

Achieving Amil Zakat Performance Through Empowerment Programs: Evidence from Muhammadiyah Zakat Institution in DIY Province

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ABSTRACT

Empowerment becomes a new technique that makes employees proactive in improving employee performance. Thus, this research purpose is to observe the appraisal of the Empowerment for employees in achieving Amil (Zakat Employee) Performance by mediating Islamic Job Satisfaction at the Muhammadiyah Zakat Institution (LAZISMU) in DIY. Additionally, it highlights a new perspective by delivering the specific determinants that impact Performance of Amil mediated by empowerment programs from LAZISMU. This research used a quantitative and survey approach. The research sample was selected through the purposive sampling technique and analyzed with the Partial Least Square. The research found that Empowerment programs by implementation of work meaningfulness, trust, authority can improve Performance of Amil LAZISMU in DIY. And the results of the indirect effect that job satisfaction can be influenced by the application of empowerment and in the end can improve Amil Performance. This research is expected to be of particular concern to zakat institutions, especially in the human resources to provide information about the importance of empowering Amil performance at the LAZISMU in DIY.

Keywords: *Empowerment, Islamic Job Satisfaction, Performance, Muhammadiyah Zakat Institution*

INTRODUCTION

Zakat plays a strategic role as an Islamic social financial instrument that can improve people's welfare (Widiastuti et al., 2019). The potential for zakat in Indonesia refers to the Zakat Potential Mapping Indicator (IPPZ) published by the Center for Strategic Studies of the National Zakat Agency (Puskas BAZNAS) in 2020 reaching IDR 327.6 trillion. The biggest zakat potential comes from Java with a percentage of 65% of the total zakat objects in Indonesia. The highest zakat potential by province also comes from Java, namely East Java (16%), and DIY (15%) (Puskas BAZNAS, 2020b). These provinces have high potential in collecting zakat because they have a majority Muslim population and relatively good economic conditions (BPS, 2019).

The Zakat Institution as a zakat manager that plays an active role in the realization of zakat. Zakat Institution has a higher level of public trust compared to other OPZs, in terms of managing zakat, and also *collecting* zakat which is considered to be more optimal (Puskas BAZNAS, 2020a). Then the performance assessment based on area, where the Amil Zakat Institution in the DIY Province, is able to provide zakat service performance with a score of 8.20, based on the results of a survey by Puskas BAZNAS (2020c) in 2020. This shows the performance of zakat institutions in DIY, including Muhammadiyah Zakat Institution (LAZISMU), LAZISMU has got a good reputation in the eyes of the public, because of LAZISMU able to realize the target of collecting zakat of 71.59 % and

distributing zakat of 62.46 % (BAZNAS, 2020).

Regardless of achievements at the LAZISMU, there are problems and obstacles in realizing the performance of zakat institutions are the quality of human resources (KNEKS, 2019). The quality of human resources for zakat institutions should be an asset in managing zakat institutionally, which can make institutions more developed, so that they can have a significant effect on poverty alleviation in Indonesia (Arif, 2017:405). Thus, it is necessary to strengthen human resource development practices to form Amil who is professional, competent and has high integrity (Adnan, 2017).

According to Hasan et al. (2019) in his research, Hasan et al proposed for zakat management institutions to focus more on human resource development activities. The development of human resources for Amil zakat must be dynamic and adapted to the needs and internal characteristics of zakat management institutions for the purpose of increasing the capacity of Amil zakat. In addition, improvement activities and the potential of human resources also need to be planned and practiced with seriousness from party institutions, because it will help Amil carry out his duties properly, namely the collection and distribution of zakat.

Understanding regarding Amil's performance at LAZISMU and the phenomenon regarding the quality of Amil's resources, this study seeks to examine whether the implementation of Amil's coaching in the form of Amil's empowerment by analyzing with job satisfaction in an Islamic perspective, can contribute to improving Amil's performance at LAZISMU. So, from the assessment Amil's performance can optimize the role of the Amil Zakat Institution as professional zakat managers, especially at the LAZISMU DIY.

Previous research found that the Amil's performance was influenced by several variables such Employee

Empowerment (Qayyum et al., 2019) and Job Satisfaction (Afroz, 2018; Papos & Kumar, 2019) as variables that affect Employee Performance. This research is expected to complement study before. Especially in the use of indicators measuring employee empowerment and Islamic job satisfaction which have been adapted to the characteristics in zakat institutions. Remember whereas most of the discussion regarding the practice of human resource development, which is related to helping to optimize performance, has been carried out within the scope of companies and commercial institutions. Meanwhile, public institutions such as zakat institutions, are still limited.

Based on the research background, relevant supporting theories, and previous research findings, this research is tries to fill the gap, develop previous research and observe the appraisal of the Employee Empowerment programs in achieving Employee (Amil) Performance by mediating Islamic Job Satisfaction at LAZISMU in DIY.

LITERATURE REVIEW

Empowerment

Employee empowerment has become a new technique that makes employees proactive in improving employee performance (Brown & Harvey, 2006). In addition, empowering employees through the strong role of leaders will create interpersonal relationships between leaders and employees or their subordinates, which will have a positive impact, if achieved through improved communication and providing opportunities or opportunities for employees to show their potential and skills (Seibert et al. al., 2004).

Internal empowerment Islamic perspective, based on the empowerment activities of the Rasulullah SAW period in educating and fostering friends who emphasized character development. Empowerment placing mutual trust in the

framework of brotherhood. The concept of empowerment in Islam uses the meaning of the word *tamkin* which means placing and showing ability (Abdullah, 2013:47-48).

Islamic Job satisfaction

Job satisfaction in an Islamic perspective is a feeling of calm that is obtained before, during and after employee work based on the belief that work is a form of worship carried out in order to achieve the pleasure of Allah SWT. The meaning of feeling happy before an individual employee does his job is the intention to work to devote himself to efforts in the cause of Allah. Then the feeling of happiness while working is when employees do not violate the boundaries and rules that are regulated based on Islamic values. Then a feeling of calm when employees have done work in accordance with organizational goals (Mohamad et al., 2014).

Islam views job satisfaction from the worldly and hereafter aspects. Work is seen as worship that must be done sincerely, trustworthy, diligent, earnest, and intended only for Allah. Job satisfaction in the Islamic perspective is a feeling of happiness which is a form of pleasure and inner and outer peace. Humans need religion as a source and guide for life, so to get happiness in life in the world, they must meet spiritual needs and will result in job satisfaction. Therefore, organizations need to maintain a sense of happiness and satisfaction for employees so that employees can be motivated to produce work achievements that reflect worship, achievement, and all forms of goodness and blessings (Kartawan et al., 2018).

Employee Performance

Employee performance relates to the extent to which employees are willing to try to achieve good performance with their abilities. Employee capability is a combination of employee skills and

abilities to achieve better results. Employee opportunities are an important factor in shaping performance, so that employees have the opportunity to improve their performance, the organization must provide facilities, programs, and employee motivation efforts (Ivancevich et al., 2002).

Performance according to Islam perspective is the achievement of life that has been carried out by individuals or organizations as a manifestation of human faith as Muslims towards worship carried out. Worship is meant to work and strive. Islam advocates have quality Islamic performance in work. As Allah SWT will promise a reward for kindness and ask for accountability for what is done (Zainal et al., 2018: 90).

Success in assessing performance is influenced by performance criteria set by the organization. In other words, performance measurement will be good if the assessment is based on the right criteria and in accordance with the work type (Busro, 2018: 98). Islam has elements of employee performance appraisal that not only describe quantitative and qualitative measures of the level of achievement of a job, but have the main goal of seeking the benefits of life, a balance between wealth and worship by always presenting gratitude to Allah SWT (Zainal et al., 2018:190).

Hypothesis Development

Correlation between Employee Empowerment and Islamic Job Satisfaction

Job Satisfaction can be influenced by efforts to improve employee skills and knowledge. It can be said that maximum employee self-development activities will give a positive response to employees for their work. This is supported by research by Ocen et al. (2017) that Training can affect the level of Job Satisfaction. As for the effect of Employee Empowerment on increasing Employee Job Satisfaction, that

is empowerment will help the process of developing employees, who previously could not, become empowered and independent (Kumar & Kumar, 2017). So Employee Empowerment can also increase Employees Satisfaction while working which has been proven by Idris et al. (2018).

H1. Empowerment influences toward Islamic Job Satisfaction.

Correlation between Employee Empowerment and Performance of Amil

Employee competency improvement, an effective way to make employees proactive and independent, is Employee Empowerment. Employee Empowerment is effective in helping improve the quality of work of employees (Brown & Harvey, 2006). This has been proven by the research of Qayyum et al., (2019) and Kundu et al., (2019) that employee empowerment can affect employee performance.

H2. Empowerment influences toward Performance of Amil.

Correlation between Islamic Job Satisfaction and Performance of Amil

The increase in the effectiveness of Employee Performance by measuring *Amil's* response to his current job. According to Busro (2018) the feeling of satisfaction that an employee has has a positive impact on the work produced, because employees who tend to be happy with their work will be more responsive to work results. As the results of research by Al-Fakeh et al. (2020) show that Job Satisfaction has an impact on improving Employee Performance.

H3. Islamic Job Satisfaction influences toward Performance of Amil.

Then a conceptual framework is formed for the purpose of developing hypotheses through the influence of employee empowerment to achieve employee

performance by mediating Islamic Job Satisfaction presented in Figure 1.

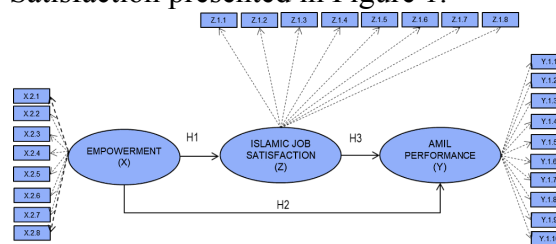


Figure 1. Research Model

DATA AND METHODOLOGY

This research approach uses a quantitative approach. The population of this study were all Amil (zakat officers) at provincial and district/city LAZISMU offices in DIY province. The research sample was selected using sampling technique, namely purposive sampling. The criteria for this research sample are as follows:

1. Amil who works at the LAZISMU which has an office in the DIY province area and has received a recommendation for formation by BAZNAS until 2021.
2. Amil with a minimum term of two years, Amil who served on the level class staff executors in the collection and distribution of zakat, as well as Amil who have received technical job training in zakat management. As for the minimum sample size study This refers to Hair et al. (2011) 10 times the amount indicator study biggest.

Previous explanation, the LAZISMU DIY province that was selected as the sample was 12 (twelve) LAZISMU in DIY province.

The type of data in this study uses primary data and secondary data. The primary data of this study were obtained from distributing questionnaires. Then secondary data is obtained from the literature in the form of books, relevant past research, laws and regulations, LAZNAS strategic study publication reports, as well as data on the official website of zakat institutions. This research data collection technique was carried out

to get main data namely primary data with the survey method through deployment questionnaire in a manner offline or online to subject research, namely Amil at the LAZISMU in DIY province, amil answered questionnaire with give checklist on a Likert scale with points 1-5 as a measure of the answers in each indicator.

The data analysis technique of this research uses Partial Least Square (PLS), Covariance-based Structural Equation Model (SEM). SEM-PLS was used in this study on the grounds that the SEM-PLS technique can be intended to explain relationships between variables without being based on several assumptions, namely the variable measurement scale, data distribution, and the number of samples that are not large (Hair et al., 2017). Given the limited number of Amil implementing the collection, distribution, and utilization of zakat at the LAZISMU in DIY province, the amount of data meets the sample size criteria using the SEM-PLS data analysis technique with the provision of small sample data, according to Ghozali (2014).

Table 1. Operational Definitions and Variables

Variable	Operational definition	Dimensions
Empowerment (X)	Giving authority to Amil LAZISMU in DIY province, by creating a sense of mutual trust between Amil and the institution in order to foster meaningful work. Using the indicators of Kundu et al. (2019).	1. The Meaning of Work 2. Trust 3. Authority
Islamic Job Satisfaction (Z)	The positive emotional feelings felt by Amil LAZISMU in DIY province while working on spiritual, intellectual, social and material aspects. Using the indicators of Mohamad et al. (2014).	1. Spiritual Satisfaction 2. Intellectual Satisfaction 3. Social Satisfaction 4. Material Satisfaction
Amil Performance (Y)	The level of achievement of Amil Zakat at LAZISMU DIY province in carrying out assigned tasks guided by Islamic principles. Using self-appraisal indicators from Hasibuan (2017) and Zainal et al. (2018).	1. Seriousness 2. Faithfulness 3. Work result 4. Cooperation 5. Honesty 6. Discipline 7. Creativity 8. Personality initiative 9. Responsibility

Source: Hasibuan (2017); Kundu et al. (2019); Mohamad et al. (2014); and Zainal et al. (2018)

RESULT AND DISCUSSION

The preliminary results of the demographic of respondents shown in Table 2 comprise division, gender, age, education level, district, and serviced period.

Table 2. Characteristics Respondents

Characteristics of Respondents		Frequency	Percentage (%)
Total Respondents		110	100%
Gender	Man	75	67%
	Woman	35	33%
Age	< 25 years	34	31%
	26-30 years	31	28%
	31-35 years	20	18%
	36-40 years	15	14%
	41-45 years	10	9%
Education Level	Middle/High School	25	23%
	Diploma	15	14%
	Bachelor	55	50%
	Postgraduate	15	14%
District in DIY province	Yogyakarta City	30	27%
	Sleman	20	18%
	Bantul	10	9%
	Kulonprogo	8	7%
	Gunung Kidul	7	6%
Service period	2 years	30	27%
	3-5 years	65	59%
	> 5 years	15	14%
Division	Collection/fundraising	33	44%
	Distribution/program	28	37%
	Finance and Reporting	14	19%

Source: Authors (2023)

Based on the table above, the respondents in this study dominated male respondents are 68%, followed by female respondents are 32%. Then 31% of the total number of respondents were aged between more than 25 years to 40 years, 60%, and other respondents were over 40 years old. As for the level of education, the majority of the respondents had a good education (*well education*), they were dominated by those who had completed the undergraduate level as 50%. Characteristics of respondents also indicated that the respondents had employment status as permanent Amil 53% and Amil contract 47%. Whereas for the period of service at LAZISMU in the Province of DIY, the majority of Amil have served 3-5 years as much as 59%. Then For fields and divisions of work spread respondents across three fields,

46% as fundraising, 32% as program, and 22% as finance.

Discriminant validity test as a test of the measurement model obtained when the cross-loading value of each construct with its indicators is greater than the relationship of each construct with other indicators. Where the results of discriminant validity can be seen in Table 3.

Table 3. Correlation of Discriminant Validity

Construct	Empowerment (X)	Islamic Job Satisfaction (Z)	Amil Performance (Y)
Empowerment (X)	0.702		
Islamic Job Satisfaction (Z)	0.543	0.665	
Amil Performance (Y)	0.532	0.57	0.759

Source: Processed data using smart-PLS

Then, composite reliability as a test to measure construct reliability in measurement models by looking at the composite reliability value and Cronbach alpha value. so that it can be concluded that all research indicators are considered valid and reliable. The results of the composite reliability test are explained in Table 4.

Tabel 4. Composite Reliability and Cronbach's Alpha

Varia bel	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)	Keterangan
Empo werm ent	0.852	0.865	0.885	0.692	Good, >5%
Islami c Job Satisf action	0.856	0.873	0.886	0.643	Good, >5%
Amil Perfor manc e	0.880	0.913	0.904	0.676	Good, >5%

Source: Processed data using smart-PLS

Based on the table, the results of reliability testing are explained with composite reliability and Cronbach alpha values for all constructs > 0.70 (Ghozali, 2014), so that the research construct has good reliability and this indicates that there are no significant objections to the

use of instruments in research which is conducted.

Furthermore, the structural model testing phase was carried out by evaluating the R-Squared (R2) and estimating the path parameter coefficients (Ghozali, 2014). The results of the R-Square values for the endogenous variables Performance for Amil and Islamic Job Satisfaction are 0,408 and 0,283. This can be interpreted that the contribution of exogenous variables, namely Amil Empowerment, and Islamic Job Satisfaction in explaining Amil Performance variables is 40%. While 60% is explained by other variables outside the model. Then the contribution of the Amil Empowerment variable to the Islamic Job Satisfaction variable is 28%. Both of these values are included in the moderate criteria (Ferdinand, 2014), so it can be said that this research model has a good Goodness of Fit value.

Then the results of the structural model presented in Figure 2, which explains the relationship between latent variables, the influence of employee empowerment toward performance of Amil Zakat by mediating Islamic Job Satisfaction.



Figure 2. Result of Inner Model Analysis

Source: Processed data using smart-PLS

Furthermore, the estimation results are used to prove the hypothesis proposed in this study, which is briefly explained in Figure 2. The images can be interpreted related to the results of hypothesis testing by knowing the value of path coefficient, significant value, and t-statistic (Hair et al., 2017). The hypothesis is accepted if the significant value is <0.05 and the t-statistic value > t-table is 1.295. Based on the results of data processing with the PLS technique (Figure 2), it was found that all

hypotheses were accepted on the grounds of a significant value under 0,05. The explanation of the results of the structural model processing, as follows:

Table 5. The Hypothesis Testing Results

	Proposed Hypothesis	Path Coefficient	p-Value	Accepted
H1	Empowerment \square Islamic Job Satisfaction	5.986	0.003	Accepted
H2	Empowerment \square Amil Performance	5.628	0.000	Accepted
H3	Islamic Job Satisfaction \square Amil Performance	3.600	0.000	Accepted
H3a*	Empowerment \square Islamic Job Satisfaction \square Amil Performance	3.050	0.002	Accepted

* *Indirect effect between empowerment and Amil performance, Islamic job satisfaction as intervening*

Based on the H1 test, it explains that Empowerment has a significant effect on Islamic Job Satisfaction at LAZISMU in DIY province. These results are consistent with Spreitzer (1995) that empowering employees is an attempt by leaders to build personal relationships with their employees. This effort aims to provide strength so that employees become more empowered than before, through the involvement of organizational leaders who encourage self-confidence in employees to carry out each task independently.

According to Seibert et al. (2004) empowering employees is a process of changing employee behavior according to conditions and their role in the work environment with a psychological approach, so that changes in employee behavior will determine employee job satisfaction. The Islamic concept according to Abdullah (2013) explains that employee empowerment means *tamkin* which means placing, with the intention that everyone is encouraged to build trust in the best working relationship.

In this study, the respondents who were observed were Amil (zakat managers) at a level below the supervisor or called implementing staff, who carried out work directly in the field. Amil as a sample of research respondents thought that the leadership's efforts in empowering

Amil's potential were able to generate positive feelings and comfort while working at LAZISMU in the DIY province.

The findings of this study are in accordance with previous research Idris et al. (2018) and Nuryanti et al. (2018) that there is a significant and positive influence on employee empowerment toward job satisfaction. In more detail, efforts to empower employees in the workplace through the role of leaders can affect the level of employee job satisfaction.

Based on the H2, explains that Amil Empowerment has a significant effect toward Amil Performance LAZISMU in DIY province, which refers to previous research by Kundu et al. (2019) and Qayyum et al. (2019), explains that empowering employees as support for employees in improving their performance.

This research is in line with the research of Kundu et al. (2019), conducted research on employees with a working period of more than 5 years and the majority of the sample of employees with postgraduate education backgrounds, so that leadership behavior in empowering employees by giving employees opportunities to participate in decision making for organization, which can improve the quality of employee work, because they feel they contribute and are responsible for work decisions. While in this study, the characteristics of the employees studied were Amil (zakat manager) LAZISMU in the DIY area who had a duration of service of 3-5 years. Thus, the efforts of institutional leaders in empowering Amil have directly increased Amil's performance. In addition, even though the majority of Amil's samples were contract staff, Amil felt that the leadership was involved in participating in organizational decisions such as determining work programs and work targets in collecting and distributing zakat in the DIY area, so that Amil's

empowerment program could affect job performance.

Apart from that, in practice, the leadership's efforts to empower Amil by giving Amil permission to be involved in institutional decision-making, namely when preparing zakat service programs, such as creating zakat campaign programs through digital. And this effort was dominated by the leadership of LAZISMU in the DIY province for young Amil. And at this age they have higher creativity and are used to coexisting with digital and technology. So in this study, the leadership tried to involve Amil, both permanent and contract staff in the internal management policies of LAZISMU in the DIY region. So this finding is in line with the theory of empowerment Kumar & Kumar (2017; Kundu et al., (2019; and Spreitzer (1995).

Based on the H3 test, it proves that Islamic Job Satisfaction has a significant effect on Amil's Performance at LAZISMU in DIY province. The findings of this study are in accordance with the explanation that job satisfaction is a form of positive or pleasant response to someone at work. Employees during work certainly have the hope of getting the conditions according to their wishes to be able to achieve maximum work performance as expected (Robbins & Judge, 2017).

In addition, the job satisfaction variable is the most important factor that can provide attractiveness, as a reference for someone in doing work, which later with the feeling of satisfaction that employees have will have a positive impact on their work results. Meanwhile, for employees who do not have job satisfaction, employees tend not to do their job optimally (Handoko, 2010).

Furthermore, the influence of the positive direction of job satisfaction on the performance of Amil in LAZISMU DIY province, which shows that with a high level of Amil satisfaction at work will determine the high performance of Amil, when Amil's feelings of satisfaction are

low it will reduce the performance of Amil Amil LAZISMU in the DIY region in carrying out their duties, namely collecting, distributing and utilizing zakat.

As for this study, according to Amil's assessment as an employee at the LAZISMU DIY province, the level of Islamic job satisfaction is based on an assessment of spiritual, intellectual, social and material aspects adapted from the theory of human creation according to Imam Ghozali. Where most Amil have worked with a duration of service of more than two years, those who are considered to have experienced working at the LAZISMU DIY province, so that Amil's perception of job satisfaction has a very high value. As the data obtained in this study indicates that Amil has job satisfaction based on a spiritual perspective (*ruhiyyah*), namely feeling happy and grateful to be able to work at LAZISMU DIY province.

Previous research supports the findings of this study that, employees who are in charge of serving the public or the community, if they are satisfied with their work, it will have a positive impact on the employee's work achievement (Khan et al., 2019). It was also found in other studies that employee performance can be increased by feelings of satisfaction with their work (Al-Fakeh et al., 2020). Then in an Islamic perspective, job satisfaction is essentially a sense of serenity at work as a form of gratitude to Allah SWT (Mohamad et al., 2014).

CONCLUSION AND RECOMMENDATION

This study aims to analyze the influence of employee empowerment toward performance of Amil Zakat and investigate the role of Islamic Job Satisfaction as a mediating variable. The research findings can be concluded that Amil Empowerment has a significant positive effect on Islamic Job Satisfaction. The efforts of the LAZISMU DIY leadership to empower Amil through direction and creation of

trust between leaders and employees were able to increase Amil's job satisfaction. Amil Empowerment has a significant effect on Amil Performance. This finding indicates that the leadership's empowerment efforts are able to improve Amil's performance directly, so that the approach and active role of the leadership in improving Amil's performance is better than before. Islamic Job Satisfaction has a significant positive effect on Amil's Performance at LAZISMU DIY. This indicates that the higher Amil's job satisfaction, the more Amil LAZISMU's performance will increase.

Recommendations through this research to the leadership of the LAZISMU DIY, can provide more direction and understanding to Amil about the importance of working as Amil managing zakat, so that the leadership's efforts to make Amil more empowered than before and more productive, so that it can directly improve Amil's performance. Where the Amil who gets the most direct direction from the leadership is the Amil in the collection section, so it will be more balanced if the leader empowers Amil in the distribution section more intensely than before.

This study uses a mediating variable, namely Islamic job satisfaction, so it is hoped that further research can add a moderator variable to strengthen the influence of job training and empowerment variables on Amil's performance. In addition, further research is expected to improve the object of research on Zakat organizations.

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