

Performance Improvement of Zakat Organization Through ICT Based Collaboration

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ABSTRACT : *This study aims to analyze the potential of collaboration between zakat institutions in Central Java in improving the performance of the organization using Information and Communication Technology (ICT). The potential of collaboration to be explored includes collaboration in collection, distribution and empowerment of zakat either from planning, organizing, implementation, monitoring and evaluation program. The population in this study is the entire organization of zakat management in Central Java. Sampling using purposive sampling with criteria: The city / regency that had the top 5 economic growth in Central Java and the majority of Moslems, namely: Semarang City, Semarang Regency, Surakarta City, Pekalongan City, and Sragen Regency, so obtained 50 samples. Data collection using questionnaires and interviews. Data analysis using descriptive analysis and multiple regression analysis. The results showed that a). Currently ICT has been used in the implementation of zakat management, so as improving organizational performance in implementation. Meanwhile, ICT has not been utilized in planning, organizing, monitoring and evaluating in zakat management. C). ICT-based collaboration is crucial in planning, organizing, implementing, monitoring and evaluating to improve organizational performance, especially in the distribution and empowerment of zakat.*

KEYWORDS - *Organizational Performance, Information and Communication Technology, Collaboration Strategy, and Zakat Management*

INTRODUCTION

Zakat becomes a strategic issue in alleviating poverty in Indonesia. Various efforts have been made by the government with the issuance of Law of the Republic of Indonesia number 23 of 2011 on the management of integrated zakat, where the implementation is regulated in Government Regulation No. 14 of 2014. The Law and Government Regulation has a purpose for the management of zakat can be *amanah*, professional, transparent, accountable and participatory. In addition, the government positioned the BAZNAS as the central body acting as a regulator and coordinator.

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Apparently the issuance of the regulation has not been able to optimize the management of zakat indicated by the study of BAZNAS and IPB that the national zakat potential in 2011 reached Rp 217 trillion / year, but can only be collected Rp 2.8 trillion / year, which is equivalent to 3.4% total Gross Domestic Product (Rukmana, Y., et al., 2014). Even from the side of distribution and empowerment of zakat is also not optimal, it is shown that zakat has not been able to significantly reduce poverty indicated by BPS (2015) data that poverty in Indonesia is still 28.59 million people. According to Mutamimah et al. (2017), the management of zakat has not been optimal due to there are still some individuals who distribute zakat directly without any reporting, amil zakat institutions run independently without any coordination or collaboration between zakat institutions, the overlap in the management of zakat, and lack of society trust to zakat institutions.

To encourage the seriousness of zakat amil institutions in managing zakat, government have issued Decree of the Minister of Religious Affairs No. 333 of 2015 which is a derivative of the related Government Regulation concerning the guidelines for granting licenses of amil zakat institutions. To increase the acceptance and seriousness of zakat management, zakat institution must be able to collect zakat funds amounting to Rp 50 billion / year for national amil zakat institution, Rp 20 billion for amil zakat institution at provincial level and Rp 3 billion for amil zakat institution at regency / city.

Furthermore, according to Mutamimah et al. (2017), the management of zakat in Central Java shows that: a). Not all zakat management organizations, both BAZNAS and LAZ, have good management of zakat, from planning, organizing, implementing, monitoring and evaluating zakat. b). Most zakat management organizations, both BAZNAS and LAZ have already used information systems, but only for internal purposes. c). Some zakat management organizations collaborate with others, but have not used Information and Communication Technology (ICT). Even collaboration is still on the level of discourse and has not been implemented maximally. In addition, collaborations need an effective management system and zakat management, as well as government firmness in the implementation of zakat policy, so that the realization of good zakat management (Mufidah, 2016).

Therefore encouraging researchers to identify and analyze the potential collaboration of ICT-based zakat management in Central Java in strengthening the performance of zakat management organizations both in planning, organizing, implementation, monitoring and evaluation. Through ICT-based collaboration will be obtained several benefits, among others: a). There is no overlap in the collection, distribution or distribution of zakat. b). Facilitate in determining the location points *muzakki* and *mustahiq*, thus encouraging the increase of zakat collection, distribution and empowerment. c). Facilitate muzakki and the community in monitoring the management of zakat. d). Facilitate the realization of the grand design of zakat management of Central Java.

LITERATURE REVIEW

Various efforts have been made by the government for managing zakat professionally, so as improving prosperity and reducing poverty. This is reflected in

the Law of the Republic of Indonesia number 23 of 2011 on the Management of Zakat. Management of zakat is planning, implementation, and coordinating activities in the collection, distribution, and empowerment of zakat. Based on the laws and regulations in Indonesia, there are two types of Zakat Management Agency, namely Badan Amil Zakat (BAZ) and Lembaga Amil Zakat (LAZ). If the zakat is managed professionally by collaborating with other zakat amil institutions, then the management of zakat can be maximally as expected so that zakat can reduce poverty. While in Indonesia the phenomenon is very paradoxical where the majority of the population is Muslim and supported by the existence of various sectors that can be a very potential source of zakat, that is: agriculture, plantation, commerce, investment, education and deposits in the form of gold, silver, or deposits. But zakat has not been maximized, so zakat has not been effective in reducing poverty.

If the zakat is managed professionally by collaboration with other amil zakat institutions, then the management of zakat can be optimal as expected so that it can reduce poverty. In Indonesia, the phenomenon is very paradoxical where the majority of the population is Muslim and it is supported by the existence of various sectors which can be a very potential source of zakat, such as: agriculture, plantation, commerce, investment, education and deposits in the form of gold, silver, or deposits. In fact, zakat has not been optimized, so that zakat has not been effective in reducing poverty. The result of research by Rusli et al. (2013) showed that the provision of productive zakat capital in the form of business capital has a positive impact and can decrease the poverty rate in Kabupaten Aceh Utara by 0.02%. Therefore, the provision of productive zakat in the form of business capital is very useful for economic empowerment and poverty reduction.

Zakat is an obligation for every Muslim who is capable, both zakat fitrah and zakat *maal*, and then zakat is distributed to those entitled to as mentioned in *Attaubah* verse 60 that zakat is distributed to 8 *asnaf*. This means that zakat is something definite about its level and count, and clear who is entitled to receive it. "*Zakah expenditures are only for the poor and for the needy and for those employed to collect [zakah] and for bringing hearts together [for Islam] and for freeing captives [or slaves] and for those in debt and for the cause of Allah and for the [stranded] traveler - an obligation [imposed] by Allah . And Allah is Knowing and Wise.*" (QS. At-Tawbah: 60).

Utilization of information technology in the management of zakat has become a necessity. Technology will also facilitate zakat amil institutions to process data and improve the transparency of financial statements, for example LAZISNU apply Zeins system (Republika, 2016), integrated information system of zakat collecting unit in BAZNAS of Tasikmalaya city (Gufroni, A.I.e. et al., 2014), etc. The management of zakat increasingly modern by using web-based information system with the aim to zakat institutions programs are easily accessible by the public at large, and to show transparency, accountability, responsibility and fairness. However, the information system has been only used to show its existence and credibility to the public, running sectorally and not yet collaborating with other zakat institutions (Mutamimah et al., 2017).

Zakat management is a national problem that must be managed collaboratively with other stakeholders. Collaboration is a process of participation of several institutions, groups, and organizations working together to achieve the desired outcomes. Through collaboration completing shared vision, achieving positive outcomes for the audiences they serve, and building interrelated systems to address

problems and opportunities. Collaboration also involves sharing of resources and responsibilities to jointly plan, implement and evaluate programs to achieve common goals. Amil zakat institutions as members in collaboration must be willing to share vision, mission, strength, knowledge (sharing), experience, and resources. With the collaboration is expected to reduce the "gap" between the potential with the reality of zakat recipients, between the potential with the reality of distribution of zakat, between the collection with the distribution of zakat. With the collaboration will be able to eliminate the overlap or duplication of zakat recipients, will encourage the distribution of zakat on target, the goals and objectives of each zakat institution will be measured properly. Barriers to collaboration include: the means and mindset to be open in collaboration, collisions with sectoral zakat programs, and unlawful inter-institutions of zakat. Lubis, M. et al. (2011) found that the effectiveness of zakat institutions in Malaysia can be enhanced by collaborating with microfinance institutions. The integration approach is done by Geographical Information System which will increase the potential of muzakki and mustahiq. While Dahlan, A.R.A. et al. (2015) proposed an e-Zakat4U information system to improve the efficiency of zakat distribution through inter-mosque / NoM collaboration. With this system can be integrated data muzakki and mustahik affiliated with mosques.

RESEARCH METHODOLOGY

Our research design is the quantitative research, where the entire organization of zakat management in Central Java as population. The sampling technique used purposive sampling, so that 5 cities / districts with the highest per capita income as well as the majority of Moslems are selected, so that 50 zakat managing organizations are scattered in Semarang Regency, Semarang City, Pekalongan Regency, Solo City, and Sragen Regency. The type of data used in this study is primary data and secondary data. Primary data was obtained through questionnaires and interviews. Secondary data includes data obtained from BPS, Ministry of Religious Affairs, BAZNAS, LAZ, and other data related to this research. The analysis method used is descriptive analysis and multiple regression. Multiple regression analysis with 2 kinds of regression, namely First, multiple regression where ICT as a moderation variable, and Second, ICT-based collaboration as a moderation variable, also called Value Collaboration Analysis. Through Value Collaboration Analysis is expected to be improved performance by ICT-based collaboration.

Model 1

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_1.X_5 + b_7X_2X_5 + b_8X_3X_5 + b_9X_4.X_5 + e_i \dots \dots \dots (1)$$

where,

- X_1 = Planning
- X_2 = Organizing
- X_3 = Implementing
- X_4 = Monitoring and Evaluating
- X_5 = ICT

Model 2

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_6 + b_6X_1.X_6 + b_7X_2X_6 + b_8X_3X_6 + b_9X_4X_6 + e_i \dots\dots\dots(2)$$

where,

- X₁ = Planning X₃ = Implementing
- X₂ = Organizing X₄ = Monitoring and Evaluating
- X₆ = ICT Collaboration

RESULTS AND DISCUSSION

The results showed that after passing the classical assumption test, both multicollinearity test and heteroscedasticity test then the result as follows in table 1:

Table 1 Regression Results of Model 1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95% Confidence Interval for B		Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	2.330	.215		10.834	.000	1.897	2.764					
	X1xX5	.101	.160	.739	.632	.530	-.221	.424	.755	.094	.059	.006	156.217
	X2xX5	-.172	.158	-1.237	-1.087	.283	-.491	.147	.747	-.160	-.102	.007	148.044
	X3xX5	.539	.287	3.867	1.877	.067	-.039	1.117	.761	.269	.175	.002	485.763
	X4xX5	-.365	.254	-2.615	-1.439	.157	-.876	.146	.753	-.210	-.134	.003	378.132

a. Dependent Variable: Y

Source : SPSS output, 2017

The result of regression in table 1 shows that in general, zakat management organization already uses ICT, but only used for the implementation of zakat management, so it can improve organizational performance. But ICT has not been used

in zakat management in the areas of: planning, organizing, and monitoring and evaluation so as not to improve organizational performance. This means that all zakat management activities that are in accordance with zakat manuals are recorded in a well-organized and structured bookkeeping, Muzakki receives written evidence of zakat deposit, Zakat management organization in collaboration with other parties in the implementation of collection, distribution and empowerment of zakat, zakat information calculation services and proven to improve the performance of zakat management organizations. So far, the use of information systems mostly only for internal interests that have not been collaborated with other parties.

Table 2 Model Summary of Model 1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.779 ^a	.607	.572	.36078	.607	17.355	4	45	.000

a. Predictors: (Constant), X4xX5, X2xX5, X1xX5, X3xX5

Source : SPSS output, 2017

Table 3 Model Summary of Model 2

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.820 ^a	.673	.644	.32886	.673	23.176	4	45	.000

a. Predictors: (Constant), X4xX6, X1xX6, X2xX6, X3xX6

b. Dependent Variable: Y

Source : SPSS output, 2017

R-square of model 1 shows the value of 0.607 means that the variable planning, organizing, implementing, monitoring and evaluation moderated by ICT able to increase organizational performance of 60.7%, the rest of 39.3% increased by other variables outside the model of this study. R-square of model 2 shows the value of 0.673 means that the variable planning, organizing, implementing, monitoring and evaluation moderated by ICT-based Collaboration Strategy able to increase organizational performance of 67.3%, the rest of 22.7% increased by other variables outside the model of this study. ICT-based Collaboration Strategy can strengthen the influence of planning, organizing, implementation, monitoring and evaluation on organizational performance more than only using ICT without collaboration.

These results indicate that all planning activities undertaken by zakat institutions such as periodic zakat management planning, zakat management planning through collaboration with other institutions with a period of 5 years once in the form of long-term strategic plan which in the planning also involves some stakeholders can improve the management of zakat institutions in Central Java, if done with a collaborative strategy with other parties. Likewise in organizing aspects, ICT-based collaboration strategies are needed to improve organizational performance.

ICT-based collaboration strategy was also able to strengthen the effect of zakat management implementation on the performance of zakat management organizations. This means that all zakat management activities that are in accordance with zakat manuals are recorded in a well-organized and structured bookkeeping, Muzakki receives written evidence of zakat deposit, Zakat management organization in collaboration with other parties in the implementation of collection, distribution or empowerment of zakat, information service calculation of zakat was able to improve the performance of zakat management organization. These results reinforce the findings from (Mutamimah et al, 2017 that ICT is indispensable in the management, zakat, but so far the use of information systems is largely for internal interests that have not been collaborated with others.

ICT-based collaboration strategy is able to strengthen the effect of Evaluating and controlling on the performance of zakat organization. Zakat management plans that have been created, implemented and controlled and evaluated. His hope is to see how successful the zakat management plan is to achieve the target. Several evaluation and control indicators: Zakat management organizations have made periodic internal reports, Zakat management organizations make external reports to BAZNAS periodically, Zakat management organizations have been internally audited, Zakat management organizations have been audited, Zakat management organizations have conducted evaluations and controls with collaboration with other zakat amil institutions with information systems so as to improve organizational performance.

CONCLUSIONS AND RECOMMENDATIONS

The results showed that after passing the classical assumption test, both multicollinearity test and heteroscedasticity test then the results are as follows: The results showed that a). Currently ICT has been used in the implementation of zakat management, so as to improve organizational performance. Meanwhile, ICT has not been utilized in planning, organizing, monitoring and evaluating in zakat management. c). ICT-based collaboration is essential for planning, organizing, implementing, monitoring and evaluating to improve organizational performance, especially in the distribution and empowerment of zakat.

Limitations and research suggestions include: a). This research only choose object in Central Java, whereas zakat also become national problem, hence should expand research area, that is population nationally, so result will be more comprehensive b). The collaborative strategy in this research is only scientific findings which must be continued by making the information system to collaborate all the organization of zakat management nationally, both BASNAS and LAZ so that will be composed of the grand design of zakat management nationally, data muzakki, mustahiq and areas become a priority distribution and empowerment of zakat. Thus zakat really has a strategic role in community empowerment and decreasing poverty.

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