



## STRENGTHENING REPUTATION OF ZAKAT MANAGEMENT INSTITUTION THROUGH ORGANIZATIONAL TRUST

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### A PEER-REVIEWED ARTICLE

(RECEIVED – 25<sup>TH</sup> FEB. 2022; REVISED – 30<sup>TH</sup> AUGUST 2022; ACCEPTED – 11<sup>TH</sup> SEPT. 2022)

### ABSTRACT

The reputation of an institution such as Zakat Management Institution is an important factor to increase the trust of Muzakki or zakat payer. Zakat Management institutions need to ensure that their employees provide the best performance and meet expectations of both Zakat Payer and Zakat Recipients. The purpose of this study is to develop a model to improve the reputation of the institution with quality of Good Corporate Governance (GCG) and Knowledge Quality which is intervened by Organizational Trust. Data were collected from 100 Muzakki (Zakat Payer) of state civil servants in Kudus Regency, Central Java Province, Indonesia. The method used to analyze the hypothesis is Most Least Squares (PLS). This study concludes that: Good Corporate Governance (GCG), Knowledge Quality, and Organizational Trust, have a positive and significant effect on the Reputation of BAZNAS as Indonesia Zakat Management Institution.

**Keywords:** good corporate governance; knowledge quality; organizational trust; institutional image.

### INTRODUCTION

The Amil Zakat National Agency or Badan Amil Zakat Nasional (BAZNAS) is the official and sole institution formed by the government of Indonesia based on the President of Republic Indonesia Decree No. 8, 2001 in carrying out duties and performing functions to collect and distribute zakat (form of almsgiving), infaq and sedekah (ZIS) at the national level. The birth of Act no. 23, 2011

regarding the management of zakat strengthens the role of BAZNAS as an institution with privilege to manage zakat in Indonesia. BAZNAS has full-time muzakki (zakat payer) as civil workers within the regencies' district government.

Zakat comes from the Arabic language meaning purification, growth and/or enhancement. This means "growth in spiritual purity "as shown by Allah when He commanded Prophet Muhammad (SAW) to "Take, [O, Muhammad], from their wealth a charity by which you purify them and cause them increase, and invoke [Allah's blessings] upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing." (Al-Qur'an 9:103) (Owoyemi, 2020). Aligning with the statement by (Ridwan and Asnawi, 2019) zakat management systems must integrate with humility, integration plan, loyalty and as a social institution for better growth and economic output.

BAZNAS is part of the non-profit organization (NPO) category, where according to Unangst and Wit (2020) NPOs require attention together with factors (manager) correctly to learn the management of NPOs, community and the environment. This is supported by the statement by Nonnis et al. (2020) regarding how far the zakat institutional reputation for muzakki, which will increase muzakki's trust.

Non-profit organization consists of commercial organization and noncommercial with the end goal of increasing public welfare by providing goods and services as opposed to maximizing profit that they have achieved. Presently, NPOs plays a vital role within the national and international realm in solving social, economic and environmental issues, and these organizations also facilitate integration of issues within the sustainable development in the process of taking right decisions both in the public and private sector. To solve these problems, NPO has implemented different strategies depending on resource providers for other activities that improve the common good and the possibility of true progress in society (Kassem, Aljuaid, and Alotaibi, 2020).

Reputation is the most prominent intangible asset in an organisation, one of which is NPOs, it has been recognized that reputation provides a sustainable competitive advantage for organizations based on knowledge, beliefs, and organizational impressions held by various stakeholders. Once established, a good reputation protects the organization, even in crisis. Indeed, the perceived value of a firm's reputation has become the main focus for corporate activities as it protects against various external circumstances (Ali et al, 2019). Supported by Islam et al. (2021), a good reputation can help a company portray a better image in the market. Thus, customers use reputation to gain their perception of the company. The high reputation of the company is a clear indicator of the quality of an organization that leads to customer satisfaction and loyalty. In the service

industry, the role of reputation is very important because customer service can be a challenge to evaluate.

Conversely, good corporate governance is a distinctive management system that implements the principles of transparency, accountability, responsibility, independence and fairness (Grossi, 2015); (Yaacob and Basiuni, 2014). Good corporate governance is a determining factor for Muzakki's trust, as trust is an important mechanism that needs to be built to have an impact on non-profit organizations. With good corporate governance, it will be easy for Muzakki to trust BAZNAS because this trust has an impact to good corporate governance. If the corporate governance of BAZNAS is performing well, then the level of Muzakki's trust also increases (Rupp et al. 2006). One of the aspects that can be done to build a sense of trust is by providing high quality services to the Muzakki.

Moreover, knowledge quality is the key that needs to be considered due to its impact on the level of trust in the organization. Success in building the trust of Muzakki in BAZNAS stems from their ability to provide good service to meet their needs in distributing zakat to Mustahiq (those who qualify to receive zakat) (Chou, Wang, and Tang 2015). The quality of knowledge refers to the suitability of knowledge for use in the task at hand, where suitability is the extent to which users (society) know, understand, and utilize knowledge in a particular context. In this study, knowledge quality for Muzakki at BAZNAS is highly considered because it will have an influence or impact on the zakat management organization.

Several researchers have identified a number of important characteristics of knowledge quality, including accuracy, timeliness, completeness, adequacy and reliability. If the quality of Muzakki's knowledge of zakat management institutions is satisfactory, then the trust of the organization will grow, as a result, the Muzakki will have a fine perception of the institution. Knowledge quality that is considered of quality will foster trust because a sense of trust is an impact of the distinct quality of knowledge possessed by Muzakki on zakat management institutions. This research proposed that good knowledge quality will create organizational trust. However, there are still gaps in the results of research on knowledge quality, which turns out to be that trust is not only a factor but it is innovation that can build knowledge quality (Zubielqui et al. 2018). Moreover, there is still little research on good corporate governance in zakat management institution, therefore, further research is needed. Hence, this research is an effort to develop a model on how to increase the reputation of BAZNAS as zakat management organization through organizational trust, good corporate governance and knowledge quality.

## LITERATURE REVIEW

### Good Corporate Governance and Organizational Trust

Good corporate governance is a concept or system applied to the management of BAZNAS, which aims to regulate the relationship of the parties involved in the organization. As well as to manage the organization so that it has good performance and is in accordance with the expectations of the community. Good corporate governance can provide quality services to foster a sense of trust in muzakki.

Aggarwal (2013) emphasizes good corporate governance as an initiative to encourage transparency and accountability in forming muzakki trust in BAZNAS. Good corporate governance can provide distinct service quality to muzakki to foster a high sense of trust. Good corporate governance in zakat management organizations is muzakki's belief that zakat management organizations have efficient governance to fulfill muzakki's best interests to distribute zakat (Lovenia and Adnan 2017). Trust is a concept that can emerge both at the individual level and at the organizational level (Iskan and Sayin, 2010). Organizational trust is trust in the organization and that trust is supported by the organization. Guinot et al. (2014) suggests that with the existence of organizational trust, a person can believe in the organization and think that the organization will provide the best service to him.

Muzakki's trust in zakat management institutions is something that needs to be considered. According to Roziq et al. (2021) there are still factors that influence the low level of trust of the muzakki towards Zakat management institutions. Sometimes, a lower trust of Muzakki is caused by lack of services provided by Zakat Management Institution. Moreover, report of zakat distribution which is not published publicly can reduce trust of Muzakki as zakat payer. The results of research by Roziq et al. (2021) stated that good corporate governance affects the trust of muzakki in distributing their zakat. In addition, the research of Taolin et al. (2019) also states that good corporate governance can build strong trust. Thus, good corporate governance in Zakat management institutions will increase Muzakki's trust in the institution and increase intention to pay Zakat through Zakat Management Institution.

### H1: Good Corporate Governance positively affect Organizational Trust

### Knowledge Quality and Organizational Trust

Knowledge Quality of a community about organization is an important factor that needs to be considered by the organization due to its effect on public trust in the organization. The level of knowledge quality possessed by muzakki regarding zakat distribution management is likely to affect the muzakki's intention to distribute zakat. This knowledge is important because it can help

him to use the services offered by the organization. Knowledge quality needs to be considered because it is the key that can affect the level of trust of the muzakki. Organizations must also build public trust in their organizations owing to their impact on improving organizational performance and the quality of knowledge that people receive. Researchers stated that a low level of trust in the organization can have a negative impact on the level of service quality. In addition, recent literature shows that there is not enough research focusing on knowledge quality on organizational trust (Radević et al, 2021).

The quality of knowledge about a Zakat Management institution is important since Muzakki will have high intention and keep in trust to pay zakat through this institution. Quality aspects for knowledge include aspects related to readability, comprehension, or learning ability and are valuable for context and easy to adapt. Morgan (1994) in his research states that trust arises when one party has confidence in the competence and integrity of the institution. Some researchers state that trust is vital in building and maintaining long-term relationships (Rousseau and Burt, 1998). Knowledge Quality of a consumer helps consumers to learn about existing/new services and products provided by the organization. Knowledge for consumers refers to consumer perceptions about how an organization provides information about services and the benefits of these services. This knowledge is important because it helps Muzakki to realize, and make better use of, the services offered by BAZNAS organizations which enables organizations to increase their competitive advantage through service differentiation, leading to a point of difference between non-profit organizations and other organizations. Thus, it is possible for BAZNAS as Zakat Management Institution to become one of the organizations that quickly responds the needs of Muzakki in particular to pay zakat. Since research shows that knowledge quality directly affects consumer intentions so that when consumers believe it will automatically affect organizational trust (Behnam and Doyle, 2020), hence, in this research, we assume that Muzakki is person that receive services from BAZNAS. If Muzakki hold a good knowledge about BAZNAS, it will quickly improve relations between BAZNAS and Muzakki which then increase organizational trust.

## H2 : Knowledge Quality relates positively to Organizational Trust

### **Organizational Trust and Institutional Reputation**

Institutional reputation can be developed by fostering a sense of trust in muzakki to distribute their zakat through BAZNAS but may be influenced by the quality of service from BAZNAS. A good institutional image or reputation is key to strengthening muzakki's trust in BAZNAS as Zakat Management Institution. Institutional reputation is usually closely related to the fairness and honesty of

the institution so far in providing services to muzakki. Azman and Bidin (2015) in their research stated that the image of a zakat management institution is an extrinsic factor that affects the interest of Muzakki to distribute their zakat through a formal zakat management institution. A good institutional image will be able to create a good reciprocal relationship between muzakki and zakat management institutions.

Trust is born from a process that slowly accumulates into a form of trust, in other words, trust is our belief in a particular product or attribute. This belief arises from the perception of learning and experience. Trust in the zakat agency can be defined as the muzakki's interest in distributing their zakat to mustahiq because they believe the zakat agency is professional, trustworthy and transparent. Lau and Lee (1999) state that trust will lead to good relationships. In Quttainah's research (2003), organizational trust can be characterized as the ability and desire of consumers in choosing a service they want. Organizational trust is the desire that an organization will act in a reliable manner, when organizational trust has succeeded in giving trust to consumers, automatically the reputation or image of the organization will increase.

In addition, it will foster a sense of trust in the community, zakat funds collected and distributed will increase and be optimal in their utilization. Thus, people will be interested and willing to pay zakat to zakat Management institutions if they believe in zakat institutions (Hamzah and Kurniawan 2020). Trust between Muzakki and organizations such as BAZNAS is a very important thing to be able to maintain long-term relationships (Cook 1980). Hoe (2007) emphasizes that if there is no sense of trust from someone (muzakki), then they tend not to distribute their zakat through formal national institutions because low trust will affect the level of service quality. Trust in the organization is very dependent on trustworthy and honesty.

Trust can be defined as the degree to which a person believes and is willing to act on the words, actions, and decisions of others. Empirically, it has been measured using dimensions such as ability, benevolence, integrity, and predictability. Trust in organizations depends on people's (consumers) belief in the leader's actions—in particular. Trust in the organization is very dependent on trust and honesty. Because trust is considered important, the effectiveness of the organization is highly dependent on the trust of all parties. In this case, BAZNAS is an organization that is considered to have a superior reputation in taking care of the needs of zakat depositors to muzakki. When this organization is able to provide trust in the organization, it will be easier for muzakki to believe that BAZNAS is an organization that has a good image (Islam et al. 2021). Organizational trust refers to the positive expectations that stakeholders have about the intentions and behavior of some organizational members based on

organizational roles, relationships, experiences, and interdependencies. It is the overarching belief that an organization is competent, open and honest, caring, reliable and worthy so as to identify with its goals, norms and values. A higher level of internal trust has consistently been shown to be positively related to the positive image obtained by the organization (Polo 2020).

### **H3 : Organizational Trust positively affects Institutional Reputation**

## **METHOD**

### **Data**

A number of 100 people from a government office in Kudus, Indonesia with highest zakat payer were involved in this research. In Indonesia, the government has regulated that all government staff who are Muslim to pay zakat credited from their basic salary. BAZNAS as official zakat management institution will receive this Zakat payment and distribute to Mustahiq as Zakat Recipients. Amongst several department as government office, we chose an office by which most of the staff pay Zakat more than the compulsory amount. In order to meet the PLS requirement as data analysis tool which require a minimum sample of 100, we distribute the questionnaire to them who has top 100 zakat payment in BAZNAS. Data were collected through questionnaires in 5 Likert scales. The data analysis technique uses Partial Least Square (PLS) with an approach based on variance or component-based structural equation modeling.

### **Measurement**

#### i) Good Corporate Governance

We defined good corporate governance in a Zakat Management Organization (ZMO) as the belief of Muzakki that ZMO has efficient governance to meet the best interests of Muzakki (Lovenia and Adnan, 2017). It is measured by transparency, accountability, responsibility, independence and fairness, (Kusmayadi, Rudiana, and Badruzaman 2015).

#### ii) Knowledge Quality

Knowledge for muzakki refers to muzakki's responses about the way organizations provide information and services and the benefits of the service itself (Chou et al. 2015). We measured using indicators that have been developed by Daulay and Lubis (2015), namely knowing the existence of the BAZNAS zakat institution, understanding the awareness of distributing zakat to BAZNAS, knowledge about whether zakat should be distributed through BAZNAS.

iii) Organizational Trust

Trust in zakat institutions in this study is defined as the willingness or interest of muzakki to use zakat institutions in distributing zakat to mustahiq zakat because muzakki believe that the institution is professional, trustworthy and transparent. Organizational trust is measured using indicators that have been developed by Mcallister (1995), namely emotional trust and cognitive trust.

iv) Institutional image

Institutional image refers to the opinion of muzakki that the amil zakat institution is reliable. Institutional image can be measured using indicators that have been developed by Azman and Bidin (2015) namely progressive and innovative, satisfying, flexibility, muzakki orientation, trustworthy and financial soundness.

## RESULT

The mean, median and standard deviation for each variable is described in Table 1, while the result of hypotheses testing is provided in Table 2.

**Table 1:** Descriptive Statistic of Variable

Variable	Mean	Median	Std. dev
Good Corporate Governance	21,55	22,00	2,624
Knowledge Quality	12,91	13,00	1,588
Organizational Trust	29,31	30,00	3,877
Institutional Image	26,03	26,00	2,504

From these tests, the mean on good corporate governance is 21.55, the median is 22.00 and the standard deviation is 2.624. Knowledge quality has a mean of 12.91, a median of 13.00 and a standard deviation of 1.588. Organizational trust has a mean of 29.31, a median of 30.00 and a standard deviation of 3.877. Institutional image has a mean of 26.03, a median of 26.00 and a standard deviation of 2.504.

**Table 2:** Summary of Hypotheses

Hypotheses	Estimate	S.E.	C.R.	P***)	Notes
GCG → OT	0.512	0.093	5.505	0.000	Supported
KQ → OT	0.234	0.088	2.662	0.008	Supported
OT → II	0.553	0.083	6.689	0.000	Supported

GCG = Good Corporate Governance, OT = Organizational Trust, KQ = Knowledge Quality, II = Institutional Image

\*\*\* p < 0,01

Based on the results of the analysis that has been carried out using PLS, the following conclusions can be drawn:

### 1) Hypothesis 1

From the test, the estimated coefficient of the influence of good corporate governance on organizational trust is 0.512, the CR value is 5,505 and the p-value is 0.000. Based on these results, it can be concluded that it is proven that good corporate governance has a significant positive effect on organizational trust at the 5% significance level.

### 2) Hypothesis 2

From the test, the estimated coefficient value of the influence of knowledge quality on organizational trust is 0.234, the CR value is 2,662 and the p-value is 0.008. Based on these results, it can be concluded that it is proven that knowledge quality has a significant positive effect on organizational trust at the 5% significance level.

### 3) Hypothesis 3

From the test, the estimated coefficient value of organizational trust influence on institutional image is 0.553, the CR value is 6,689 and the p-value is 0.000. Based on these results, it can be concluded that it is proven that organizational trust has a significant positive effect on institutional image at the 5% significance level.

The final result of the iteration of the model fit measurement model from the research data is presented in Figure 1.



**Figure 1:** Empirical Model

Hypothesis 1 states that good corporate governance has a positive relationship to organizational trust. Good corporate governance in a Zakat Management Organization will increase the trust of muzakki in distributing zakat.

Hypothesis 2 states that knowledge quality has a positive relationship to organizational trust. Knowledge quality of muzakki of BAZNAS institutions will increase muzakki's trust in zakat institutions.

Hypothesis 3 states that organizational trust has a positive relationship to institutional image. The high level of organizational trust that muzakki has towards zakat institutions will increase the reputation of the BAZNAS institution.

## CONCLUSION

### Discussion

Research on how to improve the image of an institution continues a topic worthy of exploration for researchers. Interestingly, the image of the institution is one of the factors contributing to an organization that can be trusted by the public. Among several factors that affect the image of the institution is trust in the organization. This study produces a comprehensive model that Good Corporate Governance, Knowledge Quality and Organizational Trust are the determining factors for maintaining the image of the institution, even in non-profit organization such as Zakat Management Organization.

The willingness or interest of Muzakki to use zakat institutions in distributing their zakat to mustahiq because muzakki believes that the institution is professional, trustworthy and transparent. Thus, people will be interested and willing to pay zakat to amil zakat institutions if they believe in the zakat institution (Hamzah and Kurniawan 2020). To increase organizational trust, there are two factors. Good Corporate Governance has a significant positive effect on organizational trust. Good governance will give the perception that zakat funds are distributed properly, transparently and responsibly. Eventually, muzakki will have high trust in zakat management institutions.

In addition, public knowledge about the importance of paying zakat through zakat institutions, knowledge of how zakat management institutions work will also help increase public trust in institutions such as BAZNAS. Thus, public relations related to how a zakat institution works is one of the elements to increase the knowledge of Muzakki and the community.

The results of this study indicate that Good Corporate Governance and Knowledge Quality have a direct effect on organizational trust, which in turn will improve the image of the institution. The managerial implication obtained from this study is that zakat management institutions must improve GCG and the

quality of muzakki knowledge, because Good Corporate Governance (GCG) is found to have an influence on organizational trust, which in turn will improve the reputation of zakat management organizations. Maintaining and improving the reputation of zakat management institutions is one of the important things because people will certainly become more confident to distribute their zakat in credible zakat management institutions. The wider impact, the prosperity of the community will be maintained.

This study also found that Knowledge Quality has an influence on organizational trust. The results of the study clearly show that public knowledge about the importance of zakat through institutions, whether known to the institution or not, creates trust in the BAZNAS zakat institution.

### **Theoretical Contribution**

This research provides a theoretical contribution to efforts to maintain and improve the reputation or institutional image. Derived from the theory of Good Governance and Organizational Trust, it is found that Good Corporate Governance will build organizational trust which then enhances the institutional image. Another contribution is that this model was tested on non-profit organizations such as zakat institutions in which the corporate governance is slightly different with profit organizations.

### **Research Limitation and Future Research Agenda**

The results of this study may have some limitations that can be used as a reference for further research. First, this research focuses on improving the reputation of the Zakat institution through organizational trust, including Good Corporate Governance and Knowledge Quality, so this research is limited. Future studies may focus on more factors that influence organizational trust. Second, this study is based on one government office in Indonesia, which results may differ from other studies. Future studies may focus on research in several areas, not only in government office thereby giving rise to more perspectives so that the findings can represent a wider type of organization and increase generalizability.

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