



## ZAKAT DISTRIBUTION MANAGEMENT OF NATIONAL AMIL ZAKAT AGENCY OF WEST KALIMANTAN PROVINCE

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### ABSTRACT

*The potential of zakat is quite significant in National Amil Zakat Agency (BAZNAS) West Kalimantan Province. In addition to the obligation to distribute, the BAZNAS West Kalimantan Province is also expected to make efforts to empower mustahiq so that the purpose of zakat to improve people's lives is achieved. The research question posed is: How is the zakat distribution management of the BAZNAS of the West Kalimantan Province? The method used in this research is a descriptive method with a qualitative approach. Data sources in this study are the management and staff of the BAZNAS of West Kalimantan Province and the recipients of zakat recipients. The data collection techniques used are observation, in-depth interviews, and documentation. Data analysis used is data collection, data reduction, data display (display data), and concluding (verification). The final step taken is checking the validity of the data using the triangulation of data, member checking, and adequacy of references. In general, the results of this study concluded that the implementation of the empowerment of mustahiq zakat at the BAZNAS of West Kalimantan province had gone well according to management theory, although there were a few shortcomings.*

Potensi zakat cukup signifikan pada Badan Amil Zakat Nasional (BAZNAS) Provinsi Kalimantan Barat. Selain kewajiban mendistribusikan, BAZNAS Provinsi Kalimantan Barat juga diharapkan melakukan upaya pemberdayaan mustahiq, sehingga tujuan zakat untuk meningkatkan kehidupan masyarakat dapat tercapai. Pertanyaan penelitian yang diajukan adalah: Bagaimana manajemen distribusi zakat BAZNAS Provinsi Kalimantan Barat? Metode yang digunakan dalam penelitian ini adalah metode deskriptif dengan pendekatan kualitatif. Sumber data dalam penelitian ini adalah manajemen dan staf BAZNAS Provinsi Kalimantan Barat dan penerima penerima zakat. Teknik pengumpulan data yang digunakan adalah observasi, wawancara mendalam, dan dokumentasi. Analisis data yang digunakan adalah pengumpulan data, reduksi data, tampilan data (display data), dan penarikan kesimpulan (verifikasi). Langkah terakhir yang diambil adalah memeriksa validitas data menggunakan triangulasi data, pengecekan anggota, dan kecukupan referensi. Secara umum, hasil penelitian ini menyimpulkan bahwa pelaksanaan pemberdayaan zakat mustahiq di BAZNAS provinsi Kalimantan Barat telah berjalan dengan baik menurut teori manajemen, meskipun ada beberapa kekurangan.

**Kata Kunci:** *Modernisasi, Pengelolaan dan Masjid*

### INTRODUCTION

Zakat is an obligation in Islam and is one of the pillars of Islam. Zakat has

several aspects of muamalah, one of which is to strengthen social relations among humans. Zakat does not only spend wealth

but also has aspects of worship which is a process of servitude from ourselves to Allah SWT.

Zakat must be given to those entitled to receive it (mustahiq zakat), which aims to eliminate poverty and suffering in society both in the short term through the fulfillment of charitable consumptive, as well as in the long term through productive needs that are useful so that the wealth of zakat is growing to a sizeable amount. The development is still directed to help donate mustahiq zakat, towards their independence, so that one day they can be independent not only become mustahiq, even gradually they can become muzakki<sup>1</sup>.

All regencies and cities in West Kalimantan already have specialized institutions of Amil and zakat management. In the city of Pontianak is the capital of West Kalimantan Province there is also the Amil Zakat institution which has been established since 1991 and has become the center of management and Amil Zakat in West Kalimantan Province, namely the National Amil Zakat Board of West Kalimantan Province (hereinafter will be abbreviated to National Amil Zakat Agency of West Kalimantan Province). As an illustration, the following table is the distribution of zakat, donation, and alms

done by the National Amil Zakat Agency of West Kalimantan Province in the last three years

**Table 1.**

**Distribution of Zakat, Infaq and Sadaqoh  
Distribution on Mustahiq in 2016-2018**

No	Assaf	2016	2017	2018
1.	Fakir Miskin	1.937.334.568	1.724.765.895	1.580.324.489
2.	Amilin	417.529.001	431.191.473	395.081.122
3.	Muallaf	167.011.600	258.714.884	237.048.674
4.	Riqab	83.505.800	103.485.954	142.229.204
5.	Gharimin	83.505.800	137.981.272	142.229.204
6.	Fisabilillah	567.839.442	689.906.358	521.507.082
7.	Ibnu Sabil	83.505.800	103.485.954	142.229.204
	Jumlah	3.340.232.014	3.449.531.790	3.160.648.979

Source: National Amil Zakat Agency, West Kalimantan Province

From the data distribution table of Zakat, Infaq and Sadaqoh above shows that the distribution of zakat funds to mustahiq from the last three years has increased and decreased in certain mustahiq. Riqab, Gharimin, and Ibn Sabil have increased every year, while the poor, Amilin, Muallaf and Fisabilillah experienced a slight decrease in receiving the distribution of zakat funds by the National Amil Zakat Agency of West Kalimantan Province. This indicates the distribution of zakat to mustahiq is still not optimal and evenly distributed to eight asnaf.

Along with the times at this time with the relevance of the digital world, the Amil Zakat Institute (LAZ) and the Amil Zakat Agency (BAZ) have supporting programs in distributing zakat funds to the mustahiq. One of them is the Amil Zakat

<sup>1</sup> Rafi, Mu'inan. *Potensi Zakat (dari Konsumtif-Karikatif ke Produktif-Berdayaguna)*. (Yogyakarta: Citra Pustaka, 2011), hlm. 4.

National Agency Information System or commonly known as the SIMBA application. SIMBA application is a program that provides data on muzakki both muzakki individuals and muzakki from institutions. And vice versa in the SIMBA application mustahiq data that matches the mustahiq criteria on eight asnaf will also be listed so that with the help of this SIMBA application can facilitate zakat institutions in distributing zakat. National Amil Zakat Agency of West Kalimantan Province also follows the flow of the times in the world of technology. In addition to the SIMBA application to support the distribution and empowerment of zakat programs, the National Amil Zakat Agency of West Kalimantan Province also has a similar application called the SISPENBAZ application. This SISPENBAZ application is a support program to facilitate the Amil in distributing and empowering zakat funds to mustahiq.

Empowering zakat funds is not only to receive the results of the management of zakat funds to those who are obliged to receive zakat, but it must be given an awareness and action when receiving zakat funds from Amil Zakat by utilizing these funds to improve the economic standards of the zakat so that later the proceeds from the zakat funds can provide a more prosperous life than before

and also not dependent on zakat funds in the future. Distribution and utilization of mustahiq must not be realized following the initial planning of the National Amil Zakat Agency which is to facilitate the National Amil Zakat Agency in carrying out zakat fund empowerment programs requiring management science. Implementing management is needed in an organization or institution to facilitate programs and work with effective and efficient relations. Besides, management can facilitate the leaders of an institution or organization to organize and provide direction following the fields and capabilities of each of their subordinates and can minimize errors and deficiencies in previous work programs.

## **METHOD**

The approach in this research is qualitative. This approach was chosen because the data obtained are descriptive data that is data that is written, oral, and observable behavior. This study aimed to reveal the facts about the object, namely the Management of Zakat Distribution of the National Amil Zakat Agency in West Kalimantan Province so that the method the researcher used was descriptive. The reason the researcher used the descriptive method was because it would reveal the management of zakat distribution of the National Amil Zakat Agency of West

Kalimantan Province by describing the information descriptively.

## RESULT AND DISCUSSION

### Zakat Distribution Plan at the BAZNAS of West Kalimantan Province

Planning is the process of determining the goals or objectives to be achieved and determining the paths and resources needed to achieve that goal as efficiently as possible<sup>2</sup>. The planning carried out by the National Amil Zakat Agency is certainly relevant to the formation of its vision and mission. The planning of the National Amil Zakat Agency program always refers to and is based on a predetermined vision and mission. One of the visions of the National Amil Zakat Agency is compiling the benefit programs and empower mustahiq. Planning is very important for the management structure National Amil Zakat Agency of West Kalimantan so that the implementation process going forward is following the vision and mission National Amil Zakat Agency of West Kalimantan Province.

In an interview with H. Didik Imam Wahyudi, he explained that the zakat distribution plan conducted by the National Amil Zakat Agency was already relevant to the Annual Budget Activity

Meeting (RKAT). The aim of the Annual Budget Activity Meeting (RKAT) was to alleviate poverty to 8 as according to the word Allah.SWT in Al-Qur'an At-Taubah verse 80. From the vision and mission that has been formed, the National Amil Zakat Agency prioritizes the realization of planning to 7 a snap, while a snap riqab will be distributed when the emergency response program. In connection with the RKAT interview revealed by the Chairperson National Amil Zakat Agency Of West Kalimantan Province indeed held annually, this is evidenced by the results of documentation that researchers found in Archive Documents 2019 National National Amil Zakat Agency of West Kalimantan Province.

The distribution and utilization program that has been planned by National Amil Zakat Agency prefers productive needs rather than mustahiq consumptive needs. Distributing zakat to mustahiq there needs to be supervision from the relevant institutions that distribute the zakat. National Amil Zakat Agency as an amil zakat institution under the laws of the government participates in carrying out supervision of the distribution and utilization program. In addition to planning for supervision to mustahiq, the National Amil Zakat Agency also has a plan when distributing zakat to mustahiq, a

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<sup>2</sup> Thoifah, I'anutuf. *Manajemen Dakwah (Sejarah dan Konsep)*. (Yogyakarta: Insan Madani, 2015), hlm. .21.

program to see and survey the mustahiq whether it is appropriate to be distributed or not.

Based on the results of interviews and documentation, researchers can conclude that the National Amil Zakat Agency of West Kalimantan Province as an amil zakat institution wants to realize the mustahiq to be empowered with the distribution and utilization program of National Amil Zakat Agency. Also, the National Amil Zakat Agency of West Kalimantan Province following the vision and mission of its plan wants to alleviate poverty mustahiq which is classified into 8 asnaf.

Distributing zakat to mustahiq is of course following the mustahiq standard criteria, this is what the National Amil Zakat Agency of West Kalimantan Province said when implementing the distribution and utilization program, it must be on target with the mustahiq criteria and following the Standards Operational Procedure (SOP). National Amil Zakat Agency of West Kalimantan Province has carried out its duties as Amil well and Operational Standards. As for the success of empowering mustahiq, of course, we cannot fully charge the National Amil Zakat Agency of West Kalimantan Province, because awareness of mustahiq is also needed in empowering zakat.

Training activities for mustahiq are indeed needed to hone the existing potentials in mustahiq. In addition to honing the potential, it is also expected to provide awareness to mustahiq so that in the future when obtaining zakat funds can empower as they should. Distributing zakat to mustahiq is indeed necessary for the empowerment training program to mustahiq. The activity will motivate the mustahiq to utilize zakat funds with a form of functional motivation. Functional motivation is the impetus carried out by providing financial rewards to the object of distribution<sup>3</sup>. Argues that motivation is the energy to generate impulses within<sup>4</sup>.

The Ministry of Religion of the Republic of Indonesia also provides guidelines in the distribution of zakat. The distribution of zakat that is productive must also be accompanied by coaching and mentoring to the mustahiqs so that their business activities can run well. mustahiq in their business activities, including also providing guidance to improve the mental and spiritual quality of religion needed in running a business and in the association of living together<sup>5</sup>.

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<sup>3</sup> Abdullah, Daryanto dan. *Pengantar Ilmu Manajemen dan Komunikasi*. (Jakarta: PT. Prestasi Pustakaraya, 2013), hlm. 33.

<sup>4</sup> Mangkunegara, Anwar Prabu. *Manajemen Sumber Daya Manusia Perusahaan*. (Bandung: PT. Remaja Rosdakarya, 2001), hlm. 93.

<sup>5</sup> Kementerian Agama RI. *Standarisasi Amil Zakat Di Indonesia*. (Jakarta, 2012), hlm. 84.

In the management system it will be seen who meets the criteria to be appointed as the leader and subordinate. This means that in a business entity or organization management there are two classifications: first, there are those who "lead" and second, there are those who "lead"<sup>6</sup>.

Planning that has been designed certainly has an important goal for the benefit of Muslims especially from among the mustahiq. Even though the one who designed the plan was the leader and chairman, without the staff all of the planning would not have been carried out. So the cooperation between leaders and staff is needed to make planning and effectiveness effective. Thus, the planning carried out by National Amil Zakat Agency of West Kalimantan Province is to form a program based on a series of supporting activities to achieve a certain goal that has been designed by National Amil Zakat Agency. This was proven during the process of carrying out the distribution and utilization of zakat to mustahiq. National Amil Zakat Agency held a meeting with the chairman and staff, determined the stages that were relevant to planning and achieved the goals according to the vision and mission of National Amil

Zakat Agency. In this case<sup>7</sup> said planning is a process and a series of activities to set goals in advance at a certain time period or period and stages and steps that must be taken to achieve these goals..

### **Organizing the Distribution of Zakat at the in West Kalimantan Province**

Organizing is the grouping and regulation of human resources to be driven as a whole in accordance with a plan that has been formulated, towards achieving the goals set<sup>8</sup>. In the management structure of BAZNAS, H. Didik Imam Wahyudi as Chairman of the National Amil Zakat Agency of West Kalimantan Province revealed "the structure itself is first the Chair, the chairman is in charge of four deputies, the deputy chairman I is in the field of collection, the vice chairman II is in the field of distribution, deputy chairman III is in the financial sector, the vice chairman IV is the administration and general department. Ha there has been divided in accordance with law No. 23 of 2011, so the focus of each chair will do managerial management for what is done by 4 representatives, representative I in the field of gathering he must also be active

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<sup>6</sup> Ruslan, Rosady. *Manajemen Public Relations & Media Komunikasi*. (Jakarta: PT. Raja Grafindo Persada, 2005), hlm. 3.

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<sup>7</sup> Siswanto. *Pengantar Manajemen* (Jakarta: PT. Bumi Aksara, 2005), hlm. 4.

<sup>8</sup> Hasan, Muhammad. *Manajemen Zakat Model Pengelolaan Yang Efektif*. (Yogyakarta: Idea Press, 2011), hlm. 25.

which we make what is called awareness of the problem zakat, so they will be aware of tithe at National Amil Zakat Agency. Even in the distribution part, they must also see which ones can actually be assisted and which are in accordance with the SOP so that the assistance distributed is in accordance with the recorded budget and recorded income so that it is not imbalanced. The third may be the financial department reports to the chairperson so that finance runs well can be accounted for both internally and externally on public transport. The administration and general department must also be able to take care of the staff themselves so that the staff themselves work well and are conducive and can be responsible for their respective duties.<sup>9</sup>”

Management structure is an arrangement to achieve organizational goals in order to have a definite arrangement to form a management that has been determined in organizing management. National Amil Zakat Agency itself has been formed by the management according to their respective tasks and functions. In the management structure in the office of National Amil Zakat Agency of West Kalimantan Province, it is running well, which is supervised directly by the Head of internal audit H. Didik Imam

Wahyudi. Aside from supervising him, the vice chairman and staff also participated in overseeing the development of mustahiq.

The organization sector is a field that has been determined by the management that has been arranged in its management structure. National Amil Zakat Agency several fields have been formed in distributing and utilizing mustahiq, one of which is emergency response. An effective organization must be able to find, utilize, maintain, and develop humans to achieve the desired results. In summary, human resource management is a process to help organizations carry out these efforts<sup>10</sup>.

Based on the results of interviews and observations, researchers can conclude that the fields of organization of distribution and utilization of mustahiq in National Amil Zakat Agency are in accordance with their respective functions and fields.

### **Implementation of Zakat Distribution at the National Amil Zakat Board in West Kalimantan Province**

A manager is someone who normally acts in a staff capacity, who works closely with other managers to help them deal with human resource issues. Basically all managers are responsible for managing employees in their respective

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<sup>9</sup> Didik Imam Wahyudi. Hasil Wawancara 2019.

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<sup>10</sup> Marwansyah. *Manajemen Sumber Daya Manusia*. (Bandung: Alfabeta, 2009), hlm. 4.

work units. In practice, it is necessary to divide roles and responsibilities in HR management operational activities between HR managers who have HR management expertise and other managers who manage their subordinates or members of work units on a daily basis<sup>11</sup>.

Carrying out activities in accordance with predetermined fields will make work effective and efficient. Of course it all must be carried out with a sense of sincerity and in accordance with the initial planning. National Amil Zakat Agency has carried out activities in accordance with their respective fields. Thus, the organizing carried out by the National Amil Zakat Agency is to form a management structure, divide the mechanism of tasks to each field and can work effectively and efficiently according to their functions and porposion respectively. In this case <sup>12</sup> states Organizing is a process and a series of activities in the division of work planned to be completed by members of the work group, determining a good job relationship between them, as well as providing a conducive environment and work facilities.

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<sup>11</sup> Marwansyah. *Manajemen Sumber Daya Manusia*. (Bandung: Alfabeta, 2009), hlm. 3.

<sup>12</sup> Siswanto. *Pengantar Manajemen*. (Jakarta: PT. Bumi Aksara, 2005), halm. 4.

Empowering mustahiq must be accompanied by good management from the staff of National Amil Zakat Agency Where National Amil Zakat Agency must have personnel management. Personnel Management is all activities related to the problem of the use of human labor in a cooperative effort to achieve certain goals. Because the object is human labor, personnel management activities are not far from utilizing human resources. <sup>13</sup>Based on the results of interviews and observations, researchers can conclude that in empowering mustahiq National Amil Zakat Agency of West Kalimantan Province carries out a motivation and affirmation of mustahiq.

Personnel management is a science and art to carry out among others planning, organizing, actuating, and controlling so that the effectiveness and efficiency of personnel can be increased to the maximum extent possible. <sup>14</sup>Based on the results of interviews and observations of researchers above, researchers can conclude that in implementing the program of empowering mustahiq involved directly is the Amil Zakat Agency (BAZ), the Amil Zakat Institute (LAZ) and the surrounding

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<sup>13</sup> Abdullah, Daryanto dan. *Pengantar Ilmu Manajemen dan Komunikasi*. (Jakarta: PT. Prestasi Pustakaraya, 2013), hlm. 36.

<sup>14</sup> Abdullah, Daryanto dan. *Pengantar Ilmu Manajemen dan Komunikasi*. (Jakarta: PT. Prestasi Pustakaraya, 2013), hlm. 36.

community. By implementing personnel management, those involved in empowering mustahiq do it effectively and efficiently.

Regarding the form of the distribution of zakat H. Didik Imam Wahyudi stated: "The form of the implementation is in accordance with what I mentioned earlier that the program to empower mustahiq is the main goal is to reduce poverty".<sup>15</sup> Based on the results of interviews and observations the researchers can conclude that in the implementation of the distribution of zakat the main goal is to alleviate poverty and improve the economy of Mustahiq. One of the supporting factors of the zakat distribution program is the supervision of the surrounding community who live.

Schedule of distribution and utilization of zakat by the National Amil Zakat Agency of West Kalimantan Province is carried out routinely every year and according to the decree from the central government. Thus, the briefing carried out by the National Amil Zakat Agency is clearly seen from the existing positions and regulations which do not apply to an authoritarian system. However the briefing function that has been running is still not in accordance with the zakat management organization manual that has

been published by the Ministry of Religion of the Republic of Indonesia.

### **Supervision of Zakat Distribution at the National Amil Zakat Agency, West Kalimantan Province**

In principle in management, supervision is very important, because it is a way to know the achievement of the objectives of the planning made. Supervision is also called the control function. A process for measuring or comparing planning that has been made with implementation. With this supervision, it is hoped that mistakes and irregularities will not occur.<sup>16</sup> Supervision conducted by the National Amil Zakat Agency of West Kalimantan Province is to utilize existing facilities. The point is not only through internal audit but relations with the surrounding community. The actions National Amil Zakat Agency of West Kalimantan Province's by planning it does not go according to plan to conduct a meeting to change the decree and evaluate the performance that has been carried out.

This is relevant to the management of zakat which is recommended by the Indonesian Ministry of Religion. The public can participate in the supervision of the Amil Zakat Agency and the Amil

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<sup>15</sup> Didik Imam Wahyudi. Hasil Wawancara 2019.

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<sup>16</sup> Abdullah, Daryanto dan. *Pengantar Ilmu Manajemen dan Komunikasi*. (Jakarta: PT. Prestasi Pustakaraya, 20130, hlm. 36.

Zakat Institution. The supervisory role can be conveyed directly or by letter to the relevant institution, to competent government officials, to the legislature and or conveyed through the media <sup>17</sup>.

The form of supervision carried out by the National Amil Zakat Agency of West Kalimantan Province is not only carried out only by internal audits, but also in collaboration with the surrounding community. While the obstacles encountered during the supervision process were some mustahiq who claimed to be entitled to receive zakat even though the fact was that the person was unfit for distribution.

Evaluation is an important element in management, without any evaluation of each activity that will be carried out again as well as previous activities. Regarding the evaluation of the zakat distribution program of the National Amil Zakat Agency of West Kalimantan Province is open and respects the opinions and suggestions of other staff.

Evaluation of zakat distribution program conducted by the National Amil Zakat Agency of West Kalimantan Province is holding a coordination meeting. The meeting is chaired by the Chair of the audit, then the Chairperson

receives all input and direction from the representatives and staff. Then conducts an impact assessment, surveys, determines the Decree and realizes the results of the coordination meeting. Thus, the supervision carried out by the National Amil Zakat Agency of West Kalimantan Province is to implement activities according to plan, the chairman as a supervisory team oversees the work according to their respective porposions and evaluates the performance that has been carried out for improvement. This <sup>18</sup>says that supervision is a process and a series of activities to ensure that a job can be carried out in accordance with a predetermined plan and stages that must be passed. Thus, if there are activities that are not in accordance with the plans and stages, corrective actions are carried out.

## CONCLUSION

After going through a process of research, discussion and analysis, it can be concluded that the Management of Zakat Distribution of the National Amil Zakat Agency of West Kalimantan Province is distributing zakat funds according to the productive needs of mustahiq so that with productive assistance can provide opportunities to Mustahiq to empower possessed assets

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<sup>17</sup> Departemen Agama RI. *Panduan Organisasi Pengelola Zakat*. (Jakarta, 2008), hlm. 15.

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<sup>18</sup> Siswanto. *Pengantar Manajemen...*, hlm. 3.

and overcome poverty. However, please note that overcoming poverty cannot be overcome by social activities from National Amil Zakat Agency of West Kalimantan Province, but government policies are also needed.

Management theories that the researchers have explained in this study have been applied well by National Amil Zakat Agency of West Kalimantan Province, but there are some things that are still not perfect in the application of management theory, namely as follows: First, the Planning conducted by National Amil Zakat Agency of West Kalimantan Province is forming a program based on a series of supporting activities to achieve certain goals that are relevant to the vision and mission of National Amil Zakat Agency of West Kalimantan Province. Second, the organizing carried out National Amil Zakat Agency of West Kalimantan Province is to form a management structure, dividing the work mechanism to each field and can work effectively and efficiently according to their respective functions and purposes. Third, the Direction conducted National Amil Zakat Agency of West Kalimantan Province is clearly visible from the existing positions and regulations do not apply an authoritarian system. However, the briefing function that has been

running is still not in accordance with the zakat management organization manual that has been published by the Ministry of Religion of the Republic of Indonesia. Fourth, the supervision conducted by National Amil Zakat Agency of West Kalimantan Province, the chairman as a supervisory team oversees the work according to their respective positions and evaluates the performance that has been carried out for improvement.

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