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Assessing the Effectiveness of the Board of Trustees of LAZ Assalaam Timika: a Quality Performance Analysis**Rumadi^{1*}, Amrizal¹**¹Institut Teknologi Dan Bisnis Ahmad Dahlan Jakarta

Jl. Ir. H. Juanda No.77, Cireundeu, South Tangerang City, Banten, Indonesia

*Email: bpk.rumadi71@gmail.com**ABSTRACT**

Zakat is the third pillar of Islam so it is obligatory and applies to all Muslims. The purpose of this research is to analyze and examine the performance quality of amil zakat institutions. The object of research is the Lembaga Amil Zakat Assalaam Timika with a qualitative research design using qualitative descriptive. Collective data by interviewing the governing bodies and supervisory bodies, the data is processed with the help of the Nvivo 12 Plus software. Quality is a dynamic condition related to goods, services, people, systems and exceed expectations. The results of the study prove that the Lembaga Amil Zakat Assalaam Timika, has already run many programs in the form of collecting, distributing and utilizing Zakat infaq and alms funds including the Assisted Village Program, Dhuafa scholarships, Food packages for the poor, basic food packages and religious guidance for motorcycle professions (Ojek) and productive zakat for catfish farmers.

Keywords: Amil Zakat Institution., Performance Quality, Supervisory Board, Zakat

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INTRODUCTION

Zakat is the third of the five pillars of Islam. Therefore, zakat plays an important role in the life of Muslims as poverty alleviation. In addition, zakat includes sending money from the rich to the poor.(Zainal et al., 2016). The amil zakat institution is an institution that organizes zakat, infaq and alms managed by the Muslim community. In addition, amil zakat institutions also have a responsibility to help those in need. The management of the amil zakat institution is the body that oversees these activities. In the vulnerable 74 years of Indonesia's independence, poverty, unemployment and social inequality are still the main problems in national development. The Central Statistics Agency (BPS) noted that as of March 2018, the number of poor people in Indonesia reached 25.95 million people or around 9.82 percent of the total population of the Indonesian nation.

Therefore, with this zakat, the problem of Muslim poverty and social inequality within the scope of the Muslim community in Indonesia can be broadly resolved. However, an interesting situation is happening in Indonesia, even though the majority population is Muslim with a population of 229 million out of 276 Indonesians, awareness of paying zakat is still very low (Baznas 2021). And the phenomenon that occurs is the same as what was conveyed by Baznas, that the level of awareness of Indonesian Muslims to pay zakat is still very low(Recommendations, 2021), this is reflected in the potential for zakat receipts in 2021 of 327.6 trillion Rupiah, but the realization of this potential is only 71.4 trillion Rupiah (Baznas 2021), even though the number of philanthropic institutions in Indonesia is quite a lot as has been recorded at the central BAZNAS including 34 Provincial BAZNAS, 24 National LAZ, 463 Regency/City BAZNAS, 14 Provincial LAZ, 32 Regency/City LAZ and 182 Zakat Collection Units (UPZ). Of the total population of Indonesian Muslims, around 45% have strong Sharia preferences (Baznas 2021).

If you look at the growth chart for the collection and distribution of national ZIS, the average national collection growth is 29.5% from 2017 to 2021 and the national distribution growth of 41% comes from the Central Baznas. The habit of generosity that we usually hear in the language of Islamic philanthropy among Indonesian Muslims has become increasingly popular and known as a philanthropist since the late 1990s.(Triatmo et al., 2020). The development of the tradition of philanthropy has been in three parts, namely: discourse, institutions and regulations. For the realm of discourse, what was originally understood as philanthropy as religious worship has begun to transform into a social concept that is more far-reaching. Initially, philanthropy was only seen as the main instrument for socio-economic justice for society, especially Muslims. The development in the institutional realm is marked by the birth of various kinds of organizations that take care of philanthropy, both those managed by the state and civil society. Several philanthropic organizations have been formed including; Dompot Dhuafa in Jakarta, Al falah Foundation in Surabaya, Zakat House in Bandung and the amil zakat institution (LAZ) belonging to Muhammadiyah and Nahdlatul Ulama (NU)(Arifin & Anwar, 2021).

The goal of ideological philanthropy is to instill in the new members of the civic philanthropy that an ethic that emphasizes duty it is the duty of every Muslim to take part in the task of reforming Islam, regardless of the benefits of involvement or costs for them. Variables that can affect the preferences and involvement of benefactors who are ready to issue their zakat can increase public finances which can be used as a solution to the sharp decline in economic supply and spending in Indonesia due to the COVID-19 pandemic outbreak(Setianingrum et al., 2021). Regulatory variable, zakat incentives as tax credit zakat incentives that refer to tax services, technology-based, promotion and outreach have a

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significant effect on the preferences of benefactors. The government must be able to move and regulate the philanthropic sector when all commercial economic sectors are stagnant or declining so that the economy continues to run well and people's purchasing power, especially those with low incomes, is maintained. By looking at several philanthropic institutions, namely zakat, infaq and alms and endowments, it indicates that the Indonesian Muslim community is very generous in helping to advance the welfare of the poor through philanthropy. In the process of raising funds from benefactors or what is often termed fundraising, which begins with an effective program so that the benefits are truly felt by the ZISWAF recipients. Broadly speaking, Islamic philanthropic institutions each have a vision and mission whose goal is to bring society to empowered conditions and it must be understood that the fundraising strategies applied are direct fundraising and indirect fundraising. (Sudiyo and Fitriani 2019). To further foster public trust and awareness of zakat, the amil zakat institution (LAZ) must be accountable, transparent and professional. Broadly speaking, Islamic philanthropic institutions each have a vision and mission whose goal is to bring society to empowered conditions and it must be understood that the fundraising strategies applied are direct fundraising and indirect fundraising. (Sudiyo and Fitriani 2019). To further foster public trust and awareness of zakat, the amil zakat institution (LAZ) must be accountable, transparent and professional. Broadly speaking, Islamic philanthropic institutions each have a vision and mission whose goal is to bring society to empowered conditions and it must be understood that the fundraising strategies applied are direct fundraising and indirect fundraising. (Sudiyo and Fitriani 2019). To further foster public trust and awareness of zakat, the amil zakat institution (LAZ) must be accountable, transparent and professional. (Nurhasanah, 2018). In Islam, poverty is defined on the basis that an individual does not fulfill one of the five basic human needs. (Numanovich & Abbosxonovich, 2020).

So that with the support of government-owned zakat institutions such as BAZNAS and those belonging to civil society such as LAZ, the growth of zakat, infaq and alms as well as waqf will be more fertile and increase. Programs that have been developed by the National Amil Zakat Agency (BAZNAS) are more specific in the fields of economics, social and humanity, education and health in line with the programs launched by the United Nations (UN), namely the SDGs program, especially program no. 1 – 4 namely no poverty, zero hunger, good health and welfare and quality education. If using maqasid sharia indicators, the SDGs (Sustainable Development Goals) program is included in the darruriyah component of (urgent) needs in line with the goals of zakat. (Sa'adah & Hasanah, 2021) The management of zakat in the three Muslim-majority countries has different ways of managing it, including that the management of zakat in Indonesia and Malaysia has not required zakat in regulations or laws, but in Saudi Arabia it has been included in the official rules because it has been promulgated, with the collection of zakat on an annual basis. online so it is very efficient, whereas in Malaysia the collection of zakat has become a tax deduction. (Suryani, 2020).

The management of ziswaf is inseparable from the management function because in an organization management needs to carry out its duties and functions properly such as Planning, Organizing, Action and Controlling. story about controlling in an organization its function is very important because it serves as feedback material for the planning carried out and at the same time as material for evaluating the success of management.

The Board of Trustees of the Amil Zakat Institution (LAZ) as a social organization is generally fully managed professionally supported by research through journals which

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sometimes in research the role of the supervisory board is underestimated. Community social institutions such as the Amil Zakat Institution (LAZ) prioritize trust from the community (muzaki), therefore good government organizational management is needed, among the components of good government are accountability and transparency. The organization of the amil zakat institution (LAZ) consists of a supervisory board and a governing body, but so far not much research has been conducted on the role of the supervisory board of the amil zakat institution (LAZ). Therefore the researcher is interested in conducting research on the topic of Performance Quality Analysis of the Supervisory Board from amil zakat institutions.

METHOD**Research design**

(Silaen 2018) in (Al-Jauhari, 2021) states that the research design is a design regarding the quality of the supervisory board's performance, all the processes needed to plan and conduct research. Design This research is a type of qualitative research using a qualitative descriptive approach, namely research that describes data and information based on facts obtained in the field.

Data Source

The source of data in research is the subject from which the data is obtained or obtained. In KBBI, data is defined as facts that exist and function as a source in compiling a correct statement, opinion and information or material used for reasoning and investigation. If researchers in collecting data use questionnaires or interviews in collecting data, then the data source is called a respondent, that is, a person who responds or answers the researcher's questions both orally and in writing.

According to Sugiyono (2018: 456) Primary Data is the source of the data provided to the researcher or to the data collector. Data collected directly by researchers obtained from the first source or where the object of research is carried out. Data collectors use the results of direct interviews obtained from informants regarding the topic being studied as primary data. The primary data sources in this study are the Board of Trustees, Director and Finance Division of LAZ Assalaam Timika. According to Hasan (2002), secondary data is data that is obtained or obtained by people who collect the data from existing reference sources. This data is used as supporting information from primary data, in which this data can be obtained through library materials, literature, previous research, books and so on that have something to do with or that relating to research on the supervisory board and governing body at the amil zakat institution (LAZ).

Data Collection Techniques

According to Sugiyono (2017) techniques and methods of data collection can be carried out through interviews, questionnaires, observation or a combination of these three methods. Robert Kahn and Channel convey that the notion of an interview is a special pattern used from interaction initiated orally for research purposes and focused on specific content areas, which are closely related to the topic being researched. Interview or deliberation is an activity of questioning orally to obtain information. The form of information obtained is stated in writing, or recorded and or audio-visual recordings. Interviews are the most important activity in observational studies. While in-depth interviews are the process of obtaining information for research purposes by way of question and answer while face to face between the interviewer and the informant or interviewee, with or without using an interview guide where the interviewer and the interviewee are involved. According to Heru, observation is the observation of a case study or learning that is carried out deliberately,

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directed, sequentially and according to the purpose. Recording of an observation result is also called the result of observation, the observation is explained precisely, in detail, accurate, objective and useful. One of the case studies is at the Suryakarta foundation for charity about the political ideology of Indonesian Islamic philanthropy, (Triatmo et al., 2020) **Data Analysis Techniques**

Data management technique is a method or way to convert data into a form that can be used and desired. Where this conversion is done using a predetermined sequence of operations either manually or directly. Stages of data processing using NVivo

In order for the data obtained to be interpreted as research findings, it is necessary to carry out an analysis, because this research is qualitative in nature, the software that makes it easier to process data is the NVivo 12 plus software. In the opinion of (Sugiyono, 2008) data analysis is the activity of searching for and also compiling data systematically which are grouped and then concluded.

To make it easier to process data, researchers use the NVivo 12 plus software. The steps in the data processing are as follows

- a. Conduct interviews with audio recordings or with videos
- b. Inputting data from various sources such as the results of audio or video interviews, documentation data.
- c. Transcribe the interview results into the NVivo 12 plus software
- d. Using the Coding Comparison Query feature of the data transcript.
- e. Using the Word Cloud feature or keywords (keywords).
- f. Using the Hierarchy Chart feature which displays the most discussed topics.
- g. Using Cluster Analysis which functions to describe the relationship of keywords to each other.

Research Findings

Data from interviews is still the initial data from this study, therefore it is necessary to do data reduction and editing so that the research objectives can be achieved, because the research is designed qualitatively, where the main data is obtained from the results of interviews with several informants who can represent the population, the following describes data analysis using Nvivo12Plus.

To maximize results and increase research understanding, several stages were carried out, namely: First, Preparation. This step includes the process of looking for references through journals at Sinta Dikti and Scopus indexed journals, sorting and reducing references and preparing for the import process into Nvivo. Second, this Step Analysis includes the process of classifying references, in the NVivo application, Visualization, and the initial descriptive process of the topic as well as the coding of references to be made according to the problem formulation built in this study.

Interviews were conducted with audio recordings for each session with informants, from audio recordings to speed up the process, audio was transcribed with the transcriber tool so that the data input to Nvivo was already in word format. Actually, audio or video data recordings can be processed directly into the Nvivo12 Plus software, but researchers are more interested in translating the interview results first so that the data entered into the Nvivo12 Plus software is in word format.

In the next stage, the researcher edited the language, because most of the language used in the interviews did not use standard Indonesian. After editing the language, the researcher conducted content analysis, read and understood the results of the interviews conducted with each informant, the results of the understanding from the interviews were

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translated into topics according to the problem formulation planned in chapter one of this study.

The researcher coded the interview results to be input into Nvivo12Plus in the form of (auto coding or manual coding), text search, and data visualization. This aims to identify themes in research, find respondents' answers to research problems. There are many ways to analyze qualitative data using Nvivo12Plus, but researchers discuss this by looking at word clouds and mapping, while the results of interviews that are relevant to the topic are displayed as research results.

The topics of the interviews can be classified into the first two parts. Analyzing the Performance of the Supervisory Board of LAZ Assalaam Timiki, the factors that influence the performance of the Supervisory Board and efforts to improve the performance of the Supervisory Board at LAZ Assalaam Timika. However, in the interview results, many activities or work programs have been carried out by Assalaam Timika LAZ, so it needs to be described in this study as other findings, so that from the work program of Assalaam LAZ it can be seen to what extent the role of the supervisory board carries out its functions as part of the Assalaam Timika LAZ organization. But before looking at the informant statistics and references from the Nvivo data it can be explained as follows:

1. Informants who talk about the Assalaam Timika LAZ work program, of the four informants, there are 3 informants with as many as 27 references
2. Informants who talk about the performance of LAZ adults Assalaam Timika of the four informants there are 4 informants with the number of references as much as 25 times Timika
3. Informants who talk about the inhibiting factors for the performance of LAZ adults Assalaam Timika of the four informants there is 1 informant with as many as 3 references
4. Informants who talk about efforts to improve the performance of LAZ adults Assalaam Timika of the four informants there is 1 informant with the number of references as much as 1 time.

Table 1. Results of interview frequency

No	Name	Files	References
1.	LAZ ACTIVITIES	3	27
2.	PERFORMANCE OF THE SUPERVISORY BOARD	4	25
3.	INHIBITING FACTORS	1	3
4.	EFFORT	1	1

Assalaam Timika LAZ Work Program



Figure 1. Word Frequency LAZ Work Program Assalaam Timika

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Based on input data processing through Nvivo, if you look at the word frequency, there are several keywords that stand out, such as the words Empowerment, Salimah, distribution, funding, etc., all of which are words that are often spoken by informants, however, researchers cannot conclude from the word -words that often come out of the mouth of the informant. Researchers need to do a review repeatedly, review and understand the contextual meaning contained in the letters that appear frequently, below can be explained the meaning in an Nvivo analysis of the performance of the supervisory board at LAZ Assalaam Timika.

The interview in this section explains the activities carried out by LAZ executive Assalaam Timika stated that to facilitate activities a whatshap group was created consisting of management and supervisory bodies, making it easier to coordinate and communicate, but the supervisory agency was not active in addressing or responding to the material being discussed as seen in the interview excerpt below.

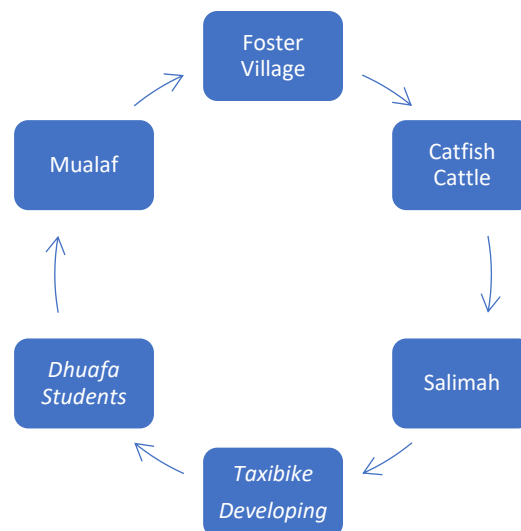


Figure 2. LAZ activities Assalaam Timika

LAZ Assalaam has carried out many work programs, even though it is still relatively new, from the results of interviews with competent informants, it can be explained that some of the work programs that have been carried out by LAZ Assalaam Timika

1. Fostered Villages, is the initial program of LAZ Assalaam making activities how the villages are empowered by the community such as being given business assistance, given training and knowledge about economics, business, financial management and of course the most important is providing religious knowledge so that there is a balance in the world and the afterlife, but the assisted villages are less successful because many villages need to be given assistance, while personnel and funds are inadequate, so this program needs to be re-evaluated
2. Productive Zakat in the form of catfish farming, LAZ Assalaam Timika Institute provides funds in the form of productive zakat to raise catfish, at this initial stage there were 18 groups of farmers who were fostered and given business capital. This productive Zakat was quite successful so that the harvest, although not all. In the initial program, 50% of catfish farmers were able to harvest well, some were less successful due to several factors such as lack of attention to catfish pond maintenance and experience in raising catfish.

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3. The Salimah Program is a work program by LAZ Assalaam Timika in helping old people, including providing scholarship assistance for children and their families
4. Zakat, Poor, Poor, Guidance for Ojek Drivers, LAZ Assalaam Timika, providing basic food packages for the poor, motorcycle taxi drivers' organizations in the Timika area, there were about 40 participants. At the initial stage, activities were held every week in the form of providing food packages and at the same time giving religious knowledge or lectures.
5. Zakat for Education of Dhuafa Students, Dhuafa Students is given to students who study at Madrasah Ibtidaiyah (MI), because many students who move to public schools, it is hoped that students will continue to study at MI so it is hoped that in the future besides students getting general education they will also provide their religious knowledge
6. The poor, the impact of covid19 has made the number of poor people increase in almost every area, LAZ Assalaam Timika provided basic food packages to the dhuafa by selecting KTPs, then surveying the locations to see the situation and conditions of the people who will be assisted, conducting interviews about work and the economy, but besides that, information is also sought from neighbours or the village head, so that the recipients of assistance can be implemented on target.

Below are presented the results of interviews which are considered important as research material, even though they are still in interview language, the meaning has not been edited into correct Indonesian, this is what researchers do to ensure the authenticity and validity of the data.

As the Governing Body at LAZ Assalaam Timika, proactively invite the supervisory body if there is a routine monthly meeting, with the hope that it can contribute ideas or maybe there is a correction of the activities carried out, In routine activities at LAZ Assalaam Timiki, it is necessary to evaluate the workload of each executive. It can be seen that the financial part of the work is over-employed and from a management aspect it is also not good, a job is done by one person. LAZ Provide food packages especially to the poor who are in a food emergency.

LAZ Assalaam Timika provided funds to Mustahik in the form of Productive Zakat by forming a fostered village, but because it was still new there was an impression of a lack of focus, so it needed to be studied and evaluated again. 18 locations for catfish ponds that were given working capital assistance, as successful harvests, but there were also crop failures, from the results of discussions from informants, counselling and supervision was needed for catfish breeders, besides that it was very important to provide an understanding of this productive zakat fund. his and the hopes of LAZ Assalaam Timika, in accordance with the expectations of LAZ Assalaam how can the community at first become Mustahik with an increase in the economic level of society in the future they can become Muzaki.

Reference 4 - 7.71% Coverage, Nurlina: In terms of empowerment, at that time we had time to make one built farmers, just maybe this, expectations are not appropriate huh. Yes, because we usually should, if I happen to learn from my experience from the zakat house, it also happens that I am the treasurer at the zakat house, I am also customer service, I am also the coordinator of the target village in North Jayapura, so I have double jobs too. As for empowerment, in this way, the performance should be more focused, maybe focus on one place, one village and then we manage the people, the human resources and so on. At the time of zakat, we were able to help in the area, in the SP area, in the city area, right? Maybe it's because there are too many of us helping to provide capital for this fish, whether the fish are fish from catfish or fish what is that, yes, I forgot, it's been over a year. Yes, there

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are those who understand more, but what we want to help from an entrepreneurial perspective at that time is so that they can be economically independent.

Reference 5 - 7.39% Coverage, Nurlina: It's been assisted, meaning if we really feel it's time to harvest, some have already informed us "oh this is the problem here" "Maybe it looks like a week later we will harvest" some really can invite to collaborate and so on. There are those who have been helped, just don't care, it's like forgetting about us, that's what we want, we help, but we don't want to let go, we help until it's finished, you are successful. That's why we really want to monitor it, even if it's not just love and care. Yes, but it's hard to invite, there are some who can be invited to work together, which sometimes we monitor, the results are like this, where do they sell them, and so on. It is also directly assisted by experts, Mr. Jasio, who understands better the problems for the coaches. If it's for empowerment, it's still limited to that, if it's for empowerment.

Assalaam Timika LAZ activity reports are submitted monthly, this has been carried out since January 2022, then along with many activities and in order to increase the transparency of financial reports submitted every week Starting from the June 2022 period, If it is reported once a month there tends to be a difference in implementation with the recorded notes, so that if the report is made every week, it will make the report more valid and avoid the difference between revenue and expenditure, as explained by the informant below

Reference 2 - 1.31% Coverage, Akbar Tanjung: The report itself starts at the beginning of 2022, starting from January. As of January, I will report it per month at first. So, but starting from June, starting from June every week of financial reporting. Reference 3 - 8.12% Coverage, Akbar Tanjung: Yes, every week. That's the consideration, why did what started once a month become every week, meaning in one month 4 times reporting because of this, yesterday at once a month the reporting was after cross checking for the data in the finances sometimes there is a difference like that, even though there isn't much of a difference. So, we have to look again for one month, where is the difference. Now, finally, after we found out what it's called, this is reporting on the delivery of receipts and expenses, we monitor it in the group, it's in the group, so every time there is a receipt, be it cash or a transfer, it goes straight to the group. Now, sometimes there are those who are left behind, yes, some are not reported to the group so that the data input is out of sync and doesn't go in like that. So because this is how this report exists, so apart from me as the treasurer who inputs the money, there is also a team of secretaries who also input it so that later it can be equalized at the end. So, every report at the end of that month equates the data so that it's synchronized, right, so the data is equated. Well, if for example we can't find it, where are we looking for it? so we start with the date of the check so the date is the date we check to finish this. Well so we find there. So, it arrived in May after Ramadan.

Reference 4 - 3.36% Coverage, Akbar Tanjung: So Ramadan if it's not April, then at the end of April it will be over, so in May we have started this and have started to improve it so from the evaluation results we finally agreed to be June, starting early June What have we started with the treasurer reporting for his finances every week. So, every week it is reported, then directly what is recorded by the director. So, this was immediately initiated, then reported to the foundation. So that's every week. So, after that, thank God, the data has never been there again, so it's always in sync like that.

Data collection for prospective recipients of Zakat infaq and alms funds from LAZ Assalaam, From the initial information on prospective beneficiaries then ID cards are recorded, then a location survey is carried out to ensure the condition of the mustahik is a

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person who fulfils the requirements to receive Zakat funds, besides that interviews are also conducted to make it more convincing, so that the needy and poor who are given ZIS financial assistance are not on the wrong target

The performance quality of the supervisory board of the amil zakat institution Assalaam Timika

Based on the input data processing through Nvivo, if you look at the word frequency, there are several keywords that stand out, topics about the quality of the supervisory board's performance may be related, etc. All of these are words that are often spoken by informants; however, researchers cannot conclude from these words that often come out of the mouth of the informant. Researchers need to carry out repeated studies, review and understand the contextual meaning contained in the letters that appear frequently, below the meaning can be explained in an Nvivo analysis of the performance of the supervisory board at LAZ Assalaam Timika.

LAZ Assalaam Timika was only formed in May 2021, meaning that it has only existed for a year and a half, but the work programs of the Management of LAZ Assalaam Timika themselves are many, such as the Foster Village work program, productive zakat for catfish farming, the Salimah program for old people, coaching for motorcycle taxi drivers, scholarships for the Dhuafa, an Amil Zakat Institution that is still new but has many work programs, of course it should be given appreciation. In contrast to the Supervisory Board, from interviews obtained from informants, the Supervisory Board has not functioned optimally. From three informants, the LAZ management board, Assalaam Timika, stated that the Supervisory Board has not worked at all, even in meetings, even though there was an invitation from the group, but the adults did not attend or comment on the group. LAZ Assalaam Timika

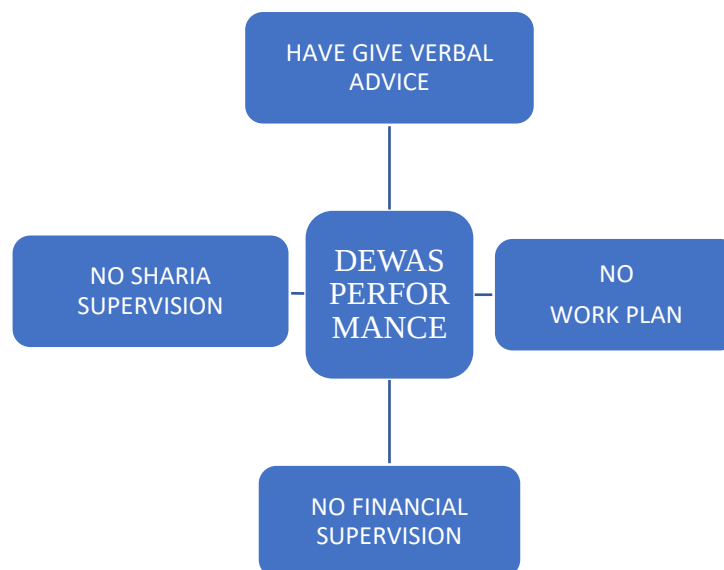


Figure 3. Performance of the LAZ Supervisory Board Assalaam Timika

From the chart above it can be seen that the performance of the sharia supervisory board has not run as it should, only limited to giving verbal advice so that in providing assistance to the poor so that it is right on target, but not yet in a formal form making an annual work plan, carrying out supervision from the sharia aspect, supervising from the

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financial and administrative aspects of whether the financial reports are in accordance with zakat accounting standards, below are some excerpts from interviews from the management of the Amil Zakat Institute Assalaam Timika

The hope of the management of the Amil Zakat Assalaam Timika Institute is that the supervisory body can carry out the supervisory function both in terms of sharia supervision and in terms of compliance with its accounting, so that the management function can run well

The Sharia Supervisory Board does not yet understand the duties and functions, including making an annual work program, the two main bodies in the amil zakat organization consisting of a management body whose task is to carry out or as an executive make an annual work plan and the supervisory body also make an annual work plan, so that each of these agencies can work on their respective line of duty

Factors affecting the performance of the supervisory board of LAZ Assalaam Timika.

Based on data processing input through Nvivo, if you look at the word frequency, there are several keywords that stand out, the topic of inhibiting factors for the performance of the supervisory board at the Amil Zakat Institute Assalaam Timika, words that appear larger are words that are often spoken by informants, however researchers cannot conclude from the words that often come out of the mouths of these informants. Researchers need to carry out repeated studies, review and understand the contextual meaning contained in the letters that appear frequently, below the meaning can be explained in an Nvivo analysis of the performance of the supervisory board at LAZ Assalaam Timika. As for the words that are often thrown out such as the word training, following the Islamic Council, etc.



Figure 4. Factors Inhibiting Dewas LAZ Performance Assalaam Timika

Referring to the results of interviews from the Supervisory Board itself, there is a strong desire to become a Supervisory Board at the Amil Zakat Assalaam Timika Institute, but it is possible that because there are many official activities out of town and also experience as a Supervisory Board is supported by capacity, so the Supervisory Board has not run according to regulations or an organization's Good Corporate Governance

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governance arrangements, below are presented the results of interviews with the supervisory board at the Amil Zakat Assalaam Timika Institute

Efforts to improve the performance of the supervisory board laz assalaam Timika.

Based on the input data processing through Nvivo, if you look at the word frequency, there are several keywords that stand out on the topic of improving the performance of the supervisory board at the Amil Zakat Assalaam Assalaam Timika institution. cannot conclude from the words that often come out of the informant's mouth. Researchers need to do a review repeatedly, review and understand the contextual meaning contained in the letters that appear frequently, below can be explained the meaning in an Nvivo analysis of the performance of the supervisory board at LAZ Assalaam Timika. The words that are often thrown out such as the word training, following, activities etc.

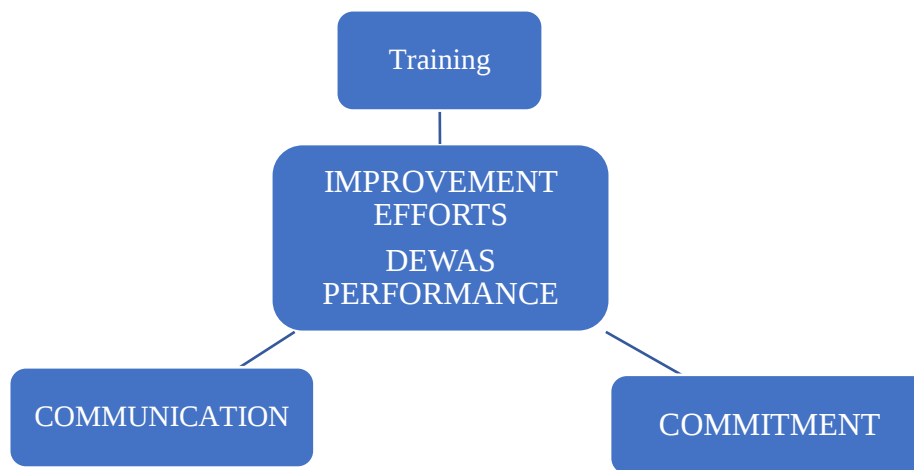


Figure 5. Efforts to increase Dewas LAZ Performance Assalaam Timika

At this time the age of the Amil Zakat Assalaam Timika Institute, so that the personnel are very dynamic and diverse, therefore it is necessary to call it training or education for people who occupy these positions such as the supervisory board at the Assalaam Amil Zakat Institution Timika and also include other personnel on the governing body such as marketing, accounting and supervision

In addition to the ability of personnel whose competence can be increased, there are other things that are no less important, namely a commitment, commitment is required for organizations such as the Amil Zakat Assalaam Timika Institute in order to move the organizational machine because without a clear commitment, the implementation of tasks will only seem to abort just take responsibility

The third factor that needs to be carried out by the Supervisory Board at the Amil Zakat Assalaam Timika Institute is communication between sections, both communication between fellow members of the Supervisory Board or communication with the governing body at the Assalaam Amil Zakat Institution Timika.

Below are presented some excerpts from interviews with informants at the Amil Zakat Assalaam Timika Institute regarding efforts to improve the performance of supervisory bodies at the Assalaam Amil Zakat Institution Timika.

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RESULT AND DISCUSSION**Management Board of LAZ Assalaam in Timika**

The Amil Zakat Assalaam Assalaam Timika Institute was just established in May 2021, meaning that until January 2023 it is only one year and a half old, but if you look at the work program or activities, many have been realized, such as the Assisted Village Program, student compensation, compensation for study workers for groups, productive zakat for catfish farmers. In order for the existence of the Assalaam Assalaam Timika Amil Zakat Institution to develop properly to achieve the vision and mission that has been planned, it is necessary to increase the level of management towards good corporate governance.

First, it is very important to fix the organizational structure of the Amil Zakat Assalaam Timika Institute according to the guidelines from BAZNAS through BAZNAS Regulation no 2 of 2019 (Basnaz, 2019) the organizational structure consists of a chairman and deputy chairman, where the deputy chairman consists of deputy chairman 1 to deputy chairman four, where, each deputy chairman has a clear job, for example the duties and powers of deputy chairman one are explained in article 6 as follows (1) Deputy Chairman I as referred to in Article 4 letter b has the task of carrying out the management of zakat collection. (2) In carrying out the tasks referred to in paragraph (1), Deputy Chairman I have the authority to: a. develops a Zakat collection strategy; b. manages and develop Muzaki data; c. carries out education and socialization of Zakat collection; d. develops a network to increase the amount of collection; e. carries out the control of the collection of Zakat; f. carries out the management of Muzaki services; It is explained that the duties and authorities in Article Chairperson to Deputy Chairperson,

Referring to BAZNAS Regulation no 2 of 2019 (Basnaz, 2019) in article 2 states that in carrying out the tasks referred to in paragraph (1) BAZNAS carries out the functions of: a. planning for the collection, distribution and utilization of Zakat, b. implementation of the collection, distribution and utilization of Zakat; c. controlling the collection, distribution, and utilization of Zakat; and D. reporting and accountability for the implementation of Zakat management. The article above explains that from a management perspective, there are four things that must be planned

Article 2 explains from the aspect of the POAC management function (Panning, Organizing, Actuating and Controlling) the three main activities of the Amil Zakat Institution for Collection, Distribution and Administration. Although the Regulations are for Baznas, they are also binding on Amil Zakat Institutions formed by non-governmental organizations. RKAT is a work guide for BAZNAS, Provincial BAZNAS, or Regency/Municipal BAZNAS for a period of 1 (one) year from 1 (one) January to 31 (thirty-one) December.

Establish an organizational structure that has a clear job description and is supported by a programmed work plan starting from collection, distribution and utilization of each activity, so that each program has performance achievement indicators that can be measured quantitatively.

In order for every organization to carry out management functions properly, it needs to be supported by Good Corporate Governance or good organizational governance using principles

GCG has five pillars in the principles of corporate governance proposed by GCG, namely fairness, transparency, accountability, responsibility and independence. These pillars underlie the principles of corporate governance according to GCG, namely stakeholders, fair treatment of shareholders, the role of stakeholders in corporate governance, disclosure and

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transparency, and the responsibility of the board of directors. Corporate governance has one of the most important elements where management ownership clearly controlled.

(Rachmawati, 2021) In the process of raising funds, an LAZ must also be balanced with the implementation of an efficient and professional management, namely Good Corporate Governance (GCG). In the principles of Good Corporate Governance, it has 5 main principles namely transparency, accountability, responsibility, independence, and fairness (Kurniasari, 2013). Therefore, LAZ management is in accordance with Good Corporate Governance which can provide a reliable LAZ figure for the community, trust that this Amil Zakat Institution is based on sharia and is managed responsibly and can increase fundraising at LAZ

This concerns trust in corporate governance related to the large share ownership, where high ownership will increase suspicion of a conflict of interest in managing the company. found a negative relationship between share ownership by management and corporate governance. This indicates that control in such conditions is not free to be implemented effectively due to management involvement in operations and supervision simultaneously. In addition, this also shows a negative relationship with firm value

Assalaam LAZ Supervisory Board in Timika

The National Amil Zakat Agency has designed a model to determine whether an Amil Zakat organization is running effectively from the Zakat Management Index designed by Baznas Sharia Compliance Index for Zakat Management Organizations IKSOPZ (Sudibyo, 2020) is a scientific measurement tool that has been developed by the Center for Strategic Studies BAZNAS in collaboration with the Directorate of Zakat and Waqf Empowerment, Ministry of Religion of the Republic of Indonesia. IKSOPZ can accurately identify and measure the level of OPZ sharia compliance in the management of zakat through three dimensions, thirteen variables and forty-two indicators of sharia laws and applicable regulations.

According to (Puspitasari et al., 2022) In an effort to increase the sharia compliance of zakat management organizations in Indonesia, in 2020 the Center for Strategic Studies BAZNAS has created a concept to measure the level of OPZ sharia compliance with sharia law, namely the study of the Sharia Compliance Index of Zakat Management Organizations: Theory and Concepts. In mid-2020, Puskas BAZNAS collaborated with the Directorate of Zakat and Waqf Empowerment of the Ministry of Religion of the Republic of Indonesia in conducting a survey of the OPZ Sharia Compliance Index in more than 300 zakat management organizations throughout Indonesia.

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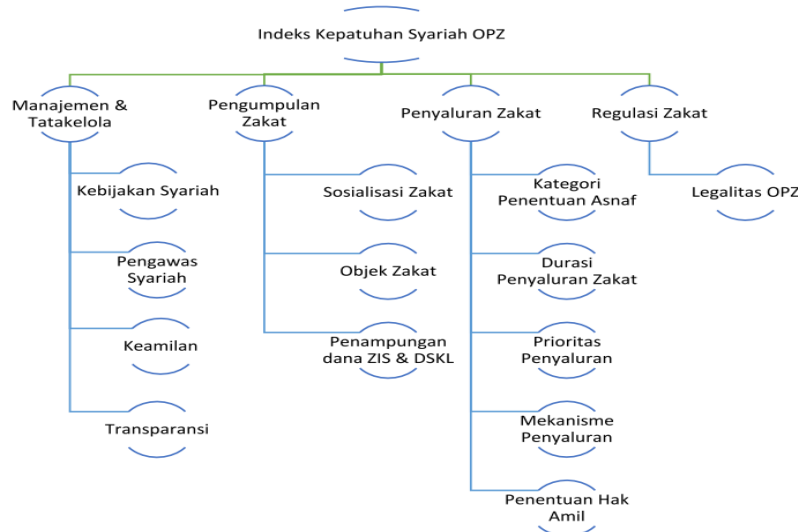


Figure 6. OPZ Sharia Compliance Index

(State Gazette of the Republic of Indonesia, 2011) Supervision is also useful for controlling work relations that are coordinative, consultative, and Information. This means that zakat management institutions are responsible both to the government and to the wider community. The urgency of supervision then becomes important. This means that the community has a role in supervising the Amil Zakat Institution (LAZ). Supervision of the straightforward implementation of BAZNAS is carried out by supervisory elements selected by members which can be realized in the form of:

1. Obtain information about zakat management managed by Zakat Management Institutions;
2. Convey suggestions and opinions to Zakat Management Institutions
3. Provide reports on irregularities in the management of zakat to the government and related institutions

CONCLUSION

Referring to the discussion in chapter four regarding the results of the research and discussion, the final chapter presents the conclusions of the research results and suggestions as follows:

The Amil Zakat Assalaam Timika Institute, even though it has only been established for one and a half years, has already run many programs in the form of collecting, distributing and utilizing Zakat infaq and alms funds including the assisted village program, Dhuafa scholarships, basic food packages for the poor, basic food packages and religious guidance for motorcycle taxi professions and productive zakat for catfish breeders. In order to be able to carry out the vision and mission, it is hoped that the governing body in carrying out work programs is always guided by good organizational governance or Good Corporate Governance so as to increase the general public's trust in Muzaki especially those who will distribute zakat, infaq and alms through the Amil Zakat Assalaam Timika Institute, and can empowering society towards a better economy.

The supervisory body at the Amil Zakat Assalaam Timika Institute because it is still new to serving as the Supervisory Board so it has not carried out its functions properly, Supervision is carried out only verbally. The Supervisory Board at the Amil Zakat Assalaam Timika Institute should be equivalent to the management body as an executive. In carrying

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out its duties and functions, the supervisory body must have a written work program at the beginning of the year, planning an audit of finances and also an audit of compliance with sharia principles. The functioning of the supervisory body at the Amil Zakat Assalaam Timika Institute will make the organization healthier and ultimately increase Muzaki's trust to channel zakat infaq and alms funds through the Amil Zakat Assalaam Timika Institute.

Obstacles or inhibiting factors for the supervisory board to carry out its duties and functions as the supervisory board are the low understanding of the duties and functions of the supervisory board, lack of communication and coordination among supervisory boards. The supervisory board also has other activities which cause frequent out of town and what is very urgent is that the board is expected to have a high commitment in carrying out the mandate.

IMPLICATIONS

The results of this research are expected to be an evaluation material for the Amil Zakat Assalaam Timika Institute regarding management implementation so that this institution can achieve the Vision and Mission that have been set. Based on the results of the study of performance and the inhibiting factors for the performance of the Supervisory Board can be used as material for future corrections with the functioning of the Supervisory Board, the performance of the Amil Zakat Assalaam Timika Institute of God will be better.

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