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Proposing the value of Amanah as the foundation of Zakah organizational culture

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Abstract

This study aims to explore in-depth analysis on the formulation of Amānah value as Islamic organizational culture for zakah institution and its operationalization for zakah institution via comparative qualitative research methods. As a result, the indicator of accountability can be seen by zakah institution's concern to financial accountability, process accountability, and so on. This research concluded that there are five dimensions related to the formulation of Amānah as the foundation of Islamic organizational culture for zakah institution, namely: mentality, capability, accountability, professionalism, and an appropriate disbursement.

Keywords: Zakah, Organizational Culture, Amanah, Institution.

Proponer el valor de Amanah como la base de la cultura organizacional Zakah

Resumen

El objetivo de este estudio es explorar un análisis en

profundidad sobre la formulación del valor de amānah como cultura organizativa islámica para la institución zakah y su operacionalización para la institución zakah mediante métodos de investigación cualitativa comparativa. Como resultado, el indicador de responsabilidad puede verse en la preocupación de la institución zakah por la responsabilidad financiera, la rendición de cuentas del proceso, etc. Esta investigación concluyó que existen cinco dimensiones relacionadas con la formulación de amānah como la base de la cultura organizativa islámica para la institución zakah, a saber: mentalidad, capacidad, responsabilidad, profesionalismo y un desembolso apropiado.

Palabras clave: Zakah, Cultura Organizacional, Amanah, Institución.

1. INTRODUCTION

Zakat institution is a unique organization and differs from other non-profit organizations. The difference lies in the following seven aspects: first, the aspect of fund disbursement. Funds obtained by zakat institution from the rich (muzakkī), then be given to the mustahiq. Second, the provision of source funding. In zakat institution, donators (muzakkī) and user (mustahiq) possess the permanent property set forth in the Qur'an, ie those of the rich (muzakkī) and dhuafa' (mustahiq -aşnāf šamāniyah) who are Muslim. In contrast to other non-profit institution, where their main problem is a non-permanent source of funding (Froelich, 1999).

Third, the nature and object of donation. In nonprofit organizations, funds donated by donors are voluntary. Where in zakat institution, funds provided by donors are compulsory or religious-social political. From the side of the object, donations given to the

zakah institution are fixed, ie goods and money. Fourth, the standard of time (ḥaul) and nominal (niṣāb) for the donors. In the non-profit institution's donations are voluntary, whether the donation in zakah institution is mandatory, and then the standard of time (ḥaul) and nominal (niṣāb) of donations are determined. Fifth, the necessity of its administrators is a Muslim. Sixth, the accountability aspect of the zakat institution is not only responsible to donors (muzakkī) and the community, but also to the supervisory board, and God.

Seventh, the main purpose of this institution is to improve the lives of the users (mustahiq) to the donor degree (muzakkī) zakah institution is very important to perform various tasks to realize the welfare of society. According to Qarḍāwī the duties of managers (āmil) zakat, among others; (1) data census of obligatory zakah (muzakkī) and entitled to receive zakah (mustahiq), (2) assorted zakah obligatory property, (3) the portion of obligatory zakah, (4) the withdrawal of zakat property and bears it, (5) maintaining the security of zakah property, (6) classifying and declaring the right of the mustahiq, (7) calculating the number of their needs, (8) and establishing the rights of the mustahiq based on fair and healthy criteria.

Based on the above explanation, it is necessary for the zakah institution an organizational culture based on Islamic value, because an organizational culture has a major influence in realizing the effectiveness and efficiency of an organization's performance. Furthermore, Cunha and Cooper state that organizational culture has

an influence on financial performance, employee loyalty level, even the success or failure of a merger on the company. Based on the above description, it is necessary to conduct an in-depth study related to the formulation of amānah as an Islamic organizational culture in the zakah institution. This paper aims to discuss the following two points: first, the formulation of amānah as the Islamic organizational culture of the zakah institution. Second, the operationalization of amānah value for zakah institution.

2. LITERATURE REVIEW

Some studies related to Islamic organizational culture have been widely conducted by some Muslim intellectuals such as (Hafiduddin, 2003). In the case of Islamic business, Islamic values such as ṣiddīq, tabliḡh, amānah and faṭānah are often used as indicators of successful businessmen associated with Rasūlullāh Pbuḥ (Nooh, 2015; Sari, 2013). In the major of organizational culture, the values of ṣiddīq, tabliḡh, amānah and faṭānah are alluded to by (Hafiduddin, 2003). Furthermore, according to Moeljono organizational culture or management culture can also know as a work culture that is the dominant values disseminated within the organization and used as the basis of employee work philosophy (Mendoza Velazco & Rivero Padrón, 2019).

Among the existing Islamic organizational culture, there are some limitations including: first, the existing Islamic organizational

culture is for-profit organizations. Second, the existing Islamic organizational culture is at the level of concepts derived from the Qur'an. Although these terms are derived from al-Qur'an, the organizational culture has not been systematically conceptualized until it reaches clear indicators related to Islamic organizational culture, especially for non-profit organizations. It is, therefore, necessary to undertake a more in-depth assessment of existing Islamic organizational culture, given that positive organizational culture can enhance the consistency of employees of nonprofit organizations. Third, the central topic of organizational culture lies in the value of amānah. This is based on one of the criteria that must be met by zakat manager (āmīl) that is amānah. As stated by Beik (2009) that the most important aspect in the management of zakat is amānah.

2.1. Organizational Culture

According to Schein (1992), the organizational culture refers to a system of shared meanings shared by its members to distinguish the organization against other organizations. Meanwhile, Cherrington states that organizational culture is the set of key values, beliefs, and understanding that are shared by the members of organizational values and communicates to new members to be done. Cultures enhancing the stability of the organization activities and events. Then, the focus of cultures to provide members with a sense of identity and to generate within them a commitment to beliefs and values of the organization. According to Robbins (1998), the organizational culture is a system of

shared meaning held by members that distinguish the organization from other organization.

This system of shared meaning is, on closer examination, a set of key characteristics that the organization values. Huczynski and Buchman stated that organizational culture is the collection of relatively uniform and enduring values, beliefs, customs, traditions, and practices that form a generation of employees of the next. While Newsroom and Davis state that, organizational culture is the set of assumptions, beliefs, values and norms that are shared by and organization's members. Kreitner and Kinicki define organizational culture as a form of perceived contention, it is implicitly accepted by the class and determines how it is perceived, thought by the group, and the reactions that arise to the various environments.

From an Islamic perspective, organizational culture can be defined as a value, thought and symbol based on Islam that influences the behavior of one's norms, attitudes, faith and habits in several areas of life. While Asifudin states that the work ethic of Islam is defined as the radiance of basic belief that comes from the system of Islamic faith, as a basic attitude of life regarding the work, so that it can be built the paradigm of Islamic work ethos. According to Asyarie, there is a trilogy in the work ethics of Islam, which is the unity of imān, Islām and ihsān.

Where imān becomes a buffer for the two pillars of Islām and ihsān in the form of a pyramid that moves toward the transcendental

enters the Ilāhiyah wonders. Asifudin states that the Islamic work ethic can be interpreted as three important things: first, is the elaboration of ‘aqīdah. Second, based on science. Third, imitate the Divine nature and follow His guidance. On the other hand, Muchlis formulates several indicators related to Islamic performance derived from the values in al-Qurān are as follows: 1) commitment on the agreement, 2) professional in work 3) work seriously, 4) trust (amānah) and responsible, 5) loyalty in work. Meanwhile, Djalaluddin (2014) states that the value of amānah can be the foundation of organizational culture, because it contains several meanings, such as mutual trust (ṣiqah), the objective in action (tajarrud) and loyal to leaders and regulations (ṭā’ah).

2.2. Amanah as the Organizational Culture

The term amānah comes from the Arabic root 'amuna-ya'munu-amānatan' meaning calm and peaceful condition, being free from danger and disaster, or no doubt and fear of something bad happening. Amānah also derives from the word 'amana-yamunu-amānatan' means deposit (wadī'ah) which consist of an element of pride (nazāhah), honesty (ṣiddīq), sincere (baṣaṭah), promise or duty (wafā'), consistent and commitment to the promise (ṣabāt ‘alā al-‘ahdi) (Ma'lūf, 2000). Manzūr (1998) states that the word amānah is the antonym of apostatizing (khiyānat) and representing the form of an honest (ṣiddīq). Amānah can also be said to be the intention of a person's faith, which is reflected verbally and implements what is concretely required, thus

Allah gave peace to him. It also means tranquility and serenity and the condition in which someone can explain carefully about a matter of debate in society (transparent and accountable) as to prevent chaos and unsafe conditions (Manzūr, 1998).

According to Kašīr (2001), amānah is generally a matter of human obligation, from the rights of Allah upon his servant. While Quṭb (2001) states that performing amānah is part of the moral (akhlāk) of the Muslim Ummah. On the other hand, Hamka (1976) states, that the amānah is divided into two; first, the universal amānah which is the duty which Allah has given to the whole of human becomes khalīfatullāh fi al-arḍi. Second, is the personal amānah which is our individual duty according to the ability and the talent? In his work, Rāzi (1981) states that the believers are commanded to exercise amānah in all affairs, both in matters of religion as well as matters of the world (mu'āmalah).

2.3. Amanah: The Foundation of Islamic Organizational Culture for Zakah Institution

In an organization, resources play an important role in the organization's fulfillment of objectives, especially in the zakah institution. Several kinds of literature on zakah determine the relative importance of zakat managers (Hafiduddin, 2003). In these works, it is stated that amānah is one of the criteria that must be owned by the zakah manager. However, as far as the researcher's knowledge is concerned, no one has yet elaborated comprehensively on the

dimensions of amānah as an Islamic organizational culture within the zakah institution. In the criteria of zakah manager, there is a separation between aspects of capability, accountability, professionalism, transparency and disbursement accuracy of zakah fund.

Whereas if it refers to Ma'lūf (2000) and Manzūr (1998) mentions that the word amānah consist of certain meaning; means deposit (wadī'ah) which consist of an element of pride (nazāhah), honesty (ṣiddīq), sincere (basaṭah), promise or duty (wafā'), consistent and commitment to the promise (ṣabāt 'alā al-'ahdi). The meaning of the above amānah in line with the aspect of mentality, capability, accountability, professionalism, transparency and disbursement accuracy of zakah fund in the management of zakat. Without the above elements, it is impossible for zakah manager to be trusted by society.

2.4. Mentality

Amānah with a mental dimension is a consequence to be a Muslim. Because a Muslim must have faith (īmān). And this faith when viewed from the root of the word, cognate with the root of the word amānah, namely 'āmana-yu'minu-īmānan-amānatan'. If it called 'mukmin' means one who believes in God with verbal pledges, as well as proven in action that always carry out what is governed by God and stays away from any restrictions (Ma'lūf, 2000). Then it means that a person who believes can be regarded as someone who amānah can be trusted. If to God can be trusted, then surely someone can be trusted

every promise to another human (Yafie, 2009). This is a manifestation of the amānah assigned by God to his creatures as the representative God in this earth (khalīfah fil arḍi) (Chapra, 2000).

2.5. Capability

Qarḍāwī specifically states that the task of zakah manager are as follows; (1) data census of obligatory zakah (muzakkī) and who entitled to receive zakah (mustahiq), (2) assorted zakah obligatory property, (3) zakat amount of zakah obligatory, (4) withdraw zakah property and bears it, (5) maintaining the security of zakah property, (6) classifying and declaring the rights of the mustahiq, (7) calculating the number of their needs, (8) establishing the rights of the mustahiq based on fair and healthy criteria. In harmony with this opinion, Sudewo (2004) divided the management of zakah fund collection into two namely: fundraising management and donor services. The fundraising management can be applied as follows; a) campaign, b) program cooperation. c) seminars and discussions. d) Bank account utilization.

2.6. Accountability

Accountability for the institution is required to achieve several objectives, among others; first, ensuring the funds are managed in accordance with Islamic Shari'a. Second, accountability to muzakkī and the general public can be implemented. Third, managed funds are used appropriately, effectively and efficiently. Fourth, the needs can be

anticipated early on. Fifth, ensuring the funds is a manager in secure (hasan, 2009). On the other hand, Accountability for charitable and social organizations such as zakat institutions is very important because the organization involves the interests of many stakeholders. According to Cordery and Morley in Ihsan & Gustina, accountability in charitable organizations can be grouped into a) the financial accountability, b) the process accountability, c) the program accountability, d) the priority accountability.

2.7. Professionalism

Professionalism in the zakat institution is needed to create zakat institution par excellence. As the Prophet Yūsuf when the treasurer in Egypt is narrated in the Qur'an. Professions can be interpreted as individuals who have the ability, as well as enough experience in carrying out the task of zakah manager. As stated by Hafiduddin (2003) that zakah manager must work all the time (full-time), and indeed mail zakat is the only their profession. According to Adnan (2017); (Mawardi, 2005), the criteria of professional zakah manager at least have six elements below: a) competence (ability), b) totality in work, c) long-life learning, d) participating in professional membership, e) the existence of ethics of profession, f) an appropriate income.

2.8. An Apropriate Disbursement

An Appropriate Disbursement is also an important element of amānah in the management of zakah. Such in the Qur'an it is stated that amānah is receive something to the righteous (Surah An-Nisā'). In the context of zakah management, an appropriate disbursement means that zakat funds are channeled to the eight groups (aşnāf şamaniyah) which entitled to receive the zakah as stated in the Qur'an. Each State or territory has priority. However, generally, the group of poor and needy (fuqarā' wal masākīn) are the most prioritized group over the other. An appropriate disbursement can also be interpreted with the appropriate distribution of zakat funds with the wishes of muzakkī. In this modern era, the interpretation of the fair and the poor became various and cross-profession. But in principle, a person who costs his daily life has a shortage is poor.

Thus, amānah can also be interpreted with an appropriate distribution of zakah fund with the wishes of muzakkī, to whom the zakat fund will be entitled. An Appropriate Disbursement in the allocation of zakat funds is a manifestation of the precision of the priority scale. As Qarḍāwī states that everything is based on the principle of benefit (maşlahah) consisting of three elements, namely: basic needs (ḍaruriyāt), secondary needs (hājiyyāt) and luxury needs (taḥşiniyyāt). The basic needs mean that every need we cannot live except with it, while secondary needs are a life that is possible without it but has difficulties. And luxury needs are something that is used to complete or perfect the needs. Thus, the fiqh of priority necessitates the principle that; first, prioritizing the case of basic needs upon

secondary needs and luxury needs. Second, prioritizing secondary needs over to luxury needs.

In line with this opinion, Hafiduddin (2003) promote the priority scale in the distribution of zakat funds to the dhu'afā or mustahiq which can be categorized into several forms as follows: providing scholarships Elementary School up to the level of Higher Education, utilization of funding for productive things, establishing hospitals or health services for free, establishing a superior educational institution for the dhu'afā', providing training for educators or teachers, setting up training centers to improve dhu'afā' skills, cooperation with Baitul Māl wa Tamwīl to finance the business of the dhu'afā', and providing assistance to the victims of natural disasters.

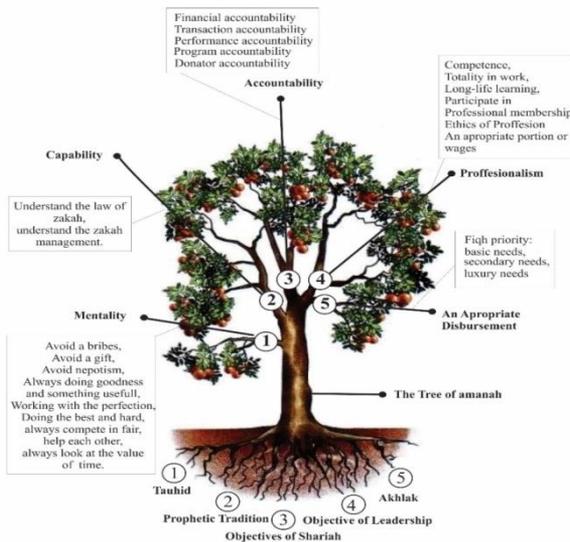


Figure 1: The tree of amānah and its relation to organizational culture for zakat Institution

3. CONCLUSION

This article concerns the formulation of amānah values as the Islamic organizational culture in zakah institution. Based on this definition, there are several values which can be proposed as the nature of amānah values such as; Tauḥīd (Asmā'ul Ḥusnā), prophetic tradition (sunnah nabawiyyah, the objectives of shariah (maqāṣid syar'ah), amānah as leadership goals (maqṣud al-wilāyah), and akhlāk. The operationalization of amānah culture in zakah institution can be classified into five dimensions namely; mentality, capability, accountability, professionalism, and an appropriate disbursement. The indicators of mentality can be seen by several aspects such; always doing the goodness (maṣlaḥah) and something useful, working with perfection (itqān), doing the best (iḥsān) and hard (mujāhadah), always compete in fair, help each other and look at the value of time.

While the indicators of capability can be derived into two aspects namely understanding the law of zakah and zakah management. The indicator of accountability can be seen by several aspects, such as; financial accountability, process accountability, program accountability, and priority accountability. In term of professionalism aspect in the zakah management, indicators can be seen on several parameters; competence (ability), totality in work, long-life learning, participating in professional membership, the existence of ethics of profession or code of conduct, an appropriate income. On the other hand, an appropriate disbursement in the allocation of zakat funds is based on the principle of benefit

(maṣlahah) consisting of three elements, namely: basic needs (daruriyyāt), secondary needs (hājjiyyāt) and luxury needs (taḥsīniyyāt).

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