs. It will also prioritize training for all administrators using the new system features to optimise revenue and distribution.
 - c) Clear deduction rules
UPZ management has provided clear and precise requirements for income deductions according to each employee's nisab. The mechanism has also fulfilled Islamic law to make deductions optimally.
 - d) Real-time management
The SIZIPRO system can be used directly and quickly. This is because management for revenue and distribution has been carried out in a system and computerized so that it can be done in real-time and minimize data errors.
2. Weakness or weakness
 - a) Less access to muzaki and mustahik
UPZ Baznas Petrokimia Gresik's management has involved many internal and external parties. However, the SIZIPRO system is still used internally. This is one of the weaknesses in developing the SIZIPRO system, so it requires evaluation. The system can update features to add muzaki and mustahik so that they can access and be directly involved in managing zakat, infaq and sadaqah.
 - b) Lack of transparency
Limited access for external parties makes the SIZIPRO system less transparent to the parties involved, such as muzaki and mustahik. Thus, it is necessary to design a system that provides information on the receipt of funds and the distribution of zakat, infaq, and sadaqah carried out by UPZ Baznas Petrokimia Gresik.
 - c) Lack of socialization
UPZ management can overcome the lack of socialization by holding regular socialization programs for internal and external parties and ensuring effective communication. The existence of this socialization can increase transparency and accountability of the SIZIPRO system.

- d) Lack of human resources for IT skills
It strengthens human resources, especially IT skills, by developing training and recruiting employees according to the skills needed. This is necessary so that the work demands and processes in the SIZIPRO system and UPZ Baznas Petrokimia Gresik can run efficiently.
 - e) Management with side jobs and double jobs
Managers with side jobs and double jobs at UPZ Baznas Petrokimia Gresik can lack focus on the duties and authority received, which can hinder the process of receiving and distributing zakat, infaq, and sadaqah. In addition, it can interfere with operational activities and cause instability in any work being done.
3. Opportunities
- a) Cooperation with PT Petrokimia Gresik
The existence of cooperation with PT Petrokimia Gresik can strengthen and maintain relationships with stakeholders and utilize existing networks to add more relationships. This is intended so that the programs owned by UPZ Baznas Petrokimia Gresik can continue and support the growth of the Gresik community. In addition, it makes it easier for UPZ administrators to get funds because of the obligation for employees of PT Petrokimia Gresik to pay income zakat at UPZ Baznas Petrokimia Gresik. That way, UPZ has obtained permanent muzak so that the distribution of zakat, infaq and sadaqah can run effectively.
 - b) Distribution is well-managed
The management of zakat, infaq, and sadaqah can run well because the distribution used has been managed through the SIZIPRO system. This makes it easier for administrators to conduct surveys and propose programs to mustahik. On the other hand, the distribution can support the management of zakat, infaq, and sadaqah by optimizing cash receipts and minimizing the risk of errors.
 - c) Update on technological developments
The use of the SIZIPRO system has facilitated every process of managing the receipt and distribution of zakat, infaq, and sadaqah. UPZ management can identify the latest technology relevant to the SIZIPRO system according to the objectives of UPZ Baznas Petrokimia Gresik by making an adequate system implementation plan. In addition, the system has been optimized for transparency and accountability in daily operational activities.
4. Threats or Threats
- a) System error
Establish a monitoring system for the SIZIPRO system and perform regular maintenance to detect and resolve potential errors before they become serious problems. In addition, regular system tests and updates should always be conducted to avoid mistakes.
 - b) Data security risk
Perform data back-ups, such as storing data in different locations, and improve the data security system in the SIZIPRO system by encrypting or converting information into a secret code. In addition, information security policies should be conducted by updating them regularly.
 - c) Inability to access the system
Adopting the new SIZIPRO system so that it can be accessed by UPZ's internal and external parties will provide and ensure easier access. In addition to considering technological developments, reviewing the access used is appropriate to ensure the system is running as needed.

The SWOT analysis results show that the SIZIPRO system can utilize operational strengths and extensive relationships to overcome the system's weaknesses of lack of socialization and inadequate human resources. This condition can be done by using existing opportunities and always being aware of possible threats. Thus, transparency and accountability for the use of the SIZIPRO system are essential to maximize the strengths, weaknesses, opportunities, and threats that occur in the system so that strategic steps can be taken to optimize its use. In addition, by evaluating these SWOT components, UPZ Baznas Petrokimia Gresik can develop a more effective strategy so that the SIZIPRO system can be adequately realized.

EVALUATION OF SIZIPRO SYSTEM IMPLEMENTATION

Steps that can be taken to overcome the lack of transparency and accountability for the use of the SIZIPRO system to optimize the management of zakat, infaq, and sadaqah include:

1. Upgrading SIZIPRO
Information systems must be integrated, and upgrading information systems such as SIZIPRO will help record and manage ZIS funds more structuredly. Ensuring this system is well integrated will facilitate accurate reporting to relevant parties and increase transparency and accountability in fund management.
2. Conduct monitoring and evaluation
It is essential to monitor and evaluate the SIZIPRO system regularly. This will help ensure that the flow of ZIS funds follows established regulations and detect and address any problems or discrepancies that may arise.
3. Involving muzaki and mustahik
To improve transparency, it is important to involve muzaki (funders) and mustahik (zakat beneficiaries). Muzaki can be given access to monitor how their donations are being used, while mustahik can provide feedback on the needs and effectiveness of the programs being run.
4. Conduct socialization and education
Socialization and education are effectively conducted to better educate the public about the importance of zakat, infaq, and amil funds and clearly explain how their donations will be used to help advance the welfare of people in need.

These steps help UPZ Baznas Petrokimia Gresik to accurately record every mustahik data and document, facilitate the tracking of funds and ensure that every assistance is distributed by the provisions and priorities that have been set. In addition, the existence of SIZIPRO can also provide security, a form of transparency and accountability in fund management. With this system, the risk of errors can be minimized, and financial reports can be presented in real-time. This also helps UPZ Baznas Petrokimia Gresik in increasing accountability to mustahik, muzaki, and UPZ administrators themselves, thus creating greater trust in the management of zakat, infaq, and amil funds carried out by this institution.

CONCLUSION

The SWOT analysis results show that the SIZIPRO system has great potential to take advantage of operational strengths despite having several weaknesses by taking advantage of opportunities and being aware of potential threats. Using the SIZIPRO system can increase transparency and accountability by optimizing strengths, overcoming weaknesses, taking advantage of opportunities and anticipating challenges. With transparency and accountability, the SIZIPRO system can help UPZ Baznas Petrokimia Gresik record every data and document accurately and ensure that the stipulated provisions have allocated the distribution of funds. SIZIPRO can also provide security, minimize the risk of errors and allow the presentation of real-time financial reports. Thus, UPZ Baznas Petrokimia Gresik can strengthen the trust of muzaki and mustahik in the management of zakat, infaq and sadaqah through the SIZIPRO system, and the SWOT analysis model through these stages can be used to evaluate the use of digital systems in the management of other zakat, infaq and sadaqah.

This research has limitations on data access, so it is hoped to expand the data by examining the entire accounting information system for the SIZIPRO system to obtain more optimal results.

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