The Impact of Using The SIMBA Application on The Management of ZIS BAZNAS Funds in South Tangerang City

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Abstract

This research focuses on the challenges in the manual management of Zakat, Infaq, and Sadaqah (ZIS) funds, which are slow, inefficient, and prone to errors. By implementing the SIMBA application, it is hoped that there will be increased efficiency, effectiveness, transparency and accountability in the management of ZIS funds at BAZNAS South Tangerang City. This research aims to identify the impacts and obstacles in implementing SIMBA and how these obstacles affect the management of ZIS funds. Using qualitative methods with a descriptive approach, data was collected through observation and interviews with BAZNAS managers. The research results show that SIMBA has positively impacted efficiency and accuracy, as evidenced by the increase in zakat collection from IDR 1,620,378,427 in 2020 to IDR 3,699,508,074 in 2023. However, technical obstacles were also found, such as system errors and inaccuracies in the distribution of funds. This research suggests increasing human resource training and improving systems to overcome these obstacles. Implementing SIMBA is important in improving ZIS fund management, but ongoing technical support is needed.

Keywords: *SIMBA; Zakat management Infaq; Shadaqah BAZNAS; Effectiveness Efficiency; Information technology*

Abstrak

Penelitian ini berfokus pada tantangan dalam pengelolaan manual dana Zakat, Infaq, dan Shadaqah (ZIS) yang lambat, tidak efisien, dan rentan terhadap kesalahan. Dengan penerapan aplikasi SIMBA, diharapkan terjadi peningkatan efisiensi, efektivitas, transparansi, dan akuntabilitas dalam pengelolaan dana ZIS di BAZNAS Kota Tangerang Selatan. Penelitian ini bertujuan untuk mengidentifikasi dampak dan kendala dalam implementasi SIMBA serta bagaimana kendala tersebut mempengaruhi pengelolaan dana ZIS. Menggunakan metode kualitatif dengan pendekatan deskriptif, data dikumpulkan melalui observasi dan wawancara dengan pengelola BAZNAS. Hasil penelitian menunjukkan bahwa SIMBA memberikan dampak positif dengan meningkatkan efisiensi dan akurasi, terbukti dari peningkatan pengumpulan zakat dari Rp 1.620.378.427 pada tahun 2020 menjadi Rp 3.699.508.074 pada tahun 2023. Namun, ditemukan juga kendala teknis seperti error sistem dan ketidakakuratan dalam pendistribusian dana. Penelitian ini menyarankan peningkatan pelatihan sumber daya manusia dan perbaikan sistem untuk mengatasi kendala tersebut. Implementasi SIMBA menjadi langkah penting dalam meningkatkan pengelolaan dana ZIS, namun diperlukan dukungan teknis berkelanjutan.

Kata Kunci: SIMBA; Infaq pengelolaan zakat; BAZNAS Shadaqah; Efisiensi Efektivitas; Teknologi Informasi

Introduction

The BAZNAS Management Information System (SIMBAZNAS) began with the creation of an IT master plan in the period November 2011 to January 2012. The BAZNAS information system was developed in this design to include technology, scope, input, and output. After that, a standard operating procedure (SOP) was created. The main goal is to unite central BAZNAS and BAZNAS data throughout Indonesia effectively, efficiently, and affordably. Thus, SIMBA can be implemented by all BAZNAS in Indonesia as an operational standard for zakat institutions and national zakat reporting (Nafiah, 2015).

In line with this goal, SIMBA was developed to be used by zakat managers. Since 2015, the trend of SIMBA users has increased. In 2020, there were 191 active beneficiaries nationally, consisting of 22 provincial BAZNAS, 162 district/city BAZNAS, and 7 Amil Zakat Institutions (LAZ).

Zakat amil institutions and social fund management institutions, including LAZ registered as SIMBA beneficiaries, are often faced with challenges of efficiency and effectiveness in managing these funds. In the context of a modern society that is increasingly connected digitally, the management of zakat, infaq, and shadaqah (ZIS) funds is becoming increasingly complex. Traditionally, ZIS fund management is done manually, resulting in a process that is slow, inefficient, and prone to human error (Amsari, 2019).

However, there are several obstacles in managing ZIS in Indonesia. First, public awareness of zakat is still relatively low, exacerbated by the voluntary nature of zakat obligations in Indonesian laws and regulations (Nabilah & Edward, 2019). Second, the general phenomenon is that people tend to pay zakat directly to Mustahik. Third, public trust in zakat management institutions is still relatively low. All of these factors show that the accountability and efficiency of zakat management still need to be improved, especially in zakat management institutions such as BAZNAS, both at the provincial and district/city levels (Murniati & Beik, 2014).

Therefore, zakat management institutions, especially BAZNAS South Tangerang City, must continue to improve the efficiency of their zakat management to gain Muzakki's trust in distributing zakat through the BAZNAS institution. One effort to increase the efficiency and effectiveness of zakat management is by utilizing information technology (Halimah & Nuriyah, 2023). Information technology can be considered the "backbone" of national zakat management in the current digital era. This means that developing a national zakat system must provide effective and

efficient services in zakat management and utilize developments in information technology as the main driver. Information technology is a tool to increase the efficiency and benefits of zakat to achieve community welfare and reduce poverty (Awaliyani & Mulyadi, 2021).

This technological support is limited to increasing efficiency in zakat management and has also been proven to provide convenience in various aspects of public services. Online applications and services have become integral to meeting people's needs, such as transportation services, delivery, shopping, etc. In the context of a company or organization, technology not only supports human roles and performance, especially in terms of administration, but can also replace human roles in several aspects. One form of significant technological support for companies is the implementation of management information systems, which are very useful in formulating strategies and determining company decisions.

BAZNAS South Tangerang City must adopt a more professional, responsible, and transparent approach to managing zakat to achieve the expected efficiency and effectiveness. This aligns with the provisions explained in Law number 23 of 2011 concerning zakat management, which states that BAZNAS is declared a non-structural government institution that is independent and responsible to the President through the Minister of Religion. Thus, BAZNAS and the Government are responsible for overseeing the management of zakat, which is based on Islamic law, trust, benefit, justice, legal certainty, integration, and accountability.

Effective and efficient management requires BAZNAS to adopt modern information systems. With thousands of muzakki and mustahiq throughout Indonesia, hundreds or even thousands of transactions must be managed daily. Information users such as muzakki, government, Amil management, the general public, and mustahiq demand access to fast, accurate, and accountable information. This condition emphasizes using reliable information systems rather than manual processes. For this reason, BAZNAS has implemented SIMBAZNAS, a management information system program designed and developed to store data and information owned by BAZNAS nationally (Asrida et al., 2021).

With the implementation of SIMBAZNAS, zakat management, which was previously done manually and required a lot of energy and time, can now be managed more easily and integrated with BAZNAS in other regions and central BAZNAS. This increases transparency and accountability in zakat management, especially in the eyes of muzakki, thereby increasing their confidence in paying zakat through the BAZNAS institution in South Tangerang City. This increased trust shows the great

potential of applying information technology in managing ZISWAF funds, as expected with the SIMBA application.

However, although information technology such as the SIMBA application is expected to provide great benefits in managing ZISWAF funds, research that specifically examines its impact on the management of ZIS funds at BAZNAS South Tangerang City is still limited. Therefore, this research aims to fill this knowledge gap. Based on the explanation above, the author feels interested in researching this problem and will present it in an article (Scientific Work) with the title: "The Impact of Using the SIMBA Application on the Management of Zakat, Infaq and Sadaqah Funds at BAZNAS South Tangerang City.

Literature Review

Understanding Impact

According to the Great Dictionary of the Indonesian Language, the definition of impact is a collision, an influence that brings about both positive and negative consequences. Influence is the power that exists and arises from something (person, object) that helps shape a person's character, beliefs, or actions. Influence is a condition with a reciprocal or causal relationship between what influences and what is influenced.

According to Gorys Keraf, the impact is a significant influence that a person or group of people have when carrying out tasks in their roles. This strong influence can result in changes, both positive and negative. Meanwhile, Impact, according to JE. Hosio is a real change in behavior or attitude resulting from policy output. According to Otto Soemarwoto, the impact is a change due to an activity. The activity can be natural, either chemical, physical, biological, or activities carried out by humans. Meanwhile, Impact according to Irfan Islamy, is the effects and consequences caused by implementing a policy.

Based on the experts' opinions above, it can be concluded that the impact is the result of a change in a person's behavior that can be positive or negative. Simply put, the impact can be interpreted as an influence or consequence. Every decision taken by a person usually has its impact. In addition, the impact can also be considered as a continuation of the internal supervision implementation process. From the explanation above, the impact is divided into two meanings, namely:

1) Positive impact

The impact is the desire to persuade, convince, influence, or impress others, to make them follow or support one's wishes. While positive is definite

or firm and real from a thought especially paying attention to good things. Positive is a state of mind that prioritizes creative activities over boring activities, joy over sadness, and optimism over pessimism.

Positive is a state of mind maintained through conscious efforts when something happens to him to not divert one's mental focus to the negative. For a positive thinker who knows that he has thought badly, he will immediately recover himself. So, positive impact is the desire to persuade, convince, influence, or impress others to get them to follow or support one's good desires.

2) Negative impact

Negative impact means that the influence and consequences caused by a decision-making will result in something bad for fellow human beings and the surrounding natural environment, or that the decision-making will result in losses for fellow human beings and the surrounding natural environment, resulting in major losses in the future.

Information Management System

In general, a system can be defined as a unit consisting of two or more components that interact with each other to achieve a certain goal. A system is a network of interconnected procedures that work together to carry out an activity or complete a certain task. It is a collection of components that interact and function to collect, process, and distribute information to support decision-making and supervision in an organization.

Information systems consist of interconnected components to create and deliver information within a company. This process begins with input in the form of data processed through *hardware, software,* and *brainwave components* and produces information as output. According to Azhar Susanto (2013: 58), the main components of an information system include:

1) Hardware
2) Software
3) Human (Brainware)
4) Procedure
5) Database
6) Communication Network

Hardware

It is a physical component of a computer system, such as input, processing, output, and storage devices. According to Thenata (2018) and Ali (2010), *hardware,*

or hardware, is an element that can be seen and touched, performing main functions such as managing data, receiving input, providing output, and storing information. The four main functions of *Hardware,* among others:

 a) Managing data or information

 b) Accepting input

 c) Giving output

 d) Storing information and data

Software

According to Roger S. Pressman (2002), *software* is a series of instructions run by a computer to perform functions and performance as desired by its users. This software is part of a computer system that does not have a physical form. Julian (2020) added that software is data in digital form and can only be read by a computer.

Based on this information, it can be concluded that software is a technology created by humans that contains commands or instructions to operate various hardware components accurately and optimally. This software develops into two main categories: system and application.

Brainware

Brainware, or user, is a term used to refer to individuals involved in processing computer data. However, not all users can be called brainwave. People are categorized as Brainware if they use the computer to process data. These components must be interconnected and form an inseparable whole; if one component is missing or incomplete, the computer will not function and cannot produce anything.

Brainware is also a human resource involved in compiling, collecting, distributing, processing data, and utilizing information the system generates. According to Muntarsih, Brainware, as a human resource in developing information systems, is divided into four groups: owners, users, designers, and builders.

Management can be defined as the process of utilizing various available resources to achieve a goal. Management can also be defined as a system of power in an organization so that people carry out work.

Management Information System can be defined as a set of interconnected subsystems, gathered together and forming a single unit, interacting and cooperating between one part and another in certain ways to perform data processing functions, receiving input *in* the form of data, then processing it (*processing),* and producing output *in* the form of information as a basis for making useful decisions and having real value for making useful decisions and having real value that can be felt both at

that time and in the future, by utilizing various existing resources available for the function to achieve the goal.

In the 21st century, Information and Communication Technology (ICT) plays an important role in human life and organizations as a driver of a digital-based economy. John Naisbitt and Abudene once conveyed this prediction in their book "Megatrends 2000", which stated that the 21st century will be the era of the information society, marked by a global digital economy supported by sophisticated technology. In other words, ICT in zakat management organizations is no longer an option but an absolute necessity that must be owned and used to improve the quality of the zakat management process.

Therefore, it is necessary to have an information management system in the zakat management organization to manage ICT related to input, storage, processing, producing, and retrieving information electronically. An information management system is created to carry out data processing that the organization will utilize. The utilization of this data can support routine tasks, evaluation of organizational performance, or decision-making.

An information management system is an information system designed to serve the managers of an organization. An information management system is an integrated system between humans and computers that presents information to support an organization's operational, management, and decision-making functions.

The information system is a tool to facilitate the management of zakat information, and therefore, becomes an important part because the data managed is very large and there are high demands from information users for transparency and credibility of zakat institutions. This information system can be a program/software or application expected to produce information according to user needs and can be accounted for. Therefore, Baznas has currently implemented a zakat management system in SIMBA. The purpose of zakat management is to increase the benefits of zakat to realize community welfare and reduce poverty.

The information management system in an organization aims to meet the needs of daily transaction processing, support organizational, managerial, and strategic activities, and provide reports needed for certain external parties. The Zakat information system is designed to support the activities of the Zakat distribution agency, such as recording, changing, processing, storing, and retrieving information related to Zakat received by the Zakat distribution agency.

Financial reports are made as a medium of accountability of zakat managers to stakeholders and muzakki. Zakat institutions must improve transparency and

accountability because a good Zakat management information system can be used as an assessment indicator. The large amount of zakat data that must be recorded, starting from registration receipt, to distribution of zakat, causes various problems such as data loss. Therefore, designing a web-based Zakat management information system is one way to overcome problems and weaknesses in the Zakat management process. This website will display information about zakat, zakat.

Calculation services online zakat payment services with payment confirmation, which are useful for making it easier for the community to make zakat payments. With this website, the finance department can more easily manage zakat, and with a computerized system, activities at the zakat agency can occur effectively and efficiently.

The conclusion from the descriptions above is that the management information system (MIS) has an important role in zakat management. With the existence of MIS, zakat management organizations can increase effectiveness and efficiency in collecting, processing, and presenting information related to zakat. MIS helps record daily transactions, financial reporting to stakeholders, and increasing transparency and accountability of zakat institutions. Information and communication technology (ICT) or ICT is an absolute necessity in today's digital era to improve the quality of zakat management. A computerized MIS is expected to make it easier for the public to pay zakat online and assist the finance department in efficiently carrying out the zakat management process.

Effectiveness

The word "effectiveness" in the Indonesian dictionary measures the results of a task or success in achieving a goal. The word "effective" comes from the word "efek," which means "effect" and is "effector." That means that things are influenced in the making. A company is said to be effective if it achieves its goals, which is another way that effectiveness shows the level of achievement of a goal.

Effectiveness is closely related to the comparison between the level of achievement of previously planned goals. Effectiveness shows how well a goal is achieved compared to the plan that has been prepared. An effort is considered effective if the goal has been achieved.

Enco Mullyasa states, "Effectiveness is the similarity between the person performing the task and the intended target." Then, it is stated that "Effectiveness is directly related to the comparison of the target achievement level with the previously prepared plan or the comparison of actual results with anticipated results."

According to Ravianto in Masruri, Effectiveness is the extent to which a

person's work is completed and how well they achieve the desired results. This shows that any task can be effective within time, money, or human life constraints.

Based on several definitions of effectiveness above, to achieve work effectiveness or efficiency, several conditions or measurements need to be met as follows:

a. Accuracy and objectivity: All plans should be evaluated to ensure they are clear, concise, factual, and accurate.

b. Usefulness: Plans must be flexible, stable, continuous, and simple to be useful to management in its functions.

c. Cost effectiveness: Concerning time, effort, and emotional flow.

d. Scope: Paying attention to completeness, coherence, and consistency principles.

e. Accountability: There are two aspects of accountability: responsibility for implementation and responsibility for its implementation.

f. Timeliness: Planning must align with changes that occur to remain relevant and in line with the needs of the time.

From the definitions of effectiveness, it can be concluded that effectiveness is a measure of success in achieving the goals. To achieve effectiveness in managing zakat, infaq, and sadaqah funds, several requirements or measures must be met, such as accuracy and objectivity, usability, cost-effectiveness, scope, accountability, and timeliness. By considering these aspects, the use of the SIMBA application is expected to increase the effectiveness of managing zakat, infaq, and sadaqah funds by facilitating the recording, processing, and reporting of information, as well as ensuring that the organization's goals in managing these funds are achieved properly.

Organizational Effectiveness Theory

Organizational effectiveness is a concept related to effectiveness, where an organization aims to produce or generate. *Organizational* effectiveness can be said to be successful by looking at customer satisfaction, achieving the organization's vision, fulfilling aspirations, having benefits for the organization, having human resource development, and having a positive impact on society outside the organization.

Human resources (HR) can be grouped into two aspects, namely quality and quantity. The quality aspect relates to the quality of HR, which is related to physical or non-physical abilities related to the ability to think, work, or other skills. At the same time, quantity relates to the number of HR whose contribution is very important. However, quality and quantity must be carried out in a balanced manner to achieve the desired goals. According to Martini and Lubis, to measure the effectiveness of an organization, it is seen from three aspects, namely:

a. Resource *approach*

The way this source approach works is to measure its effectiveness from the input obtained by the organization. This approach prioritizes the organization's success in Obtaining physical and non-physical resources that can be utilized according to the organization's needs.

b. *Process* approach

This approach focuses more on seeing how far the effectiveness of programs that an organization has run. This is seen in how the organization runs the mechanism from when the activity began.

c. *Goals* approach

This approach focuses on output, the measure of success is the extent to which the organization successfully achieves the planned results.

Research Methods

In this research, the author used a qualitative method with a descriptive approach. Research activities involve collecting data to answer questions regarding the current state of the research subject. This research produces written descriptive data with information from relevant agencies in the research object. Therefore, the main source of research is direct research in the field.

Result And Discussion

Before implementing the SIMBA application, the management of Zakat, Infaq, and Sadaqah (ZIS) funds at BAZNAS South Tangerang City was carried out manually. Administrative processes such as recording receipts, distributing funds, and preparing financial reports take a long time and are prone to errors. According to information systems theory, this manual process creates many obstacles, including difficulties in managing data efficiently and increasing the risk of input errors and reporting inaccuracies.

Based on Azhar Susanto's (2013) theory, an information system consists of hardware, software, and brainwave components. In the context before the use of SIMBA, limitations in *hardware* and *Brainware components* at BAZNAS caused the fund management process to be slow. *The hardware* used is not optimal in managing data, while the existing *Brainware* has not been adequately trained to operate a more modern system.

1. Management of Zakat, Infaq and Sadaqah Funds After SIMBA Implementation

After implementing the SIMBA application, the management of ZIS funds

has become more efficient and accurate. As software integrated with the BAZNAS system, SIMBA allows faster and more precise recording and reporting. As explained by Roger S. Pressman (2002), this software carries out instructions to process data optimally, reduces manual errors, and speeds up the process of managing ZIS funds at BAZNAS South Tangerang City (Nurhab et al., 2021).

Increased efficiency and accuracy thanks to SIMBA also positively impact the trust of donors and beneficiaries, even though there are technical obstacles in using SIMBA. This shows that BAZNAS South Tangerang City can manage ZIS funds well, even though it uses an application that still experiences several problems. The steps taken to overcome this obstacle, although not very significant, have helped in maintaining a smooth fund management process (Ayuni, 2023).

To increase the effectiveness of using the SIMBA application, further improvements to this system need to be made. Further development should focus on improving the reliability and accuracy of the application before moving on to other additional features. The overall evaluation of the success of SIMBA implementation shows that although there are several obstacles, this application still makes a major contribution to increasing the efficiency and effectiveness of managing Zakat, Infaq, and Sadaqah funds at BAZNAS South Tangerang City. Success indicators such as the BAZNAS award and daily use of SIMBA show that this application remains valuable in managing ZIS funds at BAZNAS South Tangerang City.

2. Analysis of Zakat Collection Data Before and After SIMBA Implementation

Before SIMBA was implemented, zakat management at BAZNAS South Tangerang City was carried out manually, which was full of limitations. With the implementation of SIMBA, the zakat management process at BAZNAS becomes more efficient and structured. As can be seen in the following zakat collection table:

Table 1. Data On Previous Zakat Collection Use The SIMBA Application

No	Annual Collection	Zakat Amount Collected (Rp)
1	The year 2020	1,620,378,427
2	Year 2021	1,925,197,245

Table 2. Zakat Collection Data After The Use SIMBA Application

No	Annual Collection	Zakat Amount Collected (Rp)
1	Year 2022	2,911,464,392
2	Year 2023	3,699,508,074

From the data above, Table 1. And Table 2. it is clear that there has been a significant increase in zakat collection after using the SIMBA application. In 2020, the amount of zakat collected was IDR. Before using the SIMBA application, 1,20,378,427 increased to IDR 1,925,197,245 in 2021. After the implementation of SIMBA, the amount of zakat collected rose sharply to IDR 2,911,464,392 in 2022 and increased again to IDR 3,699,508,074 in 2023.

This increase in zakat collection can be analyzed through organizational effectiveness theory, which suggests that the success of an organization can be measured from various aspects, including achieving organizational goals, customer satisfaction, and positive impacts on the wider community. In this case, the SIMBA application is a significant tool in optimizing the management of ZIS funds at BAZNAS South Tangerang City.

a. Resource Approach: SIMBA enables BAZNAS to utilize information technology resources effectively. Centralized data integration helps optimize the use of information resources, such as well-structured muzakki and mustahik data.

b. Process Approach: SIMBA implementation helps increase the efficiency of the ZIS fund management process. With automated and structured recording and reporting, SIMBA speeds up administrative workflows, reduces manual errors, and strengthens coordination between departments at BAZNAS.

c. Goals Approach: SIMBA helps BAZNAS achieve the goals of better managing ZIS funds. Providing a nationally integrated zakat management portal improves services to muzakki and strengthens transparency and accountability in using zakat funds.

By referring to these theories of organizational effectiveness, the implementation of SIMBA at BAZNAS South Tangerang City can be associated with increased efficiency, customer satisfaction (muzakki), and achieving organizational goals more effectively even though technical obstacles need to be fixed, continued development and support for this application can provide long-term benefits for the

effectiveness of managing Zakat, Infaq, and Sadaqah funds.

By SIMBA, BAZNAS can increase data accessibility, improve transparency, and speed up the process of managing ZIS funds overall. This matters regarding effectiveness, including accuracy, usefulness, cost, space scope, accountability, and accuracy time (Enco Mullyasa; Ravianto in Masruri). According to Ravianto in Masruri, Effectiveness is defined as the extent of work somebody completed and how much Good they reach the desired result. This shows that whatever task can be considered effective If it can be resolved in a limited time, money, or life. In context this SIMBA optimizes administrative processes and strengthens coordination and integration between BAZNAS departments.

Thus, implementing SIMBA at BAZNAS South Tangerang City has proven to be a positive step in increasing the efficiency and effectiveness of managing Zakat, Infaq, and Sadaqah funds. Although challenges remain, continued technical support and system improvements will be key to maximizing the potential of this application in the long term (Kusnadi et al., 2020).

Obstacles in Implementation and Solutions

Based on the data and research findings presented in CHAPTER IV, implementing the SIMBA application in South Tangerang City is not free from various obstacles that need serious attention. These obstacles can be grouped into several main categories: limited human resources (HR), technical obstacles, and data distribution and collection challenges. Limited Human Resources (HR) (Kudhori & Pandowo, 2020).

One of the main obstacles in implementing the SIMBA application at BAZNAS South Tangerang City is the limited human resources capable of understanding and operating this application (Yusni et al., 2023). Initially, South Tangerang City BAZNAS human resources did not understand how SIMBA worked, so intensive training was only carried out in 2022. This is in line with the theory put forward by Irfan Islamy that the impact of a policy can include the consequences of the consequences that arise because of its implementation. In this context, the impact of SIMBA implementation is the expansion of human resource capacity development so they can operate the application well (Yuliza et al., 2024).

Continuous training and capacity development of human resources is very important to ensure that every South Tangerang City BAZNAS employee can operate the SIMBA application effectively. Apart from that, there needs to be regular monitoring and evaluation of the training provided to ensure that the knowledge and

skills acquired are applied in daily work. BAZNAS can also adopt technology-based learning methods, such as *learning* to speed up the process of developing HR capacity (Ariyani & Yasin, 2022).

Technical Obstacles in Using the SIMBA Application

Technical obstacles such as *errors* often occurring when inputting data and the system's inability to search for names in distributing funds are significant challenges. As explained by Otto Soemarwoto, the impact is a change that occurs as a result of an activity, which in this case is the use of the SIMBA application. The system's incompetence in several technical aspects results in inaccurate financial reports, so BAZNAS still has to use other applications, such as spreadsheets, to ensure data accuracy. User-friendly features must also be considered to make it easier for users to operate the application.

Challenges in distribution

Data distribution and collection challenges are related to the system's inability to search for names or data quickly and accurately. This impact can cause errors in the distribution of funds and reduce the effectiveness of zakat management. In Gorys Keraf's opinion, this is the significant influence a person or group has when carrying out tasks in their role. This strong influence can result in change, both positive and negative change. (Abidah et al., 2024).

BAZNAS needs to implement a more stringent data verification mechanism to ensure the data entered into the system is accurate and up-to-date. Apart from that, improving the data search and filtering system in the SIMBA application is necessary so that the fund distribution process can run more efficiently and on target (Purnama et al., 2022).

Before using SIMBA, zakat management at BAZNAS South Tangerang City was carried out manually with many limitations. The administrative process, including recording the receipt and distribution of funds and preparing financial reports, is carried out conventionally, which takes a long time and is prone to recording errors. Data is spread across various departments, difficult to access quickly, and recording errors often occur due to manual processes. (Nurmalia & Ardana, 2020). These errors take a long time to correct, resulting in inefficiencies and delays in reporting. Apart from that, transparency and accountability in the management of ZIS funds are also affected due to the difficulty of monitoring and evaluating incoming and outgoing funds in real time. Unstructured reporting makes oversight difficult, and a lack of data integration leads to a lack of coordination between departments. (Makhrus, 2019).

After implementing SIMBA, zakat management at BAZNAS became more computerized and efficient (Sholiha & Sriyatin, 2019). Recording and reporting are done digitally through SIMBA, which speeds up the administrative process and increases work efficiency. Data is integrated into one centralized system that can be accessed by various authorized parties, making coordination and decision-making easier. Even though training and outreach regarding using SIMBA have been carried out several times in the last three years, technical obstacles still frequently arise. Errors in the system result in inaccuracies in financial reports, so BAZNAS still has to use other applications, such as spreadsheets, to ensure data accuracy (Bidol, 2014).

Technical support from application developers is always available, but obstacles that arise require more attention so that they can be resolved properly. Another obstacle faced is in the field of data distribution and collection, where sometimes it is not possible to search for

Names or data. However, technical support from application developers is always available, and whenever there are problems, they are immediately resolved by the center (Ihsan & Hadi, 2020).

Obstacles in implementing the SIMBA application have significantly impacted the management of ZIS funds at BAZNAS South Tangerang City. Technical obstacles, such as system errors and the application's inability to search for names in the distribution of funds, result in inaccurate data and financial reports. However, this obstacle did not significantly affect the amount of funds collected or late distribution. Fund collection continues to run well as long as there are no obstacles in receiving zakat from donors (Yasin & Ariyani, 2022).

The trust of donors and beneficiaries in BAZNAS is maintained, even though technical obstacles are faced. This shows that BAZNAS South Tangerang City can manage ZIS funds well, even though it uses an application that still experiences several problems. The steps taken to overcome this obstacle are not very significant, but the technical support that is always available helps in maintaining a smooth fund management process (Widiastuti & Sari, 2024).

By overcoming these obstacles, it is hoped that the implementation of the SIMBA application at BAZNAS South Tangerang City can run more smoothly and effectively. Please remember that every new policy and system requires time and effort to be implemented properly. Support from all parties involved, from management to field implementers, is very important to ensure the successful implementation of SIMBA and improve the quality of zakat, infaq, and sadaqah fund management at BAZNAS South Tangerang City (Muamar et al., 2022).

Analysis of the Impact of Using the SIMBA Application on the Management of Zakat, Infaq, and Sadaqah Funds

1. Positive and Negative Impacts of SIMBA Application Implementation

Theoretically, the concept of impact can be interpreted as the result of changes in behavior, which can be positive or negative. According to the Big Indonesian Dictionary, impact is a collision or influence that has both positive and negative consequences (Irfan Syauqi Beik, 2009). This influence is a force that exists and arises from something that helps shape a person's character, beliefs, or actions. According to Gorys Keraf, it is the significant influence that a person or group of people has when carrying out tasks in their role (Hafizah & Muhaimin, 2023). This strong influence can result in change, both positive and negative change. Meanwhile, according to Otto Soemarwoto, impact is a change that occurs due to an activity, whether natural or human. Irfan Islamy stated that impacts are the consequences and consequences of policy implementation (Susilawati & Sunarto, 2020).

Implementing the SIMBA application at BAZNAS South Tangerang City has positively and negatively impacted the management of Zakat, Infaq, and Sadaqah (ZIS) funds. In the context of implementing the SIMBA application, the expected positive impact is Increasing the efficiency and effectiveness of ZIS fund management can be seen in increasing the reliability and accuracy of the application and increasing donor and beneficiary trust in BAZNAS.

However, on the other hand, negative impacts arise, especially related to technical obstacles experienced during implementation. Errors in the system and the application's inability in several functions, such as searching for names in the fund distribution process, have resulted in inaccurate data and financial reports. These inaccuracies can seriously impact, especially in preparing annual reports and audit processes, affecting external parties' trust in BAZNAS. Therefore, although SIMBA has helped improve efficiency, further improvements are needed to overcome existing technical obstacles (Murniati & Beik, 2014).

2. Overall Evaluation of the Success of SIMBA Implementation

The success of SIMBA implementation can be evaluated by analyzing the extent to which the information system components function optimally in supporting the management of zakat, infaq, and alms funds at BAZNAS South Tangerang City. Based on the theory of Azhar Susanto (2013), the main components of an information system include hardware, software, *and* humans

(*Brainware*) (Iwandi, S.E, M & Dian Lupita, 2022).

Hardware plays an important role as a physical tool that supports SIMBA operations. Even though SIMBA has been implemented since 2012, the hardware used may not be fully optimal, especially at the beginning of implementation, considering the lack of human resources capable of operating this application effectively (Pakaya & Lahaji, 2019). With supporting hardware, SIMBA can manage, receive, provide output, and store information better *software* itself functions as the core of the information system. As explained by Roger S. Pressman (2002), *software* is instructions that carry out computer functions and performance (Rismayani et al., 2020). Even though SIMBA has provided many benefits in managing ZIS data, several obstacles need to be improved, such as the name search function, which is less than optimal, and some reports, which sometimes differ between input data and output results. This shows that although SIMBA has great potential, there is still room for further development to make it more effective and accurate in supporting BAZNAS operations (Halimah & Nuriyah, 2023).

Brainware or human resources, in this case BAZNAS staff, play a crucial role in the successful implementation of SIMBA. Since more intensive training was carried out in 2022, using SIMBA has become more active and efficient (Bratamanggala et al., n.d.). However, adopting this application requires considerable time and effort, especially in overcoming technical obstacles and ensuring all staff can utilize SIMBA features optimally. Fast and responsive technical support from the central application developer is also very helpful in resolving problems that arise (Lina et al., 2023).

To increase the effectiveness of using the SIMBA application, further improvements to this system need to be made (Sanusi, 2016). Further development should focus on improving the reliability and accuracy of the application before moving on to other additional features. The overall evaluation of the success of SIMBA implementation shows that although there are several obstacles, this application still makes a major contribution to increasing the efficiency and effectiveness of managing Zakat, Infaq, and Sadaqah funds at BAZNAS South Tangerang City. Success indicators such as the BAZNAS award and daily use of SIMBA show that the application remains valuable in managing ZIS funds (Subagiyo, 2023).

3. The Role of SIMBA in Increasing Organizational Effectiveness

Several approaches to organizational effectiveness theory can be used

to evaluate the role of the SIMBA application in increasing the effectiveness of managing Zakat, Infaq, and Sadaqah (ZIS) funds at BAZNAS South Tangerang City. In various theories, effectiveness is seen as the extent to which an organization succeeds in achieving its stated goals, which in the BAZNAS context is managing ZIS funds efficiently and accurately. (Sari et al., 2023).

a. Source Approach (Resource Approach)

The resource approach assesses an organization's effectiveness based on its ability to obtain and manage the necessary resources. The resources in question include hardware*,* software, *and* human resources (Brainware). Based on the results of interviews, after intensive training in 2022, the use of SIMBA at BAZNAS will become more active and efficient. Although initially, there were limitations in mastering the application by staff, adequate technical support and regular training have increased the staff's ability to use SIMBA. This shows that BAZNAS successfully obtains and manages the resources needed to support its operations, although several technical obstacles still need to be corrected.

b. Process Approach

The process approach assesses effectiveness based on the smoothness of the organization's internal processes. Based on the results of the interview, SIMBA has had a positive impact on the efficiency of the administrative process at BAZNAS. For example, this application helps reduce the time required for various administrative processes and allows real-time data access by parties needing it. However, several technical obstacles, such as differences between input and output data in financial reports, indicate that internal processes are not optimal. However, using SIMBA has accelerated and simplified the process of managing ZIS funds, making administration more structured and computerized.

c. Goal Approach

The goal approach assesses effectiveness based on the extent to which organizational goals are achieved. SIMBA plays a role in supporting BAZNAS to achieve the goal of more efficient and accurate ZIS fund management. Success indicators, such as awards from BAZNAS (BAZNAS Award) and the quality of daily reports, show that SIMBA has helped BAZNAS achieve the desired results. However, several aspects still need to be improved, such as improving reports that sometimes differ between input and output data. Although SIMBA does not directly influence the

increase in the number of donors, the application has helped ensure that the funds raised are well-managed and distributed appropriately.

Conclusion

Based on research on the impact of using the SIMBA application on the effectiveness of ZIS fund management at BAZNAS Tangerang Selatan City, the following are the implications of the research: 1) Human Resource Capacity Development and Technology Adaptation: This finding implies the importance of developing human resource capacity so that staff are better prepared to adapt to technology-based systems. Routine training and socialization will reduce resistance to new technologies and improve skills in using SIMBA so that ZIS fund management becomes more effective and efficient. 2) Technology Infrastructure Improvement: Implications from technical aspects such as system compatibility and adjustment indicate the need to improve the technology infrastructure at BAZNAS, including better system integration. Investment in technology development and technical support will ensure the application runs smoothly and is compatible with internal procedures. 3) Transparency and Accountability Model: SIMBA has been proven to increase transparency and accountability in ZIS fund management. This provides an example for other zakat management institutions implementing digital systems to increase public trust. The implementation of SIMBA can be a model that can be adopted in various similar institutions. 4) Organizational Change Management: The results of this study underscore the importance of structured change management when introducing a new system. Effective operational and procedural adjustments will ensure the transition from manual to digital systems occurs without significant obstacles and support the program's sustainability. Thus, this study not only contributes to BAZNAS Tangerang Selatan City but also provides insights and practical recommendations for similar organizations that want to improve the effectiveness of fund management through technological innovation.

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