

# Communication and Coordination in Zakat Management (Analysis of Synergy Between BAZNAS, LAZ and the Pati Regency Government)

Samsul Mu'arif<sup>1\*</sup>, Ambarwati<sup>2</sup>

<sup>1,2</sup>Pati Islamic College, Central Java, Indonesia

\*Corresponding Author:

E-mail:[samsulaa49199@gmail.com](mailto:samsulaa49199@gmail.com)

---

## Abstract

*The contestation of authority between zakat management institutions, represented by the government through the National Zakat Agency (BAZNAS) and the community through the Zakat Management Institutions (LAZ), is an unavoidable dynamic in zakat governance in Indonesia. Therefore, concrete steps are needed to build harmony and collaboration to optimize zakat collection in accordance with existing potential. This study uses a descriptive qualitative approach with research objects including BAZNAS, LAZ, and the Pati Regency Government. Data were collected through interviews, observations, and documentation, then analyzed using a descriptive analysis model. The results of the study indicate that a constructive synergy has been formed between zakat management institutions in Pati Regency through two main pillars, namely communication synergy and coordination synergy. This synergy has produced several important achievements: (1) strengthening zakat regulations, including through the issuance of a Regent Regulation on zakat and the initiation of the preparation of a Regional Regulation on zakat; (2) institutional development, such as the establishment of new Zakat Collection Units (UPZ), data collaboration between zakat managers and religious instructors, and the implementation of quarterly coordination between institutions; and (3) synergy of zakat programs, including zakat education and socialization, UPZ development, and zakat distribution not only for the eight ashnaf but also for humanitarian programs such as disaster management. These findings confirm that participatory communication and structured coordination are the keys to the success of zakat institutional synergy at the regional level.*

**Keywords:** Zakat Management, Communication and Coordination.

---

## I. INTRODUCTION

Axiologically, the function of zakat carried out by the Zakat Collection Agency (BAZ) and the Zakat Collection Institution (LAZ) is actually aligned with the state's mission to improve public welfare, create jobs, and narrow the socioeconomic gap between the rich and the poor. However, to date, the synergy between regional BAZNAS and local governments has not been fully implemented optimally in their various programs.

Based on the BAZNAS (2024) Puskas report, national zakat fund collection shows that LAZ is the largest collecting institution with a total of IDR 5.972 trillion (57.78%), followed by BAZNAS cities with IDR 2.021 trillion (19.56%), and funds from ZIS-DSKL off-balance sheet amounting to IDR 21.984 trillion (40.54%). ZIS-DSKL funds (Zakat, Infak, Sedekah, and Other Religious Social Funds) are funds managed by the community but are not recorded in the official balance sheets or financial reports of BAZNAS and LAZ. In terms of distribution, LAZ also distributed the largest amount of zakat, namely IDR 5.265 trillion (16.88%), followed by the city BAZNAS at IDR 1.885 trillion (6.04%), while the ZIS-DSKL funds reached IDR 21.984 trillion (70.46%) of the total funds distributed in 2023 (BAZNAS Puskas Compilation Team, 2024).

From this data, it can be concluded that districts are the primary spearheads in zakat collection, with the largest contributions coming from LAZ (Islamic Zakat Institutions), rather than from the district-level BAZNAS (Islamic Zakat Agency), which is part of the government structure. This fact demonstrates the importance of strategic synergy and collaboration in zakat management, not only between the government and BAZNAS, but also with LAZ and civil society.

Interestingly, research conducted by Amelia Fauziyah (nd) shows that tensions between the state and Islamic philanthropic organizations are likely to persist, as Islamic philanthropy—especially zakat—is a crucial part of the religious identity of Indonesian Muslims. The contestation between the two groups managing zakat, namely the government and the community, has divided zakat management in Indonesia into two major domains. The government, through BAZNAS, focuses more on collecting zakat from state civil servants (ASN), while LAZ targets the general public and the private sector as potential muzakki (recipients of zakat).

From the perspective of *siyasa* syar'iyah (Islamic politics), zakat is part of sharia, necessitating an active role for the government in its implementation (Anton Afrizal Chandra, 2021). However, Heru Susetyo (2017) describes Indonesia as a semi-secular state, where zakat management is largely delegated to civil society, while regulation and oversight remain under the authority of the government. This finding is corroborated by research by Amelia Fauziyah (nd), who asserts that the contestation between the government and society in zakat governance will continue in the future.

The wide gap between potential and realized zakat in Indonesia indicates the suboptimal performance of zakat institutions, particularly in terms of collection, administration, distribution, monitoring, and evaluation (Nurhayati, July 2016). This is reinforced by a BAZNAS report (2024) which shows that many muzakki are reluctant to distribute zakat through official institutions (OPZ), with the value of funds managed informally reaching Rp21.984 trillion (BAZNAS Puskas Compilation Team, 2024).

Specifically, Pati Regency, Central Java, which has a fairly large geographical area of approximately 75 km long and 57 km wide, faces unique challenges in terms of coordination between zakat administrators in various sub-districts (BPPS Kab. Pati, 2024). Therefore, the focus of this research is directed at examining the communication and coordination patterns between BAZNAS, LAZ, and the Pati Regional Government in zakat management, including innovations developed to improve the effectiveness of zakat management at the local level.

Based on empirical conditions in the field, this research is expected to demonstrate a strong synergy pattern among various stakeholders in zakat management in Pati Regency, while also refuting the assumption of intense contestation between government and community institutions. Good communication and coordination synergy are expected to bridge the gap between zakat potential and realization, as well as strengthen zakat's role as an instrument for empowering the community's economy.

## **II. METHODS**

This research uses a descriptive qualitative approach aimed at deeply and comprehensively understanding the dynamics of communication synergy and coordination in zakat management in Pati Regency. This approach is not oriented towards statistical analysis or data quantification, but rather focuses on exploring meanings and social processes in a natural context. Data were obtained through field observations, in-depth interviews, and analysis of relevant documents, resulting in a comprehensive understanding of patterns of interaction and collaboration between zakat management institutions.

## **III RESEARCH FINDINGS**

### **A. Communication Synergy**

Synergy between zakat management institutions will not be realized without effective communication patterns. Communication is the primary foundation for building collaboration between BAZNAS (National Zakat Agency), zakat collection institutions (LAZ), and the Pati Regency Government. This communication includes direct interaction through face-to-face meetings and indirect interaction through various media channels, including mass media and digital media. This

communication takes place both in formal forums such as coordination meetings and in informal, personal and flexible settings.

Communication between BAZNAS and LAZ in Pati Regency is dynamic and continuous, starting from the program planning stage, implementation, reporting, and activity evaluation. Information exchange takes place in various forms, such as joint coordination meetings and thematic discussions regarding the collection and distribution targets for zakat, infaq, and alms (ZIS). For example, LAZ Muhammadiyah (LAZISMU) regularly participates in discussion forums with BAZNAS regarding the fundraising targets set by BAZNAS Central Java Province.

The communication relationships established between these institutions demonstrate a high level of familiarity. Intense interpersonal interactions minimize structural barriers between organizations and strengthen a sense of togetherness. In this context, messages conveyed by BAZNAS, as the information sender, can be received more quickly and effectively by LAZ and related parties. Communication skills, openness, and the credibility of the communicator are crucial factors in determining the success of the information exchange process. Furthermore, communication effectiveness is also influenced by local social and cultural systems—for example, time discipline, formal-informal communication styles, and norms of politeness prevailing within bureaucratic and socio-religious institutions.

Nriyana's (2022) research confirms that interpersonal communication plays a crucial role in deepening understanding of communication partners' values, attitudes, and behaviors, enabling them to predict and respond to subsequent communication behavior more quickly and accurately. Thus, intense interpersonal communication between zakat management institutions in Pati creates a more adaptive and collaborative work environment.

In addition to communicating with LAZ, BAZNAS Pati Regency is also actively building constructive relationships with local governments and vertical institutions, such as the Ministry of Religious Affairs and the Regional People's Representative Council (DPRD). Communication is carried out both directly and through digital media such as WhatsApp and telephone. The Deputy Chair of BAZNAS Pati, Amari, together with BAZNAS Chair Imam Zarkasi, confirmed that communication with the Regent is carried out almost daily to discuss social issues, including addressing extreme poverty. Other forms of communication are realized through cross-agency coordination meetings involving the Regional Secretary, heads of Regional Apparatus Organizations (OPD), PSSD Muria-Kendeng Region, empowerment experts, and sub-district heads throughout Pati Regency (Pati Regency Public Relations, n.d.).

Integrated communication between zakat management institutions has generated positive feedback from various parties and has improved institutional performance. One indicator of the success of this productive communication is the issuance of Regent Regulation No. 75 of 2021 concerning Zakat Management in Pati Regency. Furthermore, BAZNAS regularly holds coordination meetings at least once a year with the Zakat Collection Unit (UPZ), various LAZ (Zakat Collection Institutions) (such as LAZISMU, LAZISNU, LAZ Jabal Nur, and LAZ SEFA), the Ministry of Religious Affairs, and local governments to discuss distribution programs and strategies for increasing the number of muzaki (recipients of zakat).

Effective communication not only facilitates the flow of information but also serves as a conflict resolution mechanism. When differing views arise, communication forums serve as a means to diagnose problems, negotiate solutions, and build new understandings among institutional actors (Ambar Sri Lestari, 2021). Thus, consistent collaborative communication has become a key catalyst for the formation of sustainable synergy in zakat governance in Pati Regency.

## **B. Coordination Synergy**

Coordination synergy in zakat management in Pati Regency is realized through a series of systematic and collaborative strategies between zakat administrators, including BAZNAS, LAZ, and

the Zakat Collection Unit (UPZ). Generally, this coordination process occurs in three main stages: planning, implementation, and coordination outcomes.

First, the coordination planning stage reflects the commitment of zakat management institutions to prepare joint steps to ensure effective coordination. These efforts include: (a) setting objectives and developing a joint work program plan and budget; and (b) identifying and mapping stakeholders in accordance with applicable government regulations. These steps ensure that each institution has a aligned policy direction and objectives for zakat management at the regional level.

Second, the coordination implementation stage represents the actualization of the coordinating function, both internally among zakat managers and externally with government agencies and the community. This implementation includes reporting, monitoring, and evaluation activities guided by Pati Regent Regulation Number 75 of 2021 concerning Zakat Management. Zakat collection for local government officials is carried out through the zakat payroll system, while optimization of collection and distribution is supported by digital innovations such as the use of e-commerce, QR codes, and online zakat applications. Furthermore, the amil certification process is also carried out as part of efforts to professionalize and standardize zakat governance.

Third, the coordination results stage reflects the level of implementation and effectiveness of the coordination function. The Ministry of Religious Affairs plays a role in conducting supervision and audits, not only regarding sharia compliance, but also regarding the quality of governance and performance of zakat institutions. This form of supervision includes: (a) monitoring and evaluation of zakat cash flow as stipulated in PERBAZNAS No. 4 of 2018 Article 5 Paragraph 3; (b) sharia audits and financial audits by preparing financial reporting standards and providing guidance to OPZ/LAZ; and (c) participatory monitoring by the community, through providing input, complaints, or participation in zakat education activities initiated by BAZNAS Pati Regency.

In addition, BAZNAS, along with LAZ and UPZ, also conducts collaborative program evaluations as a form of shared responsibility. The principles of zakat management in Pati are embodied in the motto "Safe Sharia, Safe Regulation, Safe Unitary State of the Republic of Indonesia," which serves as a moral and institutional guideline for all zakat management activities.

One of the best coordination practices is seen in the Pati Regency LAZISMU, which implements a monitoring and evaluation mechanism based on measurable stages. This process includes a series of activities ranging from proposal socialization and selection, interviews, business surveys, announcements of aid recipients, tiered training and mentoring, to the final stage of program evaluation and business development surveys. This tiered coordination model demonstrates that strong coordination between BAZNAS, LAZ, and the Regional Government can produce a more transparent, accountable zakat management system oriented towards the sustainable empowerment of mustahik.

## **IV. RESULTS AND DISCUSSION**

### **Communication Synergy in Zakat Management**

The concept of synergy is generally understood as the process of combining several elements or components to produce a more optimal output than the work of each element alone. Thus, synergy can be defined as a form of active collaboration carried out in a planned and collaborative manner to achieve maximum results through the integration of strategic roles within it. In an organizational context, synergy is built through effective communication and coordination mechanisms.

Sulasmi (nd) explains that synergy can be formed both between individuals and between groups when there is a mutually reinforcing communication and coordination process, accompanied by contributions, innovation, and mutual trust between parties. Communication in this case functions as a medium for transferring meaning, ideas, or information from one party to another through various forms of delivery such as verbal language, facial expressions, intonation, and other nonverbal symbols. Djamarah (2004) emphasizes that well-established communication allows for the creation of

deeper mutual understanding, while Nugraha (nd) adds that communication is the process of conveying information between parties to achieve mutual understanding and goals.

In the context of zakat management in Pati Regency, communication synergy is established between three main actors, namely the Regional Government, BAZNAS Pati, and a number of private Zakat Collection Institutions (LAZ) such as LAZISNU, LAZISMU, LAZ Senyum Dhuafa, and LAZ Jabal Nur. However, public and civil servant awareness to pay zakat is still not optimal. As stated by the Head of BAZNAS Pati, most employees have not distributed their zakat through BAZNAS due to low awareness and trust in the institution. This is in line with Article 5 paragraph (3) of Law Number 23 of 2011 which emphasizes that zakat collection by BAZNAS is not coercive. In fact, in Pati Regent Regulation Number 75 of 2021 it is stated that zakat deductions through the payroll system can only be made if the employee concerned states their willingness in writing.

Communication patterns between BAZNAS, LAZ, and the Regional Government are carried out through two approaches: direct communication (face-to-face) and indirect communication through various media, including mass media and digital media. This communication can be formal, such as coordination meetings and policy dissemination, or non-formal through informal meetings or personal communication. Non-formal communication has proven effective in strengthening relationships among organizational members, creating a sense of togetherness, and reducing structural barriers between institutions (Machmud et al., 2022). Fluid and responsive communication accelerates the process of message delivery and increases the effectiveness of cross-institutional teamwork.

BAZNAS and LAZ in Pati Regency also regularly share information regarding programs, activity implementation, and outcome evaluation. Joint discussions are frequently held to align zakat, infaq, and alms collection targets. For example, LAZISMU is periodically invited by BAZNAS Pati to attend coordination meetings regarding collection targets set by BAZNAS Central Java Province. This open communication pattern strengthens a sense of belonging and facilitates the exchange of information between parties.

In addition to LAZ, BAZNAS Pati also actively communicates with the local government, the Ministry of Religious Affairs Office, the Regional People's Representative Council (DPRD), and regional apparatus organizations (OPD). According to the Deputy Chair of BAZNAS Pati, intensive communication is carried out almost daily with the Pati Regent through digital media such as WhatsApp and in-person meetings. This cross-sector communication is further strengthened through official forums such as coordination meetings on extreme poverty management with the Regional Secretary, heads of OPDs, and sub-district heads throughout Pati Regency. This was also emphasized in the remarks of the Acting Regent of Pati at the socialization event for optimizing zakat collection in 2023 (Pati Regency Public Relations, n.d.).

Communication effectiveness is also determined by the integrity and ethics of the communicator. Hanani (2017) emphasized that the credibility and behavior of the communicator influence the extent to which the message is received well. Communication based on a spirit of brotherhood, honesty, empathy, and respect will result in an effective communication process (Taufik Wal Hidayat, n.d.). This type of communication ethics is an important foundation for relationships between zakat institutions, ensuring a harmonious and productive work climate.

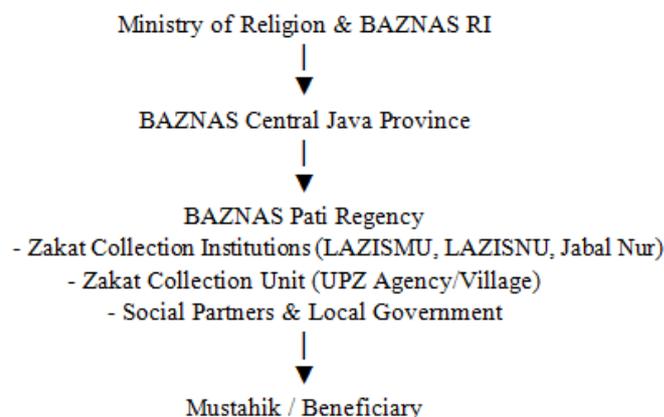
This concrete manifestation of productive and mutually supportive communication is evident in cross-institutional feedback and responses, which are manifested, among other things, in the issuance of Pati Regent Regulation Number 75 of 2021 concerning Zakat Management. Furthermore, BAZNAS regularly holds annual coordination meetings with the Zakat Collection Unit (UPZ), LAZ (LAZ) (LAZISMU, LAZISNU, LAZ Jabal Nur, and LAZ SEFA), the Ministry of Religious Affairs, and local governments to discuss distribution strategies and increase the number of muzakki (zakat payers). Effective communication enables early identification of potential conflicts and facilitates a collaborative resolution process. Thus, zakat managers can reach a common understanding and collectively formulate strategic steps (Ambar Sri Lestari, 2021).

## B. Coordination Synergy in Zakat Management

Coordination is essentially the process of managing the interrelationships and interdependencies between activities within an organizational system. This interdependence encompasses not only the relationships between activities but also between individuals and work units in carrying out institutional functions and missions. Robbins (1992) defines an organization as a consciously coordinated social entity with identifiable boundaries, functioning sustainably to achieve common goals. Similarly, Malone and Crowstone, as well as McCann and Ferry, explain that coordination is the process of synchronizing diverse activities that have interrelated directions and objectives. The ultimate goal is to create unity of action that ensures organizational effectiveness, efficiency, and productivity.

In the context of zakat management, coordination is a fundamental element for connecting all zakat management actors: BAZNAS, LAZ, UPZ, and local governments. This coordination is regulated by Law Number 23 of 2011 concerning Zakat Management, which covers aspects of planning, distribution, and reporting. At the planning stage, BAZNAS Pati Regency leads the mapping of zakat potential and develops an annual program agreed upon with amil institutions. Programs such as the House Renovation program demonstrate cross-institutional collaboration in proposing potential aid recipients. At the distribution stage, BAZNAS and LAZ emphasize the integration of mustahik data to ensure more targeted distribution and avoid overlapping. Meanwhile, at the reporting stage, coordination is carried out to develop transparent financial reporting standards, monitor report preparation, and publish openly to the public as a form of public accountability.

The urgency of coordination is also evident in the ongoing collaboration between agencies, such as BAZNAS with the Ministry of Religious Affairs and the Ministry of Finance, with zakat institutions and partner institutions (Saputra, 2020). At the regional level, coordination involves the Regency Government, the Regional People's Representative Council (DPRD), and other zakat institutions to strengthen transparency, prevent program duplication, and ensure accountability in accordance with the principles of "Safe Sharia, Safe Regulation, and Safe Unitary State of the Republic of Indonesia." This principle is reinforced in various regulations such as Government Regulation No. 14 of 2014 and PMA No. 19 of 2019, which stipulate the obligation of sharia audits and financial audits for zakat managers. Evaluation is also an important part of the coordination mechanism; according to Wandira Atmaja, Anggraini, and Syahira (2021), transparency in zakat management forms a sound social control system because it involves the community, muzakki, and zakat institutions. Evaluation results are then used as a basis for policy improvement and innovation, as conveyed by Tayib Napis (2000).



**Fig 1.** Coordination Mechanism for Zakat Management in Pati Regency

The diagram above illustrates the vertical (from central to regional) and horizontal (between institutions at the same level) coordination systems. The Regency BAZNAS serves as a coordinating

hub that bridges national policy with local implementation through a joint coordination, reporting, and oversight forum.

**Table 1. Analysis of the Forms and Coordination Mechanisms of Zakat Management in Pati Regency**

Coordination Stage	Form of Activity	Main Actor	Mechanism	Key Results
<b>Planning</b>	Mapping of zakat potential, preparation of annual programs, division of work areas	BAZNAS Kab., LAZ, UPZ	Annual coordination meeting and deliberation forum	Fulfillment of alignment of zakat program direction between institutions
<b>Distribution</b>	Synchronization of zakat distribution, integration of mustahik database	BAZNAS, LAZ, UPZ, Social Services	Collaboration of data and joint field surveys	Distribution is more targeted, without overlapping
<b>Reporting</b>	Preparation of reporting standards, monitoring and publication to the public	BAZNAS, LAZ, External auditor	Digital systems & sharia/financial audits	Transparency and accountability increased
<b>Evaluation &amp; Supervision</b>	Audit, monitoring of institutional performance, community participation	BAZNAS, LAZ, Regional Government, Regional Office, Community	Internal, external audit and evaluation forums	Public control and increased trust
<b>Synergy Development</b>	Formation of new UPZ, zakat socialization, program collaboration, disaster management collaboration	BAZNAS, LAZ, Regional Government, BPBD	Cross-sector coordination & Integrity Pact	Rapid response and increased community participation

The coordination mechanism in Pati operates through three main stages. First, planning, emphasizing goal setting and stakeholder identification, including the roles of BAZNAS, LAZ, and the Ministry of Religious Affairs in regional zakat regulations. Second, implementation, using a digital approach, includes a civil servant zakat payroll system, amil certification, and the use of online zakat applications (QR codes, e-commerce, and others). Third, evaluation involves sharia and financial audits, as well as oversight by the community and government.

These coordination efforts have yielded various achievements, such as the issuance of Pati Regent Regulation No. 75 of 2021 concerning zakat for Civil Servants (ASN), the drafting of a Regional Regulation on zakat, and the establishment of an Integrity Pact that regulates the limits of authority for zakat collection between institutions. Furthermore, BAZNAS' collaboration within the Regional Disaster Response Team demonstrates a clear synergy between zakat institutions and Regency agencies in providing rapid-response social assistance.

Overall, the synergy and coordination of zakat management in Pati Regency demonstrates the integration of institutional aspects, transparency, and digital innovation. This pattern not only strengthens accountability but also expands the socioeconomic impact of zakat on community welfare.

## V. CONCLUSION

1. Communication synergy of zakat managers in Pati Regency includes; a. Forms of communication; 1) Communication synergy between BAZNAS and LAZ. 2) Communication

synergy between BAZNAS and the Regional Government 3) Communication between LAZ and the Regional Government is carried out directly through discussions and collaboration with OPDs according to the required needs. b. Communication messages contain: 1) Information to LAZ, 2) Appeals to increase zakat socialization to the community, 3) Invitations to cooperate in zakat distribution programs, 4) Information about programs, activities, and achievements of zakat institutions to other zakat institutions, 5) Reports on zakat. c. Feedback in the form of: 1) Support from all lines for all programs 2) Openness and sincerity between zakat managers c) High enthusiasm and commitment through WTP and public accountant certificates.

2. The synergy of coordination between zakat managers in Pati Regency can be seen from; a. Forms of coordination synergy: 1) Coordination in planning 2) Coordination in distribution 3) Coordination in reporting. b) Coordination synergy mechanisms 1) Coordination planning. 2). Implementation of coordination 3) Monitoring and evaluation of zakat management.

## REFERENCE

- [1]. Ambar Sri Lestari, 2021, Reducing Conflict in Organizations (The Phenomenon of Conflict in Foundation Educational Institutions) ACIEM
- [2]. Amelia Fauzia, 2016, Islamic Philanthropy; History and Contestation of Civil Society and the State in Indonesia, (Yogyakarta, Gading Publishing)
- [3]. Amelia Fauziyah, 2008, Faith and the State: A History of Islamic Philanthropy in Indonesia, UIN Syarif Hidayatullah Jakarta.,<http://hdl.handle.net/11343/35228>
- [4]. Anton Afrizal Chandra, 2020, Implementation of Zakat Management in Riau Province in Increasing Food Security of Mustahik Families from the perspective of Syari'ah Siyasa, Dissertation of Sultan Syarif Kasim State Islamic University, Riau
- [5]. Aulia Fajar Nauval, Formulation of Market Development Strategy for Cement Industry in East Java, Thesis, Project Management Expertise, Surabaya, National Zakat Agency (BAZNAS)
- [6]. Budi Trianto, et al. Organizational Support, Mustahiq Micro-Business Development and Poverty Alleviation: A Comparison Analysis Between BAZNAS and LAZNAS, *International Journal of Islamic Business and Economic*,
- [7]. Covey, Stephen.R. 1989, The Seven Habits of Highly Effective People. Simon and Schuster. New York..
- [8]. Djamarah, Bahri Syaiful. . 2004, Communication Patterns Between Parents and Children in the Family. Jakarta: PT. Reneka Cipta.
- [9]. Doctoroff, Michael. Synergistic Management. New York, AMACOM Press, 1977,<https://archive.org/details/trustsocialvirtu00fuku/page/n9/mode/2up?view=theater>
- [10]. Ermi Suhartini, 2021, Analysis of North Sumatra BAZNAS Strategy in Assisting and Guiding Mustahik in Managing Productive Zakat, Dissertation, Sharia Economics Study Program, State Islamic University of North Sumatra, Medan.
- [11]. Farida Yusuf Tasyib Nafis, 2000, Program Evaluation (Jakarta: Pt. rineka Cipta)
- [12]. Fiqh Afriadi, Yullzar D Sanrego, Unraveling the Problems of Zakat Distribution to the Poor Experience of Zakat Management Organizations Baznaz Dompot Dhuafa and Lazizmu,<https://download.garuda.kemdikbud.go.id/article.php?article=1643847&val=14679>
- [13]. Gerardo A. Okhuysen, 2009, 10 Coordination in Organizations, in Integrative Perspective, The Academy of Management Annals, Vol. 03, no. 01. DOI: 10.1080/19416520903047533 URL: <http://dx.doi.org/10.1080/19416520903047533>
- [14]. Gittel, Jody Hoffer. 2000. Paradox of Coordination and Control, California Management Review, Vol. 42 No. 3
- [15]. Hadi Purnomo, Hargo Utomo, 2008, Effectiveness of Inter-Institutional Cooperation in Natural Disaster Recovery Operations: Indonesian Journal of Economics and Business, Vol.23, no.04.,
- [16]. Hafied Cangara, , 2000, Introduction to Communication Science, (Jakarta: PT. Raja Grafindo Persada)
- [17]. Hilman Latief, , 2017, The Politics of Islamic Philanthropy in Indonesia, Yogyakarta, Ombak Publisher.
- [18]. Holilur Rahman, 2021, Zakat Management Innovation in the Digital Era (Study of Digital Access in Zakat Collection), Journal of Islamic Studies, Dirosat, Vol. 06 no. 2.

- [19]. Holilurrohman, , 2018, Zakat Regulation: A Study of the Authority of Zakat Collectors in Indonesia, Dissertation, UIN Syarif Hidayatullah Jakarta.
- [20]. JWBotklin, M.Elmandjra and M. Malitza, 86-90, see also Siti Sulasmi, The Role of Innovative Learning Behavior Variables, Intensity of Cooperation, Groups, Shared Vision and Mutual Trust in Forming Synergy Quality, Equity, Vol.13 no. 2 June 2009, 219-237
- [21]. Joseph E. McCann and Diane L. Ferry, An Approach for Assessing and Managing Inter-Unit Interdependence, Academy of Management Review, Vol.4, no.1, published online 1 Jan 1979,<https://journals.aom.org/doi/full/10.5465/amr.1979.4289199>
- [22]. Ministry of Religion of the Republic of Indonesia, Zakat Management, Ministry of Religion of the Republic of Indonesia, Director General of Islamic Community Guidance,
- [23]. Ministry of Manpower of the Republic of Indonesia No. 30 of 2021, concerning the establishment of Indonesian National Work Competency Standards for the Category of Government Administration, Defense and Mandatory Social Security Main Group of Government Administration, Defense and Mandatory Social Security in the Field of Zakat Management.
- [24]. Decree of the Inspector General of the Ministry of Religious Affairs No. 137 of 2021 concerning the Implementation Guidelines for Sharia Audits on the Management of Zakat Funds, Alms Donations and Other Religious Social Funds at the National Zakat Agency and Zakat Institutions.
- [25]. Luthfi Mafathu Rizqia, 2018, The democratic Zakat Implementation model: Shared role between State and Civil Society of Indonesia, ICRI.
- [26]. M. Rogers, Evveret, 1983, Diffusion of Innovations, Tird Edition, New York : The Free Press A Division of Macmillan Publishing Co., Inc.,
- [27]. Maelahayatie, 2016, Interpretation of Asnaf Zakat in the Context of Contemporary Fiqh, *Jurnal al-Mabhats*, Vol.1 No.1
- [28]. Makmuri Muchlas, 2008, Organizational Behavior (revised edition) (Yogyakarta: Gajahmada University Press,)
- [29]. Malayu, SP. Hasibuan. , 2009, Basic Management, Definition, and Problems Jakarta: Bumi Aksara.
- [30]. Malone TW; Crowstone, K.; Lee, J.; Pentland, B.; Dellarocas, C.; Wyner, G.; Quimby, J., Osborn, CS; Berstein, A; Herman, G.; Klein, M.; O'Donnell, E. 1999. "Tools for Inventing Organizations: Toward a Handbook of Organizational Processes". Management Science, Vol.45, No.3
- [31]. Mela Julia, Alifah Jiddal Masyruroh, 2022, Determination of Organizational Structure: Technology, Environment, and Organizational Strategy, *Journal of Information Systems Management Economics*, Vol. 03, Issue 4
- [32]. Mohammed Aborama and, et al. 2020, Organizational Culture, Innovation and Performance: a study from a non western context, journal of Management Development, Vol.39 ,N0 4,
- [33]. Nauval Hilmy Ramadhan, Rahmad H, Muslikhawati, 2021, Fundraising Strategy at the Muhammadiyah Zakat, Infaq, and Alms Collection Institution in Batu City. Balance Journal of Islamic Economics and Business, UNMUH Malang, Vol. 3 no. 01
- [34]. Nia Juliawati, Coordination and Coordination Efforts in Organizations: A Framework for Study, Journal of Business Administration, Vol 8, no. 2, 2012
- [35]. Nryana Machmud, Debby DV, Lingkan T, 2022, The Role of Interpersonal Communication in Zakat Collection in Istiqlal Village, Wenang District, Manado City. E.journal UNSRAT. Acta Diurna Komunkasi, Vol. 4 no. 3, <https://ejournal.unsrat.ac.id/v3/index.php/actadiurnakomunikasi/article/view/43027>
- [36]. Nur Fadhilah, Abdul Ghofur Anshori, Nurhasan Ismail, 2018, Zakat Management Based on the Principle of Justice, Intisari, Gadjah Mada University,
- [37]. Nurhayati, Evaluation of the Internal Control System in Zakat Management at the National Zakat Collection Agency of Rokan Hulu Regency, *Jurnal Ilmiah Cano Ekonomos*, Vol. 5 no. 2 July 2016
- [38]. Onong U. Effendy, 2003, Communication Science Theory & Practice, (Bandung: Remaja Rosdakarya).
- [39]. Panuju Redi, 2018, Introduction to Communication Studies (Science), Communication as a communication activity as a science, first edition, (Jakarta, Prenamedia group.
- [40]. BAZNAS Regulation No. 4 of 2018, Article 5, concerning Reporting on the Implementation of Zakat Management.
- [41]. PMA no. 19 of 2019 concerning the Organization and Work Procedures of Vertical Agencies of the Ministry of Religion, article 8

- [42]. Porter, Michael, 1987, From Competitive Advantage to Corporate Strategy”, Harvard Business Review,
- [43]. PUSKAS BAZNAS, 2020, National Zakat Index 2.0, Puskas BAZNAS, Jakarta.
- [44]. PUSKAS BAZNAS, 2017, Indonesian Zakat Architecture, 1st Edition, Puskas BAZNAS,
- [45]. PUSKAS BAZNAS, 2020, Synergy of Zakat Management in Indonesia, Puskas BAZNAS, Jakarta,
- [46]. BAZNAS Research Center, 2020, Laboratory Standards, BAZNAS Research Center, Jakarta,
- [47]. PUSKAS BAZNAS, 2020, National Zakat Statistics 2019, BAZNAS.reporting sub division,
- [48]. PUSKAS BAZNAS, 2024, National Zakat Statistics 2023, BAZNAS.reporting sub division
- [49]. PUSKAS BAZNAS, 2021, BAZNAS Strategic Plan, 2020\_2025, PUSKAS, Jakarta,
- [50]. PUSKAS BAZNAS, 2022, Zakat Potential Mapping Indicators, provinces, districts, and cities in 2022, Java region, BAZNAS Strategic Studies Center
- [51]. Raslan, 2021, Philanthropy in Community Economic Development, Dissertation, UIN Syarif Hidayatulla Postgraduate School, Jakarta.
- [52]. Ricky W Griffin, 2008, Gregory Moorhead, Organizational behavior managing people and organizations, Dreamtech Press.
- [53]. Rismayanti, 2018, Communication Barriers Often Faced in an Organization, Al-Hadi Journal, Vol. IV no. 1 July-December
- [54]. Robbins, 1992., Stephen.P.Organizational Theory: Structure, Design, and Applications, 4th edition. Prentice Hall Inc,
- [55]. Saputra, A, 2020, Coordination of Zakat Management in Indonesia: Case Study of the National Zakat Collection Institution, Journal of Theory and Applied Sharia Economics, Vol 7 no 8.
- [56]. Sethepen P. Robbins, 2017, Timothy A Judge, Organizational Behavior, Tjh. Jakarta. Salemba, Ed. 16.
- [57]. Silfia Hanani, Interpersonal Communication, Theory and Practice, Ar-Ruz Media, Yogyakarta, 2017
- [58]. Siti Sulasmi, 2009, The Role of Innovative Learning Behavior Variables, Intensity of Group Cooperation, Shared Vision and Mutual Trust in Forming Synergy Quality, Akuitas Journal, Vol 13,
- [59]. Siti Sulasmi, Building Synergy and Morality in the Environment of Higher Education Organizations, Speech by Professor in the field of Management Science at the Faculty of Economics and Business, Airlangga University in Surabaya on Saturday, December 18, 2010
- [60]. Siti Zulaikha, 2016, Distribution of productive zakat from an Islamic perspective, Islamic Futura Scientific Journal Vol. 15. No. 2,
- [61]. Stephen P. Robbins, 1992., Organizational Theory: Structure, Design, and Applications, 4th edition (Prentice Hall Inc)
- [62]. Taufik Wal Hidayat, 2021, Analysis of communication conversations in determining message success, Jurnal Simbolika Research and learning In Communication study, Vol. 7 no. 2
- [63]. Wandira Atmaja, Tuti Anggraini, and Rahmi Syahira, Analysis of Transparency and Accountability of Zakat, Infaq, and Shadaqah Fund Management, <http://repository.uinsu.ac.id/12559/1/Repository%20Skripsi%20Wandira%20Atmaja%20%280502172362%29.pdf>
- [64]. William C. Himstreet and Wayne Murlin Baty, 1990, Business Communications: Principles and Methods. (Boston: Publishing Company)
- [65]. Windasai, Mohammad Masud Said and Hayat, 2021, The Role of Local Government in Empowering Fishing Communities, Journal of Research Innovation, Vol. 02, No. 03,
- [66]. Zucker, LG 1986 Production of trust: Institutional sources of economic structure. In BM Staw & LL Cummings (Eds.). *Research in organizational behavior*, vol. 8: 53-112. Greenwich, CT: JAI Press.