

Shari'ah Motivation and Internal Control on the Performance of Zakat Management Organizations

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ABSTRACT

This study examined the impact of Shari'ah motivation and internal control on non-profit organizations' performance during the Covid pandemic. The study's novelty stems from the discovery of a new metric for Shari'ah motivation. Additionally, this study addresses environmental uncertainty caused by the Covid pandemic condition in a specific institutional setting, namely the Zakah management organization. It is an established fact that the pandemic weakened the economy. Almost, all industries were negatively impacted, but some had positive impacts, most notably the health industry. However, some industries had experienced no effect, such as not-for-profit institutions, particularly Zakah institutions that help a lot of people. As a result, environmental uncertainty was examined as a moderator variable. This study analyzed 90 observations from 20 Zakah organizations in Jambi Province using cross-sectional data and primary data sources. SEM-PLS is a technique for performing moderating analysis, which is also employed in this study. Shari'ah motivation and internal control affect organizational performance while environmental uncertainty has no effect as a moderating variable. In addition, organizational performance affects accountability.

Keywords: Shari'ah Motivation, Environmental Uncertainty, Performance Accountability

JEL CLASSIFICATION: D31, H83, M54

INTRODUCTION

Organizational accountability of Zakah Management is very important in ensuring effective governance of Amil. This is an issue of Zakah research that continues to be developed from year to year (N. N. M. Ali et al., 2014; Septiarini., 2011; Huda & Sawarjuwono., 2013; Chotib., 2017; Hermawan & Rini., 2016). Due to very small level of formally collected charity, this phenomenon shows low performance. This also has an impact on public demand for accountability from Zakah management organizations. It affects the extent to which the performance and accountability of the organization can improve. It is because higher the Infaq value, then higher the public trust in Zakah institutions (Hizazi & Putra, 2020).

Working as a Zakah amil is not an easy job. The responsibility borne by Amil-

e-Zakah is not limited to this world but also in the hereafter. Good Zakah management is carried out by all existing Zakah institutions. One way to encourage the improvement of Zakah management in Indonesia is to evaluate the organizations' performance every year. One of the measuring tools used for this evaluation is to use a balanced scorecard. During the Covid pandemic crisis, there was decline in the community's economic status as many companies and organizations collapsed due to poor and weak internal controls (Dimitrijevic et al., 2015 ; Liu et al., 2017). One of the important factors in ensuring effective management of an organization is internal control. It is because internal control covers the entire organizational structure, both financial and non-financial.

This study examines the impact of Shari'ah motivation and internal control on organizational performance with

environmental uncertainty as a moderating variable. The environmental uncertainty as a moderating variable was chosen because of its relevance to the pandemic period. Improving organizational performance has always been a critical component of achieving the nation's prosperity. Therefore, it is important to undertake a study on organizations' performance, particularly during a pandemic, which creates environmental uncertainty. In non-profit organizations, performance measurement using the Balanced Scorecard is still relatively rare. Only 5 out of 114 articles indexed in leading international accounting publications on the Balanced Scorecard theme report on BSC practices in developing countries had used this approach. Only two studies focus on non-profit/non-government organizations (Hoque, 2014). Very few countries use the BSC concept for their development. Zakah Management Organization (OPZ) is a non-profit / non-government organization. Therefore, it is critical to conduct a study on the BSC in this OPZ to ensure the country's growth.

Additionally, according to Sofyani, there is still a lack of performance evaluation studies in Zakah Management Organizations employing the BSC in 2019. As a result of the literature search conducted from 2002 to 2019, there is only one study on BSC in OPZ that has been indexed by Sinta 2 (Sofyani, 2019). This research should be able to clarify how balanced scorecards are used in Shari'ah-compliant non-profit organizations.

It is critical to adhere to Islamic law when carrying out various activities. Current management puts a premium on employee motivation. Today's rapidly changing work environment requires motivated employees capable of upholding the organization and enabling it to survive in a competitive business environment. Top management must have a thorough understanding of the elements that contribute to an engaged and productive

workforce (Bhatti et al., 2016). Disruption of psychological factors will have a detrimental effect on Amil's performance. Work motivation is the most gratifying thing for Amil. Work motivation stems from the belief that an Amil is someone who possesses a noble vocation in Islam, one that entails assisting those in need through Zakah funds. Motivation has a positive relationship with work productivity in the management of Zakah organizations, while the career path is the most insignificant (Abdullah et al., 2019). Zakah institutions differ from profit-oriented companies, notably in how they manage their human resources. This is because the Zakah institution does not participate in production or sale, but rather uses the collected Zakah funds as a factor of production and then distributes funds to *mustahik* to ameliorate the community's socio-economic conditions. These disparate objectives have differentiated the motivation of employees in Zakah institutions (Abdullah et al., 2019).

Related to internal control, from the publications of Puskazbaznas June 2021, in BAZNAS, it is known that there are obstacles regarding Amil faced by BAZNAS, namely the high number of Amil who have dual duties and positions (26,71%) and the lack of Amil funds or operational funds (23,97%). Therefore, this study was conducted in July 2021 in Jambi Province regarding the employee motivation while working in Shari'ah organizations and how to implement internal control to create effective performance in OPZ.

Moderating regression analysis (MRA) was used in this investigation. MRA is a type of technical analysis that is used to determine the strength or weakness of a relationship or the independent variable's influence on the dependent variable. This research is grounded in contingency theory. Because environmental uncertainty is a contingent factor, it acts as a moderating variable in

our study. The control variable in this study is the organization's size. The log of ZIS's total employees is used to approximate the organization's size in this analysis. This study's research method employs current facts or phenomena into the underlying theory. The use of Shari'ah Maqasid theory is introduced as a new measure for describing Shari'ah motivation. Using research instruments, facts or phenomena are investigated and subsequently transformed into data.

There is currently a dearth of behavioral accounting studies, particularly on Amil-e-Zakah's motivation in Indonesia. Taking a cue from field-based problem-solving activities, the research is expected to identify the appropriate indicators for Shari'ah motivation as one of the research contributions to knowledge growth on a practical, novel, and theoretical level. Thus, the findings of this study can inform Zakah management organizations and the government about the sensitive importance of strengthening Shari'ah motivation among OPZ employees and effective internal control to improve organizational performance both during and after the pandemic.

LITERATURE REVIEW

Maqasid Shari'ah Theory

Maqasid Shari'ah is composed of two words in lughawi (language), namely maqasid and Shari'ah. Maqasid denotes intention, purpose, principle or end. Shari'ah translates as "the path to the source of life". The content of maqasid Shari'ah is for mankind's wellbeing. The fundamental or primary aim of Shari'ah application is achieving benefit of the world and the hereafter. According to Al Ghazali, the advantage can be realized if the five *syarak* element objectives are met and maintained namely: (1) Religion (2) intellect (3) soul (4) descendants (5) wealth.

When viewed through the lens of contemporary management science, the Maqasid Shari'ah concept looks remarkably like the concept of motivation. When associated with the concept of Maqasid Shari'ah, it becomes evident that Islam's goal for economic activity is to meet one's requirements, in the sense of obtaining the benefit of living in this world and the hereafter (Riyanto, 2010).

According to (Junaedi, 2019), a useful person is one characteristic that a Muslim must possess, not only for himself, but also for others, to apply the actual Islamic values, namely producing goodness via the benefit of others, in this case through Islamic economics. Rasulullah ﷺ stated in a hadith:

"The best of humans are those who are most beneficial to others (HR Ath- Thabrani)

Thus, all sorts of muamalah in human life should be undertaken with the best of intentions and to help others. Additionally, Shari'ah organizations require that all actions be measured in terms of benefit to the organization's stakeholders to serve as a benchmark for their satisfaction.

Shari'ah Motivation

According to (Robbins, 2009), motivation is a process that explains a person's strength of character, direction, and persistence in pursuing goals (Robbins, 2009). Meanwhile, (Lubis, 2019) states that "motivation is a process that begins with physiological or psychological demands that prompt behavior or triggers targeted actions at achieving a goal" (Lubis, 2019). Each employee is required to show to the manager qualitative improvement and increased productivity. To do this, employee behavior is critical. Employees' conduct is influenced by their environment.

In the last 30 years, several models of Islamic motivation have emerged which were put forward by Muslim philosophers and psychologists such as the taqwa model

(Alawaqleh, 2021), Islamic motivational model (Alias, 2005), *khaufwaraja* by Al Ghazali, total motivation model (Mohammad Ather et al., 2011) and *Ilahi* motivation (Zulkifli Khair et al., 2016). Here, Shari'ah motivation is a combination of Islamic perspective on worker motivation; (Alias, 2005) (Zulkifli Khair et al., 2016) and motivation to work based on Islamic Shari'ah as the religion of Rahmatan Lil Alamin. The goal is that every Muslim in their work does not only produce wealth but also has a blessing value to achieve the pleasure of Allah SWT.

In Islam, the primary reason for people to conduct good deeds is *mardhatillah*, or the expectation of Allah SWT's reward and pleasure. A long-term motivation to reach the world to the hereafter is ALLAH SWT. Giving *mardhatillah* motivation at work encourages achievement and improves individual, team, and company performance.

Islam and Muslim workers are motivated to provide exceptional labor and services by beliefs and ideas about self-fulfillment, upward mobility, and enhancing people's material standards of living (Ahmad, 2009); (Ahmad & Fontaine, 2011); (A. Ali et al., 2014); (Farouk et al., 2018). The motivation stems from the concept that humans, as the custodians of the earth, must recognize that their labor is a form of good deeds. This is the way to attain Falah (true success) in this world and eternal riches. Numerous Muslim scholars have emphasized the critical nature of motivation from an Islamic perspective. Motivational variables enable an individual to perform more efficiently while still enjoying their employment (Abdullah et al., 2019). Therefore, the importance of Shari'ah motivation for employees in Zakah management organizations can be appreciated.

Stewardship Theory

According to steward theory, the positive impact on performance occurs when both the principal and steward work toward the same goal. Psychological factors like intrinsic motivation, significant rewards, and personal strength all contribute to the choice of steward behavior (Davis et al., 1997). Intrinsic motivation exists within an individual and is self-satisfying. This is a psychological characteristic of stewardship theory, as managers are motivated by intangible high-order reward. This psychological component contributes to the selection of stewardship, which has a positive impact on the function of the organization. This approach is consistent with the idea of OPZ, according to which the primary objective of a Zakah management organization is to assist the people or society in equitably distributing prosperity through the mechanisms of Zakah, Infaq, and alms. However, none of this can be established until it is backed up by Shari'ah motivation. As a result, strong motivation is required to ensure the prosperity of workers and their organizations.

Organizational Performance

Organizational performance in this study was measured using the Balanced Scorecard. The Balanced Scorecard is a management system, measurement and control that is carried out quickly, precisely and comprehensively so that it can provide managers with an understanding of business performance (Kaplan, 2000). According to Malmi, 2001 there are five reasons behind the organization's decision to adopt the Balanced Scorecard, namely: a) Translating strategy into action b) Managing quality programs c) Supporting a change agenda d) Managerial Mode e) Abandoning traditional budgeting (Malmi, 2001). The Balanced Scorecard approach to Zakah management organizations is one of the overall LAZ performance measurement methods that outlines LAZ's vision and

strategy into four perspectives namely: financial, customer, internal business perspectives and growth and learning (Nurhayati, Sri, 2019).

The first approach to evaluating the performance of Zakah management organizations, notably from a financial perspective, is to compare the rate of revenue increase. The second perspective comes from customers (Muzakki and Mustahik), and it covers Muzakki acquisition, Muzakki retention, and Muzakki's and Mustahik's satisfaction levels. The third perspective is the internal one, which is gained through an understanding of the scope of innovation and the operations process. The fourth perspective is the learning and growth perspective, which aims to motivate institutions to develop their resources and growth rates derived from people, organizational systems, and procedures namely employee retention, employee productivity, and employee satisfaction (Kaplan & Norton, 2009).

Internal Control

For Zakah management organizations, internal control is very necessary. Through good internal control, the community as public stakeholders of the OPZ will perceive that the OPZ has good managerial practices as well. The main objective of the internal control system is to ensure that the work program can run in accordance with the targets that have been determined, and can carry out according to the concept of value of money, namely effectively, efficiently and economically and has usability (outcome).

Zakah constitutes an ideal model of an efficient and equitable system of financial duties. The underlying principles of Zakah are quite distinguishable from those of any other financial system that came to be known in our present era. Most important among Zakah principles are : 1. Obligation is to be commensurate with capacity 2. Moderate rate 3. Avoidance of

double taxation 4. Prevention of using stratagems for Zakah evasion 5. Prevention of spying 6. Zakah is a financial duty on growing capital (Al-Masri, 2021).

Contingency Theory

Contingency theory is an organizational theory that claims that there is no best way to govern a corporation, lead an organization, or decide. On the other hand, optimal action depends on internal and external situations (Ghozali, 2020). Contingency is any variable that moderates the effect of organizational characteristics on performance. Contingency includes external and internal attributes of an organization, such as environment and strategy (Langfield-smith, 1997). Contingency theory explains the factors determining the effectiveness of a company. The effectiveness of the company can use a combination of non-financial and financial measures (Kaplan, 2009).

To be able to apply the effectiveness of a performance result in the Zakat Management Organization requires a good internal control system. The implementation of the internal control system is very important not only to represent the company's profits but also in non-profit organizations including Zakah institutions (Andraeny & Narulitasari, 2019). COSO (2013) states that there are differences in the effectiveness of internal controls in different companies, but does not provide a definitive explanation as to why these differences exist (PWC, 2013). Therefore, contingency theory provides a workable research approach (internal control) by stating that successfully adjusting internal control into company characteristics will result in better control effectiveness.

Environmental Uncertainty

Uncertainty about the environment is described as an individual's inability to precisely forecast what will occur in his or her work environment (Milliken, 1987).

This research is related to environmental uncertainty such as (Kartika, 2010); (Ary Indrayanti et al., 2017) stated that

environmental uncertainty can be a moderator of performance.

Research Framework and Model

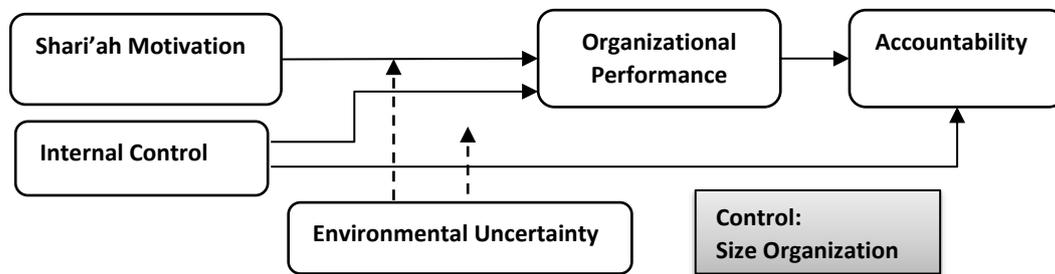


Figure 1. Theoretical framework of study

Research Hypotheses

Based on the literature review, previous research and the framework, the research hypotheses are:

- H1 : Shari'ah motivation has a positive impact on organizational performance
- H2 : Shari'ah motivation positively impacts organizational performance with environmental uncertainty as a moderating variable
- H3 : Internal control has a positive impact on organizational performance
- H4 : Internal control positively impacts organizational performance with environmental uncertainty as a moderating variable
- H5 : Internal control has a positive impact on accountability
- H6 : Organizational Performance has a positive impact on accountability

METHODS

Research Data and Sample

The data used in this study is cross-sectional, and it comes from two sources: primary data collected directly from respondents via questionnaires and

interview materials, and secondary data collected from Zakah management organizations in Jambi Province via financial data. Questionnaires were collected directly from respondents in Jambi Province in June – July 2021. This study examines a sample of Zakah management organizations in Jambi Province using data from a survey of 90 respondents from 20 Zakah management organizations in Jambi Province. The researcher used a purposive judgement sampling method, which is a means of selecting individuals based on predefined criteria.

Model Research

The Model in Moderating Regression analysis is used to test the hypothesis.

$$BSC = \beta_1 Mov + \beta_2 Int + \beta_3 (Mov * Uncer) + \beta_4 (Int * Uncer) + z_2$$

$$ACC = \gamma_1 y_1 + \beta_5 Size + z_2$$

BSC = Performance Organization

ACC = Accountability

Mov = Shari'ah Motivation

Int = Internal Control

Uncer = Uncertainty

Size = Organization Size

A = intercept

$\beta_1 - \beta_5$ = Slope

ϵ = Error Term

Variables Measurement

Operational variables are needed to determine the types, indicators, size and

scale of the variables involved in the research, so that hypothesis testing with statistical tools can be carried out correctly.

Table 1. Variable Measurement

No	Variable	Variable Measurement
1	Sharia Motivation	Sharia motivation is measured by 5 dimensions namely (1) Sprituality. (2) Punishment and Reward, (3) Justice, (4) Intention, (5) Maslaha
2	Performance (BSC)	Balance Scorecard indicators for Zakah management organizations, namely: (1) Financial Perspective (2) Customer Perspective (3) Internal Perspective (4) Learning and Growth Perspective
3	Internal Control	Internal Control is measured by 5 dimensions namely (1) Control Enviroment (2) Risk Assesment (3) Control Activities (4) Information & communication (5) Monitoring
4	Environmental Uncertainty	Is a moderating variable. According to its dimensions, it consists of Environmental Capacity and Volatility
5	Organization Size	Is a Control Variable, where the proxy is the log of number of employees in the organization
6	Accountability	Accountability is measured by four dimensions its dimensions consist of finance, administration, public policy and programs

RESULT

Descriptive Statistical Analysis

The overall variable dimensions have a relatively high score especially the Shari’ah motivation which gets an average of 4.17 which is very good. This is followed by an average internal control score of 3.84 and the average performance of 3.69. This indicates that the average performance is still quite high when using the balanced scorecard indicator. This is consistent with the assessment using the IZN (national zakah index), which showed that Jambi province achieved an average of 0.596 with a good enough category for 2020.

The Smart PLS 3.0 program application is used to process inferential statistical analysis. The data processing for this study begins with a validation and reliability check of the outer model. The data validity test was conducted in conjunction with the examination of the outer model using reflecting indicators to determine convergent validity. A convergent validity test is conducted to determine the indicators' validity. With a loading factor greater than 0.50, the indication is declared valid. As illustrated in Figure 2, all construct indicators are valid.

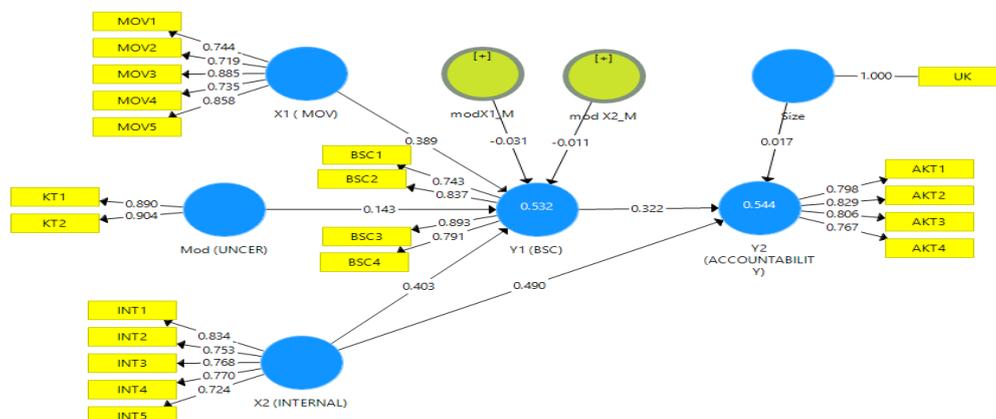


Figure 2. Outer Model

For reliability testing, differential semantic data analysis is carried out to determine whether the questionnaire is reliable or not. The reliability test was carried out using the Average Variance Extranced (AVE) test and the composite reliability test. If the composite reliability value is greater than 0.80 and the AVE value is greater than 0.50, the construct is said to be reliable. Table 2 shows composite reliability and Average Variance Extranced (AVE).

Table 2. Measurement Model

Construct	CR	AVE
Sharia Motivation	0.893	0.626
Internal Control	0.879	0.594
BSC	0.889	0.669
Accountability (ACC)	0.877	0.640
Mod (Uncertainty)	0.892	0.804
Size	1.000	1.000

Note: CR = Composite Reliability, AVE = Average Variance Extracted

Based on research results, all constructs are reliable. Assessing the inner model entails examining the relationship between latent constructs via the perspective of the path parameter coefficients' estimation results and their significance level. The structural model is validated by examining the R-Square value, which is a measure of the model's goodness-of-fit. The R Square value is 0.532. This suggests that Islamic motivation, environmental uncertainty, and the combination of Islamic motivation and environmental uncertainty all contribute 53.2% to explain organizational performance. While 46.8% of the variance is explained by variables unrelated to the investigation. The estimated output results are shown in Table 3. The second test is done to determine the effect's significance using the parameter coefficient values and statistical significance values listed in Table 3.

Table 3. Hypothesis Testing

Relationship	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values	Decision
H1 <i>Mov</i> → <i>BSC</i>	0.389	0.399	0.083	4.676	0.000	Supported
H2 <i>Mod X1 Sharia</i> → <i>BSC</i>	- 0.031	- 0.031	0.088	0.354	0.724	Not Supported
H3 <i>INT</i> → <i>BSC</i>	0.403	0.403	0.092	4.365	0.000	Supported
H4 <i>Mod X2 INT</i> → <i>BSC</i>	- 0.011	- 0.014	0.083	0.132	0.895	Not Supported
H5 <i>INT</i> → <i>ACC</i>	0.490	0.491	0.092	5.344	0.000	Supported
H6 <i>BSC</i> → <i>ACC</i>	0.322	0.318	0.119	2.712	0.007	Supported

As shown in Table 3, a positive relationship exists between Shari'ah motivation and organizational performance (BSC), with a value of 0.389. This suggests that the stronger the Shari'ah motivation, the larger the organizational performance, with a statistically significant t value of 4,676 (t table significance 5% = 1.96) since the value of the t statistic is more than the value of the t table 1.96. Other than that, internal control has a positive effect on performance with coefficient 0.403 and p-value of 0.000. However, environmental uncertainty has no effect on organizational performance. The construct of moderating uncertainty and Shari'ah motivation has no effect on performance with coefficient of

(0.031) and is not significant because the value of the T statistic < Table value of 1.96. Likewise, the construct of moderating uncertainty and internal control have no effect on performance with coefficient of (0.011) and is not significant because the value of t statistic < Table value of 1.96.

Discussion

Based on the results of the study, Hypotheses 1,3, 5 and 6 are accepted and Hypotheses 2 and 4 are rejected. The findings show that Shari'ah motivation improves organizational effectiveness. All responders agree that spiritually awakened employees will do all actions with the

primary goal of seeking the pleasure of ALLAH SWT. This is consistent with Bhatti's (2016) findings. In terms of motivation, this is consistent with research by (Arfani, Wardati & Hermawan, 2018; Fransiska, 2015; Abdullah et al. 2019), which have shown that intrinsic motivation influenced Balanced Scorecard performance. Similarly, as demonstrated by the findings of this study, Shari'ah motivation impacts the performance of Zakah management organizations. The stronger the Shari'ah motivation for Amil-e-Zakah, the more effective the organization. While this research contradicts (Hayati & Caniago, 2012) findings, intrinsic motivation has no impact on BSC performance. The accepted Hypothesis 3 also shows that better the internal control implemented, the more effective the organizational performance in preventing fraud. Differences in research objectives can result in different findings and implication. In Mufidah & Sari research (2018), they conducted a survey of services companies organizing Hajj and Umrah in Jambi Province. The results had no influence of internal control on accountability (Mufidah & Sari, 2018).

According to Hizazi & Putra (2020), there are differences in performance measures between LAZ and BAZ so that the factors that influence it are also different. But in this study, it was proved that both LAZ and BAZ employees had Shari'ah motivation so that environmental uncertainty did not weaken them to achieve good performance (Hizazi & Putra, 2020). Environmental uncertainty does not affect the performance of Zakah management organizations. Indeed, there are organizations whose income increased rapidly during the pandemic, but it is not only because of the pandemic since there were many factors influencing the outcome. However, because environmental uncertainty has no moderating effect, it may be inferred that environmental uncertainty has little effect on Shari'ah motivation and organizational performance.

The findings of this investigation demonstrate that Amil-e-Zakah employees at OPZ are motivated by Shari'ah. This research also gives the result that good organizational performance will increase accountability.

CONCLUSION

According to the study's findings, Shari'ah motivation is required for workers in all sectors. This uncertain environment during the covid period has no impact on Shari'ah motivation to increase organizational performance. This Shari'ah motivation concept highlights the importance of spirituality, punishment and reward, justice, intention and maslahah in motivating employees, particularly those who work in Shari'ah organizations or another workforce. Muslim workers in Zakah management firms frequently have a Shari'ah motivation to labor for ALLAH SWT. This study demonstrates that Shari'ah-based motivation and an internal control can improve organizational performance in Zakah management organizations and is not weakened by the pandemic or environment uncertainty. The higher the performance of the organization, the more it will be required to increase accountability.

RECOMMENDATIONS

From the results of the research in Jambi Province, there is evidence that employee motivation to work is very good. This must be supported again with a lot of help from government and the community because there are still employees who work voluntary in OPZ without being paid. Therefore, there is a need for a policy from the government to build this OPZ better than the previous years. Besides that, not only from an organizational aspect, control is also important in managing work programs related to mustahik. Two main

aspects that need to be considered in distributing Zakah funds from organizations are the strategy of determining the mustahik who will be assisted and the distribution strategy. Zakah cannot be paid conventionally on a continuous basis, renewable efforts must be made so that they become productive.

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