

Strategy for Collecting Zakat Infaq Shadaqah at The Amil Zakat Infaq Shadaqah Muhammadiyah Institution (LAZISMU) Central Java Post COVID-19 Pandemic

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Abstrak

Pandemi covid -19 yang berimbas pada semua bidang kehidupan dan salah satunya pada bidang zakat, karena lemahnya perekonomian masyarakat akibat pendapatan Muzakki (orang yang wajib mengeluarkan zakat) mengalami penurunan, dan disisi lain terjadinya Peningkatan Mustahik (orang/ badan yang berhak menerima zakat). Penelitian ini bertujuan untuk mengidentifikasi strategi penghimpunan zakat, infaq dan sedekah (ZIS) di fokus amil zakat, infaq dan sedekah Muhammadiyah (LAZISMU) pada era fokus c dan post pandemic COVID-19. Selain itu, juga mengupas sejauh mana dampak pasca fokus c COVID-19 terhadap strategi penghimpunan zakat, infaq dan sedekah ZIS di LAZISMU pada era post fokus c COVID-19 di Jawa Tengah. Metode penelitian ini dengan kualitatif deskriptif. Teknik pengumpulan data melalui observasi, wawancara, foto/ video, laporan/ dokumen subyek. Sedangkan fokus analisis data menggunakan SWOT. Hasil penelitian yang dilakukan menunjukkan bahwa IFE LAZISMU memiliki bobot skor total 3,78 sedangkan pada matriks EFE LAZISMU memiliki bobot skor total 3,67. Posisi kinerja LAZISMU adalah posisi diatas rata-rata, sehingga pada posisi tersebut LAZISMU masih cukup potensial untuk dikembangkan, namun begitu juga tidak dianjurkan untuk mengembangkan strategi yang terlalu agresif seperti misalnya strategi integrasi atau perolehan. Pada posisi ini perusahaan hanya perlu fokus menjaga, mempertahankan dan meningkatkan kinerjanya

Kata kunci: Strategi Penghimpunan, Zakat, Post-pandemic, SWOT.

Abstract

The COVID-19 pandemic has had an impact on all areas of life and one of them is the field of zakat, due to the weak economy of the community due to the decline in income of Muzakki (people who are obliged to pay zakat), and the other hand, there has been an increase in Mustahik (people/entities who are entitled to receive zakat). This research aims to identify strategies for collecting Zakat, Infaq, and Shadaqah (ZIS) at the Muhammadiyah Amil Zakat, Infaq, and Shadaqah institutions (LAZISMU) in the era of the COVID-19 pandemic and after, apart from that, it also examines the extent of the impact of the post-COVID-19 pandemic on ZIS collection strategy at LAZISMU in the post-COVID-19 pandemic era in Central Java. This research method is descriptive qualitative. Data collection techniques through observation, interviews, photos/videos, reports/subject documents. Meanwhile, the data analysis technique uses SWOT. The results of the research conducted show that LAZISMU has a total weighted score of 3.78, while on the EFE matrix, LAZISMU has a total weighted score of 3.67. LAZISMU's position is an above-average position, so in this position, LAZISMU still has enough potential to be developed, however, it is also not recommended to develop strategies that are too aggressive, such as integration or acquisition strategies. In this position, the company only needs to focus on maintaining, maintaining and improving its performance

Keywords: Strategy collection, Zakat, Post-pandemic, SWOT.

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1. INTRODUCTION

At the end of 2019, the world faced a major deadly virus outbreak in Wuhan City, Hubei Province, China, namely the COVID-19 virus or Corona Virus Disease 19. In less than three months COVID-19 had entered Indonesia with the announcement of positive cases of Covid -19 for the first time by President Joko Widodo on March 3, 2020. This announcement caused concern and fear for all Indonesian people (Ninglasari & Muhammad, 2021). The birth of COVID-19 has changed the world economy, including Indonesia. The World Health Organization (WHO) named 2019-CoV for the coronavirus disease discovered in 2019 on February 11, 2020, with the name COVID-19 (Yuliana, 2020). The COVID-19 pandemic has had many negative impacts on human life, especially on roads. people's economy. One way of affecting the economy is that many workers are laid off and even layoffs.

This condition raises basic economic problems, namely how to fulfill basic human needs to carry out activities in the world to fulfill the welfare, safety and prosperity of life for many people (Sarip et al., 2020). In economic problems resulting from the COVID-19 pandemic that is occurring throughout the world, especially in Indonesia, zakat has become an instrument for economic development and alleviating people's poverty (Hermawan & Wiwit, 2022). Zakat has many advantages compared to conventional fiscal instruments that currently exist (Sawmar & Mohammed, 2021). The meaning of zakat itself is a certain level of wealth given to those entitled to receive it, with various conditions, solely seeking the approval of Allah SWT. Apart from being a ritual with a worship dimension, zakat also has the dimension of an inclusive social act of worship (Ridwan, Hardiwinoto, et al., 2023). It has been empirically proven that zakat can function as an instrument that has a positive influence on the economic and financial conditions of a country if managed optimally (Bastiar & Bahri, 2019).

In 2023 through Presidential Decree no. 17 of 2023, President Joko Widodo determined that the Corona Virus Disease 2019 (COVID-19) pandemic status had ended and changed the factual status of Corona Virus Disease 2019 (COVID-19) to an endemic disease in Indonesia. This is also in line with WHO which has also revoked the status of a public health emergency of international concern. The post-pandemic period or what is called the endemic period

is a momentum for improvement in the global economy. Indonesia, as a Muslim-majority country, has great potential with the zakat philanthropy movement to accelerate post-crisis resolution and improve the national economy (Ridwan, et al., 2023).

Zakat is one of the pillars of Islam which has great potential in spiritual and economic aspects. Zakat is obligatory based on the qath'i proposition and is a matter of ma'lum fiddin bid dharurah, so that rejection of the zakat obligation leads to kufr (Paramole, 2020). In Indonesia, zakat amal institutions are regulated in Law Number 23 of 2011 concerning Zakat Management. There are two types of zakat institutions in Indonesia, namely the Amil Zakat Agency (BAZNAS) which was formed by the state and the amal zakat institution (LAZ) which was formed by the public sector (Hayati et al., 2021). Zakat management at BAZNAS and LAZ is carried out in several activities, including collecting, distributing and utilizing zakat.

Amil zakat is one of the spearheads that contributes and helps the country in alleviating poverty, especially during the COVID-19 pandemic (Ninglasari & Muhammad, 2021). Utami et al. (2020) states that zakat can play a practical tool for society to respond to pandemic and post-pandemic crises (Utami et al., 2020). Seeing the potential for zakat management, zakat institutions or units must continue to increase their accountability and transparency to increase public trust (Saad et al., 2020).

Furthermore, various studies in Indonesia have demonstrated a positive way of managing zakat towards poverty alleviation efforts (Afiyana et al., 2019). In zakat there are three parties involved in it, according to article 1 point 5 of Law number 23 of 2011 concerning managing zakat, muzakki is a Muslim or business entity that is obliged to pay zakat. Following article 1 number 6 of the 2011 Law concerning managing zakat, mustahiq are people who have the right to receive zakat (Ridwan, Sukamto, et al., 2023). The mustahiq group who are entitled to receive zakat are people who are entitled to receive zakat as regulated in Islamic law, namely there are eight groups (asnaf) (Bara & Pradesyah, 2020).

One of the strategies in the zakat, infaq and shadaqah associations at Pesyarikatan Muhammadiyah is to establish LAZISMU. The Amil Zakat Infaq and Shadaqah Muhammadiyah Institution (LAZISMU) is a national level zakat institution that is dedicated to empowering the community through the

productive use of zakat, infaq, waqf and other philanthropic funds for individuals, institutions, companies and other agencies (Amsari & Nasution, 2019). Founded by the Muhammadiyah Central Leadership in 2002, it was subsequently confirmed by the Minister of Religion of the Republic of Indonesia as a National Amil Zakat Institution through Decree No. 475/21 November 2002. With the enactment of the Zakat Law number 23 of 2011, Government Regulation number 14 of 2014, and Decree of the Minister of Religion of the Republic of Indonesia number 333 of 2015. LAZISMU as a national zakat amil institution has been reaffirmed through the Decree of the Minister of Religion of the Republic of Indonesia number 730 in 2016 (Amsari & Nasution, 2019).

LAZISMU is a zakat institution that excels in managing humanitarian programs, from preparedness, and emergency response, to recovery and reconstruction, as well as building a humanitarian program ecosystem that includes more stakeholders and collaborative partners (Arbani & Rahmatia, 2022); (Hermawan & Wiwit, 2022). The programs implemented by LAZISMU impact recipients are measurable and sustainable, and meet various indicators to achieve the SDGs.

The success of LAZISMU's performance services in the pandemic era has led it to achieve various achievements (Ridwan, et al., 2023). In 2023 LAZISMU was able to win the 2023 BAZNAS Award as the zakat institution with the best humanitarian program. Previously, LAZISMU also won the Grand Prize I Award in the 2022 Indonesia SDGs Action Awards charity category. The 2022 Indonesia SDGs Action Award was given by the Government of the Republic of Indonesia to various organizations that support the realization of the SDGs. At the end of 2023, LAZISMU received another achievement at the 2023 Indonesia Fundraising Award (IFA) organized by the Indonesian Fundraising Institute (IFI), namely as a zakat institution in the category of Best Mass Organization Based ZIS Fundraising, Best Shadaqah Fundraising, Fundraising Movement Supporting Institution, and Best Humanitarian Fundraising.

LAZISMU Central Java regional office is the best service office from LAZISMU which consistently strives to provide superior and best philanthropic services (Ridwan, et al., 2023). LAZISMU Central Java during the pandemic made various efforts to increase the collection of ZIS funds with appropriate

and directed strategies and patterns of procedural steps to achieve the stated goals.

2. RESEARCH METHODS

2.1. Types of research

The research method/ approach used in this research is Qualitative. Qualitative research is research that emphasizes the quality of an object or item, or what is most important about its properties. The most important thing about a product or service, such as an event, phenomenon or social phenomenon, is the meaning behind the event, which can be used as a valuable lesson for developing theoretical concepts. Qualitative research can be designed to contribute to theory, practice, policy, social problems and policy (Hermawan & Wiwit, 2022).

According to Sugiyono (2014: 15), qualitative research methods are research methods that are based on post-positivism philosophy and are used to study the state of natural objects (as opposed to experiments) (Hermawan & Wiwit, 2022). The researcher will be the main instrument and carry out sampling. Data source checks are carried out randomly. Deliberate snowballing, triangulation (combined) research methods, inductive/qualitative data analysis, and qualitative findings emphasize meaning overgeneralizations.

2.2. Data Processing Methods

Data analysis in qualitative research is carried out while data collection is taking place, and after completing data collection within a certain period. At this time of the interview, the researcher carried out an analysis of the interviewee's answers. If the answers interviewed after analysis feel unsatisfactory, then the researcher will continue asking questions again, until a certain stage, data is obtained that is considered credible. Miles and Huberman (1984), stated that activities in qualitative data analysis are carried out interactively and continue continuously until completion, so that the data is saturated. Activities in data analysis, namely data reduction, data presentation, and concluding/ verification (Miles et al., 1984).

2.3. Sample

Based on a questionnaire distributed to general public respondents in Central Java. Based on the collected respondent data, the researcher refers to the Slovin Formula, where this formula is used to calculate the minimum sample size for a finite

population survey, where the main aim of the survey is to estimate the proportion of the population. The sample in this research was all the main administrators of the LAZISMU service office in Central Java, consisting of the management body, sharia board and implementing area managers with a total research sample of 108 people.

2.4. Data analysis

Data Analysis Preparation of marketing strategies using the SWOT and Quantitative Strategic Planning Matrix (QSPM) methods using three stages of data analysis implementation. In more detail, the stages of data analysis are as follows (Triyuwono, 2001):

- a. The Input Stage The matrices used in this stage are Internal Factor Evaluation (IFE) and External Factor Evaluation (EFE). The stages in preparing the IFE and EFE matrices are:
 - 1) Identification of internal and external company factors. The stage of identifying internal factors is by listing all the strengths and weaknesses of the company. Presentation of data with positive factors (strengths) written before negative factors (weaknesses). Likewise with the identification stage of the company's external factors.
 - 2) Giving weights to each factor. Determining the weights in the company's internal and external analysis is carried out by asking questions to respondents using the paired comparison method.
 - 3) Giving Ratings Ratings or rankings describe how effective the company's current strategy is in responding to existing strategic factors. The ranking value is based on the following information: (1) Score 4, if the company has a very good ability to achieve the opportunity factor with the threat factor having a very weak influence on the company. (2) Score 3, if the company has a good ability to achieve these opportunity factors and threat factors have a weak influence on the company. (3) Score 2, if you have good enough ability to achieve these opportunity factors and threat factors that have a strong influence on the company. (4) Value 1, if the company has a poor ability to achieve these opportunity factors and threat factors have a strong influence on the company
- 4) Multiplication of weight and rating Determines the weighted value of each factor obtained from multiplying the weight by the rating of each factor. The weighted value of each factor is then added up to obtain the total weighted value.
- b. Matching Stage (The Matching Stage)
 - 1) IE Matrix (Internal External) This matrix is useful for positioning a company into a matrix consisting of 9 cells. The IE matrix consists of two dimensions, namely the total IFE matrix score on the X axis and the EFE Matrix on the Y axis.
 - 2) SWOT Matrix This SWOT Matrix is a decision-making formulation tool to determine the strategy to be pursued based on logic to maximize strengths and opportunities, but at the same time minimize the company's weaknesses and threats. The stages in compiling a SWOT matrix are as follows: (1) Compile a list of the company's and company's external opportunities and threats as well as the company's internal strengths and weaknesses (2) Develop an SO (StrengthOpportunity) strategy by matching internal strengths and external opportunities. (3) Develop a WO (Weakness -Opportunity) strategy by matching internal weaknesses and external opportunities. (4) Develop an ST (StrengthThreat) strategy by matching internal strengths and external threats. (5) Develop a WT (WeaknessThreat) strategy by matching internal weaknesses and external threats.
- c. Decision Stage (The Decision Stage) The matrix used in this decision is QSPM. QSPM analysis is used to evaluate strategies objectively based on the main internal-external success factors that have been identified in the previous stage. The steps for preparing the QSPM matrix are as follows:
 - 1) List the company's key external opportunities/threats and internal strengths/weaknesses in the left column in the QSPM. This information is obtained from the EFE and IFE matrices.
 - 2) Give weights to each internal and external factor (the weights given are the same as the weights in the EFE and IFE matrices).
 - 3) Evaluate the matrix stage 2 (matching) and

identify alternative strategies that the organization should consider implementing.

- 4) Determine Attractiveness Scores (AS), defined as a number that indicates the relative attractiveness of each strategy in a particular set of alternatives. (1) Score 1 = not attractive (2) Score 2 = somewhat attractive (3) Score 3 = quite attractive (4) Score 4 = very attractive The Total Attractive Score – TAS) is obtained by multiplying the weight by the attractiveness scores.

- d. Conclusion: Conclusions can be drawn by considering the results obtained from research which are supported by theory as a basis for thinking.

3. RESULTS AND DISCUSSION

3.1. Result

3.1.1. Analysis of The Internal and External Environment of LAZISMU Central Java

Every organization or institution must have its own vision and mission which is the aim of establishing the organization and institution (Owoyemi, 2020). Of course, to achieve organizational goals, factors that support the organization are needed, both from within the organization and from outside the organization. From the results of interviews and observations at LAZISMU, I found several indicators both from within LAZISMU and outside LAZISMU to achieve its vision and mission. These factors are divided into prayer, namely, internal strategy factors (IFAS) and external strategy factors (EFAS). LAZISMU's internal strategy factors are direct & indirect strategies. The results of this analysis can be seen in the following table:

Table 1. Analysis of Internal and External Factors

Internal Strategy Factors	External Strategic Factors
Strength	Opportunity
1. Independent	1. The majority population is Muslim
2. Accountability and Transparency	2. Support from ulama and community leaders
3. Various superior empowerment programs	3. Good cooperation with other parties
4. Has a wide network	4. Improving the sharia-based economic climate

Internal Strategy Factors	External Strategic Factors
Weakness	Threat
1. Human Resources	1. LAZ Competition
2. Socialization and campaigns are still lacking	2. Public trust
3. Audit Findings	3. There was a recession due to the COVID 19 pandemic
4. Use of information technology	

Source: Data processed, 2024

3.1.2. Internal Factor Evaluation Analysis

The Internal Factor Evaluation Matrix (IFE Matrix) is used to determine the extent to which LAZISMU has carried out the process of collecting zakat funds. The IFE matrix is created using input from strategic factors that include the organization's strengths and weaknesses as explained in the previous subchapter. These strength and weakness factors are then weighted to show the relative importance of each factor which is the key to success in the process of collecting zakat funds during the Covid 19 pandemic. You can see below:

Table 2. IFE Matrix

No	Strength Factor	Weight	Rating	X weight
1.	Independent	0,092	3,5	0,322
2.	Accountability and Transparency	0,184	3,8	0,699
3.	Various Leading Empowerment Programs	0,130	3,8	0,494
4.	Has a wide network	0,094	3,5	0,329

No	Weakness Factors	Weight	Rating	X weight
1	Human Resources	0,176	4	0,704
2	Socialization and campaigns are still lacking	0,074	3,6	0,266
3	Management of the Service Office is less organized	0,142	4	0,568
4	Use of information technology	0,108	3,66	0,395
	Amount	1		3,78

Source: Data processed, 2024

The calculation of the weight and ranking of each factor shown in Table 18 produces a weighted score for each factor and a total weighted score which can show LAZISMU's internal conditions regarding the implementation of the Presidential Instruction. The total weighted score from the Internal Factor Evaluation Matrix for LAZISMU is 3.78. The weighted score is above the average of 2.5. This shows that internally, LAZISMU's condition is above average in carrying out zakat fund collection activities during the pandemic.

The two main strengths of LAZISMU that are most important to pay attention to in preparing a strategy for implementing zakat collection are LAZISMU's financial transparency and accountability with a weight of 0.125 and empowerment of superior programs with a weight of 0.128. Meanwhile, the main weaknesses of LAZISMU that are most important to pay attention to are 1. Human resources that are not yet competent, such as the Education department which is not the existing work desk at LAZISMU with a value of 0.176 and the management and supervision of existing Service Offices in sub-districts which are still lacking. value 0.142.

3.1.3. Evaluation Analysis of External Factors

The EFE matrix is created using input from strategic factors that include organizational opportunities and obstacles as explained in the previous subchapter. The opportunity and obstacle factors are then given a weighting that shows the relative level of importance of each factor. The following are the results of the EFE Matrix analysis:

Table 3. EFE Matrix.

No	Opportunity Factor	Weight	Rating	X weight
1.	The majority population is Muslim	0,182	3,8	0,692
2.	Support from ulama and community leaders	0,144	3,4	0,490
3.	Good cooperation with other parties	0,127	3,6	0,457
4.	Improving the sharia-based economic climate	0,138	3,5	0,483

No	Threat Factors	Weight	Rating	X weight
1	LAZ Competition	0,103	3,8	0,391
2	Public trust	0,162	3,6	0,583

No	Threat Factors	Weight	Rating	X weight
3	There was a recession due to the COVID-19 pandemic	0,144	4	0,576
	Amount	1		3,67

Source: Data processed, 2024

The calculation of the weight and ranking of each factor shown in Table 3 produces a weighted score for each factor and a total weighted score which can show the company's external conditions regarding the implementation of the Presidential Instruction. The total weighted score of the External Factor Evaluation Matrix for LAZISMU is 3.67. The weighted score is right at the average of 2.5. This shows that externally LAZISMU's condition is quite good in responding to the opportunities and obstacles that exist in the process of collecting zakat funds, but there is still room for improvement in providing a more optimal response. This then leads to the formulation of alternative strategies for LAZISMU that can optimize opportunities and overcome existing obstacles.

From the analysis of external factors, it can also be shown that the most important opportunity factor is that many Muslim communities in Central Java have the enthusiasm to pay zakat through amil zakat with a weight of 0.182 and the support of figures or ulama who actively participate in collecting zakat with a weight of 0.144. Meanwhile, the most important obstacles are the general public's low awareness of zakat payments with a weight of 0.162 and the pandemic which has resulted in layoffs and the threat of recession with the same weight, namely 0.144.

3.2. Discussion

The Internal-External Matrix (IE Matrix) describes the company's position in a matrix consisting of nine cells which have three different strategic implications. The IE matrix is created from the input IFE matrix and EFE matrix. On the IFE Matrix, LAZISMU has a total weighted score of 3.78, while on the EFE Matrix LAZISMU has a total weighted score of 3.67. The position of an organization in cell V is best controlled with a guard and defend strategy (David, 2011). The most common strategy is market penetration and product development. LAZISMU's position is an above average position, so in this position LAZISMU still has enough potential to be developed, however, it is also not recommended to develop strategies that are too aggressive, such as integration or

acquisition strategies. In this position, the company only needs to focus on maintaining, maintaining, and improving its performance.

SWOT analysis

SWOT (Strength-Weakness-Opportunity-Threat) analysis is carried out to obtain alternative company strategies that will be developed by looking at input from internal factor analysis, and external factors and also referring to the results of the Internal-External Matrix analysis. SWOT analysis is carried out using a SWOT Matrix which can clearly illustrate how the external opportunities and threats faced can be adjusted to the internal strengths and weaknesses possessed. The SWOT matrix created also refers to the results of the IE matrix analysis, where in this matrix LAZISMU is in Cell V or average position so it is recommended that LAZISMU is best controlled with a moderate strategy, namely guarding and maintaining. Analysis of SO, WO, ST and WT strategy formulation can be seen as follows:

Table 4. Development Strategy

	S	W
O	a.Utilizing the role of figures and ulama to expand networks in the Muhammadiyah and non-Muhammadiyah charity business environment	a. Strengthening HR capacity and capability b. strengthening cooperation with various parties
T	a.Strengthening alliances to create zakat programs/campaigns in the general and Muhammadiyah circles b.Utilizing the role of LAZISMU figures to penetrate Muhammadiyah and government charities c.Improving the campaign as a transparent and clean institution.	a. Carrying out a strategy for collecting zakat funds through a payroll system where zakat funds are deducted directly at the time of payroll each month.

Source: Data processed, 2024

The formulation of the SWOT matrix results from internal strategy factors (IFE matrix) and external strategy factors (EFE matrix) which reveal the position and condition of the organization (IE Matrix). The resulting output is in the form of alternative strategies as follows:

a. SO Strategy (Strengths – Opportunities)

- 1) Utilizing the role of figures and ulama to expand networks in the Muhammadiyah and non-Muhammadiyah charity business environment

b. WO Strategy (Weakness – Opportunity)

- 1) Strengthening HR capacity and capability
- 2) strengthening cooperation with various parties

c. ST Strategy (Strengths – Threats)

- 1) Strengthening alliances to create zakat programs/campaigns in the general and Muhammadiyah circles
- 2) Utilizing the role of LAZISMU figures to penetrate Muhammadiyah and government charities
- 3) Improve the campaign as a transparent and clean institution.

d. WT Strategy (Weaknesses-Threats)

- 1) Carrying out a strategy for collecting zakat funds through a payroll system where zakat funds are deducted directly at payroll time each month

4. CONCLUSION

The InternalExternal matrix (IE Matrix) describes the company's position in a matrix consisting of nine cells that have three different strategic implications. The IE matrix is created from the input IFE matrix and EFE matrix. On the IFE Matrix, LAZISMU has a total weighted score of 3.78, while on the EFE Matrix LAZISMU has a total weighted score of 3.67. The position of an organization in cell V is best controlled with a guard and defend strategy (David, 2011). The most common strategy is market penetration and product development.

LAZISMU's position is an above average position, so in this position LAZISMU still has enough potential to be developed, however, it is also not recommended to develop strategies that are too aggressive, such as integration or acquisition strategies. In this position, the company only needs to focus on maintaining, maintaining and improving its

performance. Based on the IE matrix, LAZISMU is in quadrant V with a focus on market penetration and product development strategies. In this position, LAZISMU is advised to focus on maintaining, maintaining and improving its performance.

Based on the SWOT matrix, alternative strategic steps that can be taken are 1. Utilizing the role of figures and ulama to expand networks in the Muhammadiyah and non-Muhammadiyah charity business environment. 2. Strengthening HR capacity and capability. 3. Strengthening cooperation with various parties. 4. Strengthening alliances to create zakat programs/campaigns in the general and Muhammadiyah circles. 5. Utilizing the role of LAZISMU figures to penetrate Muhammadiyah and government charities. 6. Increasing the campaign as a transparent and clean institution. 7. Implement a strategy for collecting zakat funds through a payroll system where zakat funds are deducted directly at payroll time each month.

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