

The Role of Social Entrepreneurship in Enhancing Managerial Performance through Financial Management in Zakat Management Institutions

Idel Waldelmi^{1*}, Fatkhurahman², Rahma Widya³, Dina Rosa Fitri⁴, Windy Arlendhea⁵, Kevin Delfhito Tinambunan⁶

^{1,2,3,4,5,6} Progam Studi Manajemen, Universitas Lancang Kuning, Pekanbaru, Indonesia

ARTICLE INFO

Article history:

Received October 08, 2024
Revised October 18, 2024
Accepted October 18, 2024
Available online December 08, 2024

Keywords:

Social Entrepreneurship;
Managerial Performance;
Financial Management; Zakat
Collection Institution



This is an open access article under the [CC BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license.
Copyright © 2023 by Author.
Published by UIN Suska Riau

ABSTRACT

Managerial performance is very important because it plays a direct role in achieving organizational goals. Managerial performance problems in zakat institutions (LAZ) can affect the effectiveness and public trust in the institution. Through a survey study with a quantitative approach, this study was conducted to test the influence of social entrepreneurship on managerial performance through the financial management of zakat institutions. The survey was conducted on 30 zakat managers in Pekanbaru City. Data were analyzed using SEM analysis tools. The results of the study showed that social entrepreneurship directly had a significant effect on managerial performance of 38.44%. While indirectly, namely through financial management, it had a significant effect of 20.39%. This proves that good financial management plays a role in strengthening the influence of social entrepreneurship on the managerial performance of zakat institution managers.

*Corresponding author.

E-mail: idelwaldelmi@unilak.ac.id

INTRODUCTION

The managerial performance of the management of the zakat collection institution (LAZ) is very important because this institution has a great responsibility in managing the community's funds intended for social and humanitarian welfare. The reason why good managerial performance is important for LAZ is first, public trust, zakat management involves community funds that must be accounted for transparently and accountably. Good managerial performance helps build and maintain public trust. This trust is important so that the community continues to feel safe and comfortable distributing zakat through LAZ. Second, efficiency of fund management, efficient zakat management ensures that funds collected from the community can be optimally distributed to those entitled. Good managerial performance can increase efficiency in the collection, management, and distribution of zakat funds. Third, accountability and transparency, LAZ managers must ensure that zakat funds are used in accordance with sharia provisions and state law. Good management ensures a strong accounting system so that financial reports can be prepared accurately and transparently, and audited periodically. Fourth, development of targeted programs, LAZ not only distributes zakat, but also develops economic, social, and educational empowerment programs. Good managerial performance helps design and implement these programs to suit the needs of mustahik (zakat recipients) and have a long-term impact. Fifth, innovation and adaptation, good managerial performance allows LAZ to innovate in developing zakat collection strategies, such as the use of digital technology, online platforms, and social media. This innovation can increase the amount of zakat collected and reach more muzakki (zakat givers). Sixth, compliance with regulations, zakat institutions in Indonesia are supervised by the National Zakat Amil Agency (BAZNAS) and must comply with government regulations. Good management ensures compliance with these regulations, including taxation, sharia, and governance rules. Seventh, improving the welfare of mustahik, the main objective of zakat management is to improve the welfare of zakat recipients (mustahik). Good managerial performance ensures that the distribution of zakat has a real impact on poverty alleviation and helps mustahik become more economically independent. Overall, good managerial performance in zakat institutions is crucial for the success of zakat management and achieving the expected social and economic goals. The management of Zakat Institutions (LAZ) in Indonesia is regulated by laws, government regulations, and decisions from relevant authorities, including the National Zakat Agency (BAZNAS). The rules governing the management of LAZ in Indonesia, first according to Law No. 23 of 2011 concerning Zakat Management. This law is the main legal basis for zakat management in Indonesia. Some important points of this law related to LAZ are Article 6: Zakat is managed by BAZNAS and Zakat Institutions (LAZ). Article 18: LAZ is formed by the community and must obtain permission from the government after meeting the specified requirements. Article 29: LAZ must prepare financial reports audited by public accountants and submitted to BAZNAS.

Second, Government Regulation No. 14 of 2014 concerning the Implementation of Law No. 23 of 2011. This regulation regulates the technical implementation of the zakat law. Several important points that regulate LAZ include: Articles 63-64: LAZ is required to report the collection, distribution, and utilization of zakat to BAZNAS. Article 65: LAZ must prepare periodic reports and submit them to BAZNAS and the Minister of Religion. Articles 66-67: Supervision of LAZ performance is carried out by BAZNAS and the Ministry of Religion. Third, Regulation of the Minister of Religion No. 52 of 2014 concerning the Requirements and Procedures for Establishing LAZ. This regulation explains the requirements that must be met to establish and manage LAZ, including: Article 5: LAZ must be established by an Islamic community organization that has been officially registered. Article 6: LAZ must have a recommendation from BAZNAS before obtaining permission from the Ministry of Religion. Article 7: LAZ must be in the form of a legal entity and have a clear organizational structure. Articles 9-10: LAZ must have technical and administrative capabilities in managing zakat, and have a management area coverage that is in accordance with the operational permit.

Fourth, Regulation of the Minister of Religious Affairs No. 333 of 2015 concerning LAZ Accreditation. LAZ operating in Indonesia are required to obtain accreditation from BAZNAS. This accreditation ensures that LAZ meets certain standards in the management of zakat, infaq, and sedekah. These standards include aspects of governance, accountability, professionalism, and transparency. Fifth, Regulation of the Minister of Religious Affairs No. 69 of 2015 concerning Procedures for Reporting Zakat Management. This regulation regulates the procedures for reporting by LAZ to BAZNAS and the Ministry of Religious Affairs. Reporting includes: Reporting on zakat collection: The amount of funds successfully collected from the community. Reporting on the distribution and utilization of zakat: Details of how zakat funds are distributed and utilized. Audited financial statements: Annual financial statements that must be audited by an independent public accountant.

Fatwas from the MUI also serve as a guide in managing zakat, especially regarding the determination of criteria for mustahik (zakat recipients), the use of zakat funds, and the permissibility of the zakat management process. For example, the MUI stipulates that the management of zakat funds must be in accordance with sharia principles and used for asnaf (zakat recipient groups) as determined in the Qur'an. LAZ is required to implement good governance, including implementing a clear accounting system, verified financial reports, and transparency in distributing funds to mustahik. A professional LAZ must ensure that zakat, infaq, and sedekah funds are distributed in accordance with religious provisions and applicable laws. LAZ is under the supervision of BAZNAS, which has the authority to provide recommendations, conduct audits, and carry out operational supervision. The Ministry of Religion also plays a role in providing operational permits and regulatory supervision. By following these rules, it is hoped that LAZ in Indonesia can carry out zakat management tasks professionally, transparently, accountably, and in

accordance with sharia provisions. Meanwhile, when viewed from the phenomenon of managerial performance of Zakat Amil Institutions (LAZ) in Indonesia, it has developed along with the increasing role of LAZ in managing zakat, infaq, and alms funds. As public trust increases, the number of LAZs formed has also increased, but there are several phenomena that have emerged related to LAZ managerial performance, both in terms of achievements and challenges. Several phenomena that can be observed in LAZ managerial performance in Indonesia Many LAZs show an increase in managerial professionalism, especially in the use of information technology and innovation in collecting and distributing zakat. For example, several large LAZs such as Dompet Dhuafa, Rumah Zakat, and Lazismu have implemented technology-based management systems, such as the use of digital platforms and mobile applications for online zakat collection. This reflects good adaptation to the digitalization trend and demands for efficiency. In addition, many LAZs have begun to improve transparency by providing financial reports that are publicly accessible and have been audited by independent parties. This phenomenon shows an awareness of the importance of public trust in zakat management.

Although there are LAZs that have good managerial performance, there is still a phenomenon of gaps in accountability among small or newly established LAZs. Not all LAZs are able to provide transparent financial reports that comply with the applied accounting standards. Several cases show that internal supervision and management are not yet fully optimal, which can reduce public trust. In addition, there are still several problems in supervision by BAZNAS and the Ministry of Religion. Supervision that is carried out is often more focused on large LAZs, while smaller LAZs or those in the regions are less closely supervised, so that good governance standards are not evenly distributed throughout Indonesia. Another phenomenon that has emerged is competition between LAZs in terms of fundraising. Many LAZs compete to attract the attention of muzakki (zakat givers) by offering various innovative and attractive programs. This, on the one hand, encourages LAZs to be more creative in distributing zakat, such as by creating economic empowerment programs or health assistance that are different from other institutions. However, this competition also sometimes creates duplication of programs and uneven distribution, where some areas receive a lot of assistance while other areas are less touched. However, several LAZs have begun to collaborate with other institutions, including BAZNAS, the government, and the private sector to increase the impact of their programs.

One interesting phenomenon is innovation in zakat distribution. Many LAZs now not only distribute zakat in the form of direct assistance, but also through programs that are of an economic and social empowerment nature, such as providing business capital for mustahik, skills training, and community development. This is in line with the trend of productive zakat which aims to help mustahik become more financially independent. Programs like this are increasingly in demand and promoted by many LAZs because they

have proven to be more sustainable than simply providing cash assistance. LAZs such as Rumah Zakat and Dompot Dhuafa are pioneers in this productive zakat, which has a positive impact on the economic empowerment of the community.

The digitalization of zakat management has become a phenomenon that has developed rapidly in recent years. LAZs utilize digital platforms to facilitate the process of collecting and distributing zakat. With mobile applications, interactive websites, and online donation services, muzakki can now distribute zakat more quickly and transparently. On the other hand, this technology also helps LAZ in monitoring and tracking zakat distribution more effectively. Data collected through technology can be analyzed to ensure that zakat funds reach the right mustahik and on time. One phenomenon that often arises is the unevenness of managerial quality among LAZ in Indonesia. LAZ operating in big cities with larger funds tend to have more professional human resources and better management systems. Meanwhile, LAZ operating in remote areas or in areas with limited access to funds often have difficulty in improving their managerial quality. LAZ in these areas sometimes experience obstacles in terms of training, human resource development, and technology management, which makes zakat management in these areas less than optimal.

The government through BAZNAS and the Ministry of Religious Affairs continues to strive to update regulations related to zakat, especially in improving accountability and transparency standards. However, these regulations are sometimes considered an additional burden for small LAZs that do not yet have the infrastructure and strong managerial capacity to meet these standards. The government-mandated LAZ accreditation also encourages many LAZs to continue to improve their governance to comply with the standards set. However, the implementation of these regulations still faces various challenges, especially in terms of supervision and enforcement. Another phenomenon that has occurred is the increasing public awareness of the importance of zakat and the increasing trust in LAZs that are managed professionally. The public is increasingly selective in choosing LAZs to distribute their zakat, and this forces LAZs to continue to improve managerial performance standards and service quality. Overall, the managerial performance of LAZs in Indonesia continues to develop for the better, although there are still various challenges that must be overcome, especially related to accountability, supervision, and equitable distribution of zakat. Of course, there are many factors that influence LAZ managerial performance, where previous studies conducted include management quality, environmental factors, financial management accountability, cultural factors, leadership and social capital, participation, motivation and commitment. (Selmawiaty, 2017); (Syahida, 2022); (Yandani & Suryanata, 2019); (Andriani, 2014); (Vijaya & Salain, 2018); (Aryana & Lestari, 2024); (Pailis, 2020) and (Nugraha & Dinanti, 2018). From the results of previous studies, there are still very few who have studied social entrepreneurship owned by LAZ administrators whose influence on managerial performance, plus the mediating role of financial management. So this

study wants to prove whether social entrepreneurship has an effect on LAZ managerial performance which is mediated by good financial management.

LITERATURE REVIEW

The concept of managerial performance in Islamic philanthropic institutions, such as zakat institutions (LAZ), waqf institutions, or infaq and sedekah institutions, refers to the ability of institutions to manage, direct, and optimize resources to achieve social and economic goals that are in line with Islamic principles. Managerial performance in Islamic philanthropic institutions is not only measured in terms of efficiency and effectiveness in running programs, but also includes accountability, transparency, and compliance with sharia. According to Linge, (2015) charity is a design that already exists in Islam, which is intended for good (al-birr), considering the different social and economic levels of society, the idea of understanding the design of charity is one of the alternatives for a group of people to reduce social inequality between people. Not to mention the term that is quite proportional to charity is "social kindness", a term that is actually almost as unpopular for the majority of people, who are more familiar with terms and practices such as charity, plaza charity, talent charity, donations, and gifts. But the term charity is used because there is a view of life behind it that is fought for, such as the term civil society, and gender. Charity is a social kindness that is programmed and aimed at alleviating social problems (such as deficiencies) in the long term, for example not by giving fish but by providing fishing rods and access and equality to be able to fish.

The ZISWAF budget can be optimized for the development of the economy of believers, but currently the budget is shifting a lot in the area of social service activities, charity support, orphan assistance, building schools and others. Moreover, it tends to neglect the needs of other Muslims such as legal support, child protection, public policy defense, women's empowerment and several other important schedules, still lacking support from the utilization of the charity budget in addition to efforts to recognize the ability of Islamic charity and its impact on the development of the economy of the people, especially the poor or the dhuafa (Madjakusumah & ..., 2020).

The urgency of charity in Islam can be observed from the method of the Qur'an emphasizing the balance between producing charity and facilitating prayer. So firmly is the command of charity, the Qur'an repeats the command of charity (ita' azakat) 72 times and combines it with the command of prayer (iqam ash-shalat). The word infak with various forms of its derivatives appears 71 times and the word charity appears 24 times which proves the intent and activities of Islamic charity. The guidance of prayer is an important Islamic peace and the implementation of charity is estimated to be comparable to the implementation of prayer (QS. al-Baqarah: 177) (Abdullah, 2015).

The Islamic economic system does not justify accumulating wealth only in the hands of a few special people who are essentially the underlings of the capitalist economic system. The distribution policy must certainly be carried out by the ruler or bureaucratic system so that everything can run well. The ruler has a very important position in

producing this policy. One of the interventions that can be tried by the ruler is to establish an Islamic charity agency. In an effort to achieve the goal of managing charity, the National Charity Agency (BAZNAS) was established in the capital city of the country, provincial BAZNAS, and district or city BAZNAS. (Murdi, 2017) Administrative skills are skills or results of activities that have been achieved by personnel or a group of people in an agency, to carry out their functions, obligations and responsibilities in carrying out industrial operations. A person who holds an administrative position is expected to be able to create administrative skills that are different from employee skills (Aryana & Lestari, 2024). Managerial performance is related to social entrepreneurship and financial management. According to Waldelmi & Aquino, (2024); (... et al., 2024); (Hadiyati & Fatkhurahman, 2022) Zakat collection institutions from a business perspective can be seen as entities that manage financial resources (zakat funds, infaq, sedekah) with the aim of achieving a certain social mission, but with an approach similar to business organizations in terms of operational efficiency, strategic management, and sustainability. The implementation of social entrepreneurship innovation often faces challenges in terms of funding sustainability, change management, and the ability to measure social impact effectively. With the increasing awareness of the importance of economic empowerment through zakat, there is a great opportunity for LAZ to become a significant agent of change in reducing poverty and social injustice. By adopting a social entrepreneurship approach, LAZ can create innovative programs that not only address short-term needs but also empower communities to become more independent and prosperous in the long term.

Amil Amal Agencies have a very significant role in the social and economic development efforts of the poor in Indonesia. Social entrepreneurs want to move the economic wheel and produce social safety (Kinanti et al., 2021). Deficiency is a major problem in Indonesia. The obligation of the ruler is to suppress and reduce the value of the shortage, but to create it requires a lot of encouragement. Not only from the ruler but all citizens must help eradicate this case. The shortage can not only be resolved from the perspective of the economy of a citizen who is increasing, but also from a moral and psychological perspective also needs to be fixed. In Islam, the solution that can be used to overcome this shortage is through Charity. Charity is the peace of Islam where Islamic peace is considered a mandatory foundation for many religious people and is the basis of the life of a believer. The role of charity has an important position because it is part of worship and also becomes an instrument of social entrepreneurship related to social society in Islam (Widiastuti et al., 2018).

LAZ has carried out fairly good amil governance and the implementation of the zakat core principle has been carried out well regarding amil governance in this institution (Maulana & Zuhri, 2020). Charity aggregation activities using digital fundraising strategies by LAZ Garis Besar Amal. Aggregation attempted through the crowdfunding website is able to accumulate charity budgets of up to billions without

having to meet face to face with muzaki, making it necessary to have research on the digital fundraising strategy carried out by LAZ Garis Besar Amal (Mulyono et al., 2022).

Financial information is a product or end result of an accounting method. This financial information is the data material for its users as one of the materials in the method of collecting decisions or as information on management or management accountability. The character of a charity management body can be categorized as a non-profit body and can use financial accounting standards for non-profits, namely PSAK Number. 45. However, the character of the Charity Amil Body (LAZ) cannot be equated with other non-profit bodies. For that, there needs to be adjustments in its financial coverage (Suliyannah, 2012).

Based on the description above, it can be hypothesized that social entrepreneurship has a significant effect on the managerial performance of zakat institutions, coupled with good financial management, the better the managerial performance will be.

METHODOLOGY

The research approach used is quantitative, this research approach focuses on measuring variables using numerical data, statistical analysis, and drawing conclusions based on objective data. The type of research used in this study is descriptive and verification. This research is to carry out testing of research hypotheses to cite provisions in an inductive or abstract manner, as a result this research is confirmatory in nature. In this research, researchers do not carry out bad tricks on research variables or provide treatments to respondents. Thus the research method used in this research is a survey method. This research concept also carries out an analysis of the causal relationship between research concepts. (Pailis et al., 2017) The population in this study was 30 LAZ in Pekanbaru City, obtained 1 caregiver per LAZ. There is also a method used in collecting illustrations, namely by using boredom sampling, namely: all populations are used as illustrations. There is also a number of samples taken in this study of 30 caregivers. The questionnaire was tried by distributing direct problem notes to obtain data from respondents. The form of the problem uses 5 (5) levels with a Likert ratio of 1 to 5. Number 1 (not good); number 2 (less good); number 3 (quite good); number 4 (good); and number 5 (very good) which is given to customers who are filtered respondents. Analysis and understanding of information in this research uses qualitative and quantitative methods as statistical aids. Qualitative methods are in the form of descriptive information that is entered using a grouped and tabulated method and then given a description. On the other hand, quantitative methods are in the form of elastic bond analysis which is monitored using Structural Equation Modeling (SEM) equipment. The SEM analysis method requires information that has a minimum level of measurement, there is also Structural Equation Modeling which has an important purpose in its analysis.

RESULTS AND DISCUSSION

Result

After trying out the analysis on the research instrument as well as scaling analysis and descriptive analysis, the information that has been combined is then used to analyze and try out the conclusions of the assumption test based on Structural Equation Modeling.

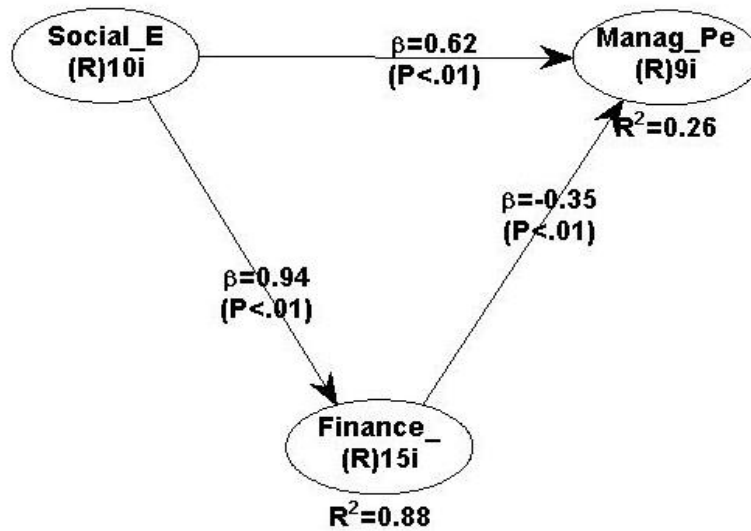


Figure 1
Relationship Structure of All Research Variables

The estimated results of WarpPLS, each research format, need to be explained further. This description is needed because each elasticity is measured indirectly, but is built by several markers that need to be studied for their role in creating these variables. For more details, it will be reviewed in each assumption.

Social Entrepreneurship Elasticity is built by 6 (6) formats, namely Self-Confidence, Orientation of obligations and results, Taking Risks, Leadership Attitude, Originality and Future Orientation, the results obtained with a loading factor value of 0.62 ($p < 0.01$). This indicates that the social entrepreneurship dimension of LAZ administrators has a positive and significant effect on the managerial performance of LAZ administrators. While the influence of social entrepreneurship on financial management is 0.94 ($p < 0.01$). This indicates that the social entrepreneurship dimension of LAZ administrators has a positive and significant effect on the financial management of LAZ administrators. Then the loading factor value of financial management is -0.35 ($p < 0.01$). This indicates that the financial management of LAZ administrators has a negative and significant effect on the managerial performance of LAZ administrators, which means that the better the financial management, the lower the managerial performance.

Discussion

Social entrepreneurship has a significant impact on managerial performance, especially in the context of organizations with a social mission. Social entrepreneurship combines social goals with financial gain, so managers must be able to balance the two goals. This focus challenges managers to not only achieve business goals such as profitability, but also to ensure that the desired social impact is achieved. Impact on managerial performance: Managers need to develop skills in strategic management to integrate the achievement of social and business goals in a sustainable manner. Managerial performance is evaluated not only in terms of profit, but also from the social contribution made. Social entrepreneurship encourages innovation because social enterprises often operate in complex environments with limited resources. To achieve social and economic goals, managers are required to innovate in products, services, and processes. Impact on managerial performance: Managers who are able to adopt innovation tend to improve the operational performance, efficiency, and effectiveness of the company. Social entrepreneurship encourages managers to think creatively and find solutions to sustainable social problems.

Many social organizations face limited resources, whether in the form of capital, labor, or infrastructure. Managers in social entrepreneurship must manage these resources efficiently to achieve maximum impact. Impact on managerial performance: Managers who are effective in allocating and utilizing limited resources in an efficient and innovative manner will be more successful in achieving organizational goals. Resource management skills become very important in social entrepreneurship. Social entrepreneurship requires inclusive and collaborative leadership, which is oriented towards a social mission. Managers are expected to lead with empathy, integrity, and commitment to positive social change. Impact on managerial performance: Managers who demonstrate strong social leadership tend to be more successful in motivating teams, gaining support from stakeholders, and creating a productive work environment. This contributes to better organizational performance.

In social entrepreneurship, performance measurement is not only focused on financial results, but also on the social impact generated. Managers must be able to assess performance based on social performance and financial performance indicators. Impact on managerial performance: Managers who are able to manage and assess success from a social and economic perspective will be more effective in creating dual value creation. This performance management broadens the understanding of success and makes management more holistic. Overall, social entrepreneurship challenges managers to manage organizations with a more holistic approach, which focuses not only on financial returns but also on social impact. Managerial performance in this context is greatly influenced by the manager's ability to innovate, manage resources, lead inclusively, and build strong partnerships. The influence of social entrepreneurship on managerial performance mediated by financial management is one of the interesting focuses in management research. Social entrepreneurship has a dual goal, namely creating social impact while achieving financial sustainability. In this context, good financial

management is key to bridging the relationship between social entrepreneurship efforts and managerial performance. Good financial management allows social entrepreneurial organizations to maintain the sustainability of their operations, including the proper allocation of resources to achieve social missions. Effective financial management involves budget planning, cash flow management, cost tracking, and investment decision making. Financial management mediates the relationship between social entrepreneurship and managerial performance by ensuring that every social decision is also based on financial considerations. Managers who are able to combine financial management with social goals tend to be more successful in running operations efficiently and ensuring long-term business sustainability (Firdayanti et al., 2020); (Nata, 2020); and (Yaumidin, 2016).

Transparency in financial reporting is essential in social entrepreneurship, especially to maintain the credibility of the organization in the eyes of stakeholders, such as social investors, government, and the community. Good financial management includes clear and accurate reporting on the use of funds and the resulting social impact. Impact on managerial performance: With better transparency, managers can more easily gain support from stakeholders, increase organizational legitimacy, and facilitate more data-based decision-making and have a positive impact on managerial performance (Furqon, 2016); (Putri et al., 2021); and (Syabila, 2021).

CONCLUSION

Social entrepreneurship poses a special challenge for managers because it requires them to combine social and financial objectives. Financial management plays an important role as a mediator in this relationship, by ensuring that managerial decisions are made taking into account the efficiency of resource use, organizational sustainability, and transparency in financial reporting. Managers who are able to combine social entrepreneurship with good financial management tend to have better managerial performance because they are able to manage risk, maximize social impact, and maintain the financial stability of the organization.

REFERENCES

- Undang-Undang No. 23 Tahun 2011 tentang Pengelolaan Zakat
Peraturan Pemerintah No. 14 Tahun 2014 tentang Pelaksanaan UU No. 23 Tahun 2011
Peraturan Menteri Agama No. 52 Tahun 2014 tentang Syarat dan Tata Cara Pendirian
LAZ
Peraturan Menteri Agama No. 333 Tahun 2015 tentang Akreditasi LAZ
Peraturan Menteri Agama No. 69 Tahun 2015 tentang Tata Cara Pelaporan Pengelolaan
Zakat
..., Waldelmi, I., Novita, N., & Fatkhurahman, F. (2024). The Influence of Social
Entrepreneurship and Organizational Culture on the Managerial Performance of
Islamic Philanthropy in Pekanbaru. *Proceedings of the 2nd*
<https://doi.org/10.4108/eai.30-10-2023.2343094>

- Abdullah, D. (2015). Konsep Kebajikan (Al-Birr) dalam Al-Qur'an: Suatu Analisis QS. Al-Baqarah/2: 177. *Al Daulah: Jurnal Hukum Pidana Dan Ketatanegaraan*, 4(1), 192–196.
- Andriani, N. (2014). Model hubungan karakteristik pemimpin dan modal sosial dalam mempengaruhi kinerja lembaga keuangan mikro syariah (LKMS). *Jurnal Studi Manajemen Dan Bisnis*, 1(1), 85–97.
- Aryana, S., & Lestari, R. (2024). Pengaruh Penerapan Total Quality Management (TQM) Terhadap Kinerja Manajerial. *Jurnal Riset Akuntansi*, 43–48.
- Firdayanti, F., Diana, N., & Junaidi, J. (2020). Pengaruh Pengetahuan Akuntansi dan Kepribadian Wirausaha Terhadap Kinerja Manajerial (Studi pada UMKM Batik Tulis Kabupaten Probolinggo). *E_ Jurnal Ilmiah Riset Akuntansi*, 9(07).
- Furqon, A. (2016). Nazir wakaf berbasis wirausaha sosial di Yayasan Muslimin Kota Pekalongan. *Madania: Jurnal Kajian Keislaman*, 20(1), 55–68.
- Hadiyati, H., & Fatkhurahman, F. (2022). Pengaruh Kemitraan Dan Inovasi Terhadap Kewirausahaan Sosial Dosen PTS Bidang Ekonomi Di Kota Pekanbaru. *Jurnal Daya Saing*.
<https://ejournal.kompetif.com/index.php/dayasaing/article/view/492>
- Kinanti, R. A., Imani, S., Almas, B., & Muhtadi, R. (2021). Peran Lembaga Amil Zakat Dalam Pengembangan Social Entrepreneurship. *Attujjar: Jurnal Ekonomi Syariah*, 6(1), 54–65.
- Linge, A. (2015). Filantropi islam sebagai instrumen keadilan ekonomi. *Jurnal Perspektif Ekonomi Darussalam (Darussalam Journal of Economic Perspec*, 1(2), 154–171.
- Madjakusumah, D. G., & ... (2020). Pengelolaan Dana Lembaga Filantropi Islam Dalam Pengembangan Ekonomi Umat. ... *Dan Bisnis Islam*.
<http://ejournal.imperiuminstitute.org/index.php/SERAMBI/article/view/151>
- Maulana, H., & Zuhri, M. (2020). Analisis Implementasi Good Amil Governance berdasarkan Zakat Core Principle di Lembaga Amil Zakat: Studi pada LAZ Nurul Hayat, Surakarta. *Al Tijarah*, 6(2), 154–172.
- Mulyono, S. H., Ayuniyyah, Q., & Ibdalsyah, I. (2022). Strategi Digital Fundraising Dalam Penghimpunan Dana Zakat: Studi Kasus Lembaga Amil Zakat Global Zakat. *Jurnal Ilmiah Ekonomi Islam*, 8(1), 67–79.
- Murti, A. (2017). Peran Lembaga Filantropi Islam dalam Proses Distribusi Ziswaf (Zakat, Infak, Sodaqoh dan Wakaf) Sebagai Pemberdayaan Ekonomi Umat. *LABATILA: Jurnal Ilmu Ekonomi Islam*, 1(01), 89–97.
- Nata, S. (2020). Pengaruh Partisipasi Penyusunan anggaran terhadap Kinerja Manajerial di Kantor Badan Pengelolaan Keuangan dan Aset Daerah kota Bandar Lampung. *Journal of Accounting Taxing and Auditing (JATA)*, 1(2).
- Nugraha, G. A., & Dinanti, A. (2018). ... Struktur dan Kultur Organisasi Terhadap Keefektifan Partisipasi Anggaran Dalam Peningkatan Kinerja Manajerial Studi Empiris Pada Lembaga Keuangan Syariah. *Kompartemen: Jurnal Ilmiah ...*
<http://jurnalnasional.ump.ac.id/index.php/kompartemen/article/view/2281>
- Pailis, E. A. (2020). Indigenous community approach through indigenous leaders social entrepreneurship in five luhak in rokan hulu regency riau indonesia. *International Journal of Scientific and Technology Research*, 9(3), 5249–5255.
<https://www.scopus.com/inward/record.uri?partnerID=HzOxMe3b&scp=85084703533&origin=inward>
- Pailis, E. A., Waldelmi, I., & Fatkhurahman, F. (2017). Metode penelitian tindakan solusi

- bagi masalah sosial. *Diklat Review*
<https://ejournal.kompetif.com/index.php/diklatreview/article/view/269>
- Putri, C. A., Diana, N., & Mawardi, M. C. (2021). Pengaruh Pengetahuan Akuntansi dan Kepribadian Wirausaha Terhadap Kinerja Manajerial pada Perusahaan Dagang di Kota Malang. *E_Jurnal Ilmiah Riset Akuntansi*, 10(02).
- Selmawiaty, D. (2017). *Pengaruh Desentralisasi Dan Ketidakpastian Lingkungan Terhadap Kualitas Informasi Akuntansi Manajemen Dan Dampaknya Pada Kinerja Manajerial (Survey pada kantor Lembaga Amil Zakat yang terdapat di wilayah Kota Bandung.* Fakultas Ekonomi dan Bisnis Unpas Bandung.
- Suliyana, I. (2012). *Sistem laporan keuangan lembaga amil zakat dompet Dhuafa Republika.*
- Syabila, F. F. (2021). *Pengaruh pengetahuan akuntansi, komitmen organisasi, karakteristik wirausaha dan ketidakpastian lingkungan terhadap kinerja manajerial pada "Coffee Shop" di Bandar Lampung.*
- Syahida, P. A. (2022). Pengaruh Penerapan Total Quality Management (TQM) dan Penerapan Akuntansi Pertanggungjawaban terhadap Kinerja Manajerial. *Bandung Conference Series: Accountancy*, 2(1), 109–116.
- Vijaya, D. P., & Salain, L. P. P. O. (2018). Motivasi dan komitmen organisasi pada kinerja manajerial lembaga perkreditan desa dalam budaya paternalistik. *Jurnal Akuntansi Publik*, 1(1), 81–97.
- Waldelmi, I., & Aquino, A. (2024). Model Kewirausahaan Sosial Pada Lembaga Amil Zakat Di Lihat Dari Sudut Pandang Bisnis. *Jurnal Bisnis Kompetitif*, 3(2), 57–66.
- Widiastuti, T., Ryandono, M. N. H., & Zaki, I. (2018). *Kewirausahaan Sosial Islam Organisasi Pengelola Zakat (OPZ) Dalam Pemberdayaan Sosio-Ekonomi Mustahiq Di Indonesia.*
- Yandani, N. M. M., & Suryanata, I. G. N. P. (2019). Pengaruh Penerapan Prinsip-Prinsip Good Corporate Governance Dan Budaya Tri Hita Karana Terhadap Kinerja Manajerial Lembaga Perkreditan Desa (LPD) Pakraman Padangsambian. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 4(1), 24–37.
- Yaumidin, U. K. (2016). Kewirausahaan Sosial dan Tanggung Jawab Sosial Perusahaan: Tantangan Singergi Multi-sektor dan Multi-dimensi. *Jurnal Ekonomi Pembangunan LIPI*, 21(1), 7–27.