

JAM

Jurnal Aplikasi Manajemen
Journal of Applied Management
Volume 23 Number 2
June 2025

ARTICLE HISTORY

Received

April 15, 2025

Revised

July 14, 2025
July 17, 2025

Accepted

August 01, 2025



INDEXED IN

DOAJ - Directory of Open Access Journals
SINTA - Science and Technology Index
Dimensions
Google Scholar
ResearchGate
Garuda
IPI - Indonesian Publication Index
Indonesian ONEsearch

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OPEN ACCESS

e ISSN 2302-6332
p ISSN 1693-5241



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THE EVALUATION OF AMIL'S RIGHTS TO ZAKAT, INFAQ, AND CHARITY THROUGH THE PERSPECTIVE OF ORGANIZATIONAL CULTURE AND BAZNAS RATIO

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Abstract: This study addresses the urgent need to improve compliance and governance in zakat institutions, specifically in managing amil rights, which play a key role in operational sustainability. The research aims to evaluate the management of amil rights through the lens of organizational culture and the amil rights ratio as regulated by BAZNAS, applied to the case of LAZISMU Gresik. This qualitative explanatory study employs a single case study method. Data were collected through in-depth interviews with three key informants: the Management Board Secretary, the Branch Manager, and the Financial Manager of LAZISMU Gresik, selected using purposive sampling based on their roles in financial and cultural decision-making. Additional data were gathered through document analysis, including audited financial statements from 2019 to 2023, as well as non-participant observation. The findings reveal that while the amil rights ratio to zakat and infaq individually complies with BAZNAS standards, the overall ZIS ratio often exceeds the recommended threshold due to the dominance of infaq over zakat in the revenue structure. An organizational culture characterized by transparency, professionalism, and integrity is found to be a key factor in maintaining financial discipline despite challenges in the ratio. This study introduces a novel integration of financial ratio analysis with organizational culture interpretation, offering insights for zakat institutions and regulators on enhancing internal governance frameworks.

Keywords: Amil's Rights, BAZNAS Ratio, LAZISMU Gresik, Organizational Culture, Zakat Governance

CITATION

Esakariani, N. S. and Santoso, R. A. 2025. The Evaluation of Amil's Rights to Zakat, Infaq, and Charity Through the Perspective of Organizational Culture and BAZNAS Ratio. *Jurnal Aplikasi Manajemen*, Volume 23, Issue 2, Pages 427-440. DOI: <https://dx.doi.org/10.21776/ub.jam.2025.023.2.04>.

INTRODUCTION

Zakat institutions in Indonesia hold a pivotal role in alleviating poverty and ensuring social justice. Zakat institutions are organizations, either government-affiliated or private, that are authorized to collect, manage, and distribute zakat, which is a form of obligatory charity in Islam aimed at helping the poor and achieving wealth redistribution. However, despite regulatory frameworks such as Law No. 23 of 2011 and Government Regulation No. 14 of 2014, challenges persist in managing *amil* rights effectively, particularly regarding transparency and efficiency. *Amil* rights refer to the portion of zakat funds allocated to *amil*, or zakat administrators, as compensation for their services, usually limited to a maximum of 12.5 percent based on national guidelines. Reports from BAZNAS (2019) show that many institutions exceed the recommended amount of *amil* rights, indicating governance issues that warrant further study. The *amil* rights ratio is a financial metric that compares the amount allocated to *amil* with the total zakat funds collected, used to assess efficiency and compliance with standards.

Organizational culture, defined by Schein (1990) as shared values, beliefs, and norms influencing institutional behavior, is crucial in shaping financial management practices in nonprofit organizations. Nonprofit organizations are entities that use their surplus revenues to achieve their missions rather than distributing profits to owners or shareholders. In zakat institutions, culture affects operational effectiveness, financial discipline, and public trust. The Competing Values Framework (Hall and Shuck, 2021) and theories of nonprofit governance (Bogale and Debela, 2024) underscore the strategic role of organizational culture. The Competing Values Framework is a model that categorizes organizational culture into four types: clan, adhocracy, market, and hierarchy. Each type represents different values and approaches to leadership and effectiveness. Nonprofit governance refers to the system of rules, practices, and processes by which nonprofit organizations are directed and controlled, including accountability and decision-making structures.

LAZISMU Gresik was selected as the research object due to its dynamic zakat management structure and consistent audit results labeled "Fair Without Exception" from 2019 to 2023.

"Fair Without Exception" is an audit opinion that indicates the financial statements are free from material misstatement and comply fully with applicable accounting standards. Despite this, its overall *amil* rights ratio often exceeds the ideal threshold, making it an ideal case to explore the intersection between organizational culture and financial governance. Financial governance refers to the practices and systems that ensure the proper and transparent management of an organization's financial resources.

Existing studies highlight the influence of organizational culture on performance but seldom integrate financial ratio analysis specifically related to *amil* rights management (Azwari et al., 2023; Widiastuti et al., 2021). Financial ratio analysis involves evaluating financial data using key indicators to assess an organization's performance, efficiency, and compliance. Furthermore, qualitative insights into how culture concretely affects compliance with BAZNAS ratios remain limited, especially in the Indonesian zakat context. BAZNAS ratios are standards issued by the National Zakat Agency (BAZNAS) to regulate the proportion of zakat allocation, including the portion for *amil*, *mustahik* (recipients), and operational expenses.

In summary, there is a gap in integrating cultural analysis with the *amil* rights ratio evaluation. The novelty of this study lies in combining financial ratio assessment with qualitative organizational culture analysis in a single case study of LAZISMU Gresik. The study contributes both theoretically and practically by offering frameworks for zakat institutions to enhance governance through cultural improvements. This study specifically aims to analyze how organizational culture influences the management of *amil* rights and compliance with BAZNAS ratio standards at LAZISMU Gresik.

LITERATURE REVIEW

Organizational Culture

Organizational culture is a reference that serves as a guideline for daily behavior, makes decisions for employees, and directs their actions to achieve organizational goals (Rivai, 2020). An organizational culture can be considered successful when it has a positive impact on employee engagement and motivation. The existence of an organizational culture is beneficial for influencing em-

ployee and organizational performance (Riyantini, 2021).

According to Ikhsan (2016), corporate culture guides all members of an organization in how they perform their duties and carries several important roles. It sets clear boundaries that distinguish one organization from another, helping to define its unique identity. This culture builds a sense of belonging and identity among organizational members, fostering a collective spirit. Furthermore, it encourages commitment that goes beyond individual interests, aligning personal goals with organizational objectives. Corporate culture also strengthens social stability by unifying members through shared standards and values. Lastly, it shapes employee attitudes and behaviors, directing them through internalized values and norms that influence their daily actions within the organization. Furthermore, Ndraha (2005) added that organizational culture also functions to provide an organizational identity, serving as a binder, a source of inspiration in outlining policies and carrying out tasks, and as an organizational driver, providing behavioral patterns that outline the boundaries of social tolerance.

Robbins (2007) explains that culture serves several functions in an organization. It creates clear boundaries between one organization and another, giving each a distinct character. Culture provides members with a shared identity that fosters a sense of belonging. It also encourages commitment to collective goals, aligning individual efforts with the organization's broader mission. Furthermore, organizational culture supports social stability by maintaining consistency and order within the institution. Acting as a social glue, culture unites members through shared norms and values. Ultimately, it helps shape behavior and guide employee attitudes by providing a shared meaning and understanding of what is considered acceptable within the organization.

The organizational culture in zakat institutions (LAZ) plays a crucial role in supporting operational effectiveness and achieving both social and religious goals. The types of organizational culture present in these institutions can vary, yet several patterns are commonly found. One of them is a professional culture, which emphasizes managing zakat with high standards, where every activity and service is carried out based on skills,

knowledge, and competencies in accordance with the field. Organizations that adopt this culture generally have structured management systems, standardized processes, and trained employees, as noted by Kreitner and Kinicki (2007).

Another type is collaborative culture, where zakat institutions work together with various parties, including the government, the community, and other organizations, to achieve fair and equitable distribution of zakat. This culture prioritizes teamwork and open communication among members and external stakeholders, as described by Robbins and Judge (2017). There is also a service orientation culture, which focuses on providing optimal services to mustahik (zakat recipients) and muzakki (zakat givers). In this type of culture, all organizational decisions and policies are aimed at providing the greatest benefit to those in need of medical services, according to Luthans (2011).

Furthermore, some zakat institutions adopt a social entrepreneurship culture, which encourages the development of new initiatives to improve zakat management systems in both collection and distribution aspects. This includes creating new programs that empower mustahik more effectively, as mentioned by Mair and Marti Lanuza (2006). Another vital cultural type is ethics and religious obedience, which emphasizes adherence to religious teachings in all aspects of zakat management, including fundraising, distribution, transparency, and accountability. Institutions with this culture base their operations on religious values, as stated by Othman and Fisol (2017).

Transparency and accountability also form an important organizational culture in zakat institutions. This culture is essential for maintaining public trust, as organizations with such a focus ensure clarity in financial reporting and accountability for zakat fund usage, as explained by Iqbal (2002). Moreover, a culture of social responsibility exists, characterized by a strong sense of duty toward society and the environment. Zakat institutions that embrace this culture often participate in various social activities beyond zakat distribution, including broader community development programs, as described by Carroll (1991). Lastly, there is a culture of innovation and renewal, where zakat institutions continually seek new ways to manage zakat, both in fundraising and distribution. This culture encourages the development of

information technology to enhance and simplify services, as emphasized by Drucker (2007).

The various cultural types of organizational culture in zakat institutions are diverse and interact with one another to achieve the organization's primary goal, which is to collect and distribute zakat in a targeted and efficient manner. Each type of culture plays a crucial role in fostering optimal performance and making a positive impact on the organization and society. Organizational culture refers to a system of shared meaning formed by the members of an organization that distinguishes it from other organizations (Mathis and Jackson, 2011). Organizational culture is a basic philosophy that directs organizational policies in managing employees (Robbins, 2007). Organizational culture is defined as a pattern of basic assumptions created, discovered, or used by an existing group to develop a learning process that enables it to overcome difficulties in both external adaptation and internal integration (Schein, 1990).

The success or failure of an organization is largely determined by the culture within the organization. Koesmono (2005) stated that a strong organizational culture is a key factor in an organization's success. A strong and resilient culture is often cited as a key factor in addressing organizational problems. In this case, Iqbal (2002) argues that the stronger the culture, the stronger its influence on the environment and human behavior.

Corporate culture is generally brought or created by the founder or top management who founded or pioneered the organization. The philosophy or strategy set by the leader then becomes a guideline for their subordinates in carrying out their duties. If the implementation of the strategy proves successful and lasts for several years, the philosophy or vision that is believed in will evolve into a corporate culture (Soelistya et al., 2022).

Organizational culture plays a massive role in efforts to achieve organizational goals. Organizational culture can be a key factor in determining an organization's success, but it can also be a significant factor in its failure. This culture varies from organization to organization; some organizations have a strong culture, while others have a weak culture (Soelistya et al., 2022).

Amil and Amil's Rights

According to Arif (2021), in his work enti-

tled "Amil Zakat in Its Performance in an Islamic Perspective," an Amil Zakat is defined as a zakat manager whose duties include collecting zakat, distributing it, educating the community, calculating zakat, and praying for those who pay zakat. This implies that amil must also have the ability to memorize and recite prayers related to zakat. Furthermore, Arif (2021) explains that the portion or share of zakat allocated to amil is divided into four principles. First, Amil is entitled to receive a portion of zakat that aligns with their needs. Second, the rights of Amil Zakat are limited to no more and no less than one-eighth of the total zakat collected. Third, the portion given to amil is based on their efforts and services, with the amount not exceeding one-eighth of the zakat. Lastly, Amil Zakat receives their share in proportion to their needs, ensuring fairness and balance according to Islamic teachings.

Thalib et al. (2016) explained that the Definition of Amil Rights refers to the rights given to individuals or institutions that function as managers of zakat, infaq, and charity in Islamic society. In the zakat system, an amil is a person who is trusted to collect, distribute, and manage zakat funds. The duties of an amil are not only limited to collecting zakat, but also include supervising its use and ensuring that the funds are distributed in accordance with Islamic religious provisions, especially to the eight groups entitled to receive zakat, as mentioned in Surah At-Tawbah, verse 60. As managers, Amil are expected to be responsible and transparent in carrying out their duties, both in terms of administration and financial reporting.

In many modern zakat systems, amils are also expected to possess adequate competence to manage zakat funds efficiently and effectively, including in aspects such as collection, distribution, and assistance to zakat recipients. Therefore, amil plays a crucial role in ensuring the success of the zakat system in eradicating poverty and promoting the welfare of the people.

Meanwhile, in terms of finance, Fajrina et al. (2020) explain that the Amil Rights Fund is part of the zakat fund given to amil as compensation for their duties in managing zakat. In the Islamic zakat system, the amil is entitled to receive a portion of the zakat collected, as stipulated in the Qur'an. The purpose of the Amil Rights Fund is to acknowledge the efforts of Amils in fulfilling their

responsibilities and ensure that they have the necessary resources to perform their duties professionally and transparently.

According to Surah At-Tawbah verse 60, amil is included in one of the eight groups entitled to receive zakat. However, the amount that can be received by amil cannot exceed 1/8 (12.5%) of the total zakat collected. With the establishment of the Amil Rights Fund, it is hoped that zakat management can be conducted efficiently without any misuse of funds. Additionally, the Amil Rights Fund is also expected to ensure the sustainability and effectiveness of Zakat institutions in fulfilling their social responsibilities.

Amil Rights Ratio Baznas Provisions

The Financial Report of KAP (Public Accounting Firm), Lazismu Gresik, has been consecutively reported from 2019 to 2023 and has been externally audited with the predicate "Fair Without Exception" (WTP). From this data, we can find out the Fairness or Effectiveness of the Amil Rights Ratio at Lazismu. The Amil Rights Ratio is the ratio used to measure the effectiveness of the use of Amil rights funds in the operations of zakat institutions, which is carried out to determine the level of efficiency and effectiveness of the Amil Rights Fund used in the operational activities of collecting and distributing zakat, infaq, and charity funds (BAZNAS, 2019). In BAZNAS (2019), it is also explained that the formula of the ratio of Amil funds to ZIS can be used by the Amil Zakat Institution, along with its provisions, as follows:

Amil Rights Ratio to ZIS (overall)

The Amil Rights to ZIS ratio is calculated by comparing the total amount of amil rights funds received with the total collection of zakat, infaq, and charity (ZIS) after deducting any profit-sharing income related to ZIS. This ratio is then expressed as a percentage. The purpose of this calculation is to determine the proportion of the collected ZIS funds allocated for amil rights, based on the net amount of ZIS collected, excluding non-operational income such as profit-sharing (BAZNAS, 2019).

There are no special regulations governing the maximum limit of the amil portion taken from zakat, infaq, and charity. However, according to the fatwa of the Indonesian Ulama Council, Num-

ber 8 of 2011 concerning Amil Zakat, operational costs of OPZ are not financed by the government, but are insufficient. Operational costs can be taken from the amil portion or the fiisabilillah portion within reasonable limits, or taken from funds outside of zakat. Another opinion regarding the amil portion is 1/8 or 12.5% this is a proportional portion of each asnaf zakat, consisting of 8 (eight) groups. This is in accordance with Al-Qurtubi's interpretation. In calculating this ratio, the reasonable limit of amil rights is 12.5%; if it exceeds this limit, then OPZ can provide its own explanation for the high level of amil funds required. However, if the Amil Zakat Institution (OPZ) receives funds from the government (APBN), then the amil portion can exceed 12.5%. The amount of the ratio related to Amil rights is the average of three elements, namely the ratio of amil rights to zakat, the ratio of Amil rights to infaq/charity, and the ratio of Amil Rights to CSR with the following assumptions and interpretations (BAZNAS, 2019): The evaluation of the Amil rights ratio is based on a threshold value of 13.8%. If the ratio of Amil rights (R) is less than or equal to 13.8%, it is categorized as good. Conversely, if the ratio exceeds 13.8%, it is considered not good. This assessment is based on the assumed composition of ZIS funds, consisting of 80% zakat, 15% infaq and charity, and 5% corporate social responsibility (CSR) funds. The assumed proportion of Amil rights is 12.5% from zakat funds, 20% from infaq and charity, and 15% from CSR funds.

Amil Rights Ratio to Zakat

The Amil Rights to Zakat ratio is determined by comparing the total amount allocated for amil rights from zakat funds with the total zakat collection, after deducting any profit-sharing income related explicitly to zakat. This ratio is presented as a percentage and is used to assess how much of the zakat funds are used to cover amil rights in proportion to the net zakat collected, excluding additional income outside of zakat collection (BAZNAS, 2019). According to BAZNAS (2019), the evaluation of the Amil rights ratio specifically for zakat is based on a threshold of 12.5%. If the ratio of Amil's rights to zakat (R) is less than or equal to 12.5%, it is considered good. However, if the ratio exceeds 12.5%, it is categorized as not good.

Amil Rights Ratio to Infaq/Charity

The Amil Rights to Infaq/Charity ratio is calculated by comparing the total Amil rights funds taken from infaq and charity collections with the net amount of infaq and charity funds collected, after deducting any profit-sharing income related to those funds. This ratio indicates the percentage of infaq and charity funds allocated for amil rights, facilitating the evaluation of financial efficiency and compliance with applicable standards (BAZNAS, 2019). According to BAZNAS (2019), the evaluation of the Amil rights ratio for infaq and charity is based on a 20% threshold. If the ratio of Amil's rights to infaq and charity (R) is less than or equal to 20%, it is considered good. If the ratio exceeds 20%, it is categorized as not good.

Amil Rights Ratio to CSR

The last, Amil Rights to CSR ratio is calculated by comparing the total amount of Amil rights allocated from Corporate Social Responsibility (CSR) funds with the net CSR funds collected, after subtracting any profit-sharing income explicitly related to CSR. This ratio reflects the proportion of CSR funds allocated for the operational needs of the amil in relation to the total effective CSR receipts. According to BAZNAS (2019), the evaluation of the Amil rights ratio for corporate social responsibility (CSR) funds is based on a threshold of 15%. If the ratio of Amil rights to CSR (R) is less than or equal to 15%, it is considered good. Conversely, if the ratio exceeds 15%, it is categorized as not good.

FRAMEWORK

Organizational culture plays a significant role in shaping employee behavior, decision-making, and overall institutional performance. (Schein, 1990) defines organizational culture as the shared assumptions, values, and beliefs that guide behavior within an organization. In the context of zakat institutions, organizational culture can influence how well amil rights are managed and whether institutions comply with operational standards set by regulators.

According to Rivai (2020), culture functions as a control mechanism that guides employee behavior toward institutional goals. (Robbins and Judge, 2017) argue that a strong organizational

culture enhances internal cohesion, promotes consistent decision-making, and fosters commitment. A recent study by Widiastuti et al. (2021) highlights the influence of organizational culture on governance quality in zakat institutions across East Java. (Hall and Shuck, 2021) found that cultural types such as group and hierarchy culture significantly affect nonprofit organizational effectiveness. Additionally, Bogale and Debela (2024) emphasize the strategic function of organizational culture in enhancing accountability and performance across nonprofits.

In terms of zakat management, Azwari et al. (2023) demonstrated a positive correlation between organizational culture, financial reporting quality, and good governance in Islamic financial institutions. These findings support the relevance of examining amil rights through a cultural lens. The literature indicates that organizational culture is more than just a background factor—it is an integral variable that may determine whether financial practices align with institutional missions and external expectations.

This study differs from earlier works by combining financial ratio analysis (specifically, the Amil Rights Ratio as proposed by BAZNAS) with the evaluation of organizational culture. While past studies, such as those by Ikhsan (2016) and Antoro (2014), have addressed the link between culture and performance in general, this study narrows its scope to the financial management of amil rights in one case study: LAZISMU Gresik. Thus, it bridges a conceptual gap by integrating quantitative financial benchmarks with qualitative assessments of internal values and behaviors.

Although many studies have confirmed the link between organizational culture and performance (Antoro, 2014; Hamkar and Watanyar, 2024; Ikhsan, 2016; Saban et al., 2020; Sangadji, 2009), some have shown conflicting results. For instance, Atikah and Qomariah (2020) and Setyowati et al. (2023) found that organizational culture does not always have a significant effect on performance. This inconsistency suggests that further exploration is still necessary, particularly in the context of Islamic nonprofit institutions, such as zakat organizations. Therefore, this study makes a significant contribution by offering a novel approach that integrates cultural values with quantitative financial performance measures.

METHOD

This study employs a qualitative explanatory approach with a single case study design, focusing on LAZISMU Gresik. The choice of LAZISMU Gresik as a critical case is grounded in its distinctive position within Indonesia's zakat management landscape. On the one hand, the institution has consistently received "Fair Without Exception" audit opinions from independent auditors for five consecutive years (2019–2023), demonstrating its financial transparency. On the other hand, its overall amil rights ratio often exceeds the ideal thresholds set by BAZNAS. This duality—compliance in certain areas while facing challenges in others—makes LAZISMU Gresik an ideal subject to examine how organizational culture influences financial governance, particularly in managing amil rights. A single-case study approach enables in-depth exploration of this phenomenon, providing rich contextual insights that would be diluted in multi-case or survey-based studies.

The primary data collection technique used was in-depth semi-structured interviews. Three key informants were purposively selected based on their direct involvement in financial decision-making and organizational management at LAZISMU Gresik. These informants included the Secretary of the Management Board, the Branch Manager, and the Financial Manager. The interviews employed open-ended questions to allow flexibility while maintaining focus on key themes such as the understanding and implementation of amil rights, financial management practices, and organizational culture values. Each interview lasted between 25 and 40 minutes and was recorded for transcription. To ensure credibility, this study used member checking, allowing informants to review and validate the transcripts and key findings. Triangulation was applied by cross-referencing interview data with document analysis and observational field notes.

The study also utilized extensive document analysis. The types of documents reviewed included audited financial reports from 2019 to 2023, which provided quantitative data on ZIS collections and amil rights allocations; internal policy documents outlining operational guidelines and amil rights distribution standards; standard operating procedures related to fund management; and

minutes from management board meetings where zakat, infaq, and charity fund allocations were discussed. These documents were crucial in linking organizational culture to financial practices, offering evidence of how formal policies reflected and reinforced cultural values such as transparency, professionalism, and integrity in managing amil rights.

The BAZNAS amil rights ratio was not treated solely as a rigid quantitative performance indicator. Instead, it was applied as a qualitative assessment framework. The study analyzed how LAZISMU Gresik's financial practices aligned with BAZNAS's ratio thresholds: specifically, whether amil rights to zakat remained below 12.5%, amil rights to infaq/charity below 20%, and overall amil rights to ZIS below 13.8%. Deviations from these benchmarks were interpreted not merely as compliance failures but as reflections of underlying organizational culture and structural revenue patterns. This approach provided a more nuanced understanding of performance beyond mere numbers. The ratio to CSR is excluded in this study because LAZISMU Gresik did not receive or manage CSR funds during the study period.

The qualitative data analysis process followed a thematic analysis model. This study manually coded interview transcripts, policy documents, and field notes without using dedicated qualitative software such as NVivo or ATLAS.ti. Initial open coding was conducted by identifying recurring phrases and concepts related to financial management and organizational culture. These codes were then grouped into broader categories through axial coding, resulting in key themes such as "organizational transparency," "financial discipline," "cultural compliance," and "revenue structure challenges." Thematic patterns were refined through iterative review and validated by comparing across data sources to ensure consistency.

Ethical considerations were observed throughout the study. All participants provided informed consent, and their identities were kept confidential. This study adhered to principles of voluntary participation, privacy, and integrity in both data collection and reporting.

RESULT AND DISCUSSION

LAZISMU Gresik has shown outstanding performance achievements, such as winning five

awards at the 2025 Lazismu East Java Awards. These include: Best ZISKA Collection Creativity, Best Education Distribution, Best Report Category, Progressive Financial Amil, and Best Lazismu Governance. In addition, LAZISMU Gresik consistently received a 'Fair Without Exception' (WTP) audit opinion from 2019 to 2023 by KAP Abdul Hamid & Rekan, affirming its financial transparency and accountability. Based on Lazismu Gresik's 2019-2023 audited financial report, further analysis can be carried out on the Amil Rights Ratio of Lazismu Gresik using the following financial data, as shown in Table 1. In BAZNAS (2019), the formula for calculating the ratio of Amil funds to ZIS is also explained, along with its provisions that the Amil Zakat Institution can utilize. With the formulas for the Amil Rights Ratio, as explained in the Conceptual Framework Chapter, the results of calculating the Amil Rights ratio are obtained, as shown in Table 2.

Amil Rights Ratio to ZIS (overall)

The ratio of Amil Rights to ZIS Lazismu Gresik from 2019 to 2022 is known to be sequentially 18.45%, 17.43%, 17.77%, and 15.50%. Bas-

ed on the provisions (BAZNAS, 2019), this cannot be considered good because the ratio is still above 13.8%. It can only be considered good in 2023, when the ratio of Amil Rights to ZIS Lazismu Gresik reached 13.70%, which is below the target of 13.8%. This is because the composition of Zakat funds set by BAZNAS must be greater than infaq/charity, namely, with the assumption that the composition of Zakat funds is 80%, infaq is 15%, and CSR is 5%. Meanwhile, in Lazismu itself, the amount of infaq/charity receipts still exceeds that of zakat receipts every year.

Amil Rights Ratio to Zakat

According to the data, Lazismu Gresik's Amil Rights Ratio to Zakat for the years 2019–2023 was 12.25%, 12.04%, 12.43%, 7.74%, and 7.83%, in that order. This can be considered favorable according to the provisions (BAZNAS, 2019), as the ratio satisfies the requirement of $R \leq 12.5\%$. Both Government Regulation Number 14 of 2014 and Perbarnas Number 1 of 2016 stipulate that the ratio of Amil Rights to Zakat must be 12.5% or 1/8 of the entire amount of Zakat collected.

Table 1. Statement of Collection and Distribution Activities in Millions IDR

No	Period	2019	2020	2020	2022	2023
1.	Zakat Collection	426	897	1.049	1.370	1.686
2.	Infaq / Charity Collection	2.776	1.981	4.393	3.911	5.630
3.	Amil Rights to Zakat	51	107	129	105	131
4.	Amil Rights to Infaq	538	393	836	712	870
5.	Profit Sharing Receipts	7,1	9,7	8,3	9,1	7,9

Source: Audited Financial Report (2019-2023)

Table 2. Amil Rights Ratio of Lazismu Gresik

No	Ratio	BAZNAS Ratio	2019	2020	2021	2022	2023
1.	Amil Rights Ratio to ZIS	13,8%	18,4%	17,4%	17,8%	15,5%	13,7%
2.	Amil Rights Ratio to Zakat	12,5%	12,3%	12,0%	12,4%	7,7%	7,8%
3.	Amil Rights Ratio to Infaq/charity	20,0%	19,3%	19,9%	19,1%	18,2%	15,4%

Source: Processed Data (2025)

According to Chapter I, Article I, No. 5 of Government Regulation Number 14 of 2014, Amil Rights are a specific component of zakat that can be utilized to cover operational expenses in zakat administration, in compliance with Islamic law. In line with Islamic law, the quantity of Amil Rights that can be utilized for operating expenses is determined by considering factors such as productivity, efficacy, and efficiency in Zakat Management. Moreover, the annual work plan must mention the utilization of the specified amount of Amil Rights. Additionally, the annual work plan and budget created by BAZNAS and LAZNAS must incorporate the utilization of the aforementioned number of Amil Rights.

Additionally, this complies with Chapter IV Article 8 No. 1-3 of Perbazznas Number 1 of 2016 regarding the quantity of Amil Rights, which states: 1. Amil rights can only be received in the amount of 12.5% of Zakat fund receipts; 2. Allocations from infaq, charity funds, and other social religious funds may be used for operational expenses up to 20% of the total amount received from alms, charity funds, and other social religious funds if the amil rights from zakat funds mentioned in paragraph (1) are not sufficient; 3. Amil rights or operational funds from CSR funds are received and modified in accordance with relevant rules and regulations.

Amil Rights Ratio to Infaq/Charity

From 2019 to 2023, the Amil's Rights Ratio to Infaq/Charity of Lazismu Gresik was 19.44%, 19.95%, 19.07%, 18.24%, and 15.47% in that order. Because the ratio satisfies the requirements of $R < 20\%$, this can be considered good according to the laws (BAZNAS, 2019). This is also in accordance with Perbazznas Number 1 of (2016) Chapter IV Article 8 No. 2 regarding the amount of Amil Rights which is explained as follows: In the case of receiving amil rights from zakat funds if it is insufficient, then operational costs can use allocations from infaq/charity funds and other social religious funds of a maximum of 20% of the receipt of infaq/charity funds and other social religious funds.

After knowing the condition of Amil Rights to Zakat Infaq/Charity at Lazismu Gresik from 2019 to 2023, this study then studied the position of Amil Rights to Zakat Infaq/Charity from the

perspective of Lazismu Gresik Organizational Culture through the results of interviews with the Management Board, Branch Manager, and Financial Manager of Lazismu Gresik.

The first interview was conducted with the Finance Manager of Lazismu Gresik, Mrs. Rizka Khikmatun Nisa', S.Pi., on January 22, 2025, with an interview duration of 22 minutes 25 seconds, with the following interview results: The determination of the source of funds for amil rights in Lazismu is obtained from zakat and infak, while from qurban funds or DSKL (Other Religious Charity Funds), there is no portion of amil rights funds. Then, for the determination of the amount of the amil rights fund from zakat is a maximum of 12.5% and from infaq is 20%, unless the infaq is muqoyyad (bound), so from the beginning there is an agreement/provision of the amount, such as the example of the infaq program Philanthropy Cilik, where the amil rights are 10% of the collection, while bound infaq, such as the construction of a mosque must be distributed 100% to the mosque (Lazismu does not receive Amil Rights). However, in general, from the Lazismu Center, the determination of the Infaq amil rights is a total of 10% and according to Sharia, namely (the amil rights fund) from zakat is 12.5% and from infaq is 20%. The Amil rights funds collected are used for overall office operations, including Amil salaries, depreciation of Amil assets, and procurement of Amil assets.

The provisions related to the overall amil rights set by BP (Lazismu Gresik Management Board) are in the range of 12.5% or a maximum of 15% of the total amil's acquisition (collection of zakat and infak). However, each region has different policies, such as there are other regions where the capacity is small, and even the amil funds are not enough to cover the salary costs of the amil, so in this case, the central lazismu has a policy that it can be taken from the fisabilillah fund but the maximum is not allowed to exceed 12.5% (so that the total amil rights fund is a maximum of 25%).

Next, the second interview was conducted with the Branch Manager of Lazismu Gresik, Mr. Minal Abidin, S.Pd., M.HES. on January 31, 2025, with an interview duration of 36 minutes 20 seconds with the following interview results: When talking about the organizational culture of Muhammadiyah institutions, everything initially came

from the branches (PRM) in each sub-district, then the branches (PCM) in each sub-district, then the regions (PDM) in each city/district, regions (PWM) in each province and the center (PP Muhammadiyah). However, in terms of entity, Lazismu is legally allowed to carry out management tasks (planning, collection, recording, control, distribution, reporting, and supervision) at least at the regional level, while for KLL (Lazismu Service Office) at the branch and sub-district levels, it is only tasked with collecting and depositing ZISKA funds to Lazismu Gresik Region. The management and policies of the amil rights of the amil institution are carried out by Lazismu Gresik Region.

Organizational culture, including transparency, honesty, accuracy, trustworthiness, and speed in service, will significantly impact the public perception of zakat institutions' portfolios and performance. Suppose the organization can be transparent in reporting, able to maintain honesty and responsibility (trustworthiness) in collection and distribution, and always be precise and fast in service. In that case, the public / muzakki will judge it well, which will affect the performance of LAZNAS as well as increase both the collection and distribution of Zakat, Infaq, and Charity.

Finally, the third interview was carried out with the Secretary of the Lazismu Gresik Management Board, Mr. Taufiqurrahman, S.Kom. on February 19, 2025, with an interview duration of 26 minutes 20 seconds with the following interview results: The management of Amil Rights is a portion of funds for the institution's operations taken from the collected zakat, infaq, and charity funds. The percentage has been regulated in law and Sharia regulations at LAZIS Muhammadiyah, namely, for zakat, it is 12.5% of the zakat collection, and for infaq, it is 20% of the infaq collection.

For zakat institutions that are just starting, there is the flexibility to add a maximum *fisabilillah* distribution of 12.5% (so that the total amil rights fund is a maximum of 25%), but Lazismu Gresik Region is already in the fairly settled category, so there is no need for *fisabilillah* funds to fulfill the amil rights fund. The organizational culture at Lazismu Gresik is to comply with sharia provisions, one of which is the management of amil rights, which must be issued so that a zakat institution can continue to operate, develop, and increase its productivity, but with a note that it

must not exceed the provisions that have been set.

The findings highlight two main aspects: first, the structural financial pattern of LAZISMU Gresik, where infaq dominates over zakat, and second, the influence of a strong organizational culture in maintaining compliance despite ratio challenges. The consistently high Amil Rights Ratio to ZIS is not necessarily due to mismanagement, but rather reflects the actual distribution of ZIS funds. The infaq dominance is influenced by community behavior, where zakat awareness is still lower compared to infaq giving. Additionally, internal fundraising strategies prioritize open donation channels (infaq/charity), especially via digital platforms and events.

From an organizational culture perspective, the values of transparency, trustworthiness, and professionalism play a central role. These values are reflected in how the Management Board implements policies that cap the operational portion (15% of total ZIS), and in how reports are audited annually by an independent firm. As stated by the Financial Manager,

"We always ensure that Amil's rights do not exceed reasonable limits, even though infaq funds dominate. This is already part of our institutional commitment."

These findings resonate with previous studies, such as Widiastuti et al. (2021), which emphasized the role of organizational culture in optimizing zakat governance. However, this study advances the discussion by explicitly linking organizational culture with financial ratio compliance, offering a nuanced understanding of how internal values shape practical financial governance in Islamic non-profit institutions.

The culture of transparency not only shapes internal behavior but also fosters public trust, which ultimately strengthens zakat fundraising. This aligns with Soelistya et al. (2022), who state that organizational culture can determine both the success and failure of Islamic institutions. Moreover, the cultural norms embedded by the founders (BP LAZISMU Gresik) influence how the Branch Manager and Financial Manager behave in terms of financial decisions.

These study findings are also supported by Dimas and Rozali (2024), who found that organi-

zational culture and work motivation significantly affect zakat amil performance by 54.2%. However, this study differs in that it integrates quantitative financial ratios (Amil Rights Ratio to ZIS) with qualitative cultural indicators. This mixed perspective provides richer insights into why performance may look non-compliant on paper, yet is actually driven by consistent internal values. Unlike studies such as Primasiwi and Sholihin (2017), which found that culture affects commitment but not performance, this study shows that at LAZISMU Gresik, culture impacts both, especially in fund management policy, reporting discipline, and the public's perception of institutional credibility.

In summary, this study confirms that organizational culture is not just complementary but central to zakat governance. It acts as a balancing force between rigid financial standards and dynamic social realities faced by amil institutions. The integration of cultural insights with BAZNAS ratio analysis provides a new contribution to the literature on the evaluation of zakat institution performance.

However, based on audited financial reports, the Amil Rights Ratio to ZIS for LAZISMU Gresik exceeded BAZNAS's recommended threshold (13.8%) in four of the five years from 2019 to 2023, meeting the target only in 2023 (13.70%). The ratios for Amil Rights to Zakat remained within acceptable limits (below 12.5%) throughout, while the Amil Rights to Infaq/Charity also consistently met the $\leq 20\%$ requirement. The high Amil Rights Ratio to ZIS is primarily caused by the greater dominance of infaq/charity receipts compared to zakat, which differs from BAZNAS's assumed 80:15:5 proportion for zakat:infaq:CSR.

These figures confirm that, although LAZISMU Gresik is compliant in managing individual ratios, its overall ZIS ratio performance is skewed due to structural revenue patterns. Interview data support this: the Financial Manager emphasized that zakat and infaq are the primary sources of operational funding, with proportions determined by both Sharia rules (12.5% zakat; 20% infaq) and internal policy (typically capped at 15% total). Meanwhile, the Branch Manager and Secretary of the Board explained how cultural values, particularly transparency, professionalism, and integrity, guide fund allocation and reinforce compliance, even in the face of structural revenue

imbalances. Together, these findings demonstrate the dual impact of external financial standards and internal organizational culture on the management of Amil rights funds.

IMPLICATIONS

Theoretically, this study contributes to the understanding that organizational culture is a critical determinant of financial governance in Islamic non-profit organizations. Transparency, professionalism, and integrity are core values embedded in LAZISMU Gresik's internal culture, clearly shaping financial behavior, guiding policy implementation, and sustaining public trust. In addition, this study demonstrates that BAZNAS ratios can serve not only as compliance tools but also as frameworks for performance evaluation when interpreted alongside organizational context and internal values.

Practically, the findings provide valuable insights for zakat institutions and regulators. To improve overall compliance with national standards, institutions like LAZISMU Gresik must enhance zakat fundraising strategies while preserving their cultural integrity. Promoting zakat literacy, expanding distribution channels, and sustaining transparent operations are all vital to maintaining trust among muzakki.

RECOMMENDATIONS

To strengthen zakat management, LAZISMU PDM Gresik is encouraged to adopt a more proactive approach in increasing zakat collection at both the branch and regional levels, such as by raising public awareness about zakat obligations. This strategy would help reduce dependence on infaq and sedekah while also lowering the proportion of amil rights in the overall ZIS distribution. Furthermore, the existing policy that allocates 12.5 percent of zakat and 20 percent of infaq or sedekah for amil rights should be reassessed to ensure its continued relevance to current financial conditions and collection performance. Such an evaluation may include a comprehensive review of operational costs and the adequacy of amil compensation. Strengthening organizational culture by promoting trust and professionalism across all levels of leadership and staff is also crucial for fostering a more transparent, efficient, and responsive management approach. This can be achieved

through targeted training and the reinforcement of shared institutional values. Future studies should consider expanding the scope to include other zakat institutions in various regions in order to gain broader insights into ZIS management and organizational culture. Studies conducted in subsequent years could also capture developments at LAZISMU Gresik beyond 2023. In addition, further studies may investigate the influence of organizational culture on the effectiveness of zakat distribution to mustahik, employee job satisfaction, social influence, and other related aspects that remain under-explored. Taking these recommendations and future directions into account, this study aims to make a meaningful contribution to the enhancement of zakat, infaq, and sedekah management at LAZISMU Gresik and serve as a valuable reference for other zakat institutions seeking to develop effective organizational practices.

This study has several limitations that should be acknowledged. First, in terms of geographic scope, the study was conducted only at LAZISMU Gresik, which means the findings may not be fully generalizable to other zakat institutions in different regions or provinces. Second, there are limitations in the data sources used. The study relied on interviews with key informants limited to the Management Board (BP), Branch Managers, and Finance Managers, which may not fully capture all operational aspects and decision-making processes within the zakat institution. Third, the study is limited in terms of the time frame, as it only covers data from 2019 to 2023. Therefore, developments occurring after this period were not included in the analysis. Lastly, this study primarily focuses on ownership rights ratios and financial aspects of ZIS management. At the same time, other important dimensions, such as employee job satisfaction, social influence, and organizational culture, have not been fully explored.

CONCLUSIONS

This study concludes that LAZISMU Gresik demonstrates strong organizational performance in managing amil rights when measured by individual ratios (specifically), the Amil Rights to Zakat Ratio and the Amil Rights to Infaq/Charity Ratio, as defined by BAZNAS (2019). However, the overall Amil Rights Ratio to ZIS exceeded the ideal threshold in most years, which appears pro-

blematic on paper. Upon deeper analysis, this imbalance is largely influenced by the organizational revenue structure, in which infaq receipts dominate zakat collections, and not by noncompliance or inefficiency.

This evaluation report proposes that there is a need to increase Zakat collection at LAZISMU Gresik by enhancing public awareness of Zakat, as well as maintaining a culture of trust and professionalism in implementing the provisions that have been determined. Increasing the performance of LAZISMU Gresik in collecting Zakat, Infaq, and Charity through expanding the implementation of organizational culture, such as transparency, honesty, accuracy, trust, and fast service. If the organization can be transparent in its reporting, maintain honesty and responsibility (trustworthiness) in its collection and distribution, and can always provide precise and timely service. In that case, the community / muzakki will judge it well, so it will affect the public's trust in giving zakat at LAZISMU Gresik.

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