

Development Of Zakat Management And Collection In Indonesia Era Of Globalization 4.0

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Abstract

Issuing zakāh (zakat) is an obligation for Muslims who have attained nisab to issue zakat. Zakat has a very noble place in the teachings of Islamic sharia sharia because the existence of zakat is very decisive and mapping in alleviating poverty of Muslims in Indonesia. With the continuous development of the times, until entering the era of globalization 4.0, zakat still exists and continues to exist, and is ingrained in the soul of every pious person. Even in the era of globalization 4.0, technical support further strengthens Sharia Zakat law. This research is a qualitative field research, a field research procedure that produces descriptive data, in the form of written or oral data from people and observed research. In analyzing data, the author uses qualitative data analysis techniques or uses descriptive analysis, which departs from empirical facts or events, then the data is studied and analyzed so that general conclusions and generalizations can be made. Some of the main problems in the management of zakat management in Indonesia are problems related to the organization of zakat collection management and the demlematics of Muslim participation, and the role of methods in zakat management is not at all directed. In providing solutions to zakat management, appropriate designs must be made so that they can be free from obstacles that can disrupt zakat management and correct deficiencies in internal zakat receiving organizations from central to regional management, there must be new breakthroughs, especially in the era of the industrial revolution 4.0. Prioritize the regulations that have been made and take firm action for those who do not want to issue zakat for Muslim communities who have reached nisab issuing zakat who do not want to issue zakat.

Keywords: Development, Management, Zakat, globalization 4.0, Indonesia.

Introduction

Issuing zakāh (zakat) is an obligation for Muslims who have attained nisab to issue zakat. Zakat has a very noble place in the teachings of Islamic law, because the existence of zakat is very decisive and mapping in alleviating poverty of Muslims in Indonesia. In the development of Islam it is known from the spread of Islam, managing state revenues so that it becomes a developing country and the formation of a complete government organization, regulations in zakat management so that changes follow the rotation of globalization development.

With the continuous development of the times, until entering the era of globalization 4.0, zakat still exists and continues to exist, and is ingrained in the soul of every pious person. Even in the era of globalization 4.0, technical support further strengthens Sharia Zakat law. For the Zakat movement, increasingly sophisticated technology has made it easier for Muzakis to pay zakat, strengthened zakat governance, and provided a way for Zakat distribution plans for Mustahiks. Reforms in government and constancy in Islam, the government can produce concrete evidence on solving problems in zakat management in Indonesia. (Kartika, 2006).

Zakat is included in Islamic law which must be issued every Muslim who has reached nisab issues zakat to be distributed to those who are entitled to receive zakat. With the actual application of zakat is like a foundation to strengthen shelter and can protect Muslims who deserve it.

Related to the legal basis of zakat in QS. at-Tawbah verse 103, Allah Almighty said:

حَدْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلَّى عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

“Take zakat from some of their possessions, with it you cleanse and purify them and pray for them. Verily your prayer (becomes) peace of soul for them. And Allah is All-Hearing and All-Knowing”.

The fuqaha have agreed that zakat is an obligation, for those who deny it do not include the group of the Prophet Muhammad SAW. While in government regulation No. 23 of 2011 on the issue

of zakat, zakat is defined as income that is strictly required (obligatory) for Muslims who have reached nisab to be issued and distributed to those who need it in accordance with Islamic teachings. (Abdullah, 2013).

Methods

This research is a qualitative field research. Field research procedures that produce descriptive data, in the form of written or oral data from people and observed research (J. Lexy Moleong, 2014). Therefore, in this study, every symptom related to the development of management, management and collection of zakat in Indonesia in the era of Revolution 4.0 will be studied thoroughly and in depth and sought to provide deep meaning about the phenomena found. Thus between one symptom and another symptoms will be interrelated. Data collection technique is a systematic way or process in collecting, recording and presenting facts for certain purposes (Sugiyono, 2009) This research will use three types of data collection techniques. The three data collection techniques are interviews, document review and observation. In analyzing data, the author uses qualitative data analysis techniques or uses descriptive analysis, which departs from empirical facts or events, then the data is studied and analyzed so that general conclusions and generalizations can be made (Chalid Nabuko dan Abu Ahmadi, 2007). Data analysis is carried out after data collection is considered complete, in the first stage data organization is carried out. The next step is to group the data and categorize the data according to predetermined guidelines, then the data is compiled and then interpretation and conclusions are carried out.

Findings dan Discussion

The Urgency of Zakat Management in Indonesia

Please note that in the management of zakat management in Indonesia increases and slowly over time that requires a long time. Seen in history on the development of Islam in Indonesia, zakat is very influential for mapping Muslim sociality as alleviating poverty in Muslim communities. (Beik, 2013). The management of zakat carried out by the state requires Muslim communities whose income has reached the standard nisab to be issued. Looking at history at the time of the victory of the Indonesian nation from colonialism, zakat was taken care of not involving government organizations. The management of zakat is managed by community organizations run by two organizations, namely mosque organizations and pesantren organizations in Indonesia. (Wibisono, 2015). Practically, we can see the historical levels in the management of zakat in the Indonesian state starting from the time of the previous Islamic kings. According to (Wibisono, 2015), during the king's reign, zakat was interpreted as meaning to increase state income so that it could prosper the poor from the zakat income. It can be traced in requiring zakat for the government of Islamic kings in Indonesia. For example, in the king's government in Aceh which implements Islamic law, citizens depositing zakat for the economic development of the poor, must be obliged to pay zakat to the king's government. During the reign of the king of Aceh, the government of the king of Banjar worked very professionally to manage zakat management to prosper the poor. (Siswantoro, 2012).

At the beginning of the independence of the State of Indonesia, the management of zakat continued to be monitored and observed by economic experts as well as jurisprudence scholars and policy holders (government) to formulate to increase the income of Muslims. From the policy, we need to pay attention to the regulations in the 1945 Constitution and understand the content in which discusses the obligation to carry out Islamic religious teachings as in article 29 and article 34 of the 1945 Constitution, explaining that the poor and abandoned children are taken care of by the Government. (Siswantoro, 2012). During the administration of president Soeharto, in his government zakat was brought to assume good news to Muslims in terms of the context of the management implications of zakat management in Indonesia.

The establishment of a government in change (reform) brought hope of good to the Muslim community, namely a good opportunity in drafting an orderly plan of the zakat management law that was almost fifty years of opposition. Law No. 38 of 1999 discusses the management issue of zakat management urged by the State. Management in the management of zakat nationally was socialized after the issuance of Law Number 38 of 1999 on the issue of Zakat Management in Indonesia. (Sholikah, 2015). This law is the formal legal basis for the implementation of zakat in Indonesia. Broadly speaking, the zakat law above contains rules on the management of zakat funds that are well organized, transparent and professional, and carried out by official amils appointed by

the government. Eleven years on, various parties felt the weakness of Law Number 38 of 1999 from several sides, causing strong enthusiasm to revise the Law. (Mas'udi, 2009).

The Essence of Zakat Management in Indonesia

Distributing zakat has the opportunity to improve the economy and is very appropriate to improve the problems that exist in the Indonesian state today, for example in eliminating the poor, providing an educated way for every citizen and caring for physical and spiritual health for people who are obliged to receive zakat, in this case the application of zakat in Indonesia is faced with a number of problems. (Suedewo, 2008). In explaining the whole about zakat that can make problems related to the collection of zakat very problematic, namely the distrust for those who issue zakat to zakat collectors in community organizations and the State, so that it becomes a problem in the body of institutions that are engaged in collecting zakat in Indonesia.

Some of the main problems in zakat management are organizational or institutional problems in managing zakat bodies and the importance of issuing zakat like Muslims, and problems in how zakat managers work is not optimal. In dealing with the case, it must use methods in following up on terror and obstacles that loom and can restore the shortcomings of zakat management organizations in general. In this case justice must be put in place to give action to those who do not want not to issue zakat. (Canggih, 2017).

According to Mintarti (Mintarti, 2014) one of the most basic problems in the organization of zakat bodies is the lack of human resources for zakat collection officers and carrying out socialization of zakat expenditure. Because some zakat collectors are not yet professional in their work, only using it like only annual work is done.

In improving the management of zakat bodies in Indonesia, there are dilemmas faced so that they experience various problems such as, low awareness of the Muslim community about the purpose and importance of issuing zakat. The Muslim community in general partly believes that issuing zakat is only an annual activity carried out at the end of Ramadan has almost entered 1 Shawwal. (Hafidhuddin, 2012). Even though it should be noted that issuing zakat is one of the obligations of Muslims that has been in Islamic teachings required by Allah for Muslim communities that have reached the standard of nisab expenditure.

Issuing zakat to Muslims is not just carrying out obligations but what about the existence of zakat can improve the welfare of the people who are in dire need called the poor. (Siswanto E. S., 2016). In the future, people who previously became Muslims or muzakki in the future must be required to pay zakat regularly because it has reached the nisab standard for issuing zakat.

There is no government follow-up to take over, regulate and manage zakat because until now in Law No. 23 of 2011, the issue of regulating zakat is still unclear, a bright spot discusses the problem of establishing a zakat organization body and professional management in collecting zakat as a whole. (Widarwati, 2017) This is due to the absence of references to literacy guidelines on the collection, management, and distribution of zakat. Furthermore, the weakness of the law is that the sanctions imposed are still limited to BAZ and LAZ who work on irregularities in the distribution of zakat, but there is also no firm action specifically for those who do not want to fulfill their obligations in issuing zakat. (Hastuti, 2014).

Providing solutions in every zakat management problem is very important, because for improving the management of zakat institution management, the solution is as follows:

1. There must be effective collaboration of both the government, amil zakat institutions, and Muslim citizens on the management of zakat.
2. The government and zakat management institutions must play an active role in socializing zakat expenditure both through online media and through counseling to remote areas delivered directly to the Muslim community.
3. The government must strengthen the role of the Amil Zakat Agency and the Amil Zakat Institute through the Law on the management of zakat which is a reference to the laws of BAZ and LAS in carrying out their duties, the existence of these institutions can force the muzakki to carry out their obligations in issuing zakat that has reached nisab.

With the presence of relevant legal sources for amil zakat institutions in carrying out their duties and active socialization of collaboration between governments and amil zakat institutions can increase the knowledge of the Muslim community about awareness which is very important in

issuing zakat, so that the main purpose of issuing zakat can be fulfilled in advancing the welfare of Muslims and eliminating poverty in the State of Indonesia.

The Urgency of Zakat Management and Collection

Zakat institutions in Indonesia are already mandated in the management of zakat management that needs to be improved again is professionalism in zakat management. Issuing zakat through a zakat institution can be realized seen from a perspective survey has a very good value than being issued directly by individuals or individuals. (Azman, 2015). This can be to realize that muzakki feels that issuing zakat through institutions is a manifestation of Islamic sharia teachings in carrying out mahdhoh worship and strengthens trust in zakat institutions given the mandate and responsibility supported by the government and amil zakat institutions in Indonesia.

The management of zakat has been guided by the word of Allah SWT in the Quran which is manifested in QS. At-tawbah verse 60, as follows:

﴿إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمَلِينَ عَلَيْهَا وَالْمَوْلَافَةَ قُلُوبِهِمْ وَفِي الرِّقَابِ وَالْغُرَمِينَ وَفِي سَبِيلِ اللَّهِ وَأَبْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ ٦٠﴾

“Indeed, zakats are only for the poor, the poor, the administrators of zakat, the mu'allaf who are persuaded by their hearts, for (free) slaves, debtors, for the way of Allah and for those who are on the way, as a decree required by Allah, and Allah is All-Knowing and All-Wise”.

And Allah SWT also said in QS. At-tawbah verse 103

﴿خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ ١٠٣﴾

“Take zakat from some of their possessions, with it you cleanse and purify them and pray for them. Verily your prayer (becomes) peace of soul for them. And Allah is All-Hearing and All-Knowing”.

From the explanation of the two verses of the Quran above, it is explained that Muslims are entitled to receive the right to zakat, namely people whose job is to manage zakat ('amilina 'alaih) and zakat is intended to be intended who are obliged to issue zakat from people who have arrived nisabnya issuing zakat (muzakki) then distributed to those who are entitled to receive zakat (mustahiq). The one in charge of collecting the zakat is amilin. In tafsir Imam Qurtubi interprets explaining that the zakat collector (amil) as an individual appointed is entrusted by the central government as an officer in collecting, recording the collection of zakat from those who issue zakat and forwarded to the person entitled to receive the zakat. (Hafidhuddin, 2016)

The importance of management in zakat management can be divided as follows:

1. Ensure discipline in issuing zakat and strengthen in serving Muslims in issuing zakat in sharia in Islam as a guideline for worship that Allah regulates in his word.
2. Carrying out good tasks and appropriate activities aimed at zakat management is aimed at prioritizing an area that has been mapped.
3. Menampakkan unsur dakwah dalam mensukseskan kegiatan pemerintahan yang bertemakan keislaman.
4. Ease the relationship and mapping of data on people who are entitled to issue zakat and people who are entitled to receive zakat.
5. Always coordinate reports on zakat receipts to zakat managers and account transparently to the public (public)). (Tanjung, 2003)

Conversely, if in the management of zakat is appointed directly to carry out the duties of people who are entitled to issue zakat and people who are entitled to receive zakat, even though Islamic sharia regulations allow, but it can be a neglect of what has been regulated in the management of zakat, as well as taking wisdom and roles from zakat, the main goal in the management of zakat management is to map and prosper Muslims, If you do not apply good rules, you cannot provide good zakat management. (Ridho, 2007).

The distribution of zakat is clearly regulated and expressly regulated for those who are entitled to receive it are the poor, the poor, people who have just converted to Islam, liberating sahaya slaves, people who have economic difficulties, people who wage jihad in the way of Allah and people who are on a long journey. (Sholikah, 2015). From this explanation, it can be concluded that the mapping of zakat collection, that the existence of zakat is very influential in the socio-

economic equality of the people so that those who are entitled to receive zakat can raise their standard of living in the economic welfare of their families so that they can become people who have the right to issue zakat as an obligation to be issued when they have reached their nisab.

Implications of the Application of the Zakat Law

Zakat in its application must adjust national regulations and Islamic sharia in order to promote equality and make prosperity to Muslims so that it is highly recommended to regulate in advancing human resources to be prosperous with good zakat management, zakat needs to be empowered through a designated organization that can carry out the mandate in accordance with religious teachings, especially Islam in Indonesia. In Law Number 23 of 2011, problems related to the empowerment of Zakat have been regulated which previously existed in 1999 number 38 problems of Zakat Empowerment due to non-conformity in progress in the needs of regulations in the community must be highly recommended to be changed by laws that are very relevant and effective in the management of zakat in Indonesia. (Kamil, 2012)

In the empowerment of zakat, the most important work is mapping, socializing, deliberation in making decisions for collecting zakat, distributing, and empowering zakat well. Zakat has a special definition because it involves a person's wealth that needs to be paid by Muslims or private organizations so that it is distributed right on target for Muslims to get their rights to zakat which has been regulated based on Islamic religious teachings and national law in Indonesia. (Hairunnizam, 2004). The term Zakat is not as meaningful as alms and Infak. Alms is wealth or non-wealth given by Muslims or corporate institutions that are not related to zakat in global togetherness in Indonesian society. While Infak is wealth that must be given by Muslims or corporate institutions that are not related to zakat in global togetherness.

The explanation in the Law on Zakat Management relating to the management of zakat in 2011 No. 23 gives color to changes in the management of zakat bodies in Indonesia because it adjusts to LNRI No. 115 of 2011 which has been determined. In relation to the existence of regulations in the 2011 Zakat Management Law No. 23, issues related to Zakat Empowerment are presented in TLNRI No. 5255.

As a state policy in the 2011 zakat management law number 23, the issue of zakat empowerment in Indonesia is as follows:

- a. It is said that the state bears freedom for citizens in determining the teachings (of their religion) to obey worship and in faith adjust their beliefs and religion professed.
- b. It is said that paying zakat is a necessity and obligation carried out by Muslims who have reached nisab in the expenditure of zakat recommended in Islamic religious teachings.
- c. It is said that zakat as a manifestation of social behavior that is official in the Muslim community in Islam the main goal can be the prosperity of equity and prosperity of the Indonesian Muslim community.
- d. It is said that to realize the foundation in empowering management and collection, zakat needs to be empowered by institutions that adjust to the teachings of Islam that have been regulated.
- e. It is said that in the 1999 Zakat Management Law No. 38 the issue of zakat empowerment is no longer suitable for progress in fulfilling government regulation products to be applied to Indonesian Muslims, so changes to the regulation are needed. (Khasanah, 2015)

The main objective in the policy of the Zakat Management Law intends to sensitize Muslims in issuing zakat for those who have reached the nisab of their wealth. Because dead-end zakat affects the welfare of the poor so that it can be evenly distributed and can be mapped through good zakat management. Zakat is an obligation of every Muslim, it is highly recommended so that Muslims can make it like a tool to advance the economy of Muslims, so that the impact is beneficial as a whole and regularly, therefore it really needs government attention and guidance, serving and protecting in the management of zakat. (Daud, 2014). Regarding the term essence of zakat in Law article 1 paragraph 2, Zakat states that the essence of zakat is in the form of wealth that must be spent by every Muslim who has been regulated based on Islamic law so that it can be distributed to people who have the right to get it in the State of Indonesia.

Zakat must be adjusted to the needs of those who are entitled to receive it according to the socio-economic conditions of Muslim citizens. (Rahmah, 2014). In the empowerment of zakat must be regulated based on established regulations and can prosper Muslims both in terms of economy,

education, health, and professionalism in justice according to Islamic teachings. (As-Siddiqie, 2008).

From this explanation, improving the management of zakat empowerment in Indonesia, the management of zakat management must be truly professional in its management, especially in organizations, which must be principled from Islamic religious teachings, namely trustworthy, honest, responsible, fair, work wholeheartedly, and committed to work in order to produce better in zakat management and be able to carry out tasks carefully so that in serving zakat collection can maximum so that it can give birth to professionals in the task of managing zakat.

Therefore, the three elements of zakat, namely the muzaki element, the governance element and the mustahik element are also encouraged by the industrial revolution 4.0, namely i:

1. The muzaki element, the existence of a technology has played a major role in facilitating the role of muzaki in carrying out a legal obligation of zakat in Islam. Anytime and anywhere, Muzaki can fulfill its obligations. There are rules in the issuance of zakat, there is no reason for muzaki in fulfilling zakat not to fulfill the obligation to issue zakat. Therefore, with current technological advances, it must be optimized to realize the awareness of paying zakat. Thus, the actual existence of government institutions authorized in the field of zakat, namely the Amil Zakat Agency (Baznas), Provincial Baznas, District or City Baznas and the Amil Zakat Agency (LAZ), is present in order to provide security and comfort and to make it easier for the Muslim community to pay zakat in accordance with the pillars and laws of Zakat in Islam.
2. From a governance perspective, the existence of technology has been able to strengthen the governance of zakat management institutions to carry out accountability and transparency processes for relevant stakeholders (government, private sector, and all Indonesian people, especially Muslim communities). Better accountability and transparency can increase stakeholder trust, thereby increasing zakat collection, and more people will benefit from zakat. The element of distribution, distribution of zakat as the basic basis is mustahik or who is entitled to receive zakat which includes 8 asnaf according to what is in the Qur'an Surat At-Tawbah verse 60, namely:

﴿إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمِلِينَ عَلَيْهَا وَالْمَوْلَاةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَرْمِينَ وَفِي سَبِيلِ اللَّهِ وَأَبْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ﴾

“Indeed, zakats are only for the poor, the poor, the administrators of zakat, the mu'allaf who are persuaded by their hearts, for (free) slaves, debtors, for the way of Allah and for those who are on the way, as a decree required by Allah, and Allah is All-Knowing and All-Wise”.

So from this information, it is explained that the existence of zakat and its implications can prosper and know the wealth of Muslims who are entitled to receive zakat so that it can improve the standard of living of the family so that it can issue zakat when it has reached nisab. So that the economic welfare of Muslims increases with the technology-based management of zakat management in Indonesia.

Conclusion

Some of the main problems in the management of zakat management in Indonesia are problems related to the organization of zakat collection management and the demlematics of Muslim participation, and the role of methods in zakat management is not directed at all. In providing solutions to zakat management, appropriate designs must be made so that they can be free from obstacles that can disrupt zakat management and correct deficiencies in internal zakat receiving organizations from central to regional management, there must be new breakthroughs, especially in the era of globalization 4.0. Prioritize the regulations that have been made and take firm action for those who do not want to issue zakat for Muslim communities who have reached nisab issuing zakat who do not want to issue zakat.

In implementing the regulations that have been regulated in the 2011 Law NO 23 the problem of managing and collecting zakat. It is necessary to review again improvements including:

1. In the era of 4.0, zakat managers must increase counseling to the Muslim community about the obligation of Muslims to issue zakat by utilizing current technology.
2. Held a workshop on zakat management and zakat management training in implementing Law 2011 Number 23 on zakat management and collection issues in Indonesia.

3. The National Amil Zakat Agency must carry out professionally as an important duty to be a protector, coach and mentoring as well as an implementer in managing this zakat through social activities and trusted transparency in the community.
4. Community members, especially managers of Zakat bodies, are expected to deepen material about the Law on Zakat Management in order to realize the importance of zakat for the economic recovery of people in Indonesia.

In zakat management, the most important activities are carried out in the form of deliberation, socialization, good cooperation for zakat collection, distribution on target, and being able to carry out tasks well so that they can achieve optimal results in zakat management and there is a transformation of zakat data in the era of globalization 4.0.

After understanding the above explanations in the distribution of zakat, the management of zakat management must adjust to the principles of zakat management in Indonesia and appropriately in guidance based on zakat law in accordance with Islamic law, national law this is entitled to zakat or must consist of people who have nothing or a thing, people who have just converted to Islam, freeing the servant of Sahaya, the one who believes in the way of Allah and the one who is on the long way.

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