

RESEARCH PAPER

Zakat Management of Lazismu Purworejo: Total Quality Management Approach

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ABSTRACT

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This study aimed to explore the planning, organization, implementation, and supervision processes of Lazismu Purworejo and to assess its management through the lens of Total Quality Management (TQM). Employing a descriptive qualitative approach, the study involved administrators, managers, beneficiaries (mustahik), and users as subjects. The findings revealed that Lazismu Purworejo underwent a quality audit by the Central Lazismu, achieving commendable results and obtaining an Unqualified Opinion (WTP), categorizing it as “green.” The application of TQM principles in management was evident in the satisfactory service levels for customers, improvements in operational processes, and the collective and collegial involvement of leadership in Lazismu Purworejo. This collaborative approach contributed to the establishment of a robust obligatory system for zakat management.

ABSTRAK

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Penelitian ini bertujuan untuk mengeksplorasi proses perencanaan, pengorganisasian, pelaksanaan, dan pengawasan Lazismu Purworejo serta menilai pengelolannya melalui kaca mata Total Quality Management (TQM). Dengan menggunakan pendekatan deskriptif kualitatif, penelitian ini melibatkan pengelola, penerima manfaat (mustahik), dan muzakki sebagai subjek. Hasil temuan menunjukkan bahwa Lazismu Purworejo telah menjalani audit mutu oleh Lazismu Pusat, memperoleh hasil yang terpuji dan memperoleh opini Wajar Tanpa Pengecualian (WTP) dengan kategori “hijau”. Penerapan prinsip TQM dalam manajemen terlihat dari tingkat pelayanan yang memuaskan bagi pelanggan, perbaikan proses operasional, dan keterlibatan pimpinan secara kolektif dan kolegal di Lazismu Purworejo. Pendekatan kolaboratif ini berkontribusi pada pembentukan sistem yang kuat dalam pengelolaan zakat.

INTRODUCTION

The potential for zakat absorbed by the national zakat agency is still not satisfactory, even though the potential for zakat is quite large, with the number of Muslim populations in Indonesia ranking first in the world. The potential for zakat in Indonesia is very large, namely Rp. 217 trillion or 1.8-4.34 percent of gross domestic product (GDP).

However, the fact that zakat received in 2012 was IDR 2.3 trillion while in 2011 it was Rp. 1.73 trillion. This is still far from what was expected. According to the data, the minimum we should get is around Rp. 19.3 trillion per year (Hafidhuddin, 2012). So, if we look at the data, it can be concluded that the potential for zakat that has just been successfully explored in Indonesia is still very small. This happens for several reasons, including zakat has not become an obligatory system and zakat management has not been maximized.

Zakat is a pillar of Islam whose implementation must be taken by an *amil zakat* body; this is based on the Qur'an letter at-Taubah: 60 which explains the importance of zakat management. In brief interpretation, the word '*khudz*' which means take zakat from their wealth, to cleanse their souls from stinginess and excessive love for wealth, and purify their hearts so that their good qualities grow, and pray for them. Indeed, your prayer creates peace of mind for those who have long been restless and anxious because of the sins they have committed (Ministry of Religious Affairs, 2010). Then in the interpretation of Al-Qurthubi (1993), it is stated that the right of the recipient of zakat is the group in charge of managing zakat, namely '*amil*'. It is explained that zakat is taken (picked up) from people who are obliged to pay zakat and then given to *mustahiq*. Hafidhuddin (2012) stated that '*amil*' are people who are assigned to take, write, account for and record the zakat taken from the *muzakki* to be given to those who are entitled to receive it.

From the verse above, it is necessary to take zakat *amil zakat* bodies whose management must be professional. In Indonesia, the current management of zakat management is not optimal, it can be seen that only a small amount of zakat funds has been collected and distributed to those who are entitled to receive it. Because the management of zakat funds is currently less organized (Mufraini, 2018).

The government as a public policy holder plays a very important role in increasing the empowerment of zakat, one of which is by making training on zakat. In the research of Abduh (2019), concluded that to improve the welfare of the community it is necessary to have regulations, such training as an effort to accommodate the *muzakki* and *mustahiq*. Madjid (2020) in his research said that work improvement can be realized by optimizing the performance of the Amil Zakat Philanthropy Institution, this can be measured through the satisfaction of *muzakki* and all levels of stakeholders as well as financial aspects and sustainable business processes. Fadhilah et al. (2012) in their research found that the implementation of total quality management at the Amil Zakat Institutions throughout Indonesia was good. This means that based on the dimensions of the total quality management variable.

METHOD

This research is qualitative research. Qualitative research is a research method based on post positivism philosophy, used to examine the condition of natural objects, (as opposed to experiments) where the researcher is the key instrument, data collection

techniques are carried out triangulation (combined), data analysis is inductive/qualitative, and qualitative research results emphasize meaning rather than generalization (Sugiyono, 2019). This research was conducted at Lembaga 'Amil Zakat Muhammadiyah (Lazismu) Purworejo and Lazismu Service Offices throughout Purworejo Regency. The stages of research with data collection include observation, interviews, documentation and data analysis.

RESULTS AND DISCUSSION

Management of Lazismu Purworejo

According to RI Law No. 23 of 2011 concerning zakat management, Chapter I. Article 1, zakat management is planning, implementation, and coordinating activities in the collection, distribution, and utilization of zakat. This can be related to management functions, namely planning, organizing, actuating, controlling (Salam, 2004).

From the above definition, it is found that zakat management consist of planning, organizing, implementing and monitoring processes. So, in this discussion, we will present the zakat management in Lazismu Purworejo from the point of view of management functions:

Planning

Zakat collection planning at Lazismu Purworejo involves two main aspects. *First*, zakat collection. This process includes setting initial goals, spreading invitations, distributing philanthropy cans, establishing collaborations, facilitating direct zakat submissions, and strategizing to attract *muzakki*. Lazismu Purworejo initiates the collection planning by defining targets, inviting participants, and collaborating with various institutions. The organization also utilizes social media platforms like Facebook to reach potential *muzakki*.

Second, distribution and utilization planning. The allocation of zakat funds is structured around eight key areas, encompassing: (1) Empowerment of UMKM (Micro, Small, and Medium Enterprises); (2) The Sun Scholarship; (3) Save Our School; (4) Care for Teachers; (5) Health initiatives (ambulance services and subsidized medical expenses); (6) Disaster emergency response; (7) Compensation for individuals with disabilities (in collaboration with Purworejo disabled community); and Donations for impoverished families (providing groceries and financial aid).

Organizing

At Lazismu Purworejo, the leadership structure is organized into several key entities, each with distinct roles and responsibilities. The Sharia Council, led by Chairman Dr. Rofiq Nurhadi, M.Ag., and Member Nif'an Nazudi, M.Ag., plays a crucial role in providing legal opinions to the Regional Lazismu Sharia Board. Additionally, the council is responsible for disseminating and guiding sharia provisions at the branch level,

overseeing ZISKA fund management in accordance with sharia principles, and reviewing the legal aspects of ZISKA fund management.

The Supervisory Body, chaired by Lazismu. Agus Amin Fadilah, S.E., M.M., and supported by Member Lazismu. Nasrudin, M.S.I., holds a pivotal role in enforcing supervisory policies for regional Lazismu management. Proactively preventing irregularities, fraud, and obstacles in both management and finance, the Supervisory Body provides guidance, conducts audits on ZISKA activities, and oversees ethical compliance, addressing reported violations by regional Lazismu amil.

The Governing Body, led by Chairman Lazismu. Moh Mansur, S.Pd.I., with Vice Chairman Lazismu. Sunardi, S.Pd., M.M.Pd., Secretary Drs. Lazismu. Suhanda, Deputy Secretary Tumikat, S.Pd., and Member Lazismu. Yudha Wahyu Purwanto, A.Md., is dedicated to developing long-term and short-term plans for regional Lazismu. This body executes strategic plans for ZISKA fund management, reports outcomes to relevant authorities, evaluates fund management implementation, and coordinates and establishes networks with both internal and external parties.

The Executive Division, comprised of Program Division led by Arimbi Putri Kinanti, Administration Division managed by Eka Kelvianingsih, Finance Division under Arum Arsani, and Fundraising Division led by Faiz Nurul Qolbi, plays a critical role in preparing and executing operational plans, providing financial reports, and evaluating ZISKA fund management. Their responsibilities extend to coordinating with the Lazismu Service Office, building networks with internal and external stakeholders, and facilitating employee coaching and development. Together, these entities contribute to the effective functioning and success of Lazismu Purworejo.

Implementation

The implementation of zakat collection at Lazismu Purworejo involves a systematic approach outlined in their zakat collection plan. This plan encompasses various activities, starting with determining the initial target of muzakki through strategic marketing methods. The initial targets include civil servants and staff of Universitas Muhammadiyah Purworejo, Muhammadiyah schools, family and neighbors, residents around the Lazismu office, and acquaintances. The dissemination of invitations and brochures in strategic places such as mosques and public events serves to introduce Lazismu Purworejo to the community and provide essential information about zakat distribution.

To further enhance their efforts, Lazismu Purworejo collaborates with various institutions and agencies, such as PDM Purworejo, Bank Jateng Syariah Purworejo, and PCM throughout Purworejo Regency. Philanthropy cans are distributed to employees working in Muhammadiyah Charities, contributing to the overall zakat collection.

The implementation also includes the direct acceptance of zakat, infaq, and shodaqoh at the Lazismu office. Strategies to boost zakat collection involve collaborating on empowerment with service offices, enhancing the skills of 'amil through training, and

working with community organizations for promotional purposes. Lazismu Purworejo consistently optimizes fundraising management by actively seeking donors.

Regarding the distribution and utilization of zakat, Lazismu Purworejo prioritizes the monitoring of mustahik members within the institution and the surrounding community. Targeting eight asnaf groups outlined in the Qur'an, Lazismu Purworejo focuses on the *Fakir*, *Poor*, *Amil*, *Ibn Sabil*, *Sabilillah*, *Gharim*, *Mu'allaf*, and *Riqab*. The institution's governance includes work programs breaking down from central Lazismu, emphasizing Key Performance Indicators (KPIs) for collection and distribution targets. Islamic education programs are reflected in the Service Action Performance Indicator (IKAL), with flagship programs such as MSME Empowerment, The Sun Scholarship, Save Our School, Care Teacher, Health, Disaster Emergency Response, Difiable Compensation, and Donations for Poor Families actively implemented in Lazismu Purworejo. The data on the collection and distribution of Lazismu Purworejo funds for 2017-2021 is presented in [Figure 1](#).

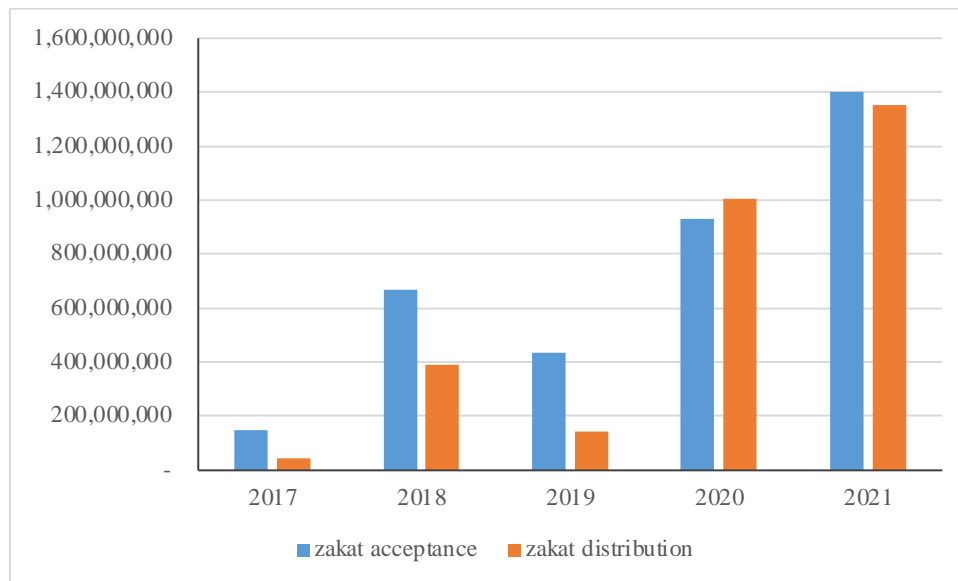


Figure 1. Collection and distribution of Lazismu Purworejo funds 2017-2021

Supervision

Supervision plays a crucial role in both the collection and distribution of zakat at Lazismu Purworejo. For zakat collection, internal control is implemented with a dedicated supervisory body, overseeing the recording of muzakki, types of received zakat, and the corresponding amounts. Similarly, supervision of zakat distribution and utilization involves the supervisory body preparing a comprehensive final report. This report encompasses details on the number and types of mustahik, as well as the quantity and type of zakat proceeds disbursed to them.

The supervisory process employs a dual approach, involving observation through both oral and written reports. Through frequent communication and meetings, the aim is to encourage the reporting of any challenges encountered in the field, providing valuable material for subsequent evaluations. Subsequent to the activities, a written report is

generated to assess the effectiveness of the management, particularly in the realm of zakat collection. Following the supervision and evaluation phases, the management undertakes steps to improve performance and address identified areas for enhancement.

A significant benchmark for evaluating the quality of Lazismu Purworejo's management is its active participation in audits. Notably, the audit results for 2018-2019 yielded an unqualified predicate from the public accountant Ar. Utomo Jakarta. This achievement prompted the management to conduct a thorough evaluation and strive for continuous improvement. Subsequently, in 2021, Lazismu Purworejo once again engaged in an audit, and the favorable outcome, referred to as a "green," was gratefully acknowledged. These audit results serve as indicators of the institution's commitment to transparency, accountability, and ongoing enhancement of its zakat-related activities.

Application of Total Quality Management Values at Lazismu Purworejo

This section describes the implementation of the three values of Total Quality Management in the zakat infaq institution, shadaqah Muhammadiyah (Lazismu) Purworejo Region. The three principles are service to customers, continuous improvement, and involvement of all components of the institution in achieving goals. These three are the elaboration of Tenner's theory of TQM. Tenner's theory was chosen because the three principles can be considered as representing indicators of the successful application of TQM in an institution.

Service to Lazismu Purworejo Customers

There are 2 proportional services to customers, namely external customers (*muzakki* and *mustahiq*) and internal customers (*amil*). According to the Chairman of Lazismu Purworejo, customer satisfaction needs to be a priority, because the essence of Lazismu is to create and retain customers. In the TQM approach, quality is determined by the customer. Therefore, only by understanding the customer can the organization realize and appreciate the meaning of quality.

Quality is the degree to which the inherent characteristics meet requirements. The requirements in this case are stated requirements are usually implied or mandatory (Hendriyanto, 2016). According to Rafidah (2014), service is something intangible which is an action or performance offered by one party to another and does not cause any transfer of ownership.

To fulfill the service to external customers, Lazismu Purworejo serves customers by providing communication facilities via WA, SMS center, website, and Facebook. If there is a request or request, you can come directly to the Lazismu Purworejo office. Lazismu Purworejo has provided an officer in the field of customer service at the customer service desk, this is done as an effort to serve customers well.

As an effort to provide satisfaction to external customers, Lazismu Purworejo collaborated with Majelis Tabligh and Special Da'wah (MTDK) Muhammadiyah Regional

Leaders, namely by forming a Da'i Lazismu Purworejo. According to Arif Islahudin, secretary of MTDK Purworejo, he said:

“The purpose and objective of holding Da'I Lazismu is to develop da'wah which is focused on the study of how to increase awareness to donate, give charity and give zakat through Lazismu.”

Lazismu Purworejo Region in collaboration with the Disaster Management Agency (LPB). Lazismu role in helping LPB is to support all funding and transportation of LPB for operational activities, training, logistics delivery to disaster locations and accommodation of volunteers when helping disaster-affected areas. According to Diki Anwarsani, Lazismu Purworejo through the disaster management agency has carried out several activities including:

1. Providing logistical assistance for flood victims, cleaning wells, renovating inadequate wells and dispatching disaster-resilient community facilitators in Hamlet Gebang, Wironatan Village, Sub-District (August 2016).
2. Distribution of Garut and Sumedang disaster aid at the Garut MDMC Command (September 22, 2016).
3. Distribution of aid for tornado victims in Sidorejo village, Purworejo district.
4. Sending aid in the form of logistics and cash to help victims of the landslide disaster in Banaran village, Pulung district, Ponorogo district, East Java at the East Java PDM LPB (April 4, 2017).
5. Sending logistics to help victims of the landslide disaster in Donorejo village, Kaligesing sub-district
6. Sending AIR SAR volunteers to evacuate residents trapped in the flood in Bapangsari village, Kec. Purwodadi (November 29, 2017).
7. Providing assistance to Muhammadiyah residents who were affected by landslides in Pandanrejo village, Kaligesing District (December 3, 2017).
8. Sending volunteers to help evacuate victims of mobile ground cracks in Wonotopo village, Gebang District (December 20, 2017).
9. Helping Landslide Victims in Krajan Hamlet, Rt 02/ Rw 03 Banyuasin Village, Separe, Kec. Loano (March 7, 2018).
10. Delivery of Logistics Assistance to LPB PDM Banjarnegara to be handed over to the earthquake victims in Sidakangen Village (May 4, 2018).
11. Assist in the evacuation of residents trapped by the flood in the hamlet of Gebang, Wironatan Village, Kec. Butuh (January 6, 2019).
12. Assist in the evacuation of residents trapped in the flood in Kedungmulyo Village, Kec. Butuh (January 6, 2019).
13. Assist in the evacuation of residents trapped in the flood in the hamlet of Bojong, Bapangsari Village, Kec. Bagelen and Jenar Wetan Hamlet, Jenar Village, Kec. Purwodadi (March 17, 2019).

14. Sending logistical assistance and rubber boats for evacuation to flood-affected residents in Bojongsari village, Bagelen District, Purworejo Regency (March 5, 2020).
15. Cleaning mosques and spraying disinfectant liquids at mosques in AUM and public mosques in Butuh (March – April 2020).
16. Evacuation of flood-affected residents in Rejowinangun Village, Kemiri Sub-district, and Peguling Village, Kec. Pituruh, Kab. Purworejo (October 26, 2020).
17. Distribution of logistical assistance with Lazismu PDM for refugees from the eruption of Mount Merapi at the Mount Merapi Eruption Disaster Service Post, Kab. Magelang (November 19, 2020).
18. Assistance and Delivery of Aid for Operational Command Post for Disaster Resilient Congregation Volunteers for LPB in Wironatan Village, (December 15, 2020).
19. For 2021, the focus will be on activities to overcome Covid-19 for Muhammadiyah residents and the general public, such as distributing hands mats, hand sanitizers, and some other equipment needed.

In addition to the above activity programs, according to Diki Anwarsani, there are many other roles of Lazismu in assisting disaster management agency programs, he said:

“We are very happy and satisfied with the role of Lazismu Purworejo which has helped many disaster management institutions, in social action Lazismu and LPB are 2 institutions that synergize with each other.”

As for Lazismu service to internal customers, in this case, is 'amil, trying to give full attention to the welfare of the managers. In accordance with the BAZNAS rules adopted by Lazismu, the Amil share is determined to be 12.5%. The welfare of the amil is increasing every year. In addition to the monthly salary, the managers also get overtime and transport. Internal staff also get health insurance, especially managers who go to remote areas with high risk or who work in vulnerable locations. According to Putri, the manager who has worked for 4.5 years, the satisfaction she feels is not only in the form of material, but the experience of serving the people with full sincerity is a satisfaction that cannot be expressed in words.

For the managers, the thousand experiences they get become additional knowledge and immediately feel what they get directly from the field so that it becomes a spirit that gives birth to new energy to be more enthusiastic in serving the people.

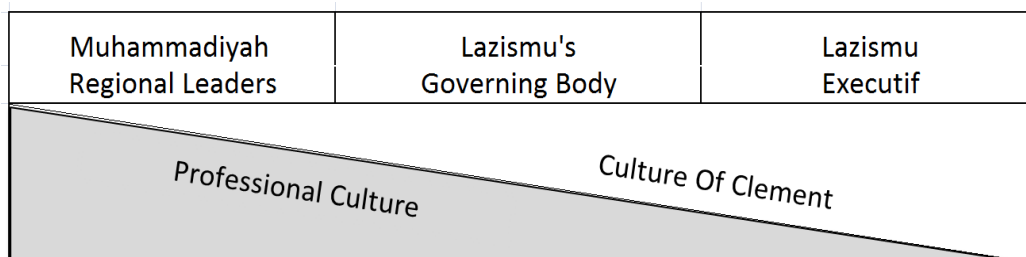


Figure 2. A mix of sincereness and professionalism

Far from that the culture of sincerity has been attached to the soul of the manager (Figure 2). Sincerity in question is sincerity in working earnestly. According to Ilyas (2018), sincerity is not determined by the presence or absence of material rewards, but is determined by 3 (three) factors, namely: sincere intentions (*ikhlash an-niyah*), doing good deeds (*itqan al-'amal*) and utilization business results (*jadah al-ada*).

According to Juliana (2021), 'amil is a profession. Consequently, an amil must be professional. Work in accordance with the competencies possessed by carrying out tasks properly and correctly. Sincerity is often contrasted or placed vis a vis with professionalism. For Lazismu, sincerity and professionalism are like two wings of an airplane, if one of them is broken or damaged it will be fatal, it can bring down the plane and injure all its passengers.

Based on the results of interviews conducted by researchers, it shows that Lazismu Purworejo services to customers have been going well, both to external and internal customers. Good and balanced service with the aim of satisfying every customer, both external customers (*muzakki* and *mustahiq*) and internal customers (*amil*) is the main goal of Lazismu.

Process Improvement for Lazismu Purworejo

As a modern organization, Lazismu Purworejo, always strives for continuous improvement. In running the organization, Lazismu Purworejo always focuses on the needs of its customers and clients. Continuous process improvement is carried out by Lazismu Purworejo in line with the character of Muhammadiyah as a dynamic *tajdid* movement. According to Mansur, the Chairperson of the Lazismu Management:

“That in order to improve the quality of Lazismu every month it boasts of coordinating and evaluating, this is done to make and design new breakthroughs and align strategies and evaluate programs that have and have not been implemented. We carry out this coordination and evaluation process regularly as a continuous improvement step to oversee short, medium and long term programs.”

As an effort to improve the continuous process, Lazismu Purworejo has programmed a comparative study to a more advanced Lazismu, this is done to improve the management of Lazismu Purworejo, especially in an effort to improve service quality based on total quality management. According to the Putri, the manager has an important role, namely as the backbone of the success of Lazismu Purworejo, while the management is only a driver to carry out program activities, so whether or not Lazismu is good or not depends on the manager.

To produce good managers as an effort to improve process improvement, the management of Lazismu Purworejo always holds a recruitment system for prospective managers in their respective fields. Recruitment of employees or managers of Lazismu is the process of turning something into something else. Something that affects the success of a process is called input. So, the readiness of input is needed so that the process can

take place properly. In other words, it can be concluded that the level of input quality can be measured by the level of readiness of the input, the higher the quality of the input, the process will run even better.

Regarding the appointment of employees, Ali Bin Abi Thalib once reminded the governor of Egypt, Asitar Al-Nukhai:

"If you want to hire employees, then choose selectively. Do not appoint employees because there is an element of love and nobility (nepotism), because this will create groups disobedient and treacherous, Choose employees because of their experience and competence, level of piety, and pious descent, and have noble character, valid arguments, do not pursue glory (pangat) and have a broad view of a matter" (Salam, 2014).

The selective hiring process as described above, may only result in a small number of employees. However, the result obtained is a candidate who is truly qualified, and it will be more likely to achieve Lazismu goals effectively and efficiently. Allah SWT Says:

"O Prophet, ignite the spirit of the believers to fight. If there were twenty people who were patient among you, they would surely be able to defeat two hundred enemies. And if there were a hundred patient people among you, they would surely be able to defeat a thousand of the disbelievers, because the disbelievers are a people who do not understand." (Surat al-Anfal: 65)

After the inputs are well-selected, Lazismu routinely includes its managers in training and courses on Lazismu management held from Regional and Central Lazismu and training from the National Amil Zakat Agency.

According to Putri, regular training really helps managers to be more understanding and professional. Training and development activities provide dividends to employees and the company, in the form of expertise and skills which will then become a valuable asset for the company. According to Mansur

"Through the training and development that Lazismu managers participated in, they benefited in the form of increasing their capabilities. Likewise with institutions, having Human Resources who have high abilities will facilitate the achievement of Lazismu targets."

In short, it can be said that, if the training and development is carried out properly, it will provide positive contributions, both for individual employees, and for institutions. Lazismu Purworejo received a WTP (Unqualified) assessment certificate. Giving a WTP Opinion to Lazismu was adjusted to the audit results with indicators of completeness of files and evidence of transactions. With the WTP assessment, of course, it was achieved for the persistence of Lazismu Purworejo employees in managing Lazismu by trying to organize administration and make program breakthroughs. In general, as in Arthur Tenner's version of the second TQM, Lazismu Purworejo has attempted to make a number of breakthroughs in terms of continuous process improvement, which has an effect on improving the quality of an institution.

From the results of existing studies and documentation, what Lazismu Purworejo has done in an effort to improve the process, has been trying as much as possible to continue to improve the quality of its institutions which have been seriously carried out since 2017 when this institution was officially inaugurated by the government in accordance with statutory regulations with the aim of The main purpose is to provide quality standards and become a reference for designing new programs within the institution.

Total Involvement of Lazismu Purworejo

The third implementation of total quality management is total involvement in Lazismu Purworejo, the key to success in managing the institution is improving quality. Quality emphasizes more on customer joy and happiness and not just customer satisfaction. It emphasizes the involvement of all staff and is not hierarchical. He also places more emphasis on continuous quality improvement and not just a temporal leap in quality. It is about life, love, passion, struggle, tears and laughter (Sallis, 2015).

The involvement of leaders at Lazismu in this case is the management. According to Mansur, it is the driving force behind the implementation of work programs carried out by the executive and all employees. Leadership at Lazismu is collective and collegial. Directions and instructions from Lazismu Center, Regions to regions are one unit of the same goal and are carried out by involving all existing forces.

The purpose of leadership in a company or institution is to improve the performance of human and machine resources, improve quality, increase output, and simultaneously provide pride in employee work skills. In the TQM perspective, leadership is based on the philosophy that continuous improvement of work methods and processes will improve quality, cost, productivity, ROI, and in turn increase competitiveness. The leadership style at Lazismu is collective and collegial is appropriate with the leadership style in the context of TQM, namely participatory leadership.

In terms of work traditions, according to Mansur, Lazismu is based on kinship, so that amil who work for institutions are not too salary-oriented. Blessing is the main thing they take care of. This is also related to the freedom of the amil to be able to make every decision on every problem that exists, taking into account the impact on the decision making. The form of empowerment for Lazismu Purworejo managers provides an opportunity for each amil to be able to provide positive inspiration through active participation so that employees can see opportunities to increase their respective competencies, knowledge and experience. The agency also freed the amil to plan, implement the plan, and control it.

Therefore, the total involvement of all elements in an organization becomes a necessity in order to realize TQM in improving the quality of Lazismu Purworejo. So, in the implementation of TQM at Lazismu in terms of total involvement, it is felt that it has been able to involve various elements of the institution, although it is not optimal. From leaders, employees to users to support better zakat management.

TQM is a concept of employee involvement and empowerment. Although these two concepts are related, they are two different things. Employee engagement is a process to involve employees at all levels of the organization in decision making and problem solving. The person closest to the problem that occurs is the one who makes the right decisions and makes the best decisions. In addition, the decision will be better with the input of each party affected by the decision. Humans are not robots or automated machines. While working they observe, think, feel, and consider everything.

CONCLUSION

The research conducted on the management of Lazismu Purworejo, focusing on Total Quality Management (TQM), concludes that the organization has successfully adhered to high-quality management standards. The evidence supporting this includes favorable outcomes from both internal and external quality audits. Notably, the audit conducted in 2018-2019 resulted in Lazismu Purworejo receiving an unqualified predicate from the public accountant Ar. Utomo Jakarta, prompting the organization to undertake performance evaluations and enhancements. Subsequently, in 2021, Lazismu Purworejo underwent another audit, achieving a positive outcome represented by the 'Green' designation. This accomplishment signifies the organization's commitment to Total Quality Management (TQM).

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