
Muslim Scholars' Perception on *Zakat* Management: A Case Study at An Islamic Higher Education

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Abstract

This research aimed to describe the perception of lecturers at the Faculty of Sharia and Law at the Universitas Islam Negeri Sumatera Utara, Medan, on the management of zakat in Indonesia according to Law Number 23 of 2011. The method used in this research was a descriptive qualitative method by interviewing ten lecturers online at the Faculty of Sharia and Law at the Universitas Islam Negeri Sumatera Utara, Medan, in 2022/2023. Data were analyzed with a qualitative approach. The results of this research showed that the perception of lecturers at the Faculty of Sharia and Law at the Universitas Islam Negeri Sumatera Utara Medan on the management of zakat in Indonesia, according to Law Number 23 of 2011 was positive. In addition, the positive perception of lecturers at the Faculty of Sharia and Law at the Universitas Islam Negeri Sumatera Utara Medan on the management of zakat in Indonesia according to Law Number 23 of 2011 affected their perceptions of *zakat* obligation. Implications for policymakers are also discussed.

Keywords

Benefits, digital economy era, perception, *zakat* management

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Introduction

Management of zakat should follow a well-established implementation pattern in the history of Islamic law. Therefore, it should be in Indonesia, where most of the population is Muslim. It is the purpose of the Zakat law. The point is that the law enforcement of Allah SWT must be realized in everyday life. The perfection of Islamic law in every aspect of life will provide benefits to realize and maintain the benefit of mankind throughout his life's journey, and the next can facilitate the journey in the next period of life. The total population of Indonesia's population has a very large potential for zakat. Indonesia's large zakat potential is influenced by the demographic transition, which is increasingly dominated by the young productive generation and the development of the middle class in the digital economy era. However, the large potential of zakat has not been optimally realized. Refers to the data released by BAZNAS [National *Zakat Amil* Agency], where in 2017, the amount of *zakat, infaq, and alms* (ZIS) collected was 6.2 trillion, an increase of 24% compared to 2016, which was valued at 5 trillion. It is the realization of ZIS collection and growth in 2013-2017.

The regulation of Zakat management in Indonesia is Law Number 23 of 2011 and then described in Government Regulation Number 14 of 2014 concerning the Law on Zakat management. The two regulations are structured as the basis for receiving and managing zakat so that they are well organized and can provide benefits for the guidance of Indonesians. Research on Zakat management has been carried out by researchers, such as [Zaki et al. \(2020\)](#) stated this research results indicate that the Zakat Law has not explicitly explained the management of Zakat institutions. BAZNAS has prepared a quality policy for the Zakat management, although it has not yet met the quality management principles. Therefore, the implementation of sharia quality management in BAZNAS will have implications for the realization of good institutional management so that it will realize the *Mustahiq* [zakat deserver] welfare and social welfare of the community and will encourage the achievement of Zakat management objectives by law or sharia. Furthermore, [Al-Mubarak et al. \(2021\)](#) explained that the basis of the legislation includes three foundations, philosophical, sociological, and juridical. Law No. 23 of 2011 concerning Zakat Management does not seem to cover a juridical basis because no articles further regulate legality and legal protection for Amil in carrying out their duties as zakat collectors for *Muẓakki* [payer of zakat].

Additionally, [Akbar \(2021\)](#) concluded that the purpose of implementing zakat in Law No. 3 and No. 23 of 2003 concerning Zakat Management is not yet by *Maqashid Syari'ah*. This research also explored the perceptions of *Fasyih* lecturers about *Maqāshid Syari'ah* of *Imam ash-Syatibi*. Although many journals' studies regarding zakat are expanding, no studies have been found related to the perception of lecturers at the Faculty of Sharia and Law at the Universitas Islam Negeri Sumatera Utara Medan on the management of zakat in Indonesia according to Law Number 23 of 2011. Therefore, this research is paramount to do immediately. [Suciaty \(2008\)](#) discovered technical problems in the management of the zakat profession, such as technical regulations management of zakat, which is not integrated, the absence of sanctions for *Muẓakki* [payer of zakat], which has not paid zakat professions, lack of public knowledge about the profession, lack of quality of staff in Zakat institutions. In addition, [Asnaini and Ilmi](#)

(2019) concluded that the variables are positively related. The implication of the results of this research is the importance of continuing BAZNAS socialization to increase public knowledge and understanding of zakat alerts and the need for concrete efforts from the government and related parties in improving the performance of the BAZNAS to foster public trust in Zakat management by institutions BAZNAS so that his perception of economic development based on zakat funds is getting better and optimistic.

Literature Review

Moslem's community perception toward Zakat management

All humankind has a perception. Davidoff (1987) stated that perception is the process of organizing and interpreting incoming sensory data to develop an awareness of surroundings and self. Moreover, Robbins and Judge (2017) stated that perception is a process by which individuals organize and interpret their sensory impressions to give meaning to their environment. There are two types of perception, which are the result of interaction between a person and an object. The negative and positive perceptions are as follows: 1. Positive perception is a perception that describes all of information, and knowledge (*known or unknown*) positively. In addition, positive perception is positive interpretations that involve humans evaluating something around them. In this case, if someone has a positive perception, he will accept and support the perceived object. 2. Negative perception is a perception that describes information (*known or unknown*) negatively or not suitable with the perceived object. In other words, negative perception is negative interpretations that involve humans evaluating something around them. In this case, if someone has a negative perception, he will reject and defy every perceived effort (Rumhadi, 2017). Positive or negative perception will always affect a person to do an action. Moreover, positive or negative perception depends on how a person describes any knowledge of a perceived object.

Zakat management institutions in Indonesia, both the National Amil Zakat Agency (BAZNAS) and the Amil Zakat Institution have an essential role in playing their best role through various forms or models of philanthropy in Islamic Economics and Finance. This role is supposed to repair economic shocks that happen to all societies, especially Muslims, and contribute to restoring them. BAZNAS has compiled the National Zakat Management Strategic Plan 2016-2020 with a focus on six aspects, namely: 1) the legal aspect with the publishing of a Decree on the establishment of an institution and a Decree for the leadership elements of Provincial BAZNAS and Regency/City BAZNAS which has been adjusted to Law No. 23 of 2011 regarding the Zakat Management, 2) aspects of accountability and compliance with Sharia. For BAZNAS, Provincial BAZNAS, and Regency/Municipal BAZNAS, aspects of accountability and compliance with Sharia include periodic reports and accountability, approval of annual RKAT, audit of financial report by Public Accounting Firm [KAP] and sharia audit. Meanwhile, LAZ includes periodic reports and accountability, audits of financial reports by KAP, and sharia audits. Sustainable guidance and supervision are needed in terms of finance, programs, and compliance with Sharia to provide a guarantee so that the management of national zakat can be run by Islamic sharia and applicable laws and regulations, and 3) aspects of IT and systems. Provincial BAZNAS, Regency/City BAZNAS

implement the Management Information System of BAZNAS (SiMBA) properly, and LAZ is well integrated with SiMBA so that the reports to the President and national zakat stakeholders can be submitted regularly and on time. SiMBA is designed to make reports and store data and information by BAZNAS as an institution mandated to be the coordinator of Zakat management nationally.

Through web-based, SiMBA is a centralized application, so it can be used by Provincial BAZNAS, Regency/City BAZNAS, and LAZ without having to go through a complicated installation process, 4) the distribution aspect, which is based on the Zakat Core Principle, the performance assessment of zakat distribution is seen from the distribution ratio to zakat collection. The higher the distribution ratio to zakat collection, the more effective the management of zakat by prioritizing poverty alleviation, 5) the collection aspect. To make zakat collection optimal nationally, Zakat institution needs to educate Muzakki in the form of a national zakat campaign that is done continuously and will give birth to trust in the Zakat institutions, 6) the aspect of Amil development. To improve and standardize the capacity and competence of Amil nationally, it is necessary to conduct appropriate training and coaching and refer to national standards. From those six aspects above, in today's era, various strategic programs for Mustahiq can be realized through some services, including education, health, economic, and humanitarian programs.

Zakat is giving certain property rights to people who are entitled to them with predetermined conditions (Akbar, 2021). Meanwhile, it is explained by several journals that have researched public perceptions regarding Zakat management, including Fikr et al. (2021). By examining the model adopted based on Muslim consumer perceptions of taxes through the zakat system, the result is knowledge about zakat and awareness as factors that determine the perception toward tax through zakat system is determining factor of perception toward tax through zakat system. It is because demographically, respondents in this research tend to have high education and high income at the end of productive age (40-58 years) that it can change the determinants in influencing the decision of perception toward the tax through the zakat system. Although this research examines zakat and taxes, it shows how Indonesians perceive Zakat management. This research aims to explore the perception of Muslim Civil Servants and Zakat institutions towards the national policy plan about zakat collection directly deducted from their salaries. The results show that 42% of the respondents have known this policy plan. Moreover, 60.8% of the respondents agree to pay zakat through salary deduction and answer various reasons whether they agree or not to pay zakat directly. Furthermore, the informants from Zakat institutions predict that this policy might reduce the number of zakat funds from MCS. Thus, they will improve their performance in collecting and distributing zakat to get higher trust from the community (Riwajanti, 2018). Suciaty (2008) discovered that there are technical problems in the management of the zakat profession, such as unintegrated technical regulations management of zakat, the absence of sanctions for MCS which has not paid zakat professions, lack of public knowledge, lack of quality of staff in Zakat institutions.

Regulation of zakat management in Indonesia; Law Number 23 of 2011

In Islamic philanthropy, zakat is one of the most critical items. All Muslims who have met the criteria (*Muzakki*) must be carried out to those who receive zakat (*Mustahiq*). As the

third pillar of Islam, zakat can balance the community's economy. Thus, the institutional implementation of zakat regulated by law is a necessity. According to the Quran, zakat should be collected by the state or the government as the representative of the needy people to obtain rights on the wealth of the *Muzakki*. This teaching is derived from the command of Allah to the Prophet Muhammad, "Take, from their wealth a charity by which you purify them and cause them to increase, and invoke upon them. Indeed, your invocations are reassurance for them and Allah is hearing and knowing" (at-Taubah verse 10).

After going through a long process involving legal experts and even after visiting various Islamic countries, the law was published. Law on Management of Zakat No. 23 of 2011 consists of 11 chapters and 47 articles. In general, it contains the following: Chapter I are General Provisions (articles 1 to 4), Chapter II National Zakat Agency (articles 5 to 20), Chapter III Collection, Distribution, Utilization and Reporting (articles 21 to 29), Chapter IV Financing (article 30 to article 33), Chapter V Guidance and Supervision (article 34), chapter VI Community Participation (article 35), chapter VII Administrative Sanctions (article 36). Chapter VIII Prohibitions (articles 37 to 38) Chapter IX Prohibitions (articles 39 to 42), Chapter X Transitional Provisions (article 43), Chapter XI Final Provisions (articles 44 to 47). Ratified in Jakarta on 25 November 2011 by the President of the Republic of Indonesia, Susilo Bambang Yudhoyono.

Zakat management consists of planning, organizing, distribution, and utilization. Two types of Zakat management organizations are: (1) The National Zakat Amil Agency (BAZNAS) is a Zakat Management Agency established by the government with community members and the government to collect, distribute, and utilize zakat according to religious provisions; (2) The National Amil Zakat Institution (LAZNAS) is a Zakat Management Institution formed by the community and authorized by the government to carry out activities for the collection, distribution of zakat funds by following religious provisions. Law No. 23 of 2011 talks more about the position of BAZNAS and Amil institutions, procedures, conditions for establishment, and sanctions for Amil who misuse zakat funds. This law does not regulate articles regarding Muzakki and Mustahiq. The method of collecting zakat by Amil to Muzakki is not explained in detail. Even it shows that Law No. 23 of 2011 is based on the philosophical foundation of Islamic Sharia. Law No. 23 of 2011 is a law that is based on Islamic values and implemented by Muslims in ways that have been guided by Islamic history. Implementation of Zakat law through statutory regulations, with the aim as stipulated in the provisions of Article 3 of Law No. 23 of 2003 concerning the Management of Zakat is to increase the effectiveness and efficiency of services in the management of zakat and increase the benefits of zakat to realize social welfare and overcome poverty.

Methodology

This research used a descriptive qualitative method. Qualitative research is a type of research that explores and provides deeper insights into real-world problems. Instead of collecting numerical data points or intervening or introducing treatments just like in quantitative research, qualitative research helps generate hypotheses and further investigate and understand quantitative data. Qualitative research gathers participants' experiences, perceptions, and behavior (Tenny et al., 2017). Descriptive qualitative research is a research

activity by analyzing, describing, and summarizing various conditions and situations from data collected in the form of interviews or observations regarding problems studied that occur in the field (Wirartha, 2006).

The research subjects were lecturers at the Faculty of Sharia and Law at the Universitas Islam Negeri Sumatera Utara, Medan. The data used were the results of online interviews with lecturers within two periods, which are the first semester of 2021/2022 and the end of the 2022/2023 semester. The number of respondents was ten law-based lecturers at the Faculty of Sharia and Law, Universitas Islam Negeri Sumatera Utara, Medan.

Findings and Discussion

Lecturer's perception of the content of Zakat law

Law on Management of Zakat No. 23 of 2011 consists of 11 chapters and 47 articles, which contain the following: Chapter I General Provisions (articles 1 to 4), Chapter II National Amil Zakat Agency (articles 5 to 20), Chapter III Collection, Distribution, Utilization and Reporting (articles 21 to 29), Chapter IV Financing (article 30 to article 33), Chapter V Guidance and Supervision (article 34), chapter VI Community Participation (article 35), chapter VII Administrative Sanctions (article 36). Chapter VIII Prohibitions (articles 37 to 38) Chapter IX Criminal Provisions (articles 39 to 42), Chapter X Transitional Provisions (article 43), Chapter X1 Final Provisions (articles 44 to 47). Ratified in Jakarta on 25 November 2011 by the President of the Republic of Indonesia, Susilo Bambang Yudhoyono.

Table 1. *Survey results of lecturers on the content of Zakat law*

No.	The content of Zakat law	Number (%) of lecturers choosing the option	
		Know	Do not know
1.	Chapter I General Provisions	30%	
2.	Chapter II National Amil Zakat Agency	25%	
3.	Chapter III Collection, Distribution, Utilization and Reporting	15%	
4.	Chapter IV Financing	-	40%
5.	Chapter V Guidance and Supervision	-	-
6.	Chapter VI Community Participation	-	-
7.	Chapter VII Administrative Sanctions	-	-
8.	Chapter VIII Prohibitions	-	-
9.	Chapter IX Criminal Provisions	-	-
10.	Chapter X Transitional Provisions	-	-
11.	Chapter X1 Final Provisions	-	-

Several things can be observed in the content of Zakat Law No. 23 of 2011, namely: 1) That the Zakat management law is not a Zakat law. 2) Zakat management regulations are spelled out in law, unlike the absolute authority of other Religious Courts. The management has the potential to cause conflicts from internal/zakat administrators along with the critical

power of society, who want transparency and accountability. Predictions of conflicts that are likely to become cases in the Religious Courts include 1) BAZ, which is assigned to receive, manage, and distribute zakat but misuse it for personal gain using corruption, manipulation, and so on. 2) The distribution of zakat is unfair. For example, only certain people are driven by nepotism or collusion. 3) Committees or foundation administrators who misuse the zakat funds for personal gain. Besides that, the law does not have coercive power to take zakat from Muzakki, what is expected is only high awareness from Muzakki. There is a reluctance to give zakat to those who are not concerned with their religion.

The various weaknesses of the Zakat management law, which are partly disclosed above, can be pointed out whether it is due to the inaccurate determination of the principles of Zakat management or the regulation of Zakat management does not touch on the essential substance aspects related to the fundamental problem of zakat. Based on the table above, the lecturer's perception is negative due to the limited information received regarding No. 23 of 2011.

Lecturers' perceptions of some foundations of the Zakat law

Law No. 23 of 2011 should not be based on a foundation whose philosophical paradigm is not clear. Philosophically, Law No. 23 of 2011 is a law based on Islamic values since it has become the perspective of the Indonesian Islamic community. In terms of zakat, the obligation based on the arguments of the Al-Quran and As-Sunnah is more integrated into the view of the life of the Indonesian Muslim community as an obligation that must be fulfilled. Orders to take zakat forcefully in surah at-Taubah (9) verse 103 starts from the determination of zakat officers, collection of zakat funds to their distribution during the time of the Prophet Muhammad, and the early Islamic government was under state authority.

Historically, the management of zakat in Indonesia had begun since the days of the kingdoms, long before the founding of the state of Indonesia. During the Islamic kingdom of Aceh, for example, the people handed over their zakat to the state and the kingdom played an active role in collecting it and formed a body that was handled by royal officials with the task of collecting taxes and zakat. The tax payment office during the reign of Aceh was in mosques. An *imeum* and *qâdî* (headman) were appointed to lead religious rituals. The headman plays a primary role in the mosque finances management sourced from zakat, infaq, alms, and endowments. Like the Aceh kingdom, the Banjar kingdom also played an active role in collecting taxes and zakat. The tax is required for all citizens (royal citizens), officials, farmers, traders, and other types (Faisal, 2017).

During the Dutch colonial period, the implementation of the teachings of Islam (including zakat) was regulated in the Dutch East Indies Government *Ordinance* Number 6200 on February 28, 1905. In this regulation, the government did not interfere in the management of zakat and gave it all to Muslims. Meanwhile, at the beginning of Indonesia's independence, the management of zakat was not regulated by the government either and was still on the community. Then, in 1951, the Department of Religion issued a Circular Number: A/VII/17367, December 8, 1951, concerning the Implementation of Zakat Fitrah. In 1964, the Department of Religion drew up the Bill on the Implementation of Zakat and the Government Regulation Plan in lieu of the Law on the Implementation of the Collection and

Distribution of Zakat and the Establishment of *Baitulmal*. However, the two sets of regulations had not yet been submitted to the House of Representatives or the President.

During the new order era, the Minister of Religious Affairs prepared a bill on zakat and submitted it to the Gotong Royong House of Representatives with the letter Number: MA/095/1967. In its process, in the House of Representatives, the Bill on Zakat Management has not become a discourse of intense debate. However, there are still suspicions that the government intends to "state religion" or vice versa "religion of the state" (Halim, 2005). However, formally, all factions agreed with the government on the need for a Law on Zakat Management. The government and the House of Representatives approved the birth of Zakat Management Law Number 38 of 1999, which was followed up by Decree of the Minister of Religion (KMA) Number 581 of 1999 concerning Implementation of Zakat Management Law Number 38 of 1999 and Decree of the Director General of Islamic Community Guidance and Hajj Affairs Number D /291 of 2000 concerning Technical Guidelines for Zakat Management. Since the promulgation of the Zakat Law, Amil Zakat institutions have sprung up at the central and regional levels, like grass growing in spring. The Law on Zakat Management was later amended by the following Law Number 23 of 2011 on Zakat Management with the following considerations: (1) The state guarantees the freedom of every citizen to embrace their religion and to worship according to that religion and belief. (2) Paying zakat is an obligation for Muslims who can pay zakat by Islamic law. (3) Zakat is a religious institution that aims to improve justice and social welfare. (4) To increase its usability and effectiveness, zakat must be managed institutionally by Islamic law. (5) Whereas Law Number 38 of 1999 concerning Zakat Management is no longer by developments in legal needs in society so it needs to be replaced. (6) Based on the considerations referred to in letters a, b, c, d, and f, it is necessary to stipulate a Law on Zakat Management. Furthermore, sociologically, the law that is formed must be by the "living law" in society. Juridically, the articles mentioned are as follows: Article 20, Article 21, Article 29, and Article 34 paragraph one (1) of the 1945 Constitution of the Republic of Indonesia.

Table 2. *Survey results on foundations of the Zakat law*

No.	Foundations of the Zakat law	Number (%) of lecturers choosing the option	
		know	Do not know
1.	Philosophically	20%	-
2.	Historically	25%	-
3.	Juridically	15%	-
4.	Sociologically	30%	-

Philosophically, historically, juridically, and sociologically, the Law of Zakat Number 23 of 2011 is not fully known by lecturers at the Faculty of Sharia and Law at the Universitas Islam Negeri Sumatera Utara Medan. However, with the lack of socialization of zakat from BAZNAS, this percentage can be grouped into positive. Therefore, the lecturer's perception is positive due to the limited information received regarding No. 23 of 2011.

Lecturer's perception of BAZNAS management strategic plan 2016-2020

From the *fiqh* perspective, *jumhûr* 'ulamâ' agree that Zakat management of tangible assets (*amwâl aẓ-ẓâhirah*) is the full authority of the ruler with the right to collect them by force. The Islamic government must show a strong commitment to the teachings of religion, not behave in a *ẓalim* way, and collect, and distribute zakat according to sharia provisions. The government also allows Muzakki to distribute one-third or a quarter of the zakat themselves. Management of zakat by the state is not a goal but only a means. The main objective of Zakat management is the achievement of zakat to Mustahiq on target and with the most optimal benefit (Wibisono, 2015).

As a pioneer in the management of zakat, the state is to make state officials, central and regional officials, an example or role model in paying zakat through BAZNAS as stated in Presidential Instruction Number 3 of 2014, followed by all state civil apparatus (ASN) who are Muslims and have reached the *niṣâb* to pay zakat through official institutions. The following table shows the survey results of lecturers at the Faculty of Sharia and Law at the Universitas Islam Negeri Sumatera Utara Medan on the BAZNAS Management Strategic Plan 2016-2020.

Table 3. *Survey results of knowing how lecturers on the BAZNAS management strategic plan 2016-2020*

No.	Aspect of BAZNAS Management Strategic Plan 2016-2020	Number (%) of lecturers choosing the option	
		Know	Do not know
1.	Publishing of a Decree on the establishment of an institution and a Decree for the leadership elements of Provincial BAZNAS and Regency/City BAZNAS, which have been adjusted to Law No. 23 of 2011 regarding the Zakat Management	10%	
2.	Accountability and compliance with Sharia	60%	
3.	IT and systems	60%	
4.	Distribution	60%	
5.	Collection	60%	
6.	Amil development	60%	

Lecturers' perceptions of the management of zakat in Indonesia according to Law Number 23 of 2011

Table 4. *Survey results of lecturers on the management of zakat in Indonesia according to Law Number 23 of 2011*

No.	Aspect of Zakat management	Number (%) of lecturers choosing the option		
		Agree (1)	Neutral (2)	Disagree (3)
1.	Planning	100%		
2.	Implementation	100%		
3.	Coordination	100%		

It indicates the respondent's perception that trust in BAZNAS management of zakat is an important function in someone's interest in giving zakat. Based on the Decree of the Director General of Islamic Community Guidance and Hajj Affairs No. D/291 of 2000 concerning Management Technical Guidelines Zakat, Chapter IV article 9, that the Regency Regional Amil Zakat Agency can establish a Zakat collection unit in local government agencies/institutions, *BUMN*, *BUMD*, and private companies domiciled in the capital regency/city. Furthermore, collection of zakat, infaq, and alms funds through a bank account. It can be seen in the payment of zakat and infaq made by the zakat collectors' units for government agencies and madrasahs. The distribution of zakat funds is the distribution of zakat to *Mustahiq* consumptively. That is, giving zakat funds intended for everyday use. The utilization of zakat funds is the distribution of zakat to *Mustahiq* with an orientation towards the productive aspect. It means giving zakat so that *Mustahiq* can produce independently with the capital of zakat funds received. In the future, it will not be *Mustahiq* status but *Muzakki*. Distribution with this second model can be with capital, means of production, and others. These two types of perception are the interaction results between a person and an object. The negative and positive perceptions. Positive perception describes all information and knowledge (*known or unknown*) positively. In addition, positive perception involves humans evaluating something around them. In this case, if someone has a positive perception, he will accept and support the perceived object. 2. Negative perception. Negative perception describes information (*known or unknown*) negatively or not suitable with the perceived object.

Conclusion

Based on the explanation above, the research results showed the perception of lecturers at the Faculty of Sharia and Law at the Universitas Islam Negeri Sumatera Utara Medan on Zakat management in Indonesia according to Law Number 23 of 2011. The research results showed that the perception of lecturers at the Faculty of Sharia and Law at the Universitas Islam Negeri Sumatera Utara Medan on the Zakat management in Indonesia according to Law Number 23 of 2011 is positive. Thus, it will affect their perceptions of zakat obligation. Qualitative research methods used in this research were well suited to achieve this goal. The depth of information gained through the analysis of interviews, observations, and archival data has provided a level of understanding that quantitative methodology could not have. Participants gained positive and negative experiences, although their experiences tended to be more positive. The flexibility in providing information about the content of the law and lecturers' access to the law contributed to the participants' positive experiences. Factors that contributed to the lecturers' negative experiences were: this information was not socialized properly, unavailable technical support from the Zakat institution, lack of self-regulation and self-motivation about zakat, sense of isolation from zakat information, and poorly-design for the socialization of zakat.

Declaration of Conflicting Interests

The author declared no potential conflicts of interest.

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Biographical Notes

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