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STRATEGIC HUMAN DEVELOPMENT IN THE ZAKAT INSTITUTION OF THE ISLAMIC RELIGIOUS COUNCILS AND PERAK MALAY CUSTOM (MAIPk)

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Abstract

This study examines strategic human development within the zakat institution of the Islamic Religious Council and Perak Malay Customs (Majlis Agama Islam dan Adat Melayu Perak – MAIPk) in strengthening institutional performance and socio-economic impact. Human development in zakat administration extends beyond operational efficiency and encompasses the cultivation of competent, ethical, and visionary personnel capable of fulfilling the broader mandate of MAIPk in community empowerment. Using a qualitative research design, this study analyses institutional documents, policy frameworks, and semi-structured interviews with key officers of MAIPk to identify the strategic dimensions of human development practices within the organisation. The findings indicate three key strategies: (1) aligning staff competencies with the values of Islamic governance, (2) strengthening leadership and managerial capabilities to support organisational transformation, and (3) integrating professional development training with spiritual and ethical reinforcement. These strategies collectively enhance institutional resilience, promote innovation in zakat distribution, and strengthen public trust in zakat governance. The study proposes that a comprehensive human development model that encompasses spiritual, intellectual, and professional dimensions is essential for sustaining institutional effectiveness in zakat institutions. The findings contribute to the literature on institutional planning and governance by highlighting human development as a strategic driver for organisational effectiveness in zakat institutions in Malaysia.

Keywords: Human Development; Zakat Institution; MAIPk; Institutional Governance; Islamic Human Resource; Organizational Effectiveness

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INTRODUCTION

One of the pillars of Islam, which plays a crucial role in promoting social justice and economic justice within the Muslim community, is zakat. Beyond being a religious obligation, zakat also functions as an economic mechanism for wealth redistribution from the rich to the needy. In the Malaysian context, zakat institutions not only administer zakat funds but also play a significant role in human development and community welfare (Rashid et al., 2019; Daud et al, 2025).

In the state of Perak, the collection and distribution of zakat are managed by the Islamic Religious Councils and the Perak Malay Customs (MAIPk). The success of zakat management activity largely depends on the integrity of the organisational structure and the efficiency and integrity of human resources that sustain the institution. A solid organisational structure is fundamental in defining the allocation of tasks and their coordination within an organisation, including a zakat management institution. This structure encompasses the formal rules and regulations that govern work processes, communication, and other activities, thereby constraining and shaping interaction processes. The strategic human development planning establishes the values of efficiency, increase accountability, commitment, and trust to ensure their sustainability (Lateff et al, 2014; Zakiy et al, 2025). Other scholars, such as Wahid & Noor (2019) and Zaid & Hashim (2022), also pointed to the competence and professionalism of human resources as the primary factors in enhancing the productivity and reliability of zakat institutions, thereby facilitating the proper and trustworthy distribution of zakat to asnaf.

Since the 1990s, zakat institutions in Malaysia, such as MAIPk, have undergone various processes of institutional improvement, including corporatisation and approaches to power decentralisation (Paizin & Sarif, 2021). This approach aims to enhance governance efficiency and responsiveness to the needs of the Muslim community. However, despite these institutional reforms, limited attention has been given to the strategic role of human development within zakat institutions. Most existing studies emphasise governance mechanisms and operational efficiency, with less focus on how leadership development, competency alignment, and Islamic governance values contribute to long-term institutional effectiveness and public trust.

Human development within Islamic institutions encompasses not only professional competence but also ethical and spiritual values. This approach is consistent with the concept of *Insan Kamil*, which understands human development holistically, encompassing intellectual, spiritual, and moral dimensions. Accordingly, this study examines the strategic human development practices implemented by MAIPk and analyses how these initiatives contribute to strengthening institutional capacity, organisational effectiveness, and public

trust in zakat governance. This study is expected to make a meaningful contribution to the discourse on institutional planning and Islamic governance by highlighting human development as a strategic driver of sustainable zakat management in Malaysia.

LITERATURE REVIEW

This section is divided into two themes for discussion. The first theme concerns the concept and significance of human development within zakat institutions, and the second concerns the strategic dimension of human development within these institutions.

The Concept and Importance of Human Development in Zakat Institutions

The primary focus of zakat management effectiveness is human development as a means of advancing social and economic justice for Muslims. In zakat institutions, human development involves not only strengthening employees' technical competencies but also cultivating values, character, and spiritual integrity in accordance with Islamic principles. Mansor & Kasim (2008) emphasise that Islamic human development requires a balance between spiritual, intellectual, and professional dimensions, resulting in personnel to perform administrative duties but also be aware of the *maqasid al-shariah* underlying zakat management. Similarly, Kusumaningtyas et al. (2021) highlight that holistic human development includes technical competencies such as *fiqh* knowledge, marketing and information technology, as well as strong ethical values and social skills such as trustworthy, honest and committed.

Wahid & Nor (2019) also noted that the quality of human resources is the primary determinant of the efficiency and transparency of zakat institutions. In this context, human development within zakat institutions should not be limited to financial management but must involve a structured process that integrates economic, educational and social development dimensions. Officers serving as *amil*s are not only the implementers of policies but are the agents of the development of the ummah who are supposed to manage the public funds in complete trust and righteousness. In this regard, human development must be planned strategically to align with organisational objectives, current management issues, and the ever-growing needs of the zakat recipient society. This strategic model requires systematic human resource planning to be carried out through continuous training, enhancement of work values based on Islamic work ethics, and development of appropriate digital and social skills.

There should also be a connection between strategic human development and the long-term aim of zakat institutions to build public trust in the institutions. Ikhwandha & Hidayati (2019) argue that employee transparency and responsibility should be significant factors that help ensure zakat institutions

are recognised as trustworthy bodies. Human development, therefore, does not involve only responding to administrative needs but also serves as a mechanism for establishing the organisation's reputation and credibility. This factor plays a crucial role in the context of MAIPk, where all efforts must preserve the social and economic goals of asnaf, maintain confidence in the administration of Perak state zakat, and ensure that the distribution of zakat yields direct benefits.

Strategic Dimension in Human Development of Zakat Institutions

The management of human resources in zakat institutions should be based on values and a holistic approach to strategic human development. Romli & Daud (2021, 2023) introduced a novel model of competencies, the Amil Competency Model, which comprises five major competency dimensions: personality, knowledge, skills, innovation, and consulting. This model emphasises that competence regarding amil is evaluated not only in terms of technical competence but also in terms of spiritual, moral, and social competence in the execution of the role of managing zakat funds. The aspects of personality and knowledge are central to powerful Islamic values. In contrast, the aspects of skills, innovation, and consultation reinforce their ability to adapt to the contemporary pressures, including the digitalisation of data systems, the efficiency of customer service, and communication with the asnaf community.

Within the scope of strategic human development, Islamic knowledge should be the primary focus to ensure that zakat human resources remain consistently aligned with the principles of faith, piety, and *ihsan* in all actions (Azizi et al., 2011). The *fardhu 'ain* and knowledge of *shariah* should be enhanced to ensure that none of the decisions made in respect of collection and distribution is made on any other principle other than the principles of justice, transparency, and accountability. Moreover, recent management capabilities such as zakat data analysis, strategic planning, and the efficiency of digital technologies are emerging skills that must be implemented to enable zakat organisations to compete and remain relevant in the digital world (Kusumaningtyas et al., 2021 and Jaria et al., 2025).

The challenges of integrity and ethics must also be addressed within the context of strategic human development, a frequent issue in zakat management. As Noor et al (2017) and Nor & Kadir (2020) claim, loopholes in trust values and internal supervision can encourage the misuse of zakat funds, thereby negatively affecting institutional reputation. A human development plan should therefore incorporate checks and balances in performance measurement and an equitable reward system to keep staff on track and on the right path. According to Romli and Daud (2021), a long-term human development strategy should also include ongoing training, competency assessment, and the establishment of a work culture grounded in Islamic values.

Within the framework of MAIPk, the strategic human development plan must be drafted in accordance with the institution's vision to be a pioneer in the welfare and development of the ummah in the state of Perak. The emphasis is not solely on the amil's technical aptitude, but also on the strategic, innovative, and value-oriented development of human resources. This approach will ensure that MAIPk not only functions as a zakat management institution but also serves as a model of high-impact, competitive Islamic human development at the national level.

Overall, the literature highlights that strategic human development in zakat institutions should be addressed as an organisational transformation agenda rather than merely as human resource training. The elements of Islamic personality, professional competence, integrity, and innovation should be integrated into a comprehensive, continuous development framework. In the context of MAIPk, the ability to develop a knowledgeable, ethical, and strategic workforce will determine the institution's effectiveness in managing zakat efficiently and in articulating the *maqasid al-shariah* in the social reality of the Muslim community in Perak.

RESEARCH METHODOLOGY

This section discusses the study design, data collection and data analysis methods used to address the research questions and achieve the study objectives. The study adopts a qualitative approach, which is appropriate for examining complex organisational and social phenomena in depth. According to Creswell (2007), qualitative research aims to describe and understand a phenomenon inductively within a real-world context, drawing on informants' experiences and perspectives. This approach is also suitable for addressing the questions of what, how, and why, which form the basis of this study.

This study employs a qualitative case study design, with MAIPk serving as the primary unit of analysis. The case study approach enables an in-depth examination of how human development strategies are implemented within a specific institutional context. According to Yin (2014), case studies are ideally used to study contemporary phenomena in real contexts when the boundaries between phenomenon and context are not very clear.

The study data were obtained from two main sources: primary and secondary data. Primary data were collected through semi-structured interviews with two officers in the Management and Organisational Development Services Division of MAIPk. Prior to the interviews, the informants were informed about the purpose of the study and their consent was obtained in accordance with ethical research practices. The informants were selected using purposive sampling because they hold key roles directly related to organisational development, human resource planning, and strategic management within MAIPk. As such,

they possess the relevant institutional knowledge and decision-making experience necessary to provide in-depth insights into the implementation of human development strategies. Although the number of informants is limited, the study focuses on key informants whose roles are directly involved in policy and organisational development, allowing the research to obtain detailed and context-specific information. The interview findings were also supported by documentary analysis of institutional reports and policies to enhance data triangulation and strengthen the credibility of the study.

Table 1: List of Informants

No.	Name of the Informant	Division	Unit
1.	NAY01	MAIPk Management and Organizational Development Services Division	Information Technology Unit
2.	NFAJ02	MAIPk Management and Organizational Development Services Division	Service and Administration Unit

Secondary data were obtained from institutional documents and literature, including annual reports, organisational policies, academic journals, books, and the official website of MAIPk. The study also examined documents related to other zakat institutions, such as those in Kedah, Penang, and the Federal Territories, for general comparison and data triangulation. Additional institutional data were also obtained directly from MAIPk through official correspondence and on-site visits.

Data were analysed using an inductive approach through qualitative content analysis. This approach allowed patterns, categories, and themes to emerge from interview transcripts and institutional documents. According to Hsieh et al. (2006), content analysis is a research technique used to identify meanings, patterns, and themes in narrative data. In this research, content analysis was used as the primary method to analyse primary data (interview transcripts) and secondary data (institutional documents) to identify the most prominent themes related to human development strategies in MAIPk.

The analysis followed three stages based on the framework suggested by Krippendorff (2004) and White and Marsh (2006). First, interview transcripts and institutional documents were coded using initial categories related to the research objectives. Second, the coded data were reviewed to identify key themes representing strategic dimensions of human development, including competence development, leadership grounded in Islamic values, and the integration of professional and spiritual development. Third, these themes were interpreted by linking interview findings with documentary evidence to generate a

comprehensive understanding of strategic human development practices within MAIPk.

The inductive analysis allowed the researcher to interpret the data without imposing predetermined hypotheses. The results of the analysis were then presented in tables and diagrams to provide a clearer, more structured picture. The use of multiple data sources, including interviews and institutional documents, enabled data triangulation and enhanced the credibility of the findings.

FINDINGS

The data collected and analysed are described in this section, in line with the study's objective of identifying strategic human development among staff. The research was conducted specifically at the Perak State Zakat Institution (MAIPk).

Human Development Among Staff at Perak State Zakat Institutions

The human resources department is responsible for staff recruitment and the implementation of human capital development programmes. As a key organisational unit, it plays an important role in strengthening institutional capacity and operational effectiveness. In general, high-quality human capital contributes to improved organisational performance and management efficiency. Based on the study results, MAIPk demonstrates strong zakat distribution performance, reflecting the effectiveness of its institutional management practices. While many zakat institutions emphasise operational efficiency and digital collection mechanisms, the MAIPk approach highlights the integration of strategic human development, organisational governance, and digital management systems as complementary drivers of institutional effectiveness. At the initial stage, human capital development begins with the recruitment of officers and staff by the Human Resources Unit, which is then managed by the special human capital unit within the Management Services Division.

Naturally, matters related to the organisation's staff or officers are handled by the human resources department. Specifically, the appointment process of officers and staff is managed by the Human Resources Unit in accordance with the guidelines issued by the state government. As MAIPk is a government body, all appointment processes are subject to government acts governing the appointment and posting of civil servants. Eligibility to hold positions in MAIPk remains subject to government guidelines, which vary by grade and position classification. This can be proven in the statement of the NFAJ02 informant:

“For recruitment, we have rules, regulations, and circulars that we have to follow. It is indeed obligatory for us to follow the government’s act for appointments and promotions for the civil service.” (NFAJ02, Face-to-Face Interview)

In the appointment process, MAIPK’s human resources will first analyse vacancies before aligning them with the organisation’s planned budget. These vacancies will then be advertised on various platforms, typically for a period of three weeks. After the advertisement is made, the list of applicants is roughly screened by the human resources department before it is proposed to the Appointment Committee meeting. This is in line with the statement given by the NFAJ02 informant:

“...we need a plan at least a year in advance, given that we prepare the budget a year in advance. Usually, our advertisement lasts for three weeks. We have an interview section, and the selection process follows. It is enough to put all the requirements before it goes to the committee.” (NFAJ02, Face-to-Face Interview)

Human capital is managed by a special unit under the management services unit, namely the Training and Performance Unit. The unit’s function is to identify and evaluate the performance of each officer and staff member at MAIPk, and to analyse the need for them to attend courses or workshops to improve their skills. As stated by the NFAJ02 informant:

“We have a dedicated unit to conduct training and performance; it is a unit under management services that will do performance evaluations. The training section will determine which positions and trainees are suitable and meet their requirements. If there is sufficient budget and other relevant resources, then you can do it. However, if you follow the government regulations, everyone must have at least three days of coursework.” (NFAJ02, Face-to-Face Interview)

Skills courses and workshops also depend on the budget allocated; they will be implemented according to budgetary suitability. According to government regulations, MAIPk must complete courses for at least 3 days per year, with the schedule planned a year in advance. This is because the design for the next year’s program must be based on the previous year’s budget. Typically, each division under MAIPk will conduct at least two training sessions. Workshops and courses conducted include financial workshops, Microsoft 365 workshops, and lecture

courses. The example of this workshop or course is in line with the statement given by the NFAJ02 informant, namely:

“Usually, we will do a finance workshop, then the training. As in last year, we conducted a Microsoft 365 workshop. Now that we are more on social media, we need to be strong in that part.” (NFAJ02, Face-to-Face Interview)

Human capital development also considers skills in Information and Communication Technology (ICT). This is because the ICT system can benefit the organisation by improving management efficiency. One of the dimensions of human capital is the number of individuals skilled in ICT. Previous findings indicate that MAIPk has one of the highest zakat distribution rates, thereby illustrating the efficiency of its staff management. The ICT system will be updated to align with current needs and technological developments. The zakat management system used by MAIPk is known as the *i-Syura* system. This system is used in the Zakat Distribution Division to carry out the zakat application process and application approval. This agrees with the statement by informant NAY01 (2024):

“We have zakat distribution management here. This means that there is a system that processes. But if we call it the ‘*i-Syura*’ system”. (NAY01, Face-to-Face Interview)

The process of approval of zakat applications starts from the receipt of the application form. Next, the data from the form will be registered and recorded in the system before further investigation is carried out. After the investigation, the officer will give a comment, and the decision will be made through a meeting or decided by the officer himself. If the zakat approval process is brought to the meeting, then the Baitulmal Committee, such as the Supreme Baitulmal, Middle, Executive, and District Baitulmal Committee, will be involved. As stated by informant NAY01:

“Applicants submit the application form, which is then registered and recorded in the system by the staff. The application will be investigated and reviewed before a decision is made either by the responsible officer or through a committee meeting. If the decision goes to the meeting level, it may involve several Baitulmal committees, including the Supreme, Central, Executive, and District Baitulmal Committees” (NAY01, Face-to-Face Interview)

Informant NAY01 also stated:

“If the application is approved, the system will generate a sub-voucher and an approval letter. The entire process is managed through the *i-Syura* system. We also have an online zakat assistance application system that offers three schemes: domestic bursary assistance, overseas bursary, and general education assistance.” (NAY01, Face-to-Face Interview)

This means that after the application is approved, the system will issue a sub-voucher along with an approval letter, and then payment will be made to the recipient. MAIPk also offers an education assistance scheme, which can be applied for through the online zakat application system. Among the types of schemes offered are domestic bursary schemes, overseas bursaries, and general education aid. With this system, manual work is less used, and the data obtained is more accessible, which ultimately accelerates the affairs of zakat distribution. MAIPk also provides a zakat deduction system called e-pzb, a Scheduled Zakat Deduction System through salary deduction, which can be applied for online. In a statement given by informant NAY01:

“or zakat income collection, we use the e-PZB system, which allows the public to apply for salary deductions online. The application is registered at the district level and then processed by the headquarters, which determines the deduction amount and notifies the employer.” (NAY01, Face-to-Face Interview)

This application requires approval from the employer before the amount of deduction notified to the MAIPk can be passed. The counter collection system at MAIPk is also implemented, as there are still people who are not ICT literate, especially the elderly. In fact, digital media can be considered as an alternative that can create and increase public confidence in the abilities and transparency of zakat institutions.

Based on the analysis conducted previously, MAIPk has the second-highest percentage of zakat distribution at 93.3%. This high percentage of zakat distribution is driven by the factors of the zakat management system, namely *i-Syura* and human capital development carried out by MAIPk. Through a special unit under the management services unit, such as the Training and Performance Unit, it indirectly has a positive impact on the efficiency of zakat distribution in the state of Perak.

ANALYSIS AND DISCUSSION

Theme 1: Structured Human Resource Structure and Management

The human resources division at MAIPk plays an important role in the recruitment and development process of officers and staff. As a religious agency under the state government, the appointment process at MAIPk is subject to public service regulations and circulars, including qualification, promotion, and promotion guidelines. The implementation based on this system ensures fairness, transparency, and integrity in the selection process.

As stated by the NFAJ02 informant, all appointments must comply with government acts as well as go through a screening process by the Appointments Committee after three weeks of advertising. This shows that MAIPk emphasises the principles of governance based on Islamic values such as trustworthiness and justice, according to the dimension of *maqasid al-Shariah* in preserving the wealth and welfare of the organisation.

This approach illustrates how strategic people development is not just focused on training and skills but starts with a fair and systematic process of recruitment. This is in consonance with the views of Garavan (1991) in the theory of Strategic Human Resource Development (SHRD), which emphasises the importance of the alignment between organisational goals and human resource development strategies.

According to Hasan et al. (2019), the process of recruiting at the zakat institutions from the shariah perspective must be carried out legally through offering the applicants accurate information about the job vacancies, such as duties and responsibilities in the positions, compensation, and other benefits that are available to the employees. This will help them assess whether the requirements of the job match their skills, talents, and interests.

Theme 2: Training, Competency Development, and Professional–Spiritual Values

MAIPk also established a Training and Performance Unit under the Management Services Division with the same purpose of training and assessing the performance of the staff. This unit is responsible for determining the type of annual training programs conducted in the organisation, evaluating the individual performance based on task requirements and targets of the organisation. The implementation of this exercise is planned for a year to ensure that it is in line with the annual budget planning.

According to the NFAJ02 informant, all members of staff must attend at least three days of courses per year, in accordance with government guidelines. Some of the courses conducted are financial workshops, Microsoft 365 workshops, and digital communication courses. MAIPk also reassessed the

dominance of the traditional version of talks and the use of more practical interactive training to replace it.

Aside from the technical workshops, the training framework of MAIPk includes spiritual and ethical magnetism through *tazkiyah al-nafs* (self-purification) and *adab al-'amal* (work ethics). These elements are included in the leadership retreats and professional seminars organised to strengthen the moral compass of the employees and enhance their managerial and operational ability. This holistic approach ensures human development at MAIPk goes beyond skills acquisition and includes values-based leadership, in line with the principles of Islamic governance.

This model matches the strategic dimension of human development, the dimension in which professional competencies are developed, such as communication, management, and decision-making, along with spiritual maturity. Through constant training and reinforcement by virtue of ethics, MAIPk develops a strong workforce that can adapt to an organisation's transformation with the requisite religious integrity. Such a balance is of vital importance in the handling of zakat, which both requires administrative precision and moral consciousness.

The implementation of this development program not only improves technical competence but also strengthens the ethical and spiritual values in work. According to Syahid et al. (2024), human capital, technology, and employee empowerment are important in improving the performance of the organisation. This is in keeping with the concept of *Insan Kamil*, which involves the balanced development of humans from the intellectual, moral, and spiritual aspects. Therefore, strategic human development in MAIPk can be considered as the road of building Islamic professional character, which is not only the road of competence, but also of blessings and social responsibility. In essence, the strategy adopted by MAIPk reflects the fusion between professional development and spiritual and ethical reinforcement, which is a dual strategy aimed at increasing institutional credibility and consolidating the trust of the public in the management of zakats.

Theme 3: Theme 3: Digital Transformation and Efficiency of Zakat Management

One of MAIPk's main successes is the implementation of the *i-Syura* digital system in the management and distribution of zakats, and e-PZB (Scheduled Zakat Deduction) in the collection of zakat on income. The *i-Syura* system enables the whole process of application, i.e., from registering the application to approving it, to be carried out online and is supervised by the Baitulmal Committee on different levels. According to informant NAY01, this system

provides ease for monitoring, facilitates the administration process of approving issues, and brings transparency to the distribution process of zakat.

In addition, the e-PZB system enables the zakat payers to apply for the salary deductions online, thus reducing the workload of manual work. The effectiveness of this system illustrates the efficiency of MAIPk staff in adapting to ICT technologies, although continuous training and adaptation are required to ensure that all personnel remain capable of managing evolving digital systems. The development of ICT competencies is an important matter in the concept of modern strategic human development, where technological skills and innovative thinking are the keys to the efficiency of zakat institutions (Muyassarrah et al, 2025). This demonstrates that strategic human development and digital transformation are executed and complement each other to create a competitive, transparent, and trustworthy organisation.

Overall, the findings demonstrate that MAIPk's human development strategy integrates competency development, leadership strengthening, ethical and spiritual values, and digital capability within a holistic institutional framework. This integrated approach illustrates how strategic human development, organisational governance, and digital management systems function collectively to enhance institutional efficiency and strengthen public trust in zakat administration. The MAIPk experience, therefore, highlights the importance of aligning professional competence with Islamic ethical values in sustaining effective and accountable zakat management.

CONCLUSION

This study found that the effectiveness of zakat management in MAIPk is greatly influenced by human development strategies that are implemented in a planned and continuous manner. A clear organisational structure, systematic training programmes, as well as the use of digital systems such as *i-Syura* and e-PZB have strengthened the efficiency of zakat distribution in the state of Perak. However, in order to maintain the sustainability of the performance of zakat institutions, some improvements are recommended. First, MAIPk and other zakat institutions are advised to expand Islamic competency-based training programs that emphasise the integration of professionalism and spiritual values. Second, the development of digital systems needs to be enhanced by introducing more user-friendly designs, especially for the less tech-savvy. Third, human resource management policies need to be reviewed regularly to align with current challenges and societal needs. Overall, the study highlights that strategic human development is a key driver of institutional excellence in zakat administration. Integrating technical competence, ethical leadership, and digital capabilities can strengthen institutional resilience and enhance public trust in zakat governance. Future research may further explore comparative studies across zakat institutions

or examine the impact of digital transformation and human resource development on institutional performance in Islamic social finance organisations.

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