

## ABSTRACT

This research aims to uncover how accountability is constructed, practiced, and interpreted in the context of a complex faith-based philanthropic organization. Using Spradley's ethnographic approach, this study explores accountability practices at the Muhammadiyah Central Zakat, Infaq, and Alms Collection Institution (LAZISMU) as the research site. Data were collected through participant observation, in-depth interviews with key actors (Executives and the Board of Directors), and document analysis, which included domain, taxonomy, componential, and cultural themes.

The research found that accountability at LAZISMU is not a static technical entity, but rather a dynamic social construction resulting from negotiations within a polycentric accountability arena. The organization faces dual institutional pressures (isomorphism) from state regulators demanding legal-formal compliance and from the parent organization, Muhammadiyah, demanding ideological alignment. In response to these pressures, organizational actors employ adaptive strategies in the form of strategic responses (acquiescence to compromise) and decoupling mechanisms (separation). This decoupling practice is not interpreted as a failure of integrity, but rather as a form of active institutional work to bridge the gap between the demands of modern professionalism and a culture of sincerity (voluntarism), as well as balancing sharia authority with operational pragmatism.

Theoretically, this research contributes a conceptual model of Asymmetric Accountability Construction formed through the Input-Process-Output causal flow. Environmental pressures and internal logical struggles (Input) drive adaptive strategic choices (Process), ultimately resulting in an unbalanced accountability landscape (Output). Upward accountability for compliance (upward accountability) is well-established and disciplined for the sake of formal legitimacy, while downward accountability for impact (downward accountability) remains transitional and marginalized. The implications of this research suggest the need for a strategic reorientation from merely pursuing formal legitimacy to strengthening the substance of social impact, as well as regulatory harmonization that accommodates the unique characteristics of community-based zakat institutions.

**Keywords:** Accountability, Ethnography, Polycentric, Decoupling, Zakat Management Organization (ZMO)