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Zakat Management Formulation: Improving the Quality of Management with a Quality Assurance approach

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Abstract. The rapid growth of zakat institutions in Indonesia is not accompanied by amil zakat's performance, which has a low impact on realizing the collection and distribution of ZIS funds. Under these conditions, a new formulation is needed in the management of zakat. This paper aims to develop the concept of zakat management with a quality assurance approach. The findings in the study reveal that quality assurance in zakat institutions as a form of the quality system includes standardization of management, as a measure of amil performance, the process is carried out systematically and consistency, quality orientation, has a work culture, there is an increase in the results of zakat management. The concept of quality assurance forms zakat management activities' functionalization to make it easier for amil and staff to understand zakat management implementation. Besides that, it also forms 1) strengthening zakat management regulations that impact amil compliance in managing zakat and muzakki compliance in paying zakat to BAZNAS, 2) Adopting quality management, which consists of planning, organizing, implementing, and controlling, 3) Quality Assurance leads to the professionalism that pays attention to work processes that are systematic, consistent, and following applicable work procedures and procedures. Thus a management system is formed, an organizational structure effectively and efficiently, a professional amil and staff, a reporting system, a monitoring system, an evaluation system, and a quality assurance system.

Keywords. Zakat, Management Formulation, Quality of Management, Quality Assurance

Introduction

Managing zakat in Indonesia consists of regulatory, institutional (Kementerian Agama RI, 2012), human resources, management,(Mustaming & Darwis, 2016) obedience,(Zeithaml et al., 1990) muzaki awareness,(Ramlah, 2017) amil characters,(Syarifuddin, 2015) mustahik characters and IT use,(Haris et al., 2014) and zakat and tax debates,(Djatmiko, 2019) This problem has implications for zakat management, which does not guarantee better management, starting from planning, organizing, collecting, distributing, and empowering.(Aedy, 2015) This management problem gave rise to demands from the community regarding the quality assurance of zakat management and solutions or improvements to management quality.

Based on the reality in the field, there are three big problems faced by zakat management institutions, including (Kementerian Agama RI, 2012):

1. Institutional problems. Most zakat management institutions are still looking for effective and efficient institutional forms and structures.

2. Human resource problems. The quality of human resources managing zakat is still low because most amil do not work professionally or have career choices, but are considered as side jobs or part-time jobs,

3. System problems. Most zakat management institutions do not yet have or do not understand the importance of a system in their organizational performance.

The issue of zakat management was also conveyed by the national zakat research and advocacy institute IMZ explaining that OPZ's weak ability in managing national zakat funds lies in the lack of transparency in zakat management and the low level of public trust in the LPZ as a zakat management institution (Kementerian Agama RI, 2012). In his research, N. Oneng Nurul Bariyah explained that the lack of zakat management institutions' current performance is that coordination between institutions and institutions and the government is not good. The mapping of success cannot be seen. (Bariyah, 2010)

The problems mentioned above require a management quality assurance concept that can be formulated based on regulations, technical guidelines for ZIS management from either the government, the Ministry of Religion, BAZNAS, or independent institutions observing ZIS and management approaches. The Law of the Republic of Indonesia Number 23 of 2011 has stipulated that zakat management activities consist of planning, implementing, and coordinating the collection, distribution, and utilization of zakat. Then in article 7 stipulates four functions of zakat management as a description of the zakat management activities contained in article 1, as follows: a) The planning function for the collection, distribution, and utilization of zakat, b) the function of implementing the collection, distribution, and utilization of zakat, c) the function of controlling the collection, distribution, and utilization of zakat, d) and the function of reporting and accountability for zakat management. So that it can be described as follows:

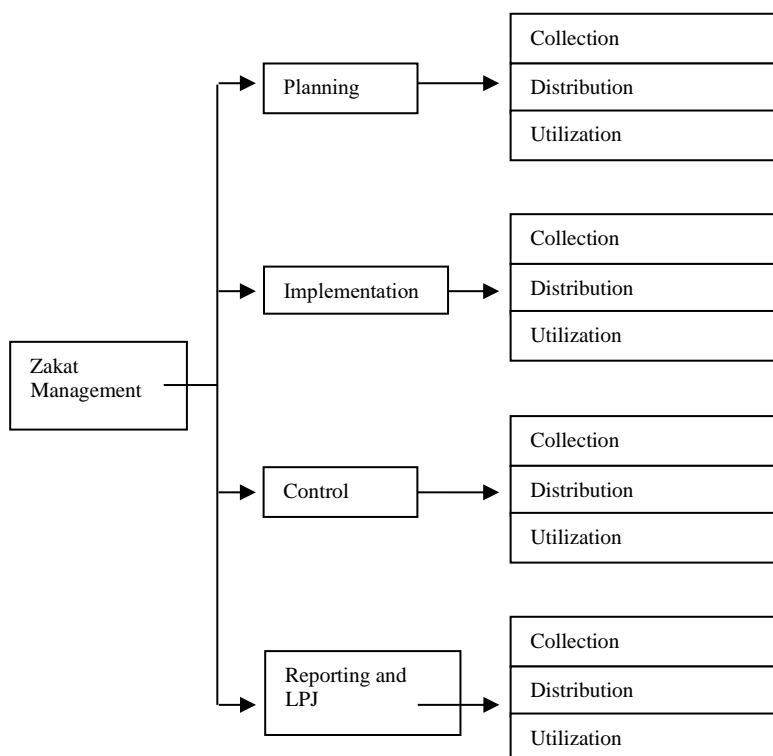


Figure 1. Conception of Quality Assurance in Law No. 23 of 2011

The concept above has not fully accommodated the need for zakat management, so a management approach that uses a Planning, Organizing, Leading, and Controlling Framework is needed. The purpose of this paper is to develop quality assurance in the management of zakat.

Quality of Zakat Management

Quality is tied to conditions, where quality is related to the quality of the goods and the quality itself is process and management.(Pasaribu, 2015) According to Abdulrahman Alsughayir, quality is the ability of a product and or service to meet customer needs and expectations. Quality aims to increase competitiveness to survive the competition. In global competition, customer demands call for improved quality management. Quality management is vital for relationships and partnerships between customers and providers of goods and services. This behavior is based on quality management and quality assurance that the company supports building a level of trust between customers and stakeholders.(Alsughayir, 2013)

Crosby explained that quality means conformity to requirements. Quality should be defined in measurable terms and clearly stated to help the organization take action based on tangible targets, not experiences or opinions (Suarez, 1992) (Suarez, 1992). Deming stated that quality is a relative term that will change in meaning depending on its needs. To provide and realize customer needs, managers must understand the importance of consumer research, statistical theory, statistical thinking, and the application of statistical methods.

Juran defines quality as "fitness for use"(Suarez, 1992). Juran emphasized the balance between product features and the success of a product. The word product refers to the output of any process, and that includes goods and services (Suarez, 1992). Juran defines quality as product features that meet customer needs by providing customer satisfaction. The meaning of quality is profit-oriented, but the highest objective of quality is to provide greater customer satisfaction in the hope of increasing revenue.

Armand V. Feigenbaum explained that to achieve quality, and ten benchmarks must be considered, namely:(Gaspersz, 2005)

1. Quality is a process,
2. Quality is customer desire and satisfaction,
3. Quality and costs are interrelated,
4. Quality is the desire and work team,
5. Quality is the work of management,
6. Quality and innovation are interdependent and have a reciprocal relationship,
7. Quality is ethical,
8. Quality requires continuous improvement,
9. Quality is effectiveness,
10. Quality is implemented with a customer-linked system.

The old understanding of the definition of quality is "conformance to specification." Consequently, it is assumed that a product that conforms to the specifications will also meet customer needs. This assumption is logical, but there is a big mistake because it is not in direct contact with the customer (Juran & Defeo, 2010).

Talking about the quality of zakat management, there are three main points of discussion, namely: collection, distribution, and utilization of zakat. Ideally, zakat management should apply institutional principles as stated in zakat management as follows: work principles, trustworthiness, professionalism, and transparency.(Kementerian Agama RI, 2005)

As stipulated in article 1 of Law No. 23 of 2011, the management of zakat starts from planning, implementing, and coordinating the collection, distribution, and utilization of zakat.

Management of zakat is based on Islamic Law, trust, benefit, justice, legal certainty, integration, and accountability. (*Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat*, n.d.) The realization of the objectives of zakat is an indicator of the quality of zakat management. In contrast, zakat's objectives are stated in article 3 of Law Number 23 of 2011, which states that zakat management aims to increase the effectiveness and efficiency of services in managing zakat and increase the use of zakat to achieve management goals, namely welfare and reducing poverty.

The quality of zakat management will be realized by, 1) The focus of muzakki and mustahik, namely increasing quantity, satisfaction, and loyalty, 2) Leadership, namely increasing efficiency and effectiveness in meeting organizational quality objectives, improving communication between levels and functions of the organization, and developing and enhancing capabilities. Organization and amil to achieve the desired results, 3) stakeholder involvement, 4) process approach, namely focus on process, performance to improve results, 5) improvement, namely the process of improving performance, organizational capability and community satisfaction, 6) decision making, 7) cooperation Management with other parties to improve the performance of the BAZNAS organization.

Quality Assurance Development in Zakat Management

The implementation of a quality system in zakat management was discussed in 2009 by Muhammad Maftuh Basyuni when he was minister of religion. Maftuh suggested to BAZNAS to standardize management to improve services to the people and quality of management. (Badan Amil Zakat Nasional, 2009) The quality system for zakat institutions includes standardization of management, benchmarks for the performance of amil, the process is carried out systematically and consistently, has a quality orientation, has a work culture, towards increasing the results of zakat management. (Hafidhuddin, 2011)

Abdul Haris emphasized that a management information system strongly supports the quality system of zakat management. The SIZakat application is one of the systems used in the management of zakat, and the system aims to improve the quality of management so that the system needs to go through a quality assurance process or often called Software Quality Assurance (SQA) (Haris et al., 2014).

The concept above has not fully accommodated the need for zakat management, so a management approach that uses the Planning, Organizing, Leading, and Controlling Framework is needed: (Bauer et al., 2018) Planning consists of a vision, mission, strategy, and objectives. Organizing consists of organizational design, culture, and social networks. Leadership, decision-making, communication, group/team, motivation, and controlling consist of systems/processes and strategic human resources. In running this framework, a concept and good governance are needed in the management of zakat. In short, governance or governance can be defined as a system and process that can ensure the organization's overall direction, effectiveness, supervision, and accountability. There are several principles of good governance, namely: (Bank Indonesia, 2016)

1. Compliance with laws and regulations,
2. the organization is well managed and efficient,
3. problems are identified early and appropriately handled,
4. preservation of sector reputation and integrity,
5. professional and unique management and provide more advanced added value,
6. involving the roles of amil, muzaki, mustahik, and the government.

Good governance has also been described in the Republic of Indonesia Law Number 23 of 2011. This explanation lies in article 2, which establishes the principles of zakat management consisting of Islamic Law, mandate, benefit, justice, legal certainty, integration, and accountability. To ensure management that complies with principles requires specific regulations, procedures, structures, standards, and functions. (The Central Zakat Committee, 2005) the problem of zakat management directs BAZNAS to have appropriate and relevant measuring tools for performance achievements. (Divisi Riset Dan Kajian Pusat Kajian Strategis Baznas, 2017)

ZIS management's quality is manifested by a quality assurance process that is carried out as follows: the first stage, establishing a Vision and Mission and becoming a guideline for any policies or decisions. The next stage is the implementation of management starting from planning, including program planning and budgeting as well as collecting muzaki and mustahik data, then organizing includes selecting an organizational structure, placing amil appropriately, and selecting a system that facilitates services supported by adequate software (software), then taking action doing socialization and guidance to both muzakki and mustahik and lastly is supervision from the sharia side, management and operational finance for zakat management (Kementerian Agama RI, 2012). Then management focuses on (Pasaribu, 2015):

1. Focus on customers (customer focus) in this case is muzaki and mustahik,
2. focus on strategy (strategic focus),
3. focus on leadership (leadership focus),
4. focus on the process (process focus),
5. focus on human resources (people focus),
6. focus on scientific things (scientific focus),
7. focus on continuous improvement, innovation, and learning (continual improvement, innovation, and learning),
8. thinking of systems (systems thinking).

The quality assurance concept above must be supported by quality certification (QC) and technology (IT) that uses the software. IT plays a role in improving quality management practices. Also, the quality of zakat management is very dependent on the benchmarks of zakat performance consisting of; first is the input or available resource. This input consists of asnaf, staff, and institutions, or it can be described as infrastructure availability, the number of staff, knowledgeable staff, and data availability considered. The second includes, among other things, the process of identifying zakat recipients. The third is the output that refers to the activities that have been carried out and finally the outcome, namely the results obtained. (Mohd Noor et al., 2012)

The quality of zakat management in Malaysia is strongly supported by Islamic accountability as the basis for zakat management, so it can be explained that the fatwa board, zakat fund management, zakat payment, acceptance, and management are based on responsibility to the Creator, which can be described as follows:

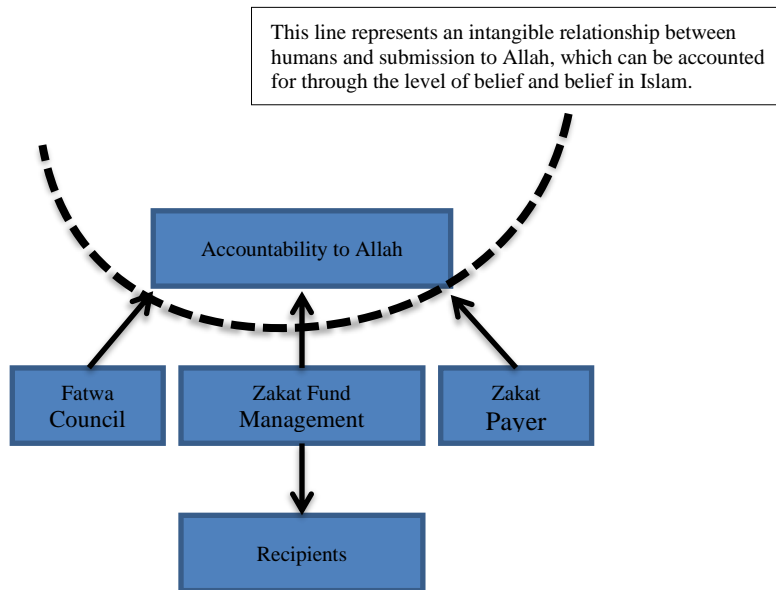


Figure 2. Islamic Accountability Framework in the Zakat Fund Management(Saad et al., 2014)

The scheme above explains that the management of zakat is determined by the management's responsibility to Allah, marked by obedience. Management and obedience to Allah cannot be separated but become an inseparable unity in zakat management. This relationship is reflected in social action with accountability to God (Saad et al., 2014).

SIRIM QAS International is a quality standardization agency in Malaysia in 2005 tasked with issuing quality certificates for institutions and companies in Malaysia, including the Zakat Institution. Shariah-based Quality Management Systems to MS 1900 is one of the standards set by SIRIM QAS. MS 1900 is a quality management system that ensures correct processes. The system is also based on considerations of faith and sharia.(Department Of Standards Malaysia, 2014) There are six main activities carried out in MS 1900 which were implemented in the Department of Hajj, Waqf and Zakah, (DHWZ) Malaysia, namely: gap analysis, preparing documentation, quality, procedures, and internal and external audits.(Ali et al., 2016)

W. Munawar and Qomaruddin developed the concept of quality assurance with a quality management approach as follows:(Munawar & Qomaruddin, 2016)

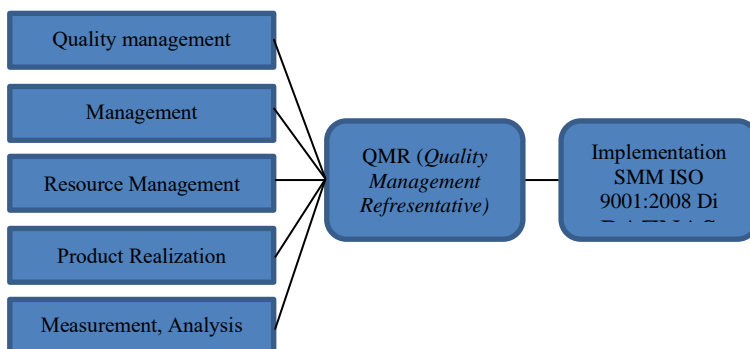


Figure 3. Concept of Quality Assurance with a Management Approach

The scheme above can explain the quality management system, management responsibility, resource management, product realization, measurement, analysis, and improvement. These five items are analyzed using QMR so that they reflect ISO standardized zakat management. The ninth International Zakat Conference took place in Amman, Jordan, on 26-28 November 2012. From the conference, seven aspects became the focus of standardization, namely standardization of regulations in the form of rules and regulations, standardization of zakat management authority, standardization of zakat collection activities, standardization of zakat distribution activities, standardization of governance, standardization of activity reporting, finance and accountability, and cross-sector activities or cross-sectoral activities. (Noor Aflah, 2018)

Management Quality Assurance at BAZNAS Palopo City

Good practice in zakat management is indicated by having documents including documents on the management of amil zakat institutions, assessment of governance policies, and organizational structure that explains the responsibilities and roles of administrators, reports of zakat managers, performance evaluation reports, amil has competency certification, management SOP Sharia compliance and regulations. (Zaenal et al., 2017)

The implementation of zakat management activities in BAZNAS Palopo City has undergone many changes towards quality-oriented zakat management. This management development provides quality assurance, which is motivated by the activities carried out by BAZNAS, leading to the quality management process. The activities in question are:

1. Planning activities are carried out by establishing a vision and mission, establishing the BAZNAS program, and establishing an Annual Budget Work Plan. This activity is attended by all administrators, sharia councils, muzakki, and city government representatives.
2. Organizing is done by setting recruitment standards, determining amil, changing the management as a form of competency-based placement, recruiting and appointing UPZ and field technical implementers, providing services and providing salaries for amil and staff,
3. The collection is carried out by setting SOPs, conducting socialization, issuing circulars, and conducting zakat collection services in three methods: picking up, receiving directly, and UPZ. There are efforts to increase the number of muzakki by making MoUs with the state, private, and mass organizations. Islam.
4. The distribution of zakat is carried out by setting SOPs, determining mustahik by managing data from the sub-district, conducting distribution services, distributing by realizing the BAZNAS program,
5. Coaching and empowerment are carried out by appointing a field technical team in charge of providing direction and education for mustahik., There is business capital assistance and business equipment assistance, socialization, and there are documents related to mustahik empowerment,
6. Reporting is carried out by establishing PSAK as the basis for reporting, conducting financial reports every year, financial reports being copied to provincial BAZNAS, mayors, Ministry of Religion, involving the Internal Audit Unit, and conducting external audits,
7. Supervision is carried out, employing internal supervision and external supervision.

However, there are still activities that have not been carried out optimally, and there are still many deficiencies in the implementation of activities, so that management quality is not achieved. These conditions can be seen in:

1. The implementation of planning activities has not been systematic. The formulation and determination see this of the RKAT without being based on detailed program preparation for each BAZNAS activity, nor has the RENSTRA been prepared and stipulated, then the RKAT is only charged to the planning and financial division, there is no planning and vision SOP mission has not been comprehensively understood by amil and staff,

2. The implementation of organizing is still found to be low in staff capacity, UPZ has not played a maximum role, the number of technical implementers is still insufficient, and the capacity building for amil and staff is still low,

3. In the field of zakat collection, such as the ZIS collection strategy has not been developed, the UPZ has not been maximized, the activity evaluation has not been carried out, there is a lack of technical implementation for the collection and still emphasizes professional zakat, the distribution sector such as there is no strategic distribution plan, human resources are still minimal, data mustahik, and distribution evaluation has not been carried out,

4. The coaching department is still constrained by the absence of SOP for guidance, facilities, and infrastructure and a lack of technical field implementers.

5. Financial reports are only conducted once a year, internal audit is still weak, and government oversight is still weak,

6. In the field of supervision, namely, there are no reports related to the supervision carried out by the sharia council, the internal audit unit, and the Palopo City government.

In general, zakat management has led to quality assurance, but it is not implemented systematically. Thus, an institutional mechanism supported by quality standards is needed because Law No. 23 of 2011 on zakat does not explain what should be done to plan, organize, and implement collection, distribution, empowerment, and supervision. The concept of quality assurance of zakat management is directed at the standardization of functional management. The standardized functionality of zakat management activities in the Act can direct standardized zakat management and be implemented systematically. It will make it easier for amil as a zakat manager to obey and implement the Law. The concept of standardized and functional quality assurance of zakat management, namely having standardized management, benchmarks for the performance of each standard, the process is carried out systematically and consistency, quality orientation, has a work culture, controls are carried out, and there is an increase in the results of zakat management.

M. Zaenal argues that good practice in zakat management is indicated by having documents including documents on the management of amil zakat institutions, assessment of governance policies, the organizational structure that explains the responsibilities and roles of administrators, reports of zakat managers, performance evaluation reports, amil has competency certification, Management SOP, compliance reports and Sharia regulations(Zaenal et al., 2017).

Law number 23 of 2011 describes the standards for managing zakat. Still, it is not yet functional because the Law only states the types of management activities without explaining what must be done in each of these activities. Therefore, it requires the standardization of functional management that is easily understood and implemented by amil. Standardized ZIS management in Law can become functional when the standard accommodates a quality management system, good governance, and the application of the sharia concept.

BAZNAS has also compiled a zakat management model with seven characteristics: regulations, mandatory instruments, system standardization, zakat object assets, institutional mechanisms, and good governance to strengthen zakat governance. (Divisi Publikasi dan Jaringan PUSKAS BAZNAS, 2017) Thus, zakat management has specific regulations, procedures, structures, standards, and functions that apply (The Central Zakat Committee, 2005). In running the applicable institutional system, it is also crucial to accommodating institutional principles such as work principles, trustworthiness, professionalism, and transparency (Kementerian Agama RI, 2005), Management accountability and work productivity. (al-Qardhawi, 2005)

The success of zakat management is primarily determined by the impact on the welfare of the mustahik. Thus, excellent service is needed for both muzakki and mustahik, planned and sustainable empowerment programs, management that focuses on fostering and developing human resources (Utama, 2016). Effective and efficient zakat management is also measured by an effective and efficient structure with competence, a SIM supported by ICT, supporting infrastructure, and an active UPZ. (Razimi et al., 2016) The rules and activities above can guarantee management quality because they maintain performance, and work processes are carried out systematically and consistently. With the quality assurance standards developed, it will maintain the performance of amil implemented and support the quality of zakat management and a solution to problems faced in zakat management.

The development of quality assurance in zakat management can be explained as follows:

1. Regulations must fully support zakat management. Indonesia is the Rule of Law, and regulations must support all economic activities. Ahmad Ajib Ridlwan found that regulations encourage people to pay zakat to BAZNAS. (Ridlwan & Sukmana, 2018)
2. the quality management system is applied in management, which consists of planning, organizing, implementing and controlling (*Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat*, n.d.),
3. Every activity in the quality management system is described in the zakat management system, namely planning, organizing a collection, collecting, distributing, guidance and empowerment, reporting, supervision, and quality assurance (*Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat*, n.d.),
4. The zakat management system is then dysfunctional with several activities,
5. The management system is strengthened by management principles and quality supporting factors such as leadership, organizational culture, resources, (Jannah et al., 2020). Management information systems, advice, and infrastructure support the digitization of zakat management such as fintech. (Rachman & Nur Salam, 2018)
6. Zakat management leads to the fulfillment of maqasid al-shari'ah requirements so that zakat management has a maslahah impact on the ummah. (Kusuma, 2016b)

The system functions and management quality standards are described as follows;

1. Planning, which consists of planning, planning collection, distribution, and empowerment. Planning consists of vision and mission, work programs and budgeting, strategic plans, and operational plans. The collection consists of setting targets, establishing collection programs, setting goals, strategies, SOPs, and being implemented systematically and consistently. The distribution consists of setting goals, strategies, SOP, and implemented systematically and consistently. Empowerment consists of setting goals, strategies, SOPs, and being implemented systematically and consistently.

2. The implementation consists of a management system, structure, leadership, and quality assurance. The management system consists of establishing SOPs, governance, performance indicators, and a Management Information System. The structure consists of the placement of amil according to competence, an efficient and effective structure, exact primary duties, structures to ensure quality, and clarity of incentives. Leadership consists of setting standards, work orientation, having operational, organizational, and public leadership. Quality assurance consists of a quality assurance unit, a quality assurance unit, establishing a quality assurance structure, exact primary duties and functions, and clear incentives.

3. The implementation consisted of implementing planning, implementing collection, implementing distribution, and implementing empowerment. The implementation of planning consists of understanding and implementing the vision and mission, implementing work programs, implementing RENSTRA, and implementing RENOP. Implementation of the collection consists of focusing on achievement targets, implementing programs, focusing on targets, implementing strategies, and implementing SOPs. The distribution implementation consists of focusing on achievement targets, implementing programs, focusing on targets, implementing strategies, and implementing SOPs. The implementation of empowerment consists of focusing on achievement targets, implementing programs, focusing on targets, implementing strategies, and implementing SOPs.

4. The implementation of control consists of reporting, monitoring, evaluation, and quality assurance. Implementation of reporting consists of reporting activities, collection, distribution, and empowerment. The implementation of supervision consists of activities, collection, distribution, and empowerment, and finance. The evaluation consists of evaluating activity monitoring, evaluating the collection, evaluating distribution, and evaluating empowerment and financial evaluation. Quality assurance consists of quality assurance of activities, quality assurance of collection, quality assurance of distribution, quality assurance of empowerment, assurance of reporting quality, and supervision.

5. Implementation of zakat management principles, leadership principles, organizational culture, religiosity and supported by resources, management information systems, and organizational facilities and infrastructure.

6. It is monitoring the payment of zakat with measurements such as the zakat index is used as a tool to measure the welfare of the Muslim community and its religiosity aspects, increasing compliance with paying zakat (Kusuma, 2016a).

The conception of zakat management activities offered above is directed at ensuring better-systemized management than before. Previously, zakat management did not detail the quality-based management activities, so amil and staff did not understand their duties, functions, and responsibilities in detail. Thus, this concept creates a working system in every field of management that leads to well-systemized management performance and clarity of duties, functions, and responsibilities of amil and staff, leading to systematic, consistent work professionalism according to work and procedures.

For more effective management, the functionalization of zakat management activities is carried out to make it easier for amil and staff to understand the implementation of zakat management because several research results found that amil and staff do not understand activities in zakat management, such as planning that requires more explanation about activities that must be done. With the explanation in each management activity, the functionalization of zakat management is realized.

The quality assurance concept above also explains that the supervisory system will be carried out consistently to form behavior patterns that lead to religiosity, organizational culture,

and increased amil and staff performance. Thus, the concept of quality assurance leads to a pattern of zakat management that considers the quality of management. The standardized supervision system serves to increase auditors' capacity in conducting sharia and legal compliance audits, as is the case with SSB, which requires a standard of expertise to guarantee the quality of supervision. To ensure the standardization of DPS, the government must make regulations related to a standardized (Umam, 2015) the monitoring system in zakat management.

Quality assurance for zakat management will lead to standardization of facilities and infrastructure. Thus, the offer of this concept makes infrastructure a factor that affects the quality of zakat management and as one of the criteria for the organization of zakat institutions (Kementerian Agama RI, 2012).

Conclusion

Quality assurance is directed at managing zakat based on legal/regulatory compliance, effective and efficient civil service, quality management, and good governance based on sharia. With this concept, the zakat management carried out by BAZNAS will experience improvements. Thus, professionalism will be created, a work process that is systematic, consistent, and the following applicable work procedures and procedures.

BAZNAS Palopo City has led to quality assurance of zakat management by carrying out quality stages, namely 1) conducting program planning and establishing RKTA, 2) organizing by setting recruitment standards, establishing competency-based amil., 3) collecting by setting SOPs, conducting socialization, issue a circular, perform zakat collection services with three methods, namely by picking up, receiving directly and through UPZ., 4) distributing zakat by setting SOPs, determining mustahik by managing data from the sub-district, distributing it., 5) conducting coaching and empowerment by appointing a field technical team in charge of providing direction and education for mustahik. 6) reporting by establishing PSAK as the basis for reporting, conducting annual financial reporting, and conducting external audits.

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