



{ MUDIMA }



An Analysis of the Effectiveness of Zakat, Infaq and Sadaqah Fund Management in a Large Mosque in Taipei

Elinah¹, Saiful Anwar^{2*}

Ahmad Dahlan Institute of Technology & Business Jakarta

Corresponding Author: Saiful Anwar Olieanwar@gmail.com

ARTICLE INFO

Keywords: Philanthropic Funds, the Effectiveness of Zakat Management, Infaq, Sadaqah

Received : 2 November

Revised : 20 December

Accepted : 9 January

©2024 Elinah, Anwar: This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

Taiwan is a country with a religious composition dominated by adherents of Buddhism, Taoist beliefs, Christianity, and practices of animism or other local beliefs, while adherents of Islam are 0.3% of the total population. The purpose of this study was to analyze the management of zakat infaq and alms funds at the Taipei Grand Mosque, as well as to analyze the effectiveness of the management of zakat infak and alms funds. The research results prove that managing zakat funds, both fundraising and channeling funds for the Taipei Grand Mosque, does not carry out planning and coordination. Mosque management in collecting funds and distributing them is only passive waiting for muzaki to come to the mosque to pay zakat, infaq, and alms. Fundraising is done by opening an account at a bank and a charity box in front of the mosque. Muslim communities who are going to pay zakat, can do it by bank transfer or come directly to the mosque by handing over money in cash or putting it through a charity box. The distribution of zakat funds can also be carried out by transferring funds to a bank and distributing them in cash at the Taipei Great Mosque. Funds are distributed mainly to mustahik who are around the mosque. The distribution of zakat funds is carried out transparently, regardless of nationality, ethnicity, or race, as long as the Muslim Community is included in the eight a snap. Supervision or monitoring of fundraising is carried out by the internal management of the mosque, both routinely and specifically. The government conducts audits of incoming and outgoing funds so that every mosque in Taipei is required to submit financial reports to the government

INTRODUCTION

Muslims in Taipei are a minority of only 0.3% of Taiwan's population. The Taiwanese government facilitated Muslims to build a mosque in 1953. The mosque, named Taipei Grand Mosque, was completed on 13 April 1960 to accommodate the needs of Muslims who migrated. Since most of the Muslims who migrated to Taiwan were intellectuals, politicians, businessmen, and other important people, the construction of the Taipei Grand Mosque received considerable support from the government. Apart from being a place of worship, the Taipei Grand Mosque also has a diplomatic function, namely as a liaison between Taiwan and the Muslim world, especially with countries in Southeast Asia and Arabia. The Taipei Grand Mosque is also a gathering point for Muslims in Taiwan and an educational facility for their children to learn religion (Bao, 2019).

During the time of the Prophet Muhammad, the caliphs and companions have stated that the mosque has the role of being the centre of attention for education and learning in developing Islamic knowledge. The mosque is used as a place of worship and also a place to provide information to the community and can be used as a reception for state guests and even often used by the Prophet Muhammad as a place to receive guests, besides that, at the time of the Prophet Muhammad Sallallahu Alaihi Wasallam it was used as a place for data collection and alms, a place to lodge travellers, as a place to help people and a place to regulate activities carried out by Muslim communities and is often used as a place to resolve a dispute and others. The mosque is truly the centre of all Muslim activities. This shows that the function of the mosque is not only in the spiritual aspect but also in the social aspect that is built. Not only in the realm of human worship to God, "hablum minallah", but also human interaction with one another, "hablum minnanas", meaning building individual piety and at the same time also building social piety (Putra & Rumondor, 2019).

Islam entered Taiwan as early as the 13th century during the Yuan Dynasty, and most of the Muslim soldiers were Muslim. In the 17th century during the Qing Dynasty, 600 Muslim families were brought to Taiwan to serve as administrative officers. However, this number is decreasing because many Muslim women ended up marrying non-Muslims because migration from mainland China was stopped, so the number of Muslim men is also decreasing. Entering the second world war, Muslims in China were divided, some were pro-Chinese nationalists and some were in favour of Japan. Until WW2 ended, China was divided into KMT and CCP, here the Muslims were also divided until in 1938 the KMT established The Chinese Muslim Association (CMA) and the centre was moved to Hong Kong in 1947 before finally migrating with Chiang Kai Sek to Taiwan after the KMT's defeat against the CCP. As many as 20,000-50,000 Muslims from China migrated to Taiwan. In 1953 the CCP established the Islamic Association of China (also abbreviated as CMA), as a counterpoint to the CMA in Taiwan (Hammond, 2021).

The function of the mosque in addition to the place of prayer also functions to collect Zakat funds, infaq and alms (Amiruddin, 2019.) In the management of zakat, it is said to have been effective or running well after the Prophet Muhammad Sallallahu Alaihi Wasallam migrated in Medina and after the formation of a government of the Prophet Muhammad Sallallahu Alaihi Wasallam in the city of Medina. During the time of the Prophet Muhammad, the management of zakat and infaq and sadaqah in Muslim countries can be divided into two, namely zakat money and infaq and sadaqah managed by the state, zakat money managed by civil society or a combination of both. The zakat model is managed by the state such as Saudi Arabia, Jordan, Pakistan, Brunei darusalam, the zakat model is managed by civil society such as in Singapore, while the zakat model is managed by the state and civil society such as Malaysia and Indonesia.

In Indonesia, almost all mosques function as places for the management of zakat infaq and alms, mosques in Indonesia according to ownership can be grouped into two, namely government-owned mosques and mosques owned by Islamic organisations and / or self-help communities, as well as in Taipei mosques are government-owned and some are owned by the community and / or organisations.

Several studies related to the effectiveness of zakat and infaq management and alms have been conducted such as research (Sofyani, 2018) explaining that an organisational structure has not been formed in managing LAZIS which is separated from takmir. There is no regulation governing the requirements for managing zakat and infaq and shodaqoh in mosque places, and there is even no report related to zakat and infaq and alms funds because they do not have established rules. Sofyani's research above proves that zakat management in Indonesia has not yet referred to governance based on Good Corporate Governance.

Based on the results of research from (Afifi, 2020) Mentioning that the mosque has a role as a place for spiritual activities, for example, congregational letters and iktikaf or used as a place of recitation, in fact the mosque is a place to combine the two dimensions, namely the scientific dimension and also the human dimension, so that from these two dimensions it can realise a social activity of educational activities, community activities and economic activities as well as political activities and even as a security activity.

From the results of research (Karim, 2020) states that the mosque in the city of Metro has a role that is not in accordance with the role in the days of the Prophet Muhammad Shallallahu Alaihi Wasallam, because the mosques at that time were still related to the mahdhah worship of mandatory prayers. It is said to be the role of ghairu mahdhah as a place in studying knowledge which is said to be education, and as a place to spread the economy of Muslims, as a place used as a culture of Muslims and also used as a place for preaching, used as a place of health but the facilities are not yet fulfilling, so it is

said that revitalisation of mosque management cannot be done like the days of Rasulullah Shallallahu Alaihi Wasallam.

In addition to the explanation above, it is also reinforced by the results of his research (Afifah, 2022) explaining that in regulating managing existing resources in the mosque means regulating and managing all matters related to the mosque can be done by saving methods such as those carried out by the Prophet Yusuf with the aim of providing strength in terms of mosque finances so that they can be well maintained even though they enter a less stable economy, but programme management is still carried out in providing economic welfare, especially for the community and MSMEs.

From the same research, it is explained that the effort in managing the mosque as a place to manage zakat and infaq and alms optimally, has a role to provide assistance to the community in terms of economic needs and also repayment of debts and even given to scholarships for children who have been unable to carry out education at school due to funding, as well as zakat and infaq and alms carried out by the jogokariyan mosque to become a centre for channeling economic capital in selling souvenirs typical of the mosque, from this it has been carried out the results are very significant related to the empowerment of the mosque and provide benefits to the community in the environment, so that the mosque is said to be a place to empower the community.

Whereas from the results of his research (Amiruddin, 2015) explains that in carrying out the management of zakat in Indonesia there is still a weakness that exists in an institution, for example, it is not yet known who is the regulator and supervisor and operator, the second is not yet known in terms of empowerment and the third needs to be known related to the mechanism for reporting clearly carried out by institutions and amil zakat and the fourth is related to the absence of a relationship between zakat and taxes and even the fifth is related to sanctions for amil.

To the best of the researchers' knowledge, no research has been conducted on the effectiveness of zakat infaq and sadaqah fund management in the Taipei Mosque. Based on the initial survey of researchers, the function of the mosque in Taipei is similar to the function of the mosque in Indonesia, the mosque management in addition to serving the community praying also collects funds from muzaki and distributes funds to mustahik. It is suspected that the distribution of funds to the mustahik or to the eight designated asnaf is not channeled effectively.

METHODS

The research design utilizes a qualitative descriptive approach. Qualitative research focuses on understanding events, behaviors, or phenomena related to humans, objects, institutions, and the relationships or interactions among these elements (Sugiono, 2019). Qualitative research methods rely on data obtained by researchers through direct observation, interviews, questionnaires, focus group discussions, participant observation, recordings, documents, and artifacts.

The research object is the Taipei Grand Mosque, specifically focusing on the management of zakat, infaq, and sedekah funds. Data will be collected through in-depth interviews and documentation. The research informants consist of the management of the Taipei Grand Mosque and the mustahik (recipients of zakat, infaq, and sedekah).

In this study, primary data will be collected through interviews with the mosque administrators, Chinese Muslim Association (CMA) officials, and zakat recipients. The data analysis technique involves qualitative descriptive analysis. To make the research findings meaningful, data analysis is necessary. Since this research is qualitative, data analysis, according to Sugiyono (2008), is the systematic process of searching, organizing, grouping, and summarizing data. The steps in the data processing process include conducting interviews with audio or video recordings, inputting data from various sources such as audio or video interview results and documentary data, editing/data coding, and presenting the data

RESULTS AND DISCUSSION

1) Planning for the Collection of Zakat, Infaq, and Sedekah Funds at Taipei Grand Mosque

The management function in any organization, whether profit or non-profit, begins with planning so that the organization can work according to the established flow. Planning in an organization is one of the main functions in management. The research results on the zakat, infaq, and sedekah management at Taipei Grand Mosque, based on interviews with mosque administrators, show that there is no specific planning for the collection of zakat, infaq, and sedekah funds.

"We do not have specific planning for ZIS funds. What we receive, we will record and manage according to the conditions of zakat recipients in Sharia. We only accept funds from the community."

Specifically, the management of zakat funds is done transparently, with contributions from muzaki (those who are obligated to pay zakat) made through bank transfers to the mosque's zakat account. Mosque administrators do not accept cash deposits.

The collection of zakat, infaq, and sedekah funds at Taipei Grand Mosque is done openly through congregants. Muslims in Taiwan, especially those in Taipei with the ability to give zakat, come to the mosque or transfer funds through bank accounts. They then provide information to the mosque, stating, "This 10,000 NTD is our zakat."

Based on the deposit receipts provided by muzaki and verification in the bank account, the accounting department records or journals the receipt of funds from muzaki.

"We will then record and mark that this money is zakat. We have a specific staff responsible for recording. The staff is from Taipei Grand Mosque (TGM)."

The zakat amil (collector) department does not calculate the correctness of the amount of zakat paid by muzaki. Mosque administrators are not involved in determining the amount of zakat that must be paid by muzaki.

2) Planning for the Collection of Zakat, Infaq, and Sedekah Funds at Taipei Grand Mosque

The management function in any organization, whether profit or non-profit, begins with planning so that the organization can work according to the established flow. Planning in an organization is one of the main functions in management. The research results on the zakat, infaq, and sedekah management at Taipei Grand Mosque, based on interviews with mosque administrators, show that there is no specific planning for the collection of zakat, infaq, and sedekah funds.

"We do not have specific planning for ZIS funds. What we receive, we will record and manage according to the conditions of zakat recipients in Sharia. We only accept funds from the community."

Specifically, the management of zakat funds is done transparently, with contributions from muzaki (those who are obligated to pay zakat) made through bank transfers to the mosque's zakat account. Mosque administrators do not accept cash deposits.

The collection of zakat, infaq, and sedekah funds at Taipei Grand Mosque is done openly through congregants. Muslims in Taiwan, especially those in Taipei with the ability to give zakat, come to the mosque or transfer funds through bank accounts. They then provide information to the mosque, stating, "This 10,000 NTD is our zakat."

Based on the deposit receipts provided by muzaki and verification in the bank account, the accounting department records or journals the receipt of funds from muzaki.

"We will then record and mark that this money is zakat. We have a specific staff responsible for recording. The staff is from Taipei Grand Mosque (TGM)."

The zakat amil (collector) department does not calculate the correctness of the amount of zakat paid by muzaki. Mosque administrators are not involved in determining the amount of zakat that must be paid by muzaki

3) Implementation of Zakat, Infaq, and Sedekah Fund Collection at Taipei Grand Mosque

The management of Zakat, Infaq, and Sedekah funds at Taipei Grand Mosque is done separately. Zakat payments are obligatory due to being one of the pillars of Islam. To facilitate management, zakat funds are paid by muzaki through direct deposits into the mosque's current account by providing a unique three-digit code behind the deposited amount.

Taipei Grand Mosque opens an account for anyone who wishes to channel their ZIS funds. For zakat, the donor transfers funds to the designated mosque account, providing a unique code at the end of the transfer digit. The congregant then reports the transfer proof to the mosque officials, and the mosque officials record the incoming funds.

The collection of Infaq and Sedekah funds can be done through two methods. Firstly, by making direct deposits into the mosque's account with a unique three-digit code behind. Secondly, Infaq and Sedekah funds can be placed in the donation box in front of the mosque. A similar process is applied to Sedekah reported to officials. The collection of Sedekah funds is straightforward—anyone wishing to donate can send funds to the mosque or use the donation box on the mosque's premises.

The collection model for Infaq and Sedekah funds is also passive, relying on congregants who come to the mosque to contribute. The funds collected are used for the mosque's operational expenses and to pay the honorariums of mosque administrators.

Sedekah serves as a significant source of income for the mosque, covering operational expenses. Similar to a family, where the father goes to work and earns a salary, the mother manages it for all the household needs.

The mosque management in Taipei has not introduced many innovations in fundraising and management development. In contrast, many mosques in Indonesia have innovated to increase productivity in obtaining operational funds, such as providing wedding venues complete with attire and

catering, establishing Sharia cooperative services, Baitul Mall at Tamwil, and other initiatives.

"We are not like other places creating products for sale, and the profits are allocated for mosque charity purposes."

4) Supervision of Zakat, Infaq, and Sedekah Fund Collection at Taipei Grand Mosque

Supervision over the zakat fund collection is carried out by an audit team formed by the mosque administrators. Internal audits of financial reports can be conducted in two categories: routine internal audits conducted annually and audits performed specifically under certain conditions, such as the receipt of significant government funds or donations.

Supervision of fund collection is conducted by the Foundation's team through regular and special meetings. Special meetings are convened as needed, such as those related to the management of significant funds.

In overseeing financial reports, there are differences compared to practices in Indonesia. The Taipei government oversees the financial management of mosques throughout Taipei. While there are no strict rules or prohibitions on fund collection, the Taipei government aims to ensure transparent financial management in mosques, preventing potential issues such as money laundering or terrorist funding.

The Taipei government also monitors all organizations/associations within its jurisdiction, including us (the administrators of Taipei Grand Mosque).

5) Planning for the Distribution of Zakat, Infaq, and Sedekah Funds at Taipei Grand Mosque

The management of Taipei Grand Mosque does not have specific plans for the distribution of zakat, infaq, and sedekah funds. The key focus is to channel zakat funds to eligible recipients among the eight asnaf (categories). The distribution is done in two ways: zakat, infaq, and sedekah funds are either distributed to the community around the mosque or within the residential areas surrounding the mosque.

"We only provide zakat funds to Muslims. We distribute zakat and sedekah funds to the surrounding community or to anyone among our brothers who needs it. Anyone in need can inform us."

To channel zakat funds and obtain information from the eight eligible asnaf, two methods are employed. First, the administrators actively identify individuals within the asnaf categories and report to the zakat distribution section for administrative purposes and to ensure that the individuals meet the criteria of the eight asnaf. Second, the administrators receive reports from the community if there are individuals who should be eligible for zakat funds. People who consider themselves eligible for zakat funds can also register directly with the mosque administrators.

"If we know of someone, a brother, or a family in need—perhaps they are sick or have lost their job—I will inform the mosque's Board Members, and then they will conduct a check."

The Taipei Grand Mosque does not impose administrative requirements for the distribution of zakat, infaq, and sedekah funds. There is no need for an identity card (ARC), and the mosque does not differentiate between natives and immigrants or consider the social status, whether they are citizens or non-citizens. Anyone who meets the criteria according to Islamic Sharia is eligible for zakat, infaq, and sedekah assistance.

"Whether they have an ARC or not is not important to us. As long as they meet the requirements according to Islamic Sharia, we will provide it. Recipients can be individuals, families, workers, or students—all are targeted for the distribution of ZIS funds. As long as they meet the criteria specified in Islamic Sharia, we will distribute zakat and sedekah funds to them."

The distribution procedure follows a set process to ensure that it aligns with the objectives and reaches the right recipients. Participants need to register with Ismail Wang, who will report to the mosque president. The Board Members will then conduct checks on the documents and related aspects.

"We have procedures. Participants must register with Ismail Wang, then Ismail Wang will report it to the Mosque President, and our Board Members will check the documents and everything related to it. If everything is OK, after the selection is done based on the stages and criteria, potential beneficiaries or mustahik candidates are contacted by phone or text message to come to the mosque to collect the prepared zakat, infaq, and sedekah funds."

The distribution of zakat, infaq, and sedekah funds is carried out fairly without discrimination based on citizenship, ethnicity, or race. As long as individuals adhere to the Islamic faith and meet the criteria as deserving recipients of zakat, they will receive the funds.

"We do not impose citizenship restrictions, whether they are foreigners or locals. The president will provide a signature, then process further, and the money will be taken from the bank or given in cash to the mustahik who has passed the selection."

6) Coordination of Zakat, Infaq, and Sedekah Fund Distribution at Taipei Grand Mosque

The coordination of zakat, infaq, and sedekah fund distribution is carried out by the mosque administrators according to established procedures. Due to the simple organizational structure, there is minimal need for coordination with external parties. The administrators of Taipei Grand Mosque are very open in managing zakat, infaq, and sedekah funds, involving the community around the mosque in the distribution procedures.

Coordination is conducted with congregants and residents in the vicinity. In addition to mosque officials, members of the community or anyone nearby can inform us (mosque officials) if there are individuals in need. Some people may be hesitant to express that they are facing difficulties and need zakat funds, or they might believe they can endure the challenging situation. In such cases, an assessment is conducted to determine if they meet the criteria for receiving zakat funds. If everything is deemed "OK," the funds are provided to them, even if they did not explicitly request it. This is a special condition that we also encounter.

7) Implementation of Zakat, Infaq, and Sedekah Fund Distribution at Taipei Grand Mosque

After receiving information from congregants about individuals in need, we ensure that the recipients of zakat funds meet the criteria specified by Islamic Sharia. The distribution is usually carried out by calling the eligible recipients to the mosque. We (mosque officials) send text messages containing invitations for them to come to Taipei Grand Mosque to collect the prepared zakat funds. Once the funds are distributed, the officials record the transaction.

The distribution of zakat, infaq, and sedekah funds by Taipei Grand Mosque does not specify a fixed percentage for the amil (collector). The portion received by the amil from zakat funds or from infaq and sedekah funds is not predetermined. However, all expenses, including employee salaries and mosque management costs, are covered by zakat, infaq, and sedekah funds, especially infaq and sedekah funds.

For infaq funds from congregants, these funds are primarily used to support mosque operations, such as employee salaries, equipment purchases, mosque facility repairs and improvements, assistance to families within the mosque community, and so on.

8) Supervision of the Distribution of Zakat, Infaq, and Sedekah Funds at Taipei Grand Mosque

Supervision of the distribution process is conducted similarly to the supervision during the fundraising phase. Oversight of zakat fund distribution is carried out by an audit team formed by the mosque administrators. Internal audits of financial reports fall into two categories: routine internal audits conducted annually and special audits performed under specific conditions. For instance, when funds are distributed abroad to countries experiencing natural disasters or for fundraising efforts for the Palestinian community.

Supervision is conducted by accountants working at the mosque, with the involvement of the Taipei government in monitoring the mosque's financial flow. Every year, we (mosque

administrators) must submit our financial reports to the Taipei government for their review.

This oversight ensures transparency and accountability in the distribution of zakat, infaq, and sedekah funds, especially when funds are allocated for international relief efforts or fundraising campaigns for communities facing natural disasters, such as the Palestinian people. The engagement of the Taipei government adds an additional layer of scrutiny to the financial processes of Taipei Grand Mosque.

9) Effectiveness of Zakat, Infaq, and Sedekah Fund Management

Regarding the fundraising activities for sedekah, zakat, and infaq at Taipei Grand Mosque, there is not much proactive engagement; it is more about waiting for the Muslim community to fulfill their zakat obligations. This approach allows for a simple organizational structure as the fundraising activities can be carried out in a straightforward manner. However, it cannot be confirmed whether all Muslims obligated to pay zakat can be reached, and calculating the exact amount of zakat due is challenging to measure.

The management of Zakat, Infaq, and Sedekah (ZIS) is handled by the mosque administrators led by the mosque leadership. The mosque leadership is responsible for all activities under Taipei Grand Mosque (TGM), and there is a board of members under the mosque president. In terms of fund distribution, it is conducted effectively and accurately targeted because it is done openly and transparently. Mustahik (recipients) are not differentiated based on nationality, ethnicity, or race, as long as they are Muslim and meet the criteria as individuals within the eight asnaf groups. They can be considered recipients of zakat funds from Taipei Grand Mosque.

However, if the amount of aid to be distributed is substantial and significant, the management will hold a special meeting to discuss whether the aid is feasible, considering both the amount of assistance to be given and the effectiveness of the aid. After an extraordinary

meeting, a decision is made on whether the funds are justified and meet the criteria for disbursement.

The mosque leadership has the authority to determine the allocation of funding for various purposes. They will assess the situation and hold discussions, especially if a significant amount of funds is needed for a specific activity. For example, if an event requires 1 million NTD, they will convene a meeting to decide whether to organize the event or not.

In the organization of activities, the mosque leader is assisted by staff, including a finance or accountant responsible for managing and reporting it to the mosque leader. The accountant must obtain approval from the mosque leader to execute financial programs, including those related to Zakat, Infaq, and Sedekah (ZIS).

However, if the funds to be disbursed are only for routine needs such as paying the salaries of mosque management or for routine repairs to the mosque, the finance department is given full authority to use them.

Nevertheless, for routine expenditures that are not substantial, such as the replacement of mosque facilities, routine salary payments to staff, I am given the authority to manage them.

The mosque management always prepares financial reports, both monthly and annual, as a form of accountability to the community and accountability to the government. The Taipei government requires all mosques in Taipei to submit annual financial reports.

The finance department produces both monthly and annual financial reports. Subsequently, Broad Members conduct checks on these reports. In the decision-making process, the mosque imam does not have absolute authority. For matters that are sensitive and crucial, such as financial reports requested by external parties from the mosque management, the mosque leader must obtain approval from the board members, both in regular and special meetings. As for the distribution of ZIS funds to disaster victims, we, as mosque administrators, do not handle it because that area is managed by the CMA.

CONCLUSION

Based on the discussions in Chapter IV, several conclusions can be drawn, including the following:

1. In Taipei, religion is equated with culture, and as such, the government does not interfere because it falls within the realm of individual choice.
2. In managing zakat funds, both in terms of collection and distribution, Masjid Agung Taipei does not engage in formal planning.
3. The mosque does not coordinate activities related to the collection and distribution of funds either internally or externally. The mosque's management is passive, waiting for muzaki (those obligated to pay zakat) to come to the mosque to fulfill their zakat, infak, and sedekah obligations.
4. Fund collection is conducted by opening a bank account and placing donation boxes in front of the mosque. Muslims who wish to pay zakat can do so through bank transfers or by visiting the mosque to make cash payments or depositing money into the donation box.
5. Similarly, zakat distribution can be done through bank transfers and cash disbursement at Masjid Agung Taipei, primarily directed towards mustahik (recipients of zakat) within the mosque's community.
6. Zakat distribution is transparent and does not discriminate based on nationality, ethnicity, or race. As long as individuals are Muslims falling within the eight categories of asnaf, they have the opportunity to receive zakat, infak, and sedekah.
7. Internal mosque management conducts regular and special monitoring of fund collection. The government also audits the inflow and outflow of funds. Therefore, every mosque in Taipei is obligated to submit financial reports to the government.

REFERENCES

- Achmad, N. (2022). Peradaban Pengelolaan Zakat di Dunia dan Sejarah Zakat di Indonesia. *Iqtisad: Reconstruction of Justice and Welfare for Indonesia*, 9(2), 119. <https://doi.org/10.31942/iq.v9i2.7271>
- Afif, M. (2020). Fungsi masjid dalam mengelola dana ziswah sebagai instrumen pemberdayaan ekonomi umat. *03(02)*, 749–772.
- Afifah, Z. (2022). Revitalisasi Masjid Melalui Manajemen Sumber Daya Masjid Sebagai Penggerak Ekonomi Masyarakat dan UMKM. *8(2)*, 8–16.
- Akbar, T., & Siti-Nabiha, A. K. (2022). Objectives and measures of performance of Islamic microfinance banks in Indonesia: the stakeholders' perspectives. *ISRA International Journal of Islamic Finance*, 14(2), 124–140. <https://doi.org/10.1108/IJIF-11-2020-0231>
- Amiruddin, K. (n.d.). Model-model pengelolaan zakat di dunia muslim.
- Dewan Nasional Zakat Republik Indonesia (BAZNAS) dan Bank Sentral Republik Indonesia. (2014). Menuju Pendirian Sistem Zakat yang Efisien dan Sehat.
- Hani, U. (2015). Analisis tentang Penyebaran Pembagian Zakat Kepada Asnaf Zakat Menurut Pendapat Imam Syafi'i. *ISSN*, II.
- Hardani dkk. (2020). Metode Penelitian kualitatif dan kuantitatif (A. Husnu Abadi, A.Md. (ed.); Edisi 1). Pustaka Ilmu.
- Hessel Nogi, S. (2005). Manajemen Publik. Grasindo.
- Irfan, S. B. (2016). Meningkatkan Efektivitas Penyaluran Zakat. *Jurnal Ilmiah Ekonomi Islam* Republika.
- Jurnal, A., & Islam, E. (2019). Analisis Efektifitas Pendayagunaan Zakat Produktif Pada Pemberdayaan Mustahik (Studi Kasus LAZISMu Pusat). *AGHNIYA: Jurnal Ekonomi Islam*, 1(2). <https://doi.org/10.30596/aghniya.v1i2.3191>

- Karim, H. A. (2020). REVITALISASI MANAJEMEN PENGELOLAAN PERAN DAN FUNGSI MASJID SEBAGAI LEMBAGA KEISLAMAN Hamdi. *Jurnal Islamic Education Manajemen*, 5(2), 139–150.
- Meity Taqdir Qadratillah, et al. (2011). Kamus Bahasa Indonesia untuk Pelajar. Badan Pengembangan dan Pembinaan Bahasa, Kementrian Pendidikan dan Kebudayaan,.
- Mittermaier, A. (2021). Non-compassionate care: a view from an Islamic charity organization. *Contemporary Islam*, 15(2), 139–152. <https://doi.org/10.1007/s11562-020-00457-9>
- Raies, A. (2020). Islamic versus Conventional Fiscal policy: The effect of zakat on education and employment. *Academic Journal of Interdisciplinary Studies*, 9(1), 27–33. <https://doi.org/10.36941/ajis-2020-0003>
- Ratna Wijayanti Daniar Paramita. (2021). Metode Penelitian Kuantitatif (Edisi 3).
- Sakka, A. R., & Qulub, L. (2019). Efektivitas Penerapan Zakat Online terhadap Peningkatan Pembayaran Zakat pada Lembaga Dompot Dhuafa Sulsel. *Al-Azhar Journal of Islamic Economics*, 1(2), 66–83. <https://doi.org/10.37146/ajie.v1i2.21>
- Sari, N. (2005). Dauru az-Zakah Fi ilaj al-Musykilat al-Iqtisadiyah. *Zikrul Media Intelektual*.
- Sofyani, H. (2018). Pendampingan manajemen dan tata kelola masjid serta lembaga amil zakat infak dan sodaqoh. 2(2).
- Sri Noviyanti. (2019). Menyusuri Sejarah Islam di Taiwan lewat Masjid Agung Taipei Artikel ini telah tayang di Kompas.com dengan judul “Menyusuri Sejarah Islam di Taiwan lewat Masjid Agung Taipei”, Klik untuk baca: <https://travel.kompas.com/read/2019/12/04/210000827/menyusuri-s>. Kompas. <https://travel.kompas.com/read/2019/12/04/210000827/menyusuri-sejarah-islam-di-taiwan-lewat-masjid-agung-taipei>
- Sugiono. (2019). Metode Penelitian Kuantitatif, Kualitatif (p. 207). Alfabeta.
- Syed Ismail al-Qudsy, S. H., & Mohamed Hamidi, N. (2022). Mualaf di Malaysia: Isu dan Penyelesaian Pentadbiran oleh Majlis Agama Islam Selangor. *Kajian Malaysia*, 40(1), 133–155. <https://doi.org/10.21315/km2022.40.1.7>