

Analysis of Zakat Management with Institutional Isomorphic Theorizing Approach

Mufti Afif

Universia of Darussalam Gontor, Ponorogo, Indonesia
muftiafif@unida.gontor.ac.id

Ahmad Agus Hidayat*

University of Darussalam Gontor, Ponorogo, Indonesia
ahmadagushidayatsampit7@gmail.com

Ahmad Suminto

University of Darussalam Gontor, Ponorogo, Indonesia
ahmadsuminto@unida.gontor.ac.id

Taufiqul Alvin Abidin

University of Darussalam Gontor, Ponorogo, Indonesia
taufiqulalvin697@gmail.com

Fahmi Akhyar Al Farabi

University of Darussalam Gontor, Ponorogo, Indonesia
fahmi15089@gmail.com

**Corresponding author*

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Abstract

The potential of zakat in East Java is significant, reaching Rp547.4 billion. However, the collection results of ZIS by Baznas of East Java, both collected by Baznas at the provincial level and in districts/cities in East Java in 2021, only reached Rp122 billion. This means that only about 25 percent of ZIS potential could be collected. The objective of this study is to investigate how zakat institution applies institutional isomorphic theory to governance and administration. The research was conducted in Laznas Yatim Mandiri Ponorogo that employed in-depth interviews, observations, and documentation. Meanwhile, data sources were drawn from various references including journals, books, and other articles. The findings of the study demonstrate that the Laznas Yatim Mandiri in Ponorogo, Indonesia has managed in a coercive manner, within compliance with the shariah law and the 1945 Constitution. Through mimetic features, the Laznas Yatim Mandiri's administration has embraced many of the governance practices of other charitable institutions, particularly in the areas of information collecting, distribution, and transparency. In addition, the administration of the Laznas Yatim Mandiri through the normative aspect has served its purpose as an institution that adheres to the principles of good corporate governance, which include transparency, accountability, responsibility, independence, fairness, and equality.

Keywords: Isomorphic Institution; Management; Mimetic; Normative

Abstrak

Potensi zakat di Jawa Timur cukup besar yakni mencapai Rp547,4 miliar. Namun hasil penghimpunan ZIS yang dilakukan Baznas Jatim, baik yang dihimpun Baznas tingkat provinsi maupun kabupaten/kota di Jatim pada tahun 2021, hanya mencapai Rp122 miliar. Artinya, potensi ZIS yang bisa dihimpun baru sekitar 25 persen. Tujuan dari penelitian ini adalah untuk menyelidiki bagaimana lembaga zakat menerapkan teori isomorfik kelembagaan dalam tata kelola dan administrasi. Penelitian dilakukan di Laznas Yatim Mandiri Ponorogo dengan menggunakan wawancara mendalam, observasi, dan dokumentasi. Sedangkan sumber data diambil dari berbagai referensi antara lain jurnal, buku, dan artikel lainnya. Temuan penelitian menunjukkan bahwa Lembaga Zakat Yatim Mandiri di Ponorogo, Indonesia telah melakukan pengelolaan secara korosif, sesuai dengan hukum syariah dan UUD 1945. Melalui ciri-ciri mimesis, penyelenggaraan Lembaga Zakat Yatim Mandiri telah banyak mengadopsi praktik tata kelola lembaga amal lainnya, khususnya di bidang pengumpulan, distribusi, dan transparansi informasi. Selain itu, penyelenggaraan Lembaga Zakat Yatim Mandiri melalui aspek normatif telah mencapai tujuannya sebagai lembaga yang berpegang teguh pada prinsip-prinsip tata kelola perusahaan yang baik yang meliputi transparansi, akuntabilitas, tanggung jawab, independensi, kewajaran, dan kesetaraan.

Kata kunci: *Institusi Isomorfis; Manajemen; Tiruan; Normatif*

INTRODUCTION

Zakat is a *maliyah ijtima'iyah* devotion with a crucial, strategic, and decisive role in both Islamic teachings and the development of people's welfare (al-Qardhawi, 1993). However, the importance of zakat is still poorly understood among Indonesians (Afridiana et al., 2018). As a result, zakat management results are poor and less than optimal (Canggih et al., 2017). Furthermore, not all educational institutions in Indonesia employ zakat and its management as a learning orientation. (Afridiana et al., 2018) This may be observed in the lack of zakat knowledge and its administration in the education curriculum, both formal and informal (Zulhamdi, 2016).

Zakat is a potential source of funds to realize the welfare of the people (DPR RI, 1999). Numerous factors are interconnected between the management of assets and the application of zakat, such as their collection, distribution, and accountability (Shulthoni et al., 2018). Therefore, excellent management is required to carry out zakat's duty and function, which is to produce prosperity and revenue distribution. Zakat, *infaq*, alms, and waqf are components of social care, in which wealth is distributed from the wealthy to the needy (Afif et al., 2021). Furthermore, zakat becomes a kind of social worship that must adhere to the *nisab* and *haul* criteria (Siregar, 2019).

During the current Covid-19 pandemic, the role of zakat is pivotal in increasing consumption, investment, savings and community production (Afif & Mulyawisdawati, 2020; Hidayat & Muzakki, 2023). In Islam, zakat is conducted by the *muzakki* and *mustahik* group. A portion of the *muzakki* group's wealth must be distributed to the *mustahik* group (Wibisono, 2015). Regulations for zakat management have been developed in Indonesia. Zakat management is defined in Law No. 23 of 2011 on Zakat Management. There are two types of zakat management organizations, namely the National Zakat Agency or *Badan Amil Zakat Nasional*

(Baznas) and the National Zakat Institution or *Lembaga Amil Zakat Nasional* (Laznas). This regulation is important to clarify that the goal of zakat management is to improve services for the community so that they can do zakat in accordance with their religion's obligations. In an attempt to achieve social welfare, social justice, and enhance the yield and efficiency of zakat, Islamic standards are being expanded in function and role.

Ponorogo is one of the cities in East Java Province with a sizable Muslim population, where in Ponorogo there are approximately 1 million people or around 97 percent of the total population who are Muslims (Ministry of Home Affairs, 2021). Whereas poverty data in Ponorogo in 2022 has decreased, based on data according to the Central Bureau of Statistics Ponorogo, the percentage of poor people in Ponorogo regency has decreased from 10,26 percent in 2021 to 9,32 percent in 2022 (BPS Ponorogo, 2023) This shows that the poverty rate in Ponorogo is quite low compared to other districts in East Java Province.

The problem is that even though the Muslim population is large, the implementation of zakat collection in Ponorogo regency is still not optimal. Judging from the relatively large Muslim population, while the poverty rate is still relatively low, Ponorogo should have a large potential for zakat as a breakthrough for economic progress. In fact, the potential for zakat on a provincial scale in Indonesia reaches Rp4.37 trillion, while the potential for zakat on a provincial scale is in the Java region, namely East Java Province, amounting to Rp547.4 billion (Direktorat Kajian dan Pengembangan ZIS-DSKL Baznas, 2022). This potential is also followed by the district/city scale, especially in Ponorogo. Baznas East Java reported that the collection of zakat, infaq and sodaqoh, both collected by the Provincial Baznas and Regency/City Baznas throughout East Java in 2021, reached Rp122 billion, so that only 25 percent could be collected (Baznas, 2022).

When it comes to referring to the institution theory proposed by Dimaggio & Powell (1983) which states that if an organization or individual is more concerned with legitimacy factors, institutional adjustment in one field, and adapting to external expectations or social expectations, the institution will improve its performance and be accepted by the society (Indrayani et al., 2017). According to the isomorphic theory of institutions, a good institution is one that is subjected to three types of pressures, namely coercive, mimetic, and normative.

Coercive pressure is defined as pressure that comes from a higher-level institution or from the surrounding community (Dimaggio & Powell, 1983). When applied to zakat institutions, the pressure would be in the form of compliance with sharia rules, one of which states that the state is the regulator and facilitator, while in practice it is delegated to independent institutions such as Laznas, so that the zakat institution has fulfilled its duty. As a result, public's trust in zakat institutions continues to grow (Itang & Azzahra, 2018).

Mimetic pressure is exerted by a process of mimicking the activities, organizational structures, and systems of other companies or rivals. Zakat institutions

are essential to continuously evolve in the idea of managing zakat money in order to boost *muzakki's* confidence and encourage zakat institutions to flourish and advance. Zakat institutions will only be able to emulate similar activities from periodically if they do not pursue innovation. It will entice *muzakki* to commit their cash to zakat organizations with its innovative spirit.

Normative pressure is pressure imposed by relevant professional organizations in the form of institutional professional standards which are implemented through recognized professional bodies' education, professional training, and certification processes. In this situation, Zakat Collection Unit (*Unit Pengumpul Zakat-UPZ*) is responsible for properly managing zakat institutions. Professional in the sense that the institution employs qualified personnel, understands zakat concerns, is committed to assisting the needy, and is honest and trustworthy (Zumrotun, 2016). The institution's professionalism can enhance *muzakki's* awareness and loyalty, enabling them to continue to pay zakat to the institution (Afif et al., 2021). Because many wealthy Indonesian Muslims have failed to pay their zakat on a consistent basis due to the zakat institution's lack of internal professionalism (Aziz, 2014). Thus, *muzakki's* trust will continue to grow as a result of excellent zakat administration (Aziz, 2014).

The presence of the Laznas Yatim Mandiri is one of the Alms Institutions that seeks to boost the social value of humanity for orphans through zakat, infaq, shodaqah, and waqf funds, as well as other halal and legal funds sourced from individuals, groups, companies, and institutions (Yatim Mandiri, 2023). The institution is developing and improving its performance when it comes to the source of the zakat funds. This can be observed in Laznas Yatim Mandiri's annual financial report from 2015, which only collected Rp 81.640.000 but grew to Rp 192.514.700 in 2021, a 75 percent rise.

Table 1. Annual Report Yatim Mandiri 2015-2021

No	Year	Realization of Zakat Funds Receipt
1	2015	Rp 81.640.000,-
2	2016	Rp 89.310.000,-
3	2017	Rp 123.130.530,-
4	2018	Rp 157.503.900,-
5	2019	Rp 182.800.669,-
6	2020	Rp 175.914.533,-
7	2021	Rp 185.514.700,-

Source: Yatim Mandiri Ponorogo, 2021

According to the research conducted by Anwar (2012) and Ryandono & Wijayanti (2019) the governance of zakat institutions has seen significant improvement and positive changes in recent years, leading to the empowerment of mustahik. However, as expressed by Muqorobin & Urrosyidin (2023) and Poon et al., (2021) there is still a pressing need for many zakat institutions to strengthen their

management and governance professionally to enhance public trust in entrusting their funds to these institutions. This is consistent with the findings of Kisworo & Shauki (2019) and Saifurrahman & Kassim (2023) indicating that several ministries in Indonesia have yet to conduct their annual reports professionally, resulting in a lack of transparency and minimal community participation. Therefore, most of these studies have predominantly focused on how an institution can be run professionally without delving into the specific values that may be lacking and need evaluation for the institution to strive for improvement. In this study, an additional construct of institutional isomorphism pressure will be introduced. This theory suggests that an institution is trusted by the public when it focuses on three main aspects: service, procedural legitimacy, and the availability of tools (Jin et al., 2012).

Therefore, the purpose of this research is to use the Institutional Isomorphic theory which includes coercive, mimetic, and norm pressure components to assess Laznas Yatim Mandiri's governance performance. Meanwhile, the novelty of this article is to analyze the institutional isomorphism theory approach or "new institutional" which is one of the theories of organizational behavior that is often used in understanding organizational patterns and motivations in adopting certain policies. DiMaggio & Powell (1983) explain that there are three mechanisms of institutional isomorphism which consist of coercive, mimetic, and normative. The high attention of the public and academics who expect zakat organizations and institutions to be carried out well. Researchers can examine more deeply what is the motivation for implementing good governance practices at Laznas Yatim Mandiri? Is it coercive, mimetic, or is it normative? This issue is very interesting and important to study.

LITERATURE REVIEW

Zakat Institution and Its Governance

Definitively, Zakat Management Institution or *Lembaga Pengelola Zakat* (LPZ) is an institution charged with managing zakat, infaq, and shadaqah, which has been formed by the government namely National Zakat Agency (*Badan Amil Zakat Nasional- Baznas*), or established by the community and has acquired formal protection, namely National Amil Zakat Agency (*Lembaga Amil Zakat Nasional- Laznas*). According to the rules outlined in Law Number 23 of 2011 governing the management of zakat, zakat management encompasses all kinds of planning, execution, and coordination activities related to the collection, distribution, and utilization of zakat, namely National Amil Zakat Agency (Laznas) (Syafiq, 2016).

While the history of the formation of the zakat institution in Indonesia in 1999 was sparked by a discussion over the design of laws at the time. The issue at hand is how to centralize zakat administration, which can only be done by the government through national alms agency, as well as sanctions for *muzakki* who refuse to pay zakat (Djayusman et al., 2017). The basis for zakat's centralization may just be traced back to the Prophet Muhammad's period, when zakat was administered through a single array, the *baitul mal*, which was managed by the government at the time.

However, whenever adopted in Indonesia, this is meaningless because the governmental system of collecting zakat from non-Islamic nations is not recognized by *fiqh* (Wibisono, 2015).

According to its history, the zakat institution is an institution that established to support the sources of zakat funds received from *muzakki*, both individuals and businesses, where the recipients of zakat are guided by Islamic principles and the ultimate goal is to improve justice, community welfare, and poverty alleviation (Lestari, 2015). In the Muslim world, there are two models for zakat management: *first*, zakat which is directly handled by the state, where everything connected to zakat may be regulated and run by the government. The *second* is zakat, which is administered by community-based organizations. The objective is that the government does not intervene in any zakat-related problems, instead allowing civil society the greatest amount of autonomy feasible (Amiruddin, 2015).

In order to accomplish good governance in zakat institutions, a distinct guideline is required, which zakat institution (LAZ) does not currently have, in contrast to banks and State-Owned Enterprises, which already have rules in place. As a result, current rules must be used to provide recommendations for the principles of good governance in LAZ. Currently, in terms of theory and practice, the governance principles that LAZ can embrace are separated into five elements, which are abbreviated as "TARIF" (Transparency, Accountability, Responsibility, Independence, Fairness). It is critical for LAZ to enhance its professional performance in order to meet the needs of stakeholders in these five areas (Permana & Baehaqi, 2018).

In order to carry out their responsibilities as organizations for collecting, maintaining, and distributing zakat, all zakat institutions in Indonesia must obey the Prophet Muhammad's moral principles of *siddiq*, *amanah*, *tabligh*, and *fathanah* in their operations. The four characters of the Prophet Muhammad are implemented in the modern organization era as it is now through the principles of good organizational governance, namely transparency, responsibility, accountability, participation, and responsibility. Good governance of alms institutions will make LAZ able to utilize zakat according to its program priorities, in order to develop and build social and economic communities who are entitled to receive it (Ryandono & Wijayanti, 2019).

Zakat Management

Zakat management is defined as the process of planning, executing, coordinating, and utilizing zakat, as stated in Law Number 23 of 2011. While zakat management has the following goals: 1) In the management of zakat, the efficacy and efficiency of the institution's services must be improved. 2) Zakat instruments must be used to thrive and overcome poverty. 3) and the need to boost zakat output and efficiency. There are two types of zakat management organizations in Indonesia, namely National Zakat Agency (Baznas) and National Zakat Institutions (Laznas). The government forms Baznas, whereas LAZ is created by persons who have been

granted authorization by the government. The zakat management organization is, in theory, a tool for a group of individuals to fulfill their aims.

According to the Ministry of Religion, the zakat management organization is an organization in charge of managing zakat, infaq, and shadaqah funds and includes other funds collected from the community. Because this institution manages funds originating from the community, so it must channel it back to the community, so indirectly this institution is a financial institution. Financial management that is useful in managing zakat can be defined as planning, managing, and controlling funds to meet syar'i needs and restrictions from donors in order to realize the efficiency and effectiveness of funds (J. Rahman & Martaseli, 2018).

Distribution of Zakat

The word distribution is derived from the English word, which refers to the distribution, or delivery of products or services to several individuals or locations (Idri, 2016). Meanwhile, if we look at the term distribution, it bears the meaning of "*dulah*" according to the Qur'anic language, which is defined in letter al-Hasyr verse 7 and indicates the flow of movement or trade of a commodity from a location. It's also used to refer to items that are turned by individuals in other areas (Aprianto, 2016).

In terms of the word distribution is the flow of movement or exchange of goods or services from producers to consumers and users. Distribution is the process of transferring property or wealth from one or more individuals to another person by exchanging products or services in the market or by paying zakat, infaq, shadaqah, and waqf. Anas Zarqa (2007) also defines about distribution through the process of paying zakat, infaq, shadaqah and waqf that in accordance with the opinion of Abu Hamid al-Ghazali and M. Umer Chapra known as re-distribution (Idri, 2016).

The principle of distribution in the Islamic perspective differs from the socialist distribution idea, which equalizes everyone's well-being, and the capitalism distribution concept, which enforces a progressive tax structure. According to him, Islamic distribution is a hybrid of the two, based on the Qur'an and hadith, and entails preserving the ideal of justice that is fair to all segments of society. The principle of distributional justice in Islam according to Aprianto (2016) is broken down into three parts: *first*, money cannot be concentrated in a small number of individuals; rather, it must circulate across society without regard to skin color, race, or ethnicity. *Second*, national wealth is controlled and earnings are properly dispersed to all communities in need. *Third*, Islam forbids a person from hoarding his money beyond a fair limit, particularly if it was acquired in an unethical manner.

Institutional Theory (Isomorphism Theory)

Isomorphism is a term that originates from the Greek language and consists of two words: "isos" which means "same" and "morphe" which means "form/shape." When these two words are combined, it means "same form" (Fuad & Palupi, 2018). DiMaggio and Powell (1983) proposed the institutional isomorphic hypothesis, which

states that the institutional or organizational environment frequently changes due to three pressures, namely coercive, mimetic, and normative. This idea promotes or supports a population unit to behave similarly to other units when confronted with the same environmental condition. The main premise of this theory is that an organization may exist if it can persuade the general public or the surrounding community that it is a legal and professional institution worthy of support. Institutional theory is one of the most commonly used theories to explain human and organizational behavior. It first showed how the form of institutionalized social institutions may influence processes within organizations (Kisworo & Shauki, 2019).

Because political and cultural influences are common in organizational life, especially in public organizations, institutional isomorphic theory is highly beneficial for the long-term survival of an organization (Sofyani & Akbar, 2015). In the context of zakat research, the institutional isomorphic theory could be used to assess organizational performance in order to entice individuals to contribute money to the institution on a regular basis. Demonstrate that an institution/organization strives to modify its surrounding condition in order to be trusted and become better, more acceptable, and institutionally legitimate, as assessed by three types of pressure: coercive pressure, mimetic pressure, and normative pressure. The following is the summary of the description.

Coersive Isomorphism

Coercive isomorphism refers to the formal and informal pressures placed on an organization by other organizations, in which the organization is reliant on the cultural expectations of the society in which it operates. External and internal forces, on the other hand, are said to affect coercive isomorphism. Internal pressure comes in the form of government-imposed restrictions, whereas external pressure is impacted by political considerations, with public organizations being the most affected. This pressure, on the other hand, will result in employee compliance inside the business (Asmara et al., 2016). Mollering (2005) also expressed the amount to which the institution refers to legal norms that are in line with its responsibilities and tasks in order to be regarded good by the environment, enhance public confidence, and benefit those around it (Y. Liang et al., 2018).

Mimetic Isomorphism

Mimetic isomorphism refers to an organization's inclination to copy the conduct of others. This can happen when an organization's goals aren't well understood, the goals are vague, or there's a lot of uncertainty in the environment, causing companies to model themselves after other organizations and encouraging them to mimic. Others argue that mimetic isomorphism is an activity done by an organization by mimicking the methods or policies of other public organizations, such as conducting comparison studies between regions to observe and share ideas relevant to the field of work or other things (Binawati, 2015).

This pressure is the result of a coercive isomorphic response, which occurs when an organization attempts to imitate other organizations in terms of activities, structures, and systems, only to discover later that there are differences in means and goals, as well as a lack of interpersonal communication (Primasari, 2014). of course, there will be many types of policy changes, and replicating the work patterns of more sophisticated companies is a lengthy process (Irawan, 2018).

Normative Isomorphism

Professionalism in a given organization leads to normative isomorphism. As a result, professionalism may be understood as a collective representation by members of a certain job in defining the proper and suitable methods to act (Dimaggio & Powell, 1983). On the other hand, others argue that normative isomorphism has something to do with the organization's human resources' integrity and competency. Human resource competency is one of the most important aspects in determining an organization's professionalism (Fardian, 2014). It is claimed that institutional normative pressure can improve public trust, based on the findings of prior research. (Asmara et al., 2016) Similarly, the public will have a greater faith in zakat organizations with skilled human resources and administration (Afriana, 2020).

Institutional Isomorphic Relationship with Governance in Zakat Institutions

In this study, institutional theory is aimed at increasing public trust in Laznas Yatim Mandiri. As a result, the institution's environment will be altered in order to meet these demands (Fitri, 2020). As a result, this theory has universal implications in terms of trust, responsibility, honesty, equality, and justice, all of which are socially acceptable.

Coercive Isomorphism

According to Dimaggio and Powell (1983), coercive isomorphism is the consequence of formal and informal constraints imposed on organizations with other organizations in which they are interdependent and where organizational functions exist (Pratiwi & Akbar, 2018). In terms of official pressure, Islamic law, the environment, and legislation all have a role. Government policy pressures (or regulatory policies), pressure from affiliated institutions, pressure from professional groups, or pressure from certain market industry divisions are all examples of coercive pressure. This coercive pressure comes from stakeholders whose duty it is to entrust faith in institutions by using services. The *muzakki* (those who pay zakat) who commit their zakat to the institution are the stakeholders in the zakat institution. This suggests that the majority of Muslims prefer to work in institutions that follow the Islamic labor system (Izquierdo et al., 2014).

In this discussion, Islamic laws (sharia) might be seen as suppressing zakat institutions in terms of management and distribution. Because zakat is defined as sharia in Islamic teachings and is also the working environment of an organization that must conform to Muslim culture and surroundings. If the organization follows legal guidelines, must act in accordance with its tasks, and is well-liked by the

community, this can help to build public confidence. If the goal is zakat, then everything must adhere to Islamic principles, such as mandate, honesty, equality, and justice (Salma, 2017).

Mimetic Isomorphism

Since an organization's technology is poorly understood, its goals are vague, or there is symbolic environmental ambiguity, mimetic isomorphism arises. As a result, organizations will tend to copy other companies' models and urge others to do the same (Kyvelidis, 2005). Mimetic isomorphism, in another meaning, is an organizational shift that occurs when something is unknown. When faced with ambiguity or a lack of a clear norm to follow. Organizations will be more likely to observe other organizations and, of course, to copy other organizations in areas where they believe they are superior. We may use the example of a company where there is uncertainty in the environment, and bosses would direct their subordinates to mimic successful businesses (Romandiyah, 2018). Another instance is when a fledgling company looks to a more mature and successful organization for guidance on how to proceed. When an organization is forced to conform due to pressure from other organizations on which it relies, or when a culture is imposed on it, isomorphism will arise forcibly (Farquharson, 2013).

This idea was developed to affect government agency accountability and performance. According to DiMaggio and Powell (1983), the formation of this idea is a result of the organization's response to environmental uncertainty in a particular area. When a company has a poor level of technology, its goals are hazy and imprecise. In attempt to establish credibility, the group patterned it like other types of organizations. When an organization imitates other organizations, it creates similarities and even similarities, resulting in the organization being homogenous (Hasrina et al., 2018). One of the reasons an organization tends to be similar, according to DiMaggio and Powell, is that there are few organizational models that may be replicated. As a result, efforts to select an organizational structure for dealing with ambiguity and uncertainty must follow the same organizational pattern.

The mimetic pressure found in zakat institutions may be seen in the different forms of zakat institutions that exist in all areas of Indonesia, as well as in how zakat institutions draw the interest of *muzakki*. The reason offered in the context of this study is that since 1999, when the law on zakat administration was established, numerous types of zakat institutions, including those run by commercial and government organizations, have begun to develop (Nur & Ridla, 2015).

The number of collaborations between institutions might create competitive pressure, requiring reciprocal mitigation in order to foster innovation in their particular institutional settings. With this pressure, institutions are always competing and improving each other with new ideas in order to please stakeholders. If the parallels between institutions managed by the private sector and those managed by the government are comparable to those controlled by zakat institutions that are already well-known and successful, then the community will trust these institutions

(zakat). The letter of legality for the institution's formation, the zakat management program that is already in place, and the use of zakat for the welfare of *mustahik* are all examples of comparable kinds of innovation in numerous zakat organizations (Nasution, 2019).

Normative Isomorphism

Normative isomorphism is strongly linked to professionalism, which is defined as an institution's attempt to modify its behavior for the better as a result of expected normative pressure from stakeholders. In another sense, normative isomorphism is a change mechanism to advance the organization which is triggered by the encouragement of professionalism. The motivation for this professionalism comes from stakeholder requests or professional organizations' agreement. When institutional changes might occur owing to the influence of professional groups, normative isomorphism theory emerges (Mahmudah & Riyanto LS, 2016). Another meaning of normative isomorphism is isomorphism linked to professionalism, which may be defined as the organization's collaborative endeavor to set the working circumstances and procedures (Perkasa, 2017). Meanwhile, the professionalism that arises in this isomorphic setting is a result of formal schooling as well as the organization's growth of professional networks. Professionals from consultants or universities generally exert normative pressure on public sector enterprises through conferences, seminars, workshops, training, and mentorship (Ahyaruddin & Akbar, 2016).

The findings of Wang, Tseng, & Yen, (2014) and Istiqomah (2018) indicate that institutional normative pressure can boost public trust. This is also true with zakat institutions, where community members will place greater faith in competent administration. Zakat institutions must constantly socialize and give rigorous instruction in order to gain professional reputation and increase the number of individuals who commit their wealth to zakat organizations. Direct and indirect socialization to the community are the two types of socialization. The work program of zakat institutions might carry out direct socialization to the community at a meeting. Meanwhile, indirect socialization takes place through intermediate characters such as ulama, religious instructors, and community leaders. Reports on the distribution of zakat to the community in print and online media are also available (Hamzah & Kurniawan, 2020).

Furthermore, a trustworthy, accountable, and credible zakat institution is required. People will believe and distribute zakat as a result of these events. If the services offered are satisfactory, and staff response times are consistently high, the community will be satisfied, trustworthy, and loyal in their zakat distribution through the zakat institution (Sutomo et al., 2016).

RESEARCH METHOD

This study relied on descriptive qualitative research. Descriptive research is a type of research that aims to offer a systematic description of data gathered from the topic and object of study (Bungin, 2017). In a review of institutional isomorphic theory, this study was undertaken to examine zakat governance at the Laznas Yatim Mandiri. The author will collect data pertaining to research concerns using a field data collection approach (field research), which entails performing an in-depth examination of the item to be examined in order to acquire a full and structured image of the research subject (Suryabrata, 2015). As for determining the data source, the author will use primary and secondary data (Indriantoro & Supomo, 2013). The deputy director of the collection and distribution division will acquire primary data. Secondary data will be gathered from publications, paperwork, websites, and other general information held by the Independent Yatim Zakat Institute in Ponorogo, Indonesia.

RESULTS AND DISCUSSION

Coercive Review of Laznas Yatim Mandiri's Governance

Coercive pressure is the consequence of official or informal pressure being applied to an organization in order for it to adapt to the cultural expectations of the society in which it operates. The norms of Islamic law and the regulation of legislation No. 23 of 2011 will be used as indicators to evaluate if the administration of Laznas Yatim Mandiri is based on a coercive approach. The Islamic law requires zakat institutions to be trustworthy, helpful, accountable, and fair. In order for the Laznas Yatim Mandiri's operations to be based on the norms of sharia and the law. This has been demonstrated by the implementation of Islamic studies for all levels of management and employees, which mandates that every employee follow the Qur'an and that all areas of work operations reflect Islamic principles (Rofik, 2020).

Islamic law stresses the importance of being trustworthy (QS An-Nisa: 58), fair (QS. al-Maidah: 8-9), accountable (QS. Al-Isra': 36), transparent (QS. Al-Muthafifin: 1-5), and bringing various benefits (HR. Ahmad, and Ath-Thabrani: 3289), so that the five aspects are in accordance with the law.

1. Trust

A mandate is necessary for an institution to account for the zakat funds it receives, as stated in the Qur'an chapter An-Nisa: 58.

إِنَّ اللَّهَ يَأْمُرُكُمْ أَنْ تُؤَدُّوا الْأَمَانَاتِ إِلَىٰ أَهْلِهَا ...

Indeed, Allah commands you to render trusts to whom they are due ...

The mandate here must be a trustworthy organization that also provides more advantages to the society. In fact, the Laznas Yatim Mandiri is in charge

of carrying out the mission, which includes reporting zakat distribution outcomes to the general public via the Website and Instagram. While providing unique reports to funders via WhatsApp in the form of photographs and videos of events. Then, for each donor who has pledged their finances to Laznas Yatim Mandiri, proof of trust is provided in the form of a note (Cholilulloh, 2020).

2. Usefulness

As stated in the hadith narrated by Ahmad and Ath-Thabrani: 3289.

The best of people are those who are most beneficial to others. (HR. Ahmad and Ath-Thabrani)

An institution must be able to give the most benefit, especially to *mustahik* and the entire community in general. The Laznas Yatim Mandiri gives advantages to orphans in the form of financial support, which is distributed not only to their children but also to their mothers and teachers, resulting in benefits for the entire community (Rofik, 2020).

3. Justice

In this regard, an institution must offer justice in line with its contribution to the society, as mentioned in the word (QS. Al-Maidah: 8-9) and the 1945 Constitution's Chapter 1 Verse 2 on Zakat Management.

يَا أَيُّهَا الَّذِينَ آمَنُوا كُونُوا قَوَّامِينَ لِلَّهِ شُهَدَاءَ بِالْقِسْطِ وَلَا يَجْرِمَنَّكُمْ شَنَاٰنُ
قَوْمٍ عَلَىٰ أَلَّا تَعْدِلُوا ۗ اْعْدِلُوا هُوَ أَقْرَبُ لِلتَّقْوَىٰ وَاتَّقُوا اللَّهَ ۚ إِنَّ اللَّهَ خَبِيرٌ بِمَا
تَعْمَلُونَ

O you who have believed, be persistently standing firm for Allah, witnesses in justice, and do not let the hatred of a people prevent you from being just. Be just; that is nearer to righteousness. And fear Allah; indeed, Allah is Acquainted with what you do.

Laznas Yatim Mandiri always provides justice to the community by prioritizing the welfare aspect of the community. This can be seen in the distribution of zakat funds for the Independent Yatim Scholarship (BESTARI) so that the scholarship is not used arbitrarily but in accordance with their respective portions, ensuring that aspects of justice are fulfilled (Rofik, 2020).

4. Accountability

In this regard, zakat management institutions must be able to offer accountability to the community in the form of institutional organs' roles, structures, processes, and duties in order to successfully administer the

institution. This is revealed in the surah (Surah Al-Isra ': 36) as well as the 1945 Constitution about Zakat Management Chapter 1 Verse 2.

وَلَا تَقْفُ مَا لَيْسَ لَكَ بِهِ عِلْمٌ إِنَّ السَّمْعَ وَالْبَصَرَ وَالْفُؤَادَ كُلُّ أُولَئِكَ كَانَ عَنْهُ
مَسْئُولًا

And do not pursue that of which you have no knowledge. Indeed, the hearing, the sight and the heart - about all those [one] will be questioned.

The idea of accountability necessitates a more responsive, proactive, anticipatory, inventive, creative, and competitive attitude among ZIS management institutions. So that when you see an event, you are not only passive and reacting to a social phenomena (Makmun, 2018).

In practice, the Laznas Yatim Mandiri stresses accountability components, such as the culture of coordinating work programs, monitoring work, assessing work programs, producing financial reports, and creating an audit committee. However, there are numerous flaws in its execution, including audits that are exclusively conducted by internal parties, despite the fact that the rules and regulations requiring this audit to be accompanied by external parties from government institutions, particularly Baznas, are in place (R. Baidhowi, 2020).

5. Financial Reports and Activities Transparency

In this regard, zakat institutions must make material and relevant information readily available and understandable to stakeholders. And, as the name implies, they can be accountable for their responsibilities to the community.

As a method of adopting transparent and professional information, the Laznas Yatim Mandiri constantly makes financial reports and activities available to the public. As a result, all of the actions carried out have represented a reliable institution (Hamid, 2020)

Laznas Yatim Mandiri's Governance in a Mimetic Review

The propensity of an organization to model itself on the conduct of other organizations is known as mimetic pressure or imitation. When an organization lacks a defined objective and the organizations around it are more sophisticated, the organization models itself after the more advanced organization, encouraging other organizations to follow suit (Dimaggio & Powell, 1983). As a result, the indicators to consider while looking at the management of Laznas Yatim Mandiri using the mimetic method are:

1. Zakat is collected through the Pick-up Ball technique.

In this regard, an institution is necessary to provide convenient service by collecting zakat and delivering it straight to the donor's home, so that donors are always taken care of and motivated to pay zakat and donate to Islamic charity.

In practice, when it comes to zakat collections, Yatim Mandiri constantly prioritizes elements of *muzakki* satisfaction, as evidenced by *muzakki*'s growing willingness to commit their finances to zakat organizations, hence strengthening public trust in Yatim Mandiri. This is comparable to Laznas YDSF Surabaya's zakat collection technique, in which they pick up the ball and deliver it to the donor's residence. This sort of collection model is more successful in strengthening *muzakki*'s faith in depositing their cash in independent zakat organizations.

2. Zakat collection through Brochures, Banners, and Magazines

As stated in the Qur'an (Chapter Ali 'Imran: 18), an institution must innovate in order to draw people's interest in depositing their monies in zakat institutions. In fact, Yatim Mandiri consistently prioritizes issues of public confidence while collecting in zakat institutions, as seen by *muzakki*'s rising enthusiasm in entrusting their finances to zakat institutions, consequently boosting public trust in Yatim Mandiri. Rumah Zakat, which collects zakat through pamphlets, banners, and periodicals, is comparable and same to this. The purpose of this collecting approach is to increase public trust in the Laznas Yatim Mandiri.

3. Zakat collection through employee salary deductions

In this regard, an institution must offer justice to its employees and the society. In practice, it relates to Yatim Mandiri's zakat collections, which always prioritize issues of justice in order to minimize social envy among the community and employees, and to build public trust in Yatim Mandiri. This model is comparable to the Zakat Collection Unit (UPZ) in the ministry of religion, which is more successful than professional zakat payments made directly by *muzakki* in collecting professional zakat money through employee salary deductions (ASN).

4. Zakat Distribution Through Cash Transfer

In this context refers, zakat institutions are expected to provide simple services to members of the society who are in desperate need of assistance, in order to maintain public interest in depositing monies in zakat institutions. In practice, it is related to the distribution of zakat institutions run by independent orphans who always prioritize aspects of welfare for the poor, as evidenced by *muzakki*'s increasing interest in entrusting their funds to zakat institutions for the poor, thereby increasing community trust in Yatim Mandiri. This approach is similar to the Laznas Dhompot Dhuafa, which uses Cash Transfer (*Bantuan Langsung Tunai*-BLT) to distribute zakat funds, which is more efficient than consumptive zakat distribution (Amarodin, 2019).

5. Productive Zakat Distribution through Yatim Mandiri Program

In this aspect, zakat institutions are required to provide easy services to the community who really need help, so that public interest in depositing their funds in zakat institutions continues to increase. In practice, related to the distribution of zakat institutions that are implemented by Yatim Mandiri, which always prioritize aspects of empowering the underprivileged in terms of funding, this can be seen from the community empowerment program in independent orphans which includes the BISA program (Bunda Mandiri Sejahtera), Kampung Mandiri, BESTARI (Orphanage Mandiri Scholarship), and BLM (*Mustahik* Cash Transfer). This is reinforced by *muzakki's* growing desire to commit their wealth to zakat organizations for the sake of the poor, boosting public confidence in Yatim Mandiri. This concept is quite similar to the Dhompét Dhuafa zakat institution, which believes that distributing zakat funds through productive zakat initiatives is more beneficial to the society than distributing zakat funds through consumptive zakat distribution.

6. Direct Reporting Transparency to the donor's house

In this regard, an information institution is transparent while making contributions, allowing *muzakki* to continue to trust independent zakat institutions with their cash. In practice, as evidenced by the huge number of *muzakki* for the Laznas Yatim Mandiri, the openness of information contained in independent institutions that apply zakat to *muzakki* will improve Yatim Mandiri's confidence. This model is similar to and identical to the Rumah Zakat institution, which communicates information about distribution reporting more online, while also reporting through donor houses. This is more effective in increasing *muzakki's* trust in Yatim Mandiri to entrust their zakat funds to Yatim Mandiri.

7. Information Transparency through Instagram and website

In this regard, an institution discloses information in a transparent manner via Instagram and websites, ensuring that the public's faith in independent zakat organizations is maintained. In practice, it has to do with the transparency of information contained in independent institutions where zakat is applied transparently to the community, as an increasing number of *muzakki* are interested in entrusting their funds to Laznas Yatim Mandiri, thereby increasing public trust in Yatim Mandiri. This model is similar to the Dhompét Dhuafa zakat institution, which uses social media and websites to communicate financial reporting and activities, such as Whatsapp, Instagram, and the Yatim Mandiri official website. This is more transparent, increasing *muzakki* trust in Yatim Mandiri to pay zakat funds.

Laznas Yatim Mandiri's Governance in a Normative Review

Normative isomorphism is a theory related to the professionalism of an institution. It is obvious that the most common problem in zakat institutions is a lack

of professionalism; as a result, institutional development is required to address this issue. OPZ must be able to apply Article 2 Number 3 of the Zakat Law, which states that zakat management must be based on Islamic law, trust, expediency, justice, legal clarity, integration, and responsibility. It follows the five principles of good corporate governance, which include transparency, accountability, responsibility, independence, and justice and equality, among the seven principles (Lovenia & Adnan, 2017). As a result, while examining the administration of Laznas Yatim Mandiri using a normative approach, the following indicators will be used.

1. Transparency

In this aspect, an institution is required to provide material and relevant information in the form of easy access and can be understood by stakeholders. In practice, the Laznas Yatim Mandiri always provides clear, accurate, and timely information and is easily accessible to stakeholders in accordance with their rights. The principle of professionalism applied by Yatim Mandiri is not only conveying information but also on time in delivering it. So that professionalism in Laznas Yatim Mandiri can be achieved.

2. Accountability

In this aspect, an institution is required to provide accountability which includes the function, structure, system, and also the accountability of the organ of the institution. In practice, Laznas Yatim Mandiri always coordinates work programs, monitors work, evaluates work programs, and prepares financial reports quickly and accurately. In its implementation, it is not only held every week but there is a regular evaluation after the implementation of the activities. So that professional zakat institutions in Yatim Mandiri have been achieved well.

3. Responsibility

An institution is expected to give a moral duty or obligation to society as a whole in this regard. Laznas Yatim Zakat Mandiri constantly provides free medical treatment, environmental hygiene campaigns, blood donations, and ambulances in practice. As a result, professional zakat institutions have been established in Yatim Mandiri.

4. Independence

Zakat institutions must be self-contained in this regard, so that each division does not dominate the others and is not subject to outside interference. Because each unit in the institution is not impacted by particular interests, the Laznas Yatim Mandiri constantly follows an independent principle in guaranteeing the impartiality of decision making. So that Yatim Mandiri can have excellent zakat institutions.

5. Fairness and Equality

In this regard, zakat institutions must preserve aspects of justice and equality in administering an institution, such as constantly paying attention to the interests of *mustahik*, *muzakki*, and those who manage them in a fair and equitable manner. In practice, Laznas Yatim Mandiri always follow the concept of

fairness, ensuring that all muzakki are treated equally and transparently, and that muzakki are permitted to offer input into the institution's performance in line with the applicable regulations. So that Yatim Mandiri's professional zakat institutions can be accomplished.

CONCLUSION

Based on the discussion presented above, the following conclusions can be drawn. The findings of this study show that the governance of Laznas Yatim Mandiri Ponorogo is in line with Islamic law and the law No. 3 of 2011, which includes trust, justice, accountability, transparency, and benefits to the people. Meanwhile, in terms of mimetic aspects, Yatim Mandiri's governance system imitates many other alms institutions and Islamic philanthropic institutions such as waqf institutions in terms of gathering, distributing, and transparent information, even if the methods and forms of activities are not identical. In terms of normative aspects, the Laznas Yatim Mandiri was found to be in compliance with professional standards in carrying out its activities, as measured by the selection method for human resources recruitment who had proportional skills in zakat and held the principles of good corporate governance, which included transparency, accountability, and accountability.

That this study is limited to the Laznas Yatim Mandiri in Ponorogo and does not extend to other locations. Furthermore, because this study only employs a qualitative methodology, future research should investigate the institutional isomorphic theory of Islamic charitable institutions as viewed by service users (donors or money receivers) utilizing both qualitative and quantitative methods.

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