Al-Intaj
Jurnal Ekonomi dan Perbankan Syariah

Published by UIN Fatmawati Sukarno Bengkulu
pISSN 2476-8774 | eISSN 2661-688X
Vol. 11 No. 1 Maret 2025 | Pages 36-50
https://ejournal.uinfasbengkulu.ac.id/index.php/Al-Intaj/index

A Framework for Integrated Zakat Management to Combat Poverty in Indonesia Using Analytic Network Process

Surya Vandiantara*, Muhammad Nur Rianto Al Arif, Cholil Nafis
Universitas Islam Negeri (UIN) Syarif Hidayatullah, Indonesia
Email: s.vandiantara@gmail.com, nur.rianto@uinjkt.ac.id, nafismdr@gmail.com

ABSTRACT

Purpose: *This research aims to propose an integrated zakat management model designed to decrease the number of impoverished individuals in Indonesia.*
Design/methodology: *The study employs the Analytic Network Process (ANP) method, which involves conducting in-depth interviews with experts in the field.*
Findings: *The main sub-indicator that dominates the zakat collection solution is the integration of collection between LAZ. Integration of central and regional distribution is the main priority in zakat distribution solutions. The main sub-indicator that dominates the zakat management solution is management integration between LAZ*
Practical implications: *Alternative strategies in the integrated zakat management model to reduce the number of poor people in Indonesia sequentially, which involve: 1) identification and mapping integration strategy, 2) digital platform, 3) certification of amil professionalism standards, and 4) urban-rural strategy.*
Originality/Value: *There is no research that specifically discusses the integrated zakat management model to all LAZ in Indonesia*
Keywors: Zakat, Poverty, Management, Analytic Network Process (ANP)

Received: 31/12/2024 | Accepted: 14/03/2025 | Published: 14/03/2025

A. INTRODUCTION

In 104 developing countries, the number of people living in multidimensional poverty accounts for 22% of the world's total population, which is approximately 1.3 billion individuals. Furthermore, those classified as extremely poor, with an income of just $1.90 per day, total around 736 million globally. Of this group, 413 million reside in sub-Saharan Africa (Ergo et al., 2023; Khan et al., 2020). As of September 2022, the number of people living in poverty in Indonesia was recorded at 26.36 million, which accounts for 9.57% of the total population. Over the past ten years, the lowest recorded number of poor individuals occurred in September 2019, at 24.78 million, or 9.22% of the total population. In contrast, the highest number of people in poverty was noted in March 2012, reaching 29.25 million, equivalent to 11.96% of the total population (BPS, 2023).

Zakat, as an instrument of Islamic Social Finance (ISF) and as one component of Ilamic fiscal policy (Tangke, 2020) , offers effective solutions for the Indonesian government to address the ongoing issue of poverty in the country. Numerous studies have demonstrated the success of zakat in reducing poverty levels, including research conducted by (Umar et al., 2022), (Suprayitno, 2020), (Sumai et al., 2019), (Nashir & Nurzaman, 2019), and (Bouanani & Belhadj, 2019).

A number of studies relevant to this topic include, (Manara et al, 2018) discussing a strategy model for increasing the potential of zakat through the crowdfunding-zakat system to

overcome poverty in Indonesia, (Mujiatun, 2018) examining a professional zakat management model in Indonesia, (Sulistyowati, 2019) designing an integrated zakat-waqf model for disaster management, Ayuniyyah et al (2018) discussing Zakat for poverty alleviation and income inequality reduction, Hasan (2020) discussed the distribution of zakat funds to achieve the SDGs through poverty alleviation in Baznas of the Republic of Indonesia, Syamsuri et al (2022) discussed reducing community poverty through optimising zakat funding as an effort to achieve the Sustainable Development Goals (SDGs) in Indonesia, and (Herianingrum et al, 2024) discussed zakat as an instrument for poverty alleviation in Indonesia.

Based on a number of these studies, various previous studies have concentrated on improving the performance of zakat collection, as well as maximizing the benefits of zakat distribution for the community in each LAZ. LAZs in Indonesia carry out various activities and programs autonomously and are not integrated between one LAZ and another. Different from previous research, this research concentrates on building integration between LAZs. The integration to be achieved in this research includes integration in the areas of collection, distribution and management.

B. LITERATURE REVIEW

Various models have been proposed to optimize the collection and distribution of zakat. Sawmar and Mohammed (2021), building on a model developed by Abioye et al. (2012), created the Zakat Governance Compliance Model using the Theory of Organisational Legitimacy. This model aims to enhance the relationship between good governance in zakat institutions and compliance in zakat payments by muzakki (those who pay zakat). It leverages the principles of organisational legitimacy to achieve this goal. The model is applicable in countries such as Saudi Arabia, Pakistan, Sudan, and Malaysia, which have established legal regulations governing the collection and distribution of zakat funds.

Mutamimah et al. (2021) developed a model to improve zakat management in Indonesia. This model emphasizes collection, distribution, and empowerment through collaboration based on Information and Communication Technology (ICT) utilizing the 3C framework: Communication, Coordination, and Cooperation. 3C framework that has been developed is the initial foundation for building integration for LAZ in Indonesia. Considering that based on research findings in the field, LAZs in Indonesia do not carry out communication, coordination and cooperation between one LAZ and another. The coordination that has been carried out only occurs at certain moments, such as distributing aid to victims of natural disasters. Communication is defined as the exchange of messages and information, which includes GIS-based mapping for muzakki (those who pay zakat) and mustahik (those who receive zakat), as well as systems for zakat planning, classification of mustahik needs, education, socialization, branding, and promotion. In contrast, coordination is focused specifically on the management of zakat institutions, their activities, and various resources. It plays a crucial role in fostering collaboration. Several systems support coordination in zakat management, including the zakat reporting system, muzakki and mustahik allocation system, zakat license management system, and zakat control system. Additionally, cooperatives serve as production systems that offer services related to zakat, such as a theme-based zakat system, zakat fund utilization system, zakat distribution system, zakat calculation system, and zakat payment system.

Hasan et al. (2019) developed a model for human resource management specifically for zakat institutions in Malaysia, which are responsible for collecting and managing zakat. This model emphasizes the key elements of zakat institutions, including recruitment, selection, performance assessment, training and development, and compensation

C. METHOD

The type of qualitative research was chosen in writing this study because this type of research is very good in answering the question of how, in order to provide a perspective on a phenomenon that occurs (Pratt, 2009). Qualitative research in its implementation requires creativity, innovation, and discovery, which are carried out simultaneously with full precision and accountability (Jarzabkowski et al., 2021). Innovation in qualitative research is defined as the introduction and application of an idea, process, product or manufacturer, which is new to be adopted in a relevant way and able to provide benefits (Lê & Schmid, 2022).

The power of qualitative research lies in the ability to improve the understanding of a social phenomenon and its special focus on individuals, organizations, cultures and societies through in-depth descriptions (Cornelissen, 2017). The object of writing the research is BAZNAS, LAZISMU, and LAZISNU as an organization that is able to apply an integrated zakat management model.

Qualitative research is not concerned with the number of respondents, but rather on the aspect of respondents' ability to provide sufficient information to answer research problems (Levitt et al., 2017). Researchers in qualitative research are also expected to be able to explain the adequacy of the number of respondents who have been educated, as well as provide explanations about the reasons for the respondents being selected (O'Brien et al., 2014).

Furthermore, the data analysis technique in this study uses the Analytic Network Process (ANP). ANP is used in analysing data on the collection and distribution of zakat carried out by BAZNAS, LAZISNU, and LAZISMU and used by the author in formulating an integrated zakat collection model, starting from the stages of muzakki identification, muzakki mapping, and human resource management in zakat institutions to improve the collection of zakat in an integrated manner. This research aims to build an integrated zakat collection and distribution model, so that it is expected to obtain an ideal model in order to maximise zakat management. Therefore, a Decision Support System (DSS) instrument is needed. According to Little (1970), DSS is defined as a set of model-based procedures for data processing and assessment to help managers make decisions.

One of the tools that can be used in making a decision is the Analytic Network Process (ANP) which is a development of the Analytical Hierarchy Process method. According to (Saaty, 2005) weighting with ANP requires a model that represents the interrelationship between its criteria and subcriteria, providing a general framework for treating decisions without making assumptions about the independence of elements at a higher level than elements at a lower level and about the independence of elements at a lower level.

Furthermore, Geometric Mean is used to determine the results of individual assessments of respondents and determine the results of opinions in one group (Saaty, 2006, 2008). Questions in the form of pairwise comparison from respondents will be combined to form a consensus. Geometric mean is a type of average calculation that shows a certain tendency or value where it has the following formula.

$$(\prod_i^n = 1\, a_i)^{1/n} = \sqrt[n]{a_1} a_2 \_ a_n \quad (\prod_i^n = 1\, a_i)^{1/n} = \sqrt[n]{a_1} a_2 \_ a_n$$

n = Responden 1…….. *n*

i = Pairwise 1……..*i*

Data collection was carried out by means of interviews assisted by questionnaires. In the interview with the informants, a pairwise comparison method will be carried out. The paired comparison method is used to determine the weight of each indicator. The weight determination is carried out by submitting a questionnaire that is open to the informant. To make a pair comparison, SuperDecision software version 2.10 will be used. This software is a commonly used application in ANP research. The number 1 indicates equal (equally important), meaning that if the number 1 is chosen, the two things being compared both have the same level of importance. The number 3 is moderate (slightly more important), if the number 3 is chosen, then one of the two things being compared has a greater level of importance than the other. The same goes for the following numbers.

The survey results obtained will be processed first for each individual informant using ANP SuperDecision software. The data processed from each informant or respondent produces three matrices that provide a priority order of the most important aspects, both criteria and alternative strategies. To obtain these results, from nine (9) informants or experts in one group, the average and mode were calculated. This average value and/or mode is used to determine the order of priority. In addition to the results of the priority order based on each group, the overall priority order is also calculated. This is done by making an average or looking for the mode of all respondents. In designing this model, each aspect has indicators that have been determined through the collection of primary data and secondary data sources, with respondents covering several criteria such as regulators, associations, practitioners, and academics.

The informants in this study are divided into three categories, namely practitioners, government, and academics. The informants in the practitioner category consist of leaders of BAZNAS, LAZISMU, and LAZISNU at the central level. The government category informants consisted of officials from the Directorate of Zakat and Waqf Empowerment of the Ministry of Religion of the Republic of Indonesia, and the academic category consisted of BRIN researchers and university zakat study centres.

The process of creating the Analytic Network Process (ANP) network structure is carried out using Super Decisions software. Based on the framework of the problem in this study, which is to find and formulate the right strategy in the integrated zakat management model to reduce the number of poor people in Indonesia, the following is the ANP model that the author tried to build in the SuperDecision software application.

In the Analytic Network Process (ANP) method, after the construction of the ANP model and the questionnaire are prepared, the questionnaire is filled out by informants. After filling out the questionnaire, the researcher enters the scale filled out by informants or experts into the Super Decisions software. The processing results from the software are then imported into Microsoft Excel to display the priority of each aspect, criteria, and elements in the questionnaire. The next step involves interpreting and analysing the results of these priorities.

D. RESULT AND DISCUSSION

1. Integrated Zakat Collection Model

Problems in the integrated zakat management model are divided into three problem indicators, namely zakat collection, zakat distribution, and zakat management. Based on the results of ANP data processing using Super Decision software, the priority ranking in the integrated zakat management model problem can be seen.

Tabel 1. Priority of Problem Indicators

Zakat Collection	0.34113
Zakat Management	0.32999
Zakat Distribution	0.32888

Source: Data, Processed

The main problem in the integrated zakat management model is dominated by the problem of zakat collection. This problem is the main indicator with an average value of 0.341. Zakat management was ranked second with an average score of 0.329. Meanwhile, zakat distribution is in last place with a value of 0.328. It is known that the rater agreement value is 0.00 (w = 0.00) and the P-Value value for this indicator is 0.96. This means that experts, including regulators, associations, practitioners and academics, show a level of agreement no agreement. In conclusion, the problem of zakat collection is the main priority indicator or has no significant influence on the problem of the integrated zakat management model, and experts do not agree in identifying zakat collection as the main priority indicator as a problem of the integrated zakat management model.

Based on the Zakat Potential Mapping Indicator (IPPZ) as of 2023, the potential for zakat in Indonesia is worth IDR. 327.6 Trillion. Conditions can become potential opportunities for zakat to be distributed for the benefit of society or to overcome poverty (Kinanti et al., 2021). However, the final report for 2022, the results of national zakat collection, only recorded a figure of 21.3 trillion rupiah (BAZNAS RI, 2022). In fact, the success of a zakat amil really depends on planning and strategy, especially in collecting zakat funds (Amsari et al., 2023). Realizing the potential of zakat collected and managed professionally is a means of empowering tens of millions of poor people, including in Indonesia. Zakat as a function of empowering the poor (mustahik) can only work if the potential of zakat can be realized (Kinanti et al., 2021). Therefore, the problem of collecting zakat is a priority problem in this research.

Transparency is an important aspect in the collection of zakat funds, as this can foster trust and credibility among the Muslim community, ensuring that contributions are used effectively to support less fortunate and needy members of society (Hadi et al., 2024). This helps build trust among muzakki, who will be more likely to donate zakat when they have an understanding of how their contributions are used. Therefore, zakat institutions can increase their transparency and professionalism to improve their performance and credibility, which in turn can increase public awareness and participation in zakat (Sunarya & Al Qital, 2022). Zakat collection is the main indicator in the problem of integrated zakat management models.

Tabel 2. Sub Indicators of Zakat Collection Problems

No Identification of Muzakki	0.26366
Autonomous Collection	0.26027
No Muzakki Mapping	0.23957
Central & Regional Overlap	0.23650

Source: Data, Processed

There is a main sub-indicator in the problem of collecting zakat, namely no identification of muzakki, with an average value of 0.263. In second place is autonomous collection with an average value of 0.260, followed by no muzakki mapping with an average value of 0.239, and central & regional overlap is the last sub-indicator with an average value of 0.236. The P-Value obtained was 0.86 (sign. 0.05), and the rater agreement value was 0.03 (w = 0.03), which means **no agreement (no agreement)**. This shows that the sub-indicator of no identification of muzakki cannot be considered as the main indicator that influences the problem of collecting zakat, and experts do not agree in making no identification of muzakki the main indicator that influences the problem of collecting zakat.

The zakat collection solution is described in four sub-indicators, namely: 1) integration of central and regional collection, 2) integration of collection between laz, 3) integrated muzakki mapping, and 4) integrated muzakki identification.

Tabel 3. Zakat Collection Solution Sub Indicator

The Integration Collection Between Zakat	0.27834
The Integrated Muzakki Mapping	0.26490
The Integration of Central & Regional	0.24555
Integrated Muzakki Identification Mapping	0.21120

Source: Data, Processed

The main sub-indicator that dominates the zakat collection solution is the integration of collection between zakat, with an average value of 0.278. In second place is the integrated muzakki mapping sub-indicator with an average value of 0.264, then the third sub-indicator is the integration of central and regional collection with an average value of 0.245, and integrated muzakki identification is the last sub-indicator with an average value of 0.211 . The P-Value obtained from the zakat collection solution indicator is 0.099 (sign. 0.099). The rater agreement value of 0.00 (w = 0.00) indicates the level **no agreement** among experts regarding the integration of inter-laz collections as a priority sub-indicator in zakat collection solutions. This shows that although the integration of inter-laz collection dominates in the average value, the analysis results show that differences in views among experts and the low level of statistical significance may suggest that this aspect is not consistently considered as the main indicator in zakat collection solutions.

The findings in this research highlight the problem of zakat collection, with a priority sub-problem namely the lack of identification of muzakki in Indonesia. The fact that the realization of zakat is still very low even though the potential is large, indicates that public awareness, especially Muslims, of paying zakat is still very low compared to the amount of zakat (muzakki) obligatory (Chaniago, 2015). This low awareness is caused by the muzakki's lack of understanding of the fiqh of zakat (Najiyah et al., 2022). Therefore, it is recommended that zakat be managed by the state, which must also have the ability to provide sanctions to muzaki who are reluctant to pay zakat. Thus, identifying prospective muzakki becomes a necessity to optimize the potential for collecting zakat funds in Indonesia. Handling poverty through developing zakat is considered better than owing money to foreign parties. Therefore, efforts to increase awareness of paying zakat must continue to be emphasized to develop the homeland. An integrated system managed by the state is considered an integral part of developing zakat to overcome poverty in Indonesia. In addition, proper identification of muzakki is very important to increase zakat collection, because this ensures that zakat is

distributed to the intended recipient and that the muzakki are aware of their obligation to pay zakat (Putri et al., 2022).

Furthermore, regarding the zakat collection solution, the research results show that integration of collection between zakat is a priority sub-solution. Abidah (2016) revealed in his study that the development and performance of national level zakat amil institutions was faster than regional laz, in fact many regional laz experienced a decline in collections. According to him, this is due to two factors, namely that national level LAZ branding is much wider and is known to the public through various national media. Apart from that, it is also caused by the human resource factor of national zakat institutions on average being better than regional zakat institutions. In a study by Syakur & Zainuddin (2020), apart from attachment to religious understanding, the factors that make muzaki choose certain amil zakat institutions are closeness and social interaction with muzaki. In this case, the social status of the amil greatly influences the electability of the amil zakat institution. So a solution is needed to integrate inter-laz collection. Another study by Hamdani et al. (2019), also highlights the importance of synergy and collaboration between zakat management institutions and the government to realize the optimal potential of zakat to alleviate poverty in Indonesia. This synergy is expected to increase the effectiveness of zakat collection and distribution to those in need.

2. Integrated Zakat Distribution Model

The ANP structure of this research shows that the zakat distribution indicator includes four sub-indicators, namely: 1) differences in central and regional collection, 2) distribution is not massive, 3) there is no mapping of mustahik, and 4) there is no identification of mustahik. The results of interviews with respondents and analysis using Super Decisions produced a priority diagram for sub-indicators of zakat distribution problems.

Tabel 4. Sub Indicator Zakat Distribution Problems

Absence of Mustahik Identification	0.21706
Non-Massive Distribution	0.21529
No Mustahik Mapping	0.20588
The Difference In Central And Regional Collection	0.17741

Source: Data, Processed

The main sub-indicator in the problem of zakat distribution is the absence of mustahik identification, which has an average value of 0.217. In second place there is a non-massive distribution with an average value of 0.215, followed by no mustahik mapping with an average value of 0.205, and the difference in central and regional collection as the last sub-indicator with an average value of 0.177. P-Value obtained was 0.09 (significance 0.05. However, the rater agreement value was 0.22 (w = 0.22) indicating the level of **weak agreement** among experts. This indicates that the absence of identification of mustahik can be considered as the main indicator that has an insignificant effect on the problem of zakat distribution, and the experts are at a weak level of agreement in making the absence of identification of mustahik the main indicator that influences the problem of distribution of zakat.

The zakat distribution solution is described in four sub-indicators, namely: 1) integration of central and regional distribution, 2) integration of distribution between laz, 3) mapping of mustahik, and 4) identification of mustahik.

Tabel 5. Sub Indicator for Zakat Distribution Solutions

Integration of Central and Regional Distribution	0.22522
The Mustahik Mapping	0.20044
Inter-Laz Distribution Integration	0.19781
Mustahik Identification	0.15304

Source: Data, Processed

Based on the assessment of sub-indicators in zakat distribution solutions, integration of central and regional distribution is the main priority with an average value of 0.225. In second place is the mustahik mapping sub-indicator with an average value of 0.200, then the third sub-indicator is inter-laz distribution integration with an average value of 0.197, and mustahik identification is the last sub-indicator with an average value of 0.153. The P-Value obtained from the zakat distribution solution indicator is 0.55 (sign. 0.05). In addition, the rater agreement value of 0.08 (w = 0.08) shows the level **no agreement** among experts. These results indicate that the integration of central and regional distribution cannot be considered as the main priority in zakat distribution solutions, and there is no agreement among experts indicating that the integration of central and regional distribution is not considered consistently as the main indicator in zakat distribution solutions.

The next findings highlight the problem of zakat distribution which has a priority problem of not identifying mustahik. In Indonesia there are no specific measurements for identifying mustahik, especially for poor people. As a result, many mustahik practice lies in falsifying income data, because the system used is still manual in identifying mustahik's zakat eligibility. This causes the distribution of zakat to be unevenly arranged (Setiawan & Lubis, 2022). Poverty must be defined clearly so that society does not determine the subjective definition of poverty which is seen as a personal relationship or closeness to a person or institution (Chaniago, 2015). From this problem, A system is needed that can identify mustahiq zakat categories so that there is no need to bother categorizing them manually and minimize the occurrence of fraud. Setiawan & Lubis (Setiawan & Lubis, 2022) revealed that by applying technological features and artificial intelligence with the application of the Dempster Shafer method, it can be easier to determine the eligibility of zakat mustahik. Correct identification of mustahik is very important to increase the efficiency of zakat distribution. Mustahik, or zakat recipients, are the primary beneficiaries of zakat funds, and their accurate identification ensures that the funds are distributed to those who need them most. The efficiency of zakat distribution can be improved by ensuring that mustahik are identified correctly, which includes understanding their needs and circumstances (Firdaus et al., 2019; Hidayatulloh et al., 2021).

In the context of solutions to the problem of zakat distribution, research finds that integration of distribution between the center and regions is a sub-solution to increase the distribution of zakat funds in Indonesia. Evaluation of the distribution of zakat funds in Indonesia shows that its performance is not optimal, as can be seen from several cases of distribution that is less than operational funds. Apart from that, there are distribution problems that are less productive and are not successful in dealing with poverty problems (Dikuraisyin & Dayanti, 2021). Currently, zakat amil institutions in Indonesia do not have a model for distributing zakat to the poor category of mustahik that is integrated between the center and the regions. This creates opportunities for differences in zakat distribution policies between the central and regional levels (Abidah, 2016). In comparison, Malaysia has implemented this solution by appointing MAIN (State Islamic Religious Council) as the state religious council that handles the collection and distribution of zakat funds to eligible individuals. This system

was then implemented by MAIN in every state in Malaysia (Ahmad et al., 2015; Wahab & Rahman, 2011). Malaysia's experience shows that handing over this responsibility to the central authority, which is then followed by zakat amil institutions at the regional level, can form clear rules and policies related to the distribution of zakat funds. This is expected to improve coordination, efficiency and fairness in the distribution of zakat, as well as reduce potential policy gaps between the center and regions.

3. Integrated Zakat Management Model

The focus of the next problem is on zakat management. In the ANP structure of this research, the zakat management indicators include three sub-indicators, namely: 1) regional and central autonomous management, 2) no integration between laz, and 3) no integration between regions.

Tabel 6. Sub Indicators of Zakat Management Problems

Regional and Central Autonomous Management	0.33895
No Integration Between LAZ	0.33788
No Integration Between Regions	0.32316

Source: Data, Processed

The main sub-indicator in zakat management issues is regional and central autonomous management, with an average value of 0.338. In second place there is no integration between LAZ with an average value of 0.337, and no integration between regions is the last sub-indicator with an average value of 0.323. The P-Value obtained was 0.788 (sign. 0.05) and the rater agreement value was 0.03 (w = 0.03), which means **no agreement**. This shows that regional and central autonomous management can be considered as the main indicators that have no significant influence on zakat management problems, and experts do not agree on making regional and central autonomous management the main indicators that influence zakat management problems. The solution in the integrated zakat management model is divided into three problem indicators, namely zakat collection, zakat distribution, and zakat management.

Tabel 7. Solution Indicators Prioritization

Zakat Management	0.40192
Zakat Collection	0.35049
Zakat Distribution	0.24759

Source: Data, Processed

The overall assessment of various respondents indicates that zakat management solutions are considered a key aspect in the integrated zakat management model. This indicator received the highest ranking with an average value of 0.401. Zakat collection is ranked second with an average value of 0.350. Zakat distribution ranks last with an average value of 0.247. It is known that the rater agreement value is 0.06 (w = 0.6) and the P-Value value for this indicator is 0.59 (sign. 0.05). This means that experts, including regulators, associations, practitioners and academics, show a level of agreement **no agreement**. Overall, zakat management solutions cannot be used as the main solution in an integrated zakat management model and experts do not agree on making zakat management the main priority indicator in an integrated zakat management model.

Tabel 8. Zakat Management Solutionn Sub Indicators

Management Integration Between LAZ	0.36036

Central and Regional Management Integration	0.35519
Inter-Regional Management Integration	0.27333

Source: Data, Processed

The main sub-indicator that dominates the zakat management solution is management integration between LAZ, with an average value of 0.360. In second place is the sub-indicator of central and regional management integration with an average value of 0.355, then the third sub-indicator is inter-regional management integration with an average value of 0.273. The P-Value obtained for the zakat management solution indicator is 0.75 (sign. 0.05), the rater agreement value is 0.03 (w = 0.03) indicating the level of **no agreement** among experts. This shows that inter-laz management integration cannot be considered as the main indicator that has a significant influence as a zakat management solution, and experts do not agree on making inter-laz management integration the main indicator in zakat management solutions.

The findings further show that in the context of zakat management problems in Indonesia, the main focus is on autonomous management at the regional and central levels. The results of this research are also in line with research by Najiyah et al. (Najiyah et al., 2022), that autonomous management or in this case the government/regulator has not carried out its role well and optimally. The regulator, in this case the central government, should be able to build a network system and standardize zakat management nationally and supervise the government as the zakat management regulator, providing the support and facilities needed to implement the law.

Technical laws/regulations issued regarding zakat management at the central level, as well as accommodating proposals and aspirations developing in the community regarding the substance of amendments to laws regarding zakat management. According to Hakim (2020), the government needs to show full commitment to religious values, and therefore, zakat collection should be carried out by the state. The state will then appoint an administrator or nazhir who is responsible for collecting zakat. In Indonesia, zakat management, especially zakat maal, has not been handled by an official zakat amil institution. Currently, most efforts are limited to managing zakat fitrah.

This research also found priority solutions in the integrated zakat management model, namely zakat management. To distribute and manage zakat funds, it is necessary to handle management concepts appropriately by paying attention to several factors that can influence the implementation pattern of the zakat system (Afrina, 2020). According to Ahmad et al. (Ahmad et al., 2015), with good zakat management, all community poverty problems can be resolved. The government has an important role in encouraging good governance in zakat institutions. The governance of zakat institutions here refers to the structure and management of zakat (Wahab & Rahman, 2011). Good governance is a crucial issue in order to strengthen the performance of zakat institutions. As a public organization, the performance of zakat institutions, especially in management, is a benchmark for the growth of public trust (Amalia, 2018). In zakat management solutions, research results show that integration of management between zakat is a priority sub-solution. These findings are in line with research by Najiyah et al. (Najiyah et al., 2022), which states that synergy between amil zakat (laz) institutions is a priority issue in national zakat management. The lack of synergy between zakat managers is very visible in the lack of cooperation between the National Zakat Amil Agency (Baznas) and laz. This lack of synergy is caused by institutional egoism, especially at larger laz. The emphasis on inter-laz management integration shows the importance of effective collaboration and

coordination between zakat amil institutions to achieve the goal of more efficient and effective zakat management. By increasing synergy between laz, it is hoped that zakat management can be more coordinated and have a more positive impact in overcoming problems of poverty and community welfare (Huda, 2015).

3. Priority Strategy for Integrated Zakat Management

In the Analytical Network Process (ANP) model of this research, there are 4 alternative strategies proposed, including: 1) certification of amil professionalism standards, 2) digital platform, 3) integration of identification and mapping, and 4) urban-rural. The following are the results of the analysis of strategic alternative priorities.

Tabel 9. Strategy Alternatives

Identification and Mapping Integration	0.37925
Digital Platforms	0.23360
The Amil Professionalism Standard Certification	0.19809
Urban-Rural Strategy	0.18906

Source: Data, Processed

The results show that the most important strategy is the identification and mapping integration strategy with an average value of 0.379, followed in second place, namely digital platforms with an average value of 0.233, then the amil professionalism standard certification strategy with an average value of 0.198. , then in fourth position is the urban-rural strategy with an average value of 0.189. In this alternative strategy, the P-Value result was found to be 0.58 (sign. 0.05). Meanwhile, the rater agreement value of 0.07 (w = 0.07) shows **no agreement** among the experts in making the identification and mapping integration strategy the main strategy in the integrated zakat management model. So, it can be concluded that the identification and mapping integration strategy cannot be considered as the main strategy in the integrated zakat management model, and experts show disagreement in making the identification and mapping integration strategy an alternative priority strategy in the integrated zakat management model.

The next findings from this research also propose alternative strategies in an integrated zakat management model to reduce the number of poor people in Indonesia. The main strategy prioritized is the integration of identification and mapping for mustahik and muzakki. Currently, zakat amil institutions in Indonesia do not yet have an integrated model for identifying mustahik in the poor category. Therefore, the process of identifying mustahik in the poor category carried out by zakat institutions is limited to the ability to collect zakat in each region autonomously. This opens up opportunities for fraud, such as falsification of mustahik data which often occurs (Setiawan & Lubis, 2022). Research by Setiawan & Lubis (Setiawan & Lubis, 2022) proposes the development of a concept for optimizing the application of the Dempster Shafer method in identifying zakat mustahik. In this way, it is hoped that we can assess the feasibility of mustahik zakat. The existence of this system is expected to provide broad benefits for society in developing Expert System technology. In addition, it is hoped that this system can be accessed by relevant institutions whenever necessary in the process of identifying zakat mustahik, so that it can be used as a guide in decision making.

Zakat management involves various strategies to manage, collect, distribute and utilize zakat funds effectively. By implementing these strategies, zakat management can become more effective utilize zakat funds to help reduce poverty, improve welfare, and empower people in

need in Indonesia. Besides that, zakat protects society from the dangers of poverty which is one way to realize social justice (Ramadhan & Triono, 2022).

E. CONCLUSION

This research shows that the problems in the integrated zakat management model that arise sequentially are: 1) zakat collection, 2) zakat management, and 3) zakat distribution. On the issue of collecting zakat, the research results show that the main priority is that there is no identification of muzakki. Meanwhile, for zakat management issues, research suggests the following priority order: 1) regional and central autonomous management, 2) no integration between laz, and 3) no integration between regions. Furthermore, regarding the issue of zakat distribution, the research results show that the main priority is that there is no identification of mustahik. This research also proposes a solution in an integrated zakat management model to reduce the number of poor people in Indonesia sequentially, namely: 1) zakat management, 2) zakat collection, and 3) zakat distribution. In zakat management solutions, research results show that the main priority is management integration between zakat. In zakat collection solutions, the research results show that the main priority is the integration of collection between zakat. Meanwhile, for zakat distribution solutions, research suggests the following priority order: 1) integration of central and regional distribution, 2) mapping of mustahik, 3) integration of distribution between laz, and 4) identification of mustahik. Then, alternative strategies in the integrated zakat management model to reduce the number of poor people in Indonesia sequentially, which involve: 1) identification and mapping integration strategy, 2) digital platform, 3) certification of amil professionalism standards, and 4) urban-rural strategy. However, experts show disagreement in making the identification and mapping integration strategy an alternative priority strategy in the integrated zakat management model.

Based on these findings, policy recommendations that can be implemented include revising Law of the Republic of Indonesia Number 38 of 1999 and Number 23 of 2011 concerning Zakat Management in order to provide a control and evaluation function for the implementation of zakat management to the directorate of zakat and waqf empowerment at the Ministry of Religion. Republic of Indonesia. Apart from that, it is hoped that the Ministry of Religion of the Republic of Indonesia can issue regulations regarding professional standard certification for zakat amil throughout Indonesia, so that the implementation of zakat management can be carried out more professionally.

The next recommendation is to build a digital platform that can be accessed by all zakat amil institutions in order to increase the integration of muzakki and mustahik mapping throughout Indonesia, creating commitment from various interested parties in supporting and encouraging integrated zakat management efforts, especially in the aspects of collection, distribution, and zakat fund management, and for further research using the same approach (ANP) it is recommended to increase the number of respondents from related parties who have a deep understanding of the integrated zakat management domain, especially related to concrete problems and implementable solutions.

This research concentrates on building a model that is able to integrate LAZ in the areas of collection, distribution and management so as to reduce the number of mustahik in the poor category. This research does not focus on the other seven mustahik such as Fakir, Fi Sabilillah, Muallaf, Gharim, Amil, Ibnu Sabil, and Riqab.

F. BIBLIOGRAPHY

Abidah, A. (2016). Analisis Strategi Fundraising Terhadap Peningkatan Pengelolaan Zis Pada Lembaga Amil Zakat Kabupaten Ponorogo. *Kodifikasia*, *10*(1), 1–27.

Abioye, M. M. O. (2012). *Exploratory Study of Nigerian Zakat Institutions and Role of Governance on Zakat Payers' Trust*. International Islamic University Malaysia.

Afrina, D. (2020). Manajemen Zakat Di Indonesia Sebagai Pemberdayaan Ekonomi Umat. *EkBis: Jurnal Ekonomi Dan Bisnis*, *2*(2), 201. https://doi.org/10.14421/ekbis.2018.2.2.1136

Ahmad, R. A. R., Othman, A. M. A., & Salleh, M. S. (2015). Assessing the Satisfaction Level of Zakat Recipients Towards Zakat Management. *Procedia Economics and Finance*, *31*(15), 140–151. https://doi.org/10.1016/s2212-5671(15)01141-7

Amalia, E. (2018). *The Shariah Governance Framework For Strengthening Zakat Management in Indonesia: a Critical Review of Zakat Regulations*. *162*(Iclj 2017), 133–138. https://doi.org/10.2991/iclj-17.2018.28

Amsari, S., Hayati, I., Affandi, A., & Jf, N. Z. (2023). Pelatihan Fundraising Berbasis Digital Marketing Bagi Amil Untuk Meningkatkan Penghimpunan Zakat, Infak Dan Shodaqoh Pada Lazismu Kabupaten Langkat. *JMM (Jurnal Masyarakat Mandiri)*, *7*(5), 4681. https://doi.org/10.31764/jmm.v7i5.16887

Ayuniyyah, Q., Pramanik, A. H., Saad, N. M., & Ariffin, M. I. (2018). Zakat for Poverty Alleviation and Income Inequality Reduction. *Journal of Islamic Monetary Economics and Finance*, *4*(1), 85–100. https://doi.org/10.21098/jimf.v4i1.767

BAZNAS RI. (2022). Potensi Zakat BAZNAS Republik Indonesia. *Puskas Baznas*, *September*.

Bouanani, M., & Belhadj, B. (2019). Zakat and Poverty Alleviation in Tunisia Using the Fuzzy Approach. *Journal of Quantitative Economics*, *17*(2), 421–432. https://doi.org/10.1007/s40953-019-00154-2

BPS. (2023). Profil kemiskinan di indonesia september 2023. *Berita Resmi Statistik*, *01*(05), 1–16.

Chaniago, S. A. (2015). Pemberdayaan Zakat Dalam Mengentaskan Kemiskinan. *Jurnal Hukum Islam*, *13*(47), 47–56. https://doi.org/10.28918/jhi.v13i1.495

Cornelissen, J. P. (2017). Preserving Theoretical Divergence in Management Research: Why the Explanatory Potential of Qualitative Research Should Be Harnessed Rather than Suppressed. *Journal of Management Studies*, *54*(3), 368–383. https://doi.org/10.1111/joms.12210

Dikuraisyin, B., & Dayanti, E. K. (2021). Pemetaan Ideal Pola Distribusi Dana Zakat dan Wakaf untuk Kesejahteraan Mustahik (Studi di Lembaga Zakat Yatim Mandiri Surabaya, Jawa Timur). *ZAWA: Management of Zakat and Waqf Journal*, *1*(1), 9. https://doi.org/10.31958/zawa.v1i1.3591

Ergo, A. E., O'Connor, D., & Leza Mega, T. (2023). Women's microbusiness participation decisions and their effect on poverty in the Wolaita zone, southern Ethiopia. *Journal of Entrepreneurship in Emerging Economies*. https://doi.org/10.1108/JEEE-10-2022-0309

Firdaus, N., Ichsan, N., & Amjadallah, A. (2019). Efficiency Analysis of Zakat Organization in National Level and Region of Semarang City. *Proceeding of Conference on …*, *2009*, 1–12.

Hadi, R., Shafrani, Y. S., Hilyatin, D. L., Riyadi, S., & Basrowi. (2024). Digital zakat management, transparency in zakat reporting, and the zakat payroll system toward zakat management accountability and its implications on zakat growth acceleration. *International Journal of Data and Network Science*, *8*(1), 597–608. https://doi.org/10.5267/j.ijdns.2023.8.025

Hakim, R. (2020). *Manajemen Zakat: Histori, Konsepsi, Dan Implementasi*. Prenadamedia Group.

Hamdani, L., Nasution, M. Y., & Marpaung, M. (2019). Solusi Permasalahan Perzakatan di

BAZNAS dengan Metode ANP: Studi tentang Implementasi Zakat Core Principles. *Muqtasid: Jurnal Ekonomi Dan Perbankan Syariah*, *10*(1), 40. https://doi.org/10.18326/muqtasid.v10i1.40-56

Hasan, A., Hassan, R., Engku Ali, E. R. A., Engku Ali, E. M. T., Abduh, M., & Noordin, N. H. (2019). A proposed human resource management model for zakat institutions in Malaysia. *ISRA International Journal of Islamic Finance*, *11*(1), 98–109. https://doi.org/10.1108/IJIF-10-2017-0036

Hasan, Z. (2020). Distribution Of Zakat Funds To Achieve SDGs Through Poverty Alleviation In Baznas Republic Of Indonesia. *AZKA International Journal of Zakat & Social Finance*, *1*(1), 25–43. https://doi.org/10.51377/azjaf.vol1no01.7

Herianingrum, S., Supriani, I., Sukmana, R., Effendie, E., Widiastuti, T., Fauzi, Q., & Shofawati, A. (2024). Zakat as an instrument of poverty reduction in Indonesia. *Journal of Islamic Accounting and Business Research*, *15*(4), 643–660. https://doi.org/10.1108/JIABR-11-2021-0307

Hidayatulloh, M. L., Rohim, A. N., & Hasbi, S. (2021). Muhammad Lutfi. H, et al.: Analysis of the Impact… The Efficiency And Effectiveness Of The Distribution Of Zakat Funds In Yogyakarta's Baznas. *Jurnal Ekonomi Islam*, *12*(2), 163–190.

Huda, N. (2015). *Zakat Perspektif Mikro-Makro: Pendekatan Riset* (1st ed.). Prenada Media.

Jarzabkowski, P., Langley, A., & Nigam, A. (2021). Navigating the tensions of quality in qualitative research. *Strategic Organization*, *19*(1), 70–80. https://doi.org/10.1177/1476127020985094

Khan, N., Naushad, M., Faisal, S., & Fahad, S. (2020). Analysis of Poverty of Different Countries of the World. *SSRN Electronic Journal*, *October*. https://doi.org/10.2139/ssrn.3701329

Kinanti, R. A., Imani, S., Hasanah, M., & Asyaria, K. (2021). Optimalisasi Fundraising Zakat Pada Kerjasama Institusional Indonesia Melalui E-Commerce Pasca Pandemi Covid-19. *Filantropi : Jurnal Manajemen Zakat Dan Wakaf*, *2*(1), 20–37. https://doi.org/10.22515/finalmazawa.v2i1.3290

Lê, J. K., & Schmid, T. (2022). The Practice of Innovating Research Methods. *Organizational Research Methods*, *25*(2), 308–336. https://doi.org/10.1177/1094428120935498

Little, J. D. C. (1970). Models and managers: The concept of a decision calculus. *Management Science*, *50*(12 SUPPL.), 1841–1853. https://doi.org/10.1287/mnsc.1040.0267

Manara, A. S. (2018). *Strategy Model for Increasing the Potential of Zakat through the Crowdfunding- Zakat System to overcome Poverty in Indonesia*. 17–31.

Mujiatun, S. (2018). *Model of professional zakat management in indonesia*. *2*(04), 80–90.

Mutamimah, M., Alifah, S., Gunawan, G., & Adnjani, M. D. (2021). ICT-based collaborative framework for improving the performance of zakat management organisations in Indonesia. *Journal of Islamic Accounting and Business Research*, *12*(6), 887–903. https://doi.org/10.1108/JIABR-05-2020-0154

Najiyah, F., Khasanah, U., & Asas, F. (2022). Manajemen zakat di Indonesia (tantangan dan solusi). *Insight Management Journal*, *2*(2), 45–53. https://doi.org/10.47065/imj.v2i2.115

Nashir, S. A., & Nurzaman, M. S. (2019). *The Impact Of Zakat Empowerment Program On Village*. *305*(Icebess 2018), 124–127. https://doi.org/10.2991/icebess-18.2019.22

O'Brien, B. C., Harris, I. B., Beckman, T. J., Reed, D. A., & Cook, D. A. (2014). Standards for reporting qualitative research: A synthesis of recommendations. *Academic Medicine*, *89*(9), 1245–1251. https://doi.org/10.1097/ACM.0000000000000388

Pratt, M. (2009). From the editors: For the lack of a boilerplate: Tips on writing up (and reviewing) qualitative research. *Academy of Management Journal*, *52*(5), 856–862. https://doi.org/10.5465/AMJ.2009.44632557

Putri, R. A., Bahri, E. S., & Romansyah, D. (2022). Interests of Muzaki to Pay Zakat: The Role of Accountability, Transparency, Service Quality, and Financial Technology.

Iqtishadia, *15*(1), 63. https://doi.org/10.21043/iqtishadia.v15i1.10713

Ramadhan, F. H., & Triono, F. R. (2022). Pengaruh Online Payment terhadap Minat untuk Berzakat Online. *Al-Intaj : Jurnal Ekonomi Dan Perbankan Syariah*, *8*(2), 139. https://doi.org/10.29300/aij.v8i2.7751

Saaty, T. L. (2005). Analytic Hierarchy Process. *Encyclopedia of Biostatistics*. https://doi.org/10.1002/0470011815.b2a4a002

Saaty, T. L. (2006). Chapter 1 The Analytic Network Process Thomas L. Saaty 1. *Theory and Applications of the Analytic Network Process. Pittsburgh, PA: RWS Publications, 4922 Ellsworth Avenue, Pittsburgh, PA 15213*, *95*(1), 1–27.

Saaty, T. L. (2008). Decision making with the Analytic Hierarchy Process. *International Journal of Services Sciences*, *9*(3), 215–229. https://doi.org/10.1504/ijssci.2008.017590

Sawmar, A. A., & Mohammed, M. O. (2021). Enhancing zakat compliance through good governance: a conceptual framework. *ISRA International Journal of Islamic Finance*, *13*(1), 136–154. https://doi.org/10.1108/IJIF-10-2018-0116

Setiawan, F., & Lubis, A. I. (2022). Sistem Pakar Dalam Penentuan Mustahiq Zakat Menggunakan Dempster Shafer. *Building of Informatics, Technology and Science (BITS)*, *4*(2), 1146–1152. https://doi.org/10.47065/bits.v4i2.2240

Sulistyowati, S. (2019). Designing Integrated Zakat-Waqf Models for Disaster Management. *Journal of Islamic Monetary Economics and Finance*, *4*(2), 347–368. https://doi.org/10.21098/jimf.v4i2.1011

Sumai, S., Mutmainnah, A. N., Nurhamdah, & Arsyad, M. (2019). Role of zakat in poverty reduction and food security. *IOP Conference Series: Earth and Environmental Science*, *343*(1). https://doi.org/10.1088/1755-1315/343/1/012254

Sunarya, S. L., & Al Qital, S. (2022). Digital management on zakat institutions: Mapping using Biblioshiny R. *Review of Islamic Social Finance and Entrepreneurship*, *1*(2), 97–108. https://doi.org/10.20885/risfe.vol1.iss2.art2

Suprayitno, E. (2020). The Impact of Zakat on Economic Growth in 5 State in Indonesia. *International Journal of Islamic Banking and Finance Research*, *4*(1), 1–7. https://doi.org/10.46281/ijibfr.v4i1.470

Syakur, A., & Zainuddin, M. (2020). Analisis Penghimpunan Lembaga Amil Zakat Nasional Dan Lembaga Amil Zakat Daerah. *Istithmar : Jurnal Studi Ekonomi Syariah*, *4*(1), 1–21. https://doi.org/10.30762/istithmar.v4i1.1

Syamsuri, S., Sa'adah, Y., & Roslan, I. A. (2022). Reducing Public Poverty Through Optimization of Zakat Funding as an Effort to Achieve Sustainable Development Goals (SDGs) in Indonesia. *Jurnal Ilmiah Ekonomi Islam*, *8*(1), 792. https://doi.org/10.29040/jiei.v8i1.3872

Tangke, D. M. (2020). Analisis Manajemen Strategi BAZNAS Kota Ambon. *Al-Intaj : Jurnal Ekonomi Dan Perbankan Syariah*, *6*(2), 28–37. https://journal.iainbengkulu.ac.id/index.php/Al-Intaj/article/view/3375

Umar, U. H., Baita, A. J., Haron, M. H. Bin, & Kabiru, S. H. (2022). The potential of Islamic social finance to alleviate poverty in the era of COVID-19: the moderating effect of ethical orientation. *International Journal of Islamic and Middle Eastern Finance and Management*, *15*(2), 255–270. https://doi.org/10.1108/IMEFM-07-2020-0371

Wahab, N. A., & Rahman, A. R. A. (2011). A framework to analyse the efficiency and governance of zakat institutions. *Journal of Islamic Accounting and Business Research*, *2*(1), 43–62. https://doi.org/10.1108/17590811111129508