

Professional Zakat Collection Management at Baitul Mal Aceh

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<i>Submitted:</i> <i>June, 2023</i>	<i>Revised :</i> <i>September, 2023</i>	<i>Accepted:</i> <i>October, 2023</i>	<i>Published:</i> <i>December, 2023</i>
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Abstract

In line with the developments in the era of human life, especially in the economic field, earning activities through skills and professions will continue to grow from time to time. The determination of professional zakat obligations to him shows that Islamic law is very aspirational and responsive to the times. The Baitul Mal Institution works to manage zakat, religious assets, and other assets, so using field research methods the researcher wants to see the management of professional zakat collection at Baitul Mal Aceh, from the research results it is concluded that the professional zakat collection system at Baitul Mal Aceh is carried out with the first system, you can go to the counter to record your name and then provide a receipt for proof of zakat payment, secondly, you can go through a bank account via the mobile banking application to deliver the zakat/zakat deposit, after the zakat is paid, we will send it to the regional treasury, as for the account number. As for the opportunities and obstacles in collecting professional zakat, namely, the opportunity is that there is still public trust in the management of zakat carried out by Baitul Mal Aceh so that it is motivated to be better, with this opportunity the Baitul Mal continues to strive to increase professional zakat collection.

Keywords : Baitul Mal Aceh , Management, Professional Zakat, Zakat Collection,

A. Introduction

Baitul Mal Aceh is a mandate from Law no. 11/2006 article 191 concerning the Aceh government which confirms, “Zakat, waqf assets, and religious assets are managed by Baitul Mal Aceh and Baitul Mal Regency/City regulated by Qanun”. Furthermore, Aceh Qanun No. 10 of 2007 concerning Baitul Mal has formed Baitul Mal Aceh, Regency/City Baitul Mal, Settlement Baitul Mal and Baitul Mal Gampong, until now it has also been stipulated in qanun no 10 of 2018 which also discusses Baitul Mal (Rialdi, et al, 2020).

The Baitul Mal Institute works to manage zakat, religious assets, and other assets, as stated in its mission: to provide services to muzakki, mustahik, and people related to Baitul Mal. providing consultation and advocacy in the field of Zakat, Waqf Assets, Religious Assets, and Trusteeship/Inheritance (Musa, 2020). improve the assessment and performance of Baitul Mal Aceh (BMA), Baitul Kabupaten/Kota (BMK), Baitul Mal Kemukiman (BMKIM), and Baitul Mal Gampong (BMG) (Nurdin, 2020), this provision certainly departs from the word of God in the letter At-Taubah verse 103:

Meaning: "Take zakat from some of their property, with that zakat you clean and purify them and pray for them. Truly your prayers (become) peace of mind for them. And Allah is All-Hearing, All-Knowing."

From the verse above it is illustrated that the zakat issued by muzakki (people who issue zakat) can cleanse and purify their hearts, they no longer have disgraceful characteristics towards wealth, such as greed and miserliness. Hasbi al-Shiddiqi cites the opinion of Abu Muhammad Ibn Qutaibah who said that the word zakat is taken from the word zakah which means name, namely fertility and addition (M. Hasbi Ash Syiddiqiy, 1975). According to him, syara' uses the word for two meanings, namely first, with zakat it is hoped that it will bring fruitful rewards. Therefore, the assets that are issued are called zakat. Second, zakat is a reality of the holy soul from miserliness and sin (Sayyid Sabiq, 2008).

The management of zakat in Baitul Mal Aceh looks very good. Evidenced by the various achievements in the field of zakat management at various levels, such as the award obtained by Baitul Mal Aceh in 2019, the national award in the field of best zakat management in Indonesia was won on the Anugrah Zakat Awards (AZA) agenda from the central BAZNAS and was immediately submitted by the Minister of the Economy at that time.

In line with the developments in the era of human life, especially in the economic field, earning activities through skills and professions will continue to grow from time to time. It will become the main economic activity, as is happening in industrialized countries at this time (Dicken, 2003). The determination of professional zakat obligations to him shows that Islamic law is very aspirational and responsive to the times. Allah SWT has made each human being mutually need each other so that they help each other in all matters that are human relations (Ahmed Haj Ali, 2018).

One manifestation of human concern as a social being is to pay zakat because this order has a very clear goal for the benefit of mankind, one of which is to reduce poverty, equalize income and improve the welfare of the people and the State (Mahadi, 2000). Please note that nowadays many professions bring in large amounts of wealth in a short time. Aceh has a very large and promising professional zakat potential. Various professions affected by the obligatory zakat such as Civil Servants (PNS), doctors, office workers, notaries, and others are one of the biggest sources of zakat in Aceh.

So far, people know zakat is only limited to explicit texts, such as gold, silver, trade, agriculture, animal husbandry, mining goods, and rikaz (Musaffa, 2022). Because in ancient times a lot of people worked as farmers, ranchers, and traders so the income of an employee was on the rise. At present there is not much discussion in the previous Salaf scholars (Soares, et al 2020).

Professional zakat is one of the new cases in fiqh. Al-Quran and al-Sunnah, do not contain strict legal rules regarding zakat for this profession (Ghozali. et al, 2020). Likewise, mujtahid scholars such as Abu Hanifah, Malik, Shafi'i, and Ahmad ibn Hanbal also do not include in their books zakat for this profession (Ridwan, & Triwulan, 2020). This was caused by the limited types of business or community work during the time of the Prophet and mujtahid priests.

Meanwhile, Islamic law itself is a reflection of the legal events that occurred when the law was enacted. The absence of various types of work and services or what is called this profession during the time of the Prophet and past mujtahid priests made zakat a profession not well known (unfamiliar) in the Sunnah and classical fiqh books. It is only natural that there are controversies and differences of opinion among scholars around this professional zakat. Some scholars make it obligatory and there are also scholars who a priori do not oblige it (Askari. et al, 2010).

However, even though the law regarding professional zakat is still controversial and not well known by the Muslim community in general and Muslim professionals in the country in particular, the awareness and enthusiasm to set aside a portion of income as zakat which they believe is a religious obligation that must be paid is quite high. Zakat management such as the Baitul Mal must be able to be present amid the absence of legal certainty regarding professional zakat, Baitul Mal must understand very well how to manage professional zakat, starting from collecting professional zakat, determining muzakki according to applicable requirements, even up to the provision stage other things that can be done by amil zakat (Baitul Mal).

B. Literature Review

However, according to Ahmad Ibrahim Abu Sinn in his book *Sharia Management, A Historical and Contemporary Study*, this does not mean that management is unknown or has not been known before, or that management development is related to the development of American and European society. The birth and development of management can be traced back to the beginning of the creation process of this world. If you look at the classical Egyptian civilization, there is historical evidence in the form of Paramida and Spinx which reflect management practices, skills and competencies (Ahmad Ibrahim Abu Sinn, 1996).

Management is an absorption word from the English language, “*management*” which is rooted in the word “*manage*” which means “*control*” and “*successful*”. It seems that from this word it can be concluded that the essence of management is controlling until the

desired success is achieved (Hafizd. et al, 2021). Meanwhile, management in terminology is interpreted by Stoner, as quoted by Eri Sudewo, as a process of planning, organizing, deploying, and supervising the efforts of members of the organization by using existing resources to achieve the goals that have been set (Zabir, 2017).

James A.F Stoner in his book "Management" Second Edition Volume I as quoted from the definition of Marry Parker Follett states that management is often defined as "the art of carrying out work through other people." Merry Parker Follett's definition invites our attention to the fact that managers achieve organizational goals by organizing people to carry out whatever tasks may be necessary to achieve that goal, not by carrying out the work themselves (James A.F Stoner, 1996).

In Islam, management literally may not be known, but substantially management is one of the core teachings of Islam (Abbasi, 2010). Here you can recognize the requirement that praying at the beginning of time is a recommended action. It is also recommended to take five opportunities before they are lost due to the presence of five other events, namely health before illness, youth before old age, wealth before poverty, looseness before being busy, and life before death. What a fortunate person who can manage himself so that he will not miss the opportunity to give the best in life.

Zakat comes from the word zakah which means al-Numuw (to grow), al-Ziyadah (to increase), al-Barakah (to give), and al-Tathhir (to purify), so it is a worship and property obligation in achieving economic prosperity and realizing social justice (M. Hasbi Ash Syiddiqiy, 1975). Etymologically, zakat has two meanings, namely increase and purification. Zakat means increase, meaning that the assets issued by zakat will increase both in this world and in the hereafter. As explained by the Prophet in his words: "No one opens the door of alms or the door of connecting affection for others unless Allah will add His gifts to Him because of alms". (Shahihul Jami) (Sayyid Sabiq, 2008).

While zakat means purification because zakat cleans and purifies the person who pays zakat and the assets that are zakatable as stated in the Word of Allah SWT QS. At-Tauba verse 103:

Meaning: Take zakat from some of their assets, with that zakat you clean and purify them and pray for them. Truly your prayers (become) peace of mind for them. And Allah is All-Hearing, All-Knowing.

Zakat is fardhu'ain or obligatory on loyal Muslims, for those who fulfill the conditions prescribed by religion in the Al-Quran, As-Sunnah, and the opinions of the scholars. The obligations he sets apply to himself and may not be borne by others. The basis for the obligation of zakat in QS. Al-Baqarah, 43:

Meaning: "And establish prayer, pay zakat, and bow down along with those who bow".

Even scholars think that it is obligatory to issue zakat for young children and crazy people who have assets but the distribution of zakat can be represented by their guardian (Haneef, 1995). Nisab is a requirement for the minimum amount of income that can be

categorized as zakat obligatory income (Mufraini, 2006:21). Contemporary jurists argue that the nisab for professional zakat is qiyas-kan (analogous) to the nisab for the category of obligatory zakat in finance, namely 85 grams of gold or 200 dirhams of silver with the condition that ownership has gone through the perfection of the haul period. As for passive income, the jurists are of the opinion that the nisab of zakat can be compared to zakat from plantations or agriculture. The obligation of zakat from this type of professional income must be multiplied by 2.5% as a rate at the end of each haul period (Sulaiman, 2021).

Reinforcing this, the MUI fatwa also states that the level of income zakat is 2.5%. The nisab for professional zakat at BAZNAS in Bukittinggi City is analogous to the zakat for agricultural products, namely paying when you get the results, as well as the nisab, which is 524 kg of staple food and enjoys the dirty. While the tariff is analogous to gold and silver zakat, which is 2.5%, on the basis of qiyas asyabah.

C. Research Methodology

This research belongs to the field research category, the type of research with a qualitative model, namely research that intends to understand phenomena, events, attitudes, beliefs, perceptions, and thoughts of people individually and in groups observed by researchers (Nana Syaodih Sukmadinata, 2005). This research is qualitative, namely research that uses the appearance of spoken or written words which are examined by researchers, and objects that are observed in detail so that the implicit meaning in documents or objects can be captured (Suharsimi Arikonto, 2002). From these objectives, the researcher will explain how the management of professional zakat collection is carried out by Baitul Mal Aceh. In this study, the approach to be taken is through a qualitative approach.

D. Results And Discussion

Professional Zakat Collection System at Baitul Mal Aceh

The implementation of professional zakat collection by Baitul Mal Aceh is carried out starting with planning and coordinating the collection of zakat, then implementing and supervising, and evaluating. All of these activities are guided by several rules. Professional zakat is a type of zakat that is also collected by Baitul Mal Aceh. The Baitul Mal Aceh also collects professional zakat, this zakat is collected because it is indeed from the sharia supervisory board in Baitul Mal that professional zakat is a source of zakat in Acehese society.

Professional zakat collected is the result of deliberations by the sharia supervisory board to make professional zakat a source of zakat funds, if you look at the provisions, Allah has also explained the verse about zakat that must be collected, even though in that verse Allah does not specifically explain which professions are required. must be given zakat. Baitul Mal Aceh always collects professional zakat from the community, professional zakat

is also part of the assets that must be zakatable, we do this because it is part of the main function of Baitul Mal to collect zakat.

As a zakat management institution, one of the main tasks and functions of the Baitul Mal is to collect professional zakat. Therefore, according to him, he indeed must collect professional zakat.

a. Planning

As for the process of collecting professional zakat, the Baitul Mal also conducts planning in advance in carrying out the collection process, this planning discusses how technical and steps are in carrying out the collection of professional zakat. That it is very important to do planning to be able to carry out zakat collection easily, both to make it easier for muzakki and amil zakat to do so, creativity is needed to create a new pattern for the process of collecting zakat, but also methods or methods that were previously used are still used. This is of course considering that muzakki already understands the process.

In planning it also discusses how to educate people who have a profession to distribute their zakat, such as broadcasting on the radio, and conveying it through banners, and billboards. Selin also cooperates with agencies to cut the salaries of civil servants sent to Baitul Mal.

So that the planning is carried out for the collection of professional zakat, in educating the community, the Baitul Mal conducts socialization by broadcasting it via radio as well as conveying it through printed media billboards, banners, and others, so that it is hoped that the people will be moved and want to distribute their professional zakat to Baitul Mal aceh. The socialization also conveyed and explained how to calculate professional zakat independently from the community, so that the community can distribute professional zakat according to its level.

b. Implementation

After careful planning, the Baitul Mal directly carries out the activities that have been designed, starting from socialization to the stage of receiving professional zakat distributed by muzakki to Baitul Mal, in the process of distributing muzakki can come directly to Baitul Mal or can also be sent through the bank account that has been provided, as explained by Abdussalam, the head of the Collection Section, according to him, "First, you can go to the counter, record your name, then provide a receipt for proof of zakat payment, or second, you can go through a bank account via the mobile banking application to deliver the zakat/zakat deposit, after we will send the zakat paid to the regional treasury, so there is no money here (Baitul Mal) directly to the regional treasury within 1x 24 hours."

Professional zakat can be collected in 2 ways, you can directly deliver it to the Baitul Mal, or send it via the account number provided, this is done to make it easier for

muzakki to distribute their zakat, then the zakat that has been channeled through the bank will be sent to the regional treasury which becomes the Regional Original Revenue. Professional zakat funds are not collected and managed by Baitul Mal, but by the regional treasury, this is done because it has become a decision of the Baitul Mal Aceh's sharia supervisory board. To distribute professional zakat through the baitul mal account, prepare it as an account number that can be sent through Islamic banks in Aceh.

The Baitul Mal also serves muzakki who come to Baitul Mal to distribute professional zakat, starting from calculating the assets received to the process of giving zakat to Baitul Mal after which a receipt will be given proof of the distribution of professional zakat, the level of professional zakat is 2.5 % of assets owned by muzakki.

In the collection process, so far those who have distributed their professional zakat to Baitul Mal are from Civil Service Agencies, the Republic of Indonesia Army, as well as private workers such as designers. Looking at the professions that have distributed zakat, of course, many other professions have not managed their zakat to Baitul Mal Aceh. It is only natural that Baitul Mal Aceh continues to disseminate information to the whole community.

In the collection of professional zakat, "Baitul Mal feels that once every month, but it can also be done automatically once a year but in the end, it is calculated monthly from the salary. After collecting it and looking at the monthly salary, then it is calculated at 2.5%. with the collection time not based on every month, but some do it a year by calculating from their monthly salary, of course, this is still a problem regarding the haul of the professional zakat, in the provisions of the obligatory zakat requirements, haul zakat is a year.

c. Supervision

In managing zakat, especially in the collection process, supervision is also needed, this is done so that every plan can be achieved as expected, meanwhile, supervision of professional zakat at Baitul Mal Aceh is carried out by a team that has been formed. Supervision is carried out by the Baitul Mal Agency as well as the Financial and Development Supervisory Agency, there is also the inspectorate and the Regional Financial and Asset Supervisory Agency, this team carries out routine inspections.

A special team supervises the management of zakat at Baitul Mal Aceh, this team will carry out routine supervision every year. The form of supervision is carried out by checking reports. How much money comes in then waits in the account whether everything that comes in is recorded neatly then what is recorded has entered the Aceh treasurer's bank account then all data is matched. So the form of supervision is carried out by matching all data, starting with incoming money both in the account and directly, all records are also checked, and if there is a discrepancy, it will be traced for indications of fraud, this is done so that people's funds are not misused.

d. Evaluation

Baitul Mal Aceh also evaluates the implementation of professional zakat collection, this evaluation is carried out to be able to solve problems encountered when collecting zakat, in the evaluation process carried out, conduct an evaluation once a year to check how much funds came in a year ago then what What we need to do to increase socialization or open new accounts or create a new application to make it easier for people to access Baitul Mal Aceh accounts.

Baitul Mal Aceh conducts evaluations every once a year regularly, this is used to see problems and improvements in the zakat collection process, innovation, and creativity in conducting evaluations to make breakthroughs to make it easier for muzakki to access Baitul Mal Aceh. After evaluation there are actions taken, these actions are to make future performance even better.

The results of the evaluation were directly responded to by carrying out activities to increase cooperation with agencies, carrying out activities in educating the public about the importance of collecting zakat, therefore the 121aitul mal hopes that the community can intelligently manage zakat through Biatul Mal Aceh.

2. Opportunities and Constraints in Collecting Professional Zakat

a. Opportunity

Every decision taken certainly has an opportunity for the implementation of the decision, this is also felt by Baitul Mal Aceh in collecting professional zakat, the opportunity is felt as gaining the trust of the people of Aceh to manage zakat, Baitul Mal feels motivated by the trust of the people of Aceh in managing zakat, so that the Baitul Mal continues to strive to improve the management of zakat, regarding professional zakat according to the monitoring of the Baitul Mal there are still many people who have not channeled their zakat through Baitul Mal, therefore Baitul Mal continues to make efforts to socialize to the public so that they want to distribute their professional zakat to Baitul Mal Aceh.

b. Constraints

Meanwhile, apart from the perceived opportunities, there are also obstacles in the process of collecting professional zakat. In terms of collection, the Baitul Mal Aceh still finds thoughts from the public who feel that professional zakat does not need to be distributed so this becomes an obstacle in explaining the importance of professional zakat being distributed, besides that the community also thinks that zakat is only obligatory on nurses, traders, and others, this kind of understanding is very wrong considering that professional zakat is very important to distribute and it has been discussed by scholars.

In this case, the Baitul Mal continues to conduct outreach to raise awareness that many zakat professionals are rich people, so if you don't collect it, it's a pity the poor people don't get help because if you expect it from farmers.

Therefore, the Baitul Mal Aceh hopes that people need to learn about professional zakat even though they have not yet reached the mandatory professional zakat requirements, this is important because it is still part of the mandatory zakat, besides that the Baitul Mal also hopes to be able to help other people through infaq and sadaqah, don't keep the money unused, for those who are sure that this is professional zakat, distribute this zakat to the Baitul Mal regularly every month or once a year.

E. Conclusion

The professional zakat collection system at Baitul Mal Aceh is carried out with the first system, you can go to the counter to record the name and then provide a receipt for proof of zakat payment, secondly, you can go through a bank account via the mobile banking application to deliver the zakat/zakat deposit, after the zakat is deposited we will send it to cash area, as for the account number.

As for the opportunities and constraints in collecting professional zakat, namely, the opportunity is that there is still public trust in the management of zakat carried out by Baitul Mal Aceh so that it is motivated to be better, with this opportunity the Baitul Mal continues to strive to increase the collection of professional zakat.

While the obstacle is still finding thoughts from people who feel that professional zakat does not need to be distributed so this becomes an obstacle in explaining the importance of professional zakat being distributed, besides that the community also thinks that zakat is only obligatory for farmers, traders, and other On the other hand, this kind of understanding is very wrong considering that professional zakat is very important to distribute and it has been discussed by scholars.

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