

# Strategic Management in the Zakat Growth Acceleration Framework in Indonesia

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## ABSTRACT

Acceleration is an effort that can be done to increase the growth of state zakat. The aim of the study was to describe various managerial strategies in accelerating the management of zakat. The method used is the study of documentation and literature literature. Secondary data were analyzed descriptively, through discussion with peer fields of science, then revised based on existing inputs, then finalized the manuscript. Based on the results of the study it can be concluded that, the acceleration method used to increase zakat receipts is, by accelerating the competence of human resources, accelerating new innovations, accelerating feedback and the mechanism of transformation of knowledge. The concept of maqasid ash-sharia is used to form a model for the development of strategic management of zakat growth in Indonesia. Maqasid ash sharia has a very broad scope because it does not only focus on three objectives of basic human needs, but also covers various dimensions of life, especially socio-economics and the elements that support it.

**Keywords:** *Acceleration, Management, Zakat, Growth.*

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### Highlights of this paper

- The objective of the study was to describe various managerial strategies in accelerating the management of zakat.
- Based on the results of the study it can be concluded that, the acceleration method used to increase zakat receipts is, by accelerating the competence of human resources, accelerating new innovations, accelerating feedback and the mechanism of transformation of knowledge.

## 1. INTRODUCTION

The global economic crisis is one proof of the importance of acceleration. An empirical evidence through Barajas' research states that, "The recovery of the economic crisis in 2008-2009 by accelerating intangible intensive strategies in human and relational capital strengthened the speed of post-crisis correction of more than 1600 European companies (Barajas *et al.*, 2017). "Strategic acceleration of market shocks that systematically allows faster recovery speeds.

Acceleration can present a new modification of the target acceleration method as one of the solutions to increase the growth of state zakat. The intended acceleration target is the minimum acceleration limit of the basic goal, namely the benefit of the people leading to the condition of the deadline of a zakat management structure, namely the potential of zakat. In order to increase the growth of state zakat, a deeper conceptual understanding of the interdependence between service innovation, program sustainability and quality in the era of acceleration in the context of strategic management studies is needed. This is done to meet the challenges of technology, globalization in various dimensions of life.

To achieve a balance between fulfilling the obligation (muzaki) of zakat (manager) growth and community welfare (mustahik) in a 'dynamic' ecosystem, it needs to be done by ensuring strong commitment and creating value and developing sustainable practices. According to Bo Enquist, et., Al, "A deeper conceptual understanding of service innovation and quality improvement cannot be handled as a stand-alone managerial activity because this process is part of circle learning for transformation, shared value creation and sustainable practice (Enquist and Sebhatu, 2018). "

According to the researchers, a general failure related to the acceleration of the zakat growth target is different from the initial goal and the burden continues to grow because of the influence of certain factors in accordance with the level of risk management, as must return to the legal basis in the Qur'an and Sunnah Regarding this, it implies that the attenuation produced from maqasid asy sharia is equivalent to that which has been studied in the strategic study of the national zakat body, but in the research the maqasid asy syariah scope is greater than suggested in the literature.

The originality / value of this research is that a model is developed by making the initial procedure called the method of accelerating the growth of zakat through strategic management. the lowest resistance of a strategic management of state zakat management.

## 2. THEORY

Zakat enters the scope of worship or is called khassah worship, adah Worship whose provisions and methods of implementation have been set by nas'and can be called worship muhaddad, 'Worship which is limited by syara' (Khoirul, 2017). Yusuf Qardawi said, "Zakat is an religious service that is intended to fulfill the basic needs of those in need (Al-Qardawi, 1973)."

According to Ibn Taimiyah (661-728H / 1262-1327M) and Expert Fiqh (Fuqaha), zakat is a form of love and willingness to God, both in words and deeds, both physically and mentally to achieve the pleasure of Allah and hope for His reward in hereafter. Like worship, carrying out it can foster humanity (akhlak insaniyah) and the nature of

godliness (akhlak rabbaniyah). Hasbi As-Sadiqqi stated that, "The nature of worship is the submission of soul that arises from the heart, a believer is not seen as worshipping (not yet perfect in worship) if he only does worship with an understanding of jurisprudence or suggestion; This means that worship as well as referred to by other experts such as monotheists and moral experts is then gathered the essence of worship." For more details, can be seen in the following picture:

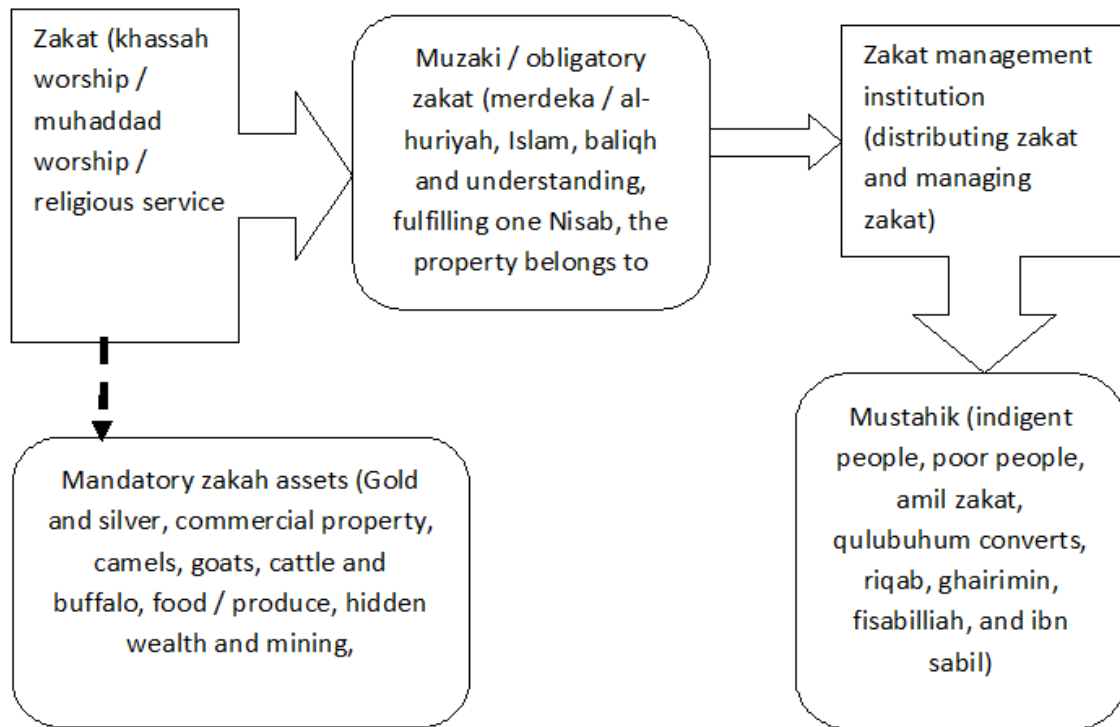


Figure-1. The nature of worship.

Source: Jamaluddin (2015).

Research using the maqashid shariah concept according to Abdul Majid Najjar has been carried out by (Mutia and Musfirah, 2017) with the title, 'Maqashid Shariah Index Approach as Measurement of Islamic Banking Performance in Southeast ASIA (Maqashid Sharia Index Approach as Performance Measurement of Sharia Banking in Southeast Asia), where the concept of Abd Al-Majid Najjar builds a broader and more effective concept of sharia maqashid by dividing it into four objectives and eight elements as illustrated in Table 1:

Table-1. The concept of Islamic sharia Maqasid according to Abd Al-Majid Najjar.

Aim	Impact
1. Securing the Value of Life	1. Human Faith 2. Human Rights (HAM)
2. Securing yourself	1. Self / individual 2. Intelligence
3. Securing the community	1. Descendants 2. Human entities / substances
4. Securing the Environment	1. Assets 2. Environment

Source: Al-Najjar (1997).

Ibn 'Asyur expressed a more detailed idea that, "Maqasid asy sharia enters the scope of preservation of public order, improvement of community welfare, prevention of corruption, enforcement of justice, maintaining economic

stability and harmony (Al-Raisuni, 1992)." Then Abu (1997) provide more complete specifications and make three important points, namely: individual education and training, building justice and promoting the welfare of humanity.

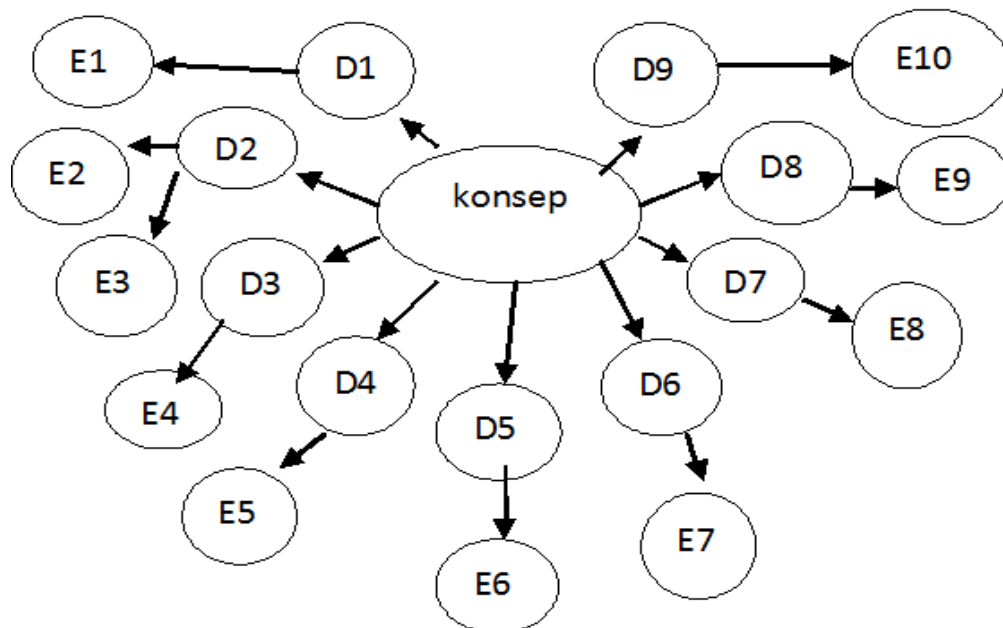


Figure-2. Operational Method.

Source: Abu (1997).

The concept of maqashid ash-sharia Ibn 'Asyur and Abu Zaharah combined with the operationalization concept of the method made by Sekaran was also carried out by Syofyan (2017) with the title of research, "Economic Performance Analysis and Maqashid Shariah Three Islamic Banks in Indonesia using the Current Model, in where 'D' denotes Dimensions, and 'E' denotes Elements, can be described as follows.

Table-2. Specifications in the dimensions and elements of the now-day maqashid ash-syariah concept.

No	Concept	Dimension	Element
1	Individual education and training	(D1) Progress in science	(E1) Hibah Pendidikan
		(D2) grow new skills and improvements	(E2) Penelitian
		(D3) creates awareness	(E3) Pelatihan
2		(D4) Fair transactions	(E4) Publisitas
		(D5) affordable and transparent services	(E5) fair returns
		(D6) the elimination of a sense of injustice	(E6) transparency
		(D7) order preservation	(E7) fair distribution
3	Building justice	(D8) alignment	(E8) non-profit / profit
		(D9) economic stability	(E9) personal / personal income
			(E10) the active role of all units

Source: Sekaran (2000).

Imam al-Syatibi (w 790H) in his book, "al-Muwafaqad fi Ushul al-Ahkam" in the chapter 'al-maqasid' juz I: 3 quoted by Suyitno, he said, "Basically Islamic law has been established to realize the benefit of servants (Maqasid

ash-shariah) both in the world and the end and is divided into three levels, namely maqasid dharuriyat, maqasid hajiyyat, and maqasid tahsiniyat (Suyitno, 2015). "For more details, see the following picture:

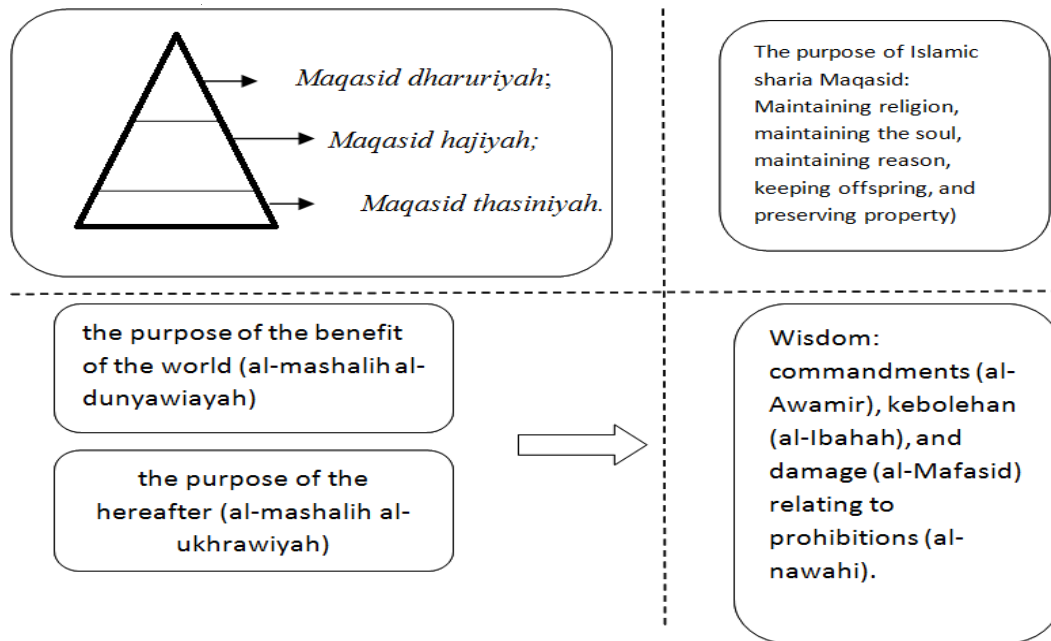


Figure-3. Maqasid asy-syariah.

Source: Al-Syatibi, juz II :7-8.,t.th.

The combination of four aspects of acceleration, Islamic law, the concept of Abd Al-Majid Najjar and the current concept. Accessibility has a lot of scope depending on the object of study. In this study there are at least four aspects used, namely: First, Human Resource Acceleration (HR). According to Anna Pluta, et., Al stated that "The tendency of stress due to economic problems, excessive work, mental burdens, and time pressures are often obstacles in the acceleration of human resources. The potential of human resources that must be maintained to overcome these obstacles consists of four, namely spiritual, intellectual, emotional, and physical. It is an important indicator in implementing multidimensional for resource acceleration situations (Rudawskar, 2016). "

The average human resource income of subjects receiving full-level acceleration including education has a possible economic benefit of 4.66% more per year (6.78% female income and 0.83% male income) or conservative estimates of around \$ 72,000 compared which is not accelerated. The income gap varies greatly over time, and is greatest in early adulthood (Warne, 2017). This research makes it possible to increase the proportion of accelerated education as early as possible to improve welfare in the future.

Second, Acceleration of new innovations. Innovation can be accelerated by exploiting external knowledge and importing ideas across organizational boundaries. These efforts involve intelligence, continuous data collection and flexible working relationships with team members (Zhan et al., 2018). Proff and Fojcik revealed how to make decisions under uncertainty. The results reveal that by accelerating information through feasibility testing by providing better information offerings, it can improve goal estimation and behavior measurement in the initial decision-making phase and can have a positive influence on decision-making behavior under uncertainty (Proff and Fojcik, 2015).

Third, feedback acceleration. A study conducted by Niamh O'Keeffe regarding the acceleration of the first 100 days of leadership that, "Expertise and assistance from outside in the first 100 days formed a vital tool for human resource practitioners. Human resources can add value to the first 100 days process, while identifying what

challenges and pitfalls for leaders during the early days of implementing a program (O'Keeffe, 2012). "Identified impacts are made into learning that is made using comprehensive feedback management . It will then result in achieving measurable potential in target centricity, collaboration, and innovation (Younger *et al.*, 2013).

Fourth, the Knowledge Transformation Mechanism. Hsiu ying Huang, et. Al., States that, "The process of knowledge transformation is the basis of the 'acceleration' of global internationalization. The speed of global internationalization is born and rooted in the ability to change internationalization knowledge found in individual human resources into operational strategies and procedures." (Ying and Huei, 2013).

Robertson and Luiz in their research understand that accelerating internationalization in fulfilling opportunities can be done with knowledge to create or use new technology. The technology has criteria namely, must have a unique ability to navigate an uncertain institutional environment, can utilize complementary institutions and be able to create the possibility of the process of accelerating internationalization (Robertson and Luiz, 2018).

This model is, "The model where a country has a legal basis or formal rules governing zakat, but has not made zakat as an obligation that must be fulfilled by citizens based on a positive legal perspective. In this model the emphasis is on the institutional aspects and zakat management system, zakat is still on a voluntary instrument. The regulatory framework is regulated in such a way as to produce good governance of zakat, although this model is not yet ideal, but in terms of management and the zakat institutional system it can continue to be improved in quality (Baznas, 2018). " According to Beik, "The partial model of zakat management has seven characteristics, which include: 1) having specific laws and regulations on zakat, 2) zakat has become a voluntary instrument in the view of state law, 3) the existence of an efficient zakat institutional structure, 4) not integrated zakat instruments in the fiscal policy and economic system of the economy as a whole, 5) the implementation of good amil governance as an effort to strengthen zakat governance (Beik and Pratama, 2015). "

### **3. METHODS**

A model was developed to be used to determine the acceleration of targets to be achieved by using strategic management procedures in accordance with the principle of maqasid asy sharia. The validation of the method of accelerating the target was carried out on the basis of the results obtained from the strategic review of the National Zakat Amil Agency (BAZNAS) from the end of 2019 to the approach of literature study. The influence of a more complex model is expected to be very influential on the growth of zakat in the Indonesian National Zakat Agency (BAZNAS). The focus of the research is on the conceptual framework of strategic studies that have the potential to help amil zakat agencies accelerate the innovation process, especially science and technology in order to achieve goals. The researcher used the concepts and variables of strategic management modeling to develop a series of analyzes that showed the process by which innovative ideas from several aspects of acceleration could be used to increase the growth of state zakat in the context of Islamic law. Acceleration research for the purpose of establishing policies and processes of innovation in organizational management carried out by Hivner proved to be able to identify strategies successfully (Hivner *et al.*, 2003).

### **4. DATA ANALYSIS AND DISCUSSION**

Maqasid ash sharia does not only focus on three levels, namely the primary goal (al-dharuruyat), secondary (al-hajiyat, and tertiary (al tahsiniyat). how to accelerate the growth of zakat, some results of the study refer to a model of acceleration of zakat growth which the researcher presents in the following figure:

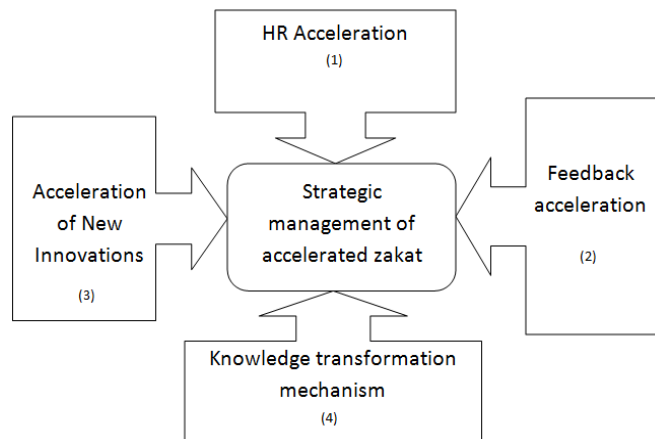


Figure-4. Four aspects of accelerating the growth of state zakat.

Source: 1. Tudor and Alexandri (2015) 2 and 3 Asy'ari (1992) 3. 4. Szafranski (2015).

#### 4.1. Acceleration of Human Resources (Muzaki, Mustahik, and Amil Zakat)

The zakat management body needs to understand how to deal with the acceleration to overcome negative consequences for human resources. Further research is still needed to identify the practice of strategic management of zakat studies which is a key factor for success in the situation of accelerating the growth of state zakat.

The implementation of the zakat distribution program can be carried out through the acceleration of the capital structure and socio-economic mustahik through productive zakat. According to research conducted by Tudor found, "Human resources perform better because they get accelerated capital and social-economic structures. Especially in terms of the transfer of operations of land resources, reduction of labor consumption, training in their fields and social-economic performance evaluated in terms of increasing productivity and land resources (Tudor and Alexandri, 2015).

The method of increasing productivity as an economic acceleration of the community was also carried out by the Japanese state. Koji Nakamura's research found that the problem of decreasing productivity in the country is due to two reasons, "Technology and ideas accumulated by research and development (R & D) and management resources such as capital and labor are not used efficiently and these resources are not reallocated efficiently throughout the company (Nakamura et al., 2019). "

Productive zakat can be allocated to increase human resource productivity (Mustahik) in the medium and long term. This is done by encouraging flexible reallocation such as venture capital and intensive training by changing work processes and programs according to changes in the socio-economic environment and the emergence of new technologies.

#### 4.2. New Innovations

Running risk is not just a technical problem in the development process. But the problem with receiving muzaki and mustahik. When uncertainty occurs in new programs that have a high level of risk management, top management delays important management decisions on the zakat program until sufficient information is available to make the right decisions.

#### 4.3. Feedback Acceleration

The results of the strategic study of the Zakat Agency can be used as a reference to take into account the subsequent decision making. By looking at the extent to which this feedback allows the government in this case to collaborate with the State Zakat Agency to encourage the acceleration of the environment by conducting



institutional innovation and community empowerment. According to Gorissen, "Local transition initiatives and government play an important role in accelerating the transition to sustainability. Acceleration dynamics is largely driven by good cooperation. "

4.4. The Mechanism of Knowledge Transformation

Gaps can occur when identifying mechanisms that are effective in managing knowledge for an international standard program. For example, how to manage the potential of zakat of citizens in foreign countries certainly requires adequate knowledge. The 'accelerating' mechanism with the ability to respond quickly in an international environment can increase the growth of state zakat.

Knowledge transformation enables the acceleration of resource creation, especially in the learning process of either amil zakat or mustahik. Szafranski, through his research, argues, "Shortening the educational process makes individuals gain knowledge faster and can use it faster and more effectively in the work environment so as to increase the possibility of effective and efficient preventive actions and sustainable improvement. Acceleration of learning with the mechanism of knowledge transformation can be done by analysis in an operational or strategic perspective. This is done by improving institutional practices, regional e-learning platforms and professional systems to monitor gaps in institutional knowledge (Szafranski, 2015). "

The same model can be done by the State Zakat Agency by accelerating learning through the pre-digital transformation strategy, namely how to accelerate the acquisition of human resource knowledge (Muzaki, Mustahik and Amil Zakat) by transferring knowledge about the use of digitalization in a longer period of time. Focusing on the underlying process and digital strategy activities do not only represent the strategic information system (IS) planning conventions, but reveal the new extreme strategy that emerges. This process is very dynamic and involves iterations between learning and doing (Chanias et al., 2019).

A new model was developed based on several concepts discussed earlier by researchers. A combination of various concepts aimed at increasing the growth of state zakat through management strategies using the more complex concept of Islamic sharia maqasid. For more details, can be seen in the following scheme:

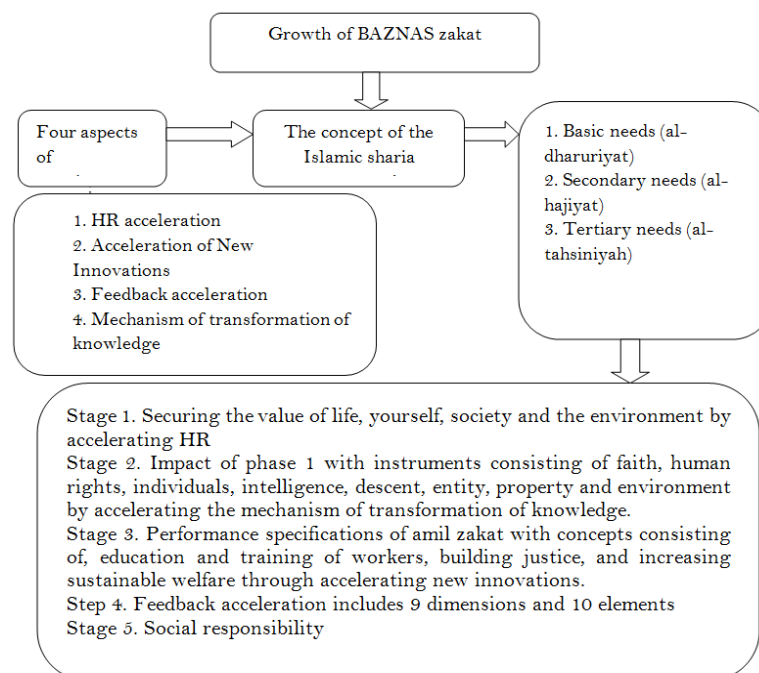


Figure-5. The more complex concept of maqasid asy sharia.

Source: (Syatibi, Al-Abu Ishaq Ibrahim bin Musa/w 790 H, without years).



## 5. CONCLUSION

Acceleration is an effort that can be done to increase the growth of state zakat. In this study there are four aspects of acceleration that can be used, namely acceleration of HR, acceleration of new innovations, acceleration of feedback and the mechanism of transformation of knowledge. Some of the concepts of maqasid ash-syariah from various sources are presented to form a model for developing the strategic management of national zakat growth. The results obtained from this study state that the concept of maqasid asy sharia has a very complete scope, especially studied and examined further. Because basically the context of worship is very broad. It is not only focused on the three goals of basic human needs. However, it covers various dimensions of life, especially socio-economic and supporting elements. Through aspects of acceleration, the goal of managing zakat, especially maqasid asy-sharia, can continue to be developed towards more advanced ones.

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