

## Strategic Management Reform at the Local Zakat Administration of South Sumatra, Indonesia

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### ABSTRACT

*The National Board of Zakat Republic of Indonesia (BAZNAS), a government-owned zakat institution, has standardized a strategy for the nationwide zakat administration. It organizes annual zakat awards, recognizing the outstanding zakat institutions in managing zakat. BAZNAS Musi Rawas Regency is one of the zakat award recipients in 2022, marking its recognition for substantial contributions to the administration of zakat in South Sumatra, Indonesia. This study employs a qualitative method to explore the strategic management reformation that took place in the BAZNAS Musi Rawas Regency. Such reformation efforts in improving strategic management are of practical reference for other regional BAZNAS in Indonesia.*

**Keywords:** *Strategic Management, Philanthropy Islam, Regional BAZNAS, BAZNAS Musi Rawas Regency*

**JEL Classification:** D6

### INTRODUCTION

The National Board of Zakat Republic of Indonesia (hereinafter: BAZNAS), as the only Indonesian government zakat institution, has initiated a standardized management strategy. Such initiative has been implemented in the zakat institutions both at the province and regency or city levels. The strategy covers the management of collection and distribution of zakat, *infaq*, *shadaqah* and other religious social funds (hereinafter: ZIS-DSKL).

The management of zakat in Indonesia has been growing in recent years, marked by the increasing number of active zakat institutions, be it formed by the government (BAZNAS) or by the private sector (LAZ). As of 2021, the number of zakat management organizations (OPZ) is 611 institutions, consisting of 498 provincial and municipal BAZNAS as governed under the Zakat Act No. 23 of 2011, and 113 LAZ that are legally allowed to operate (BAZNAS, Laporan Kinerja Tahun 2021, 2022).

Figure 1 shows the trend of ZIS collection managed by BAZNAS from 2017

to 2021. Meanwhile, Figure 2 reports the zakat distribution of BAZNAS for the same periods. Such commendable performance of BAZNAS needs to be sustained.

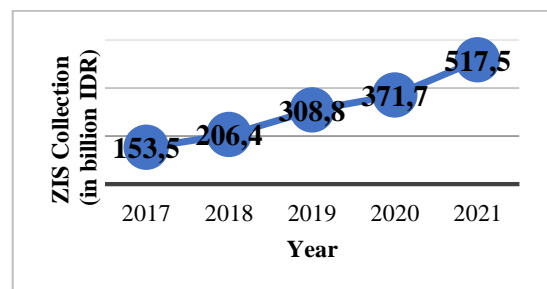


Figure 1. BAZNAS ZIS (Zakat, Infaq, and Alms) Collection in the Year of 2017 to 2021  
Source: Compiled from (BAZNAS, Laporan Kinerja Tahun 2017, 2018, 2019, 2020, 2021, 2022)

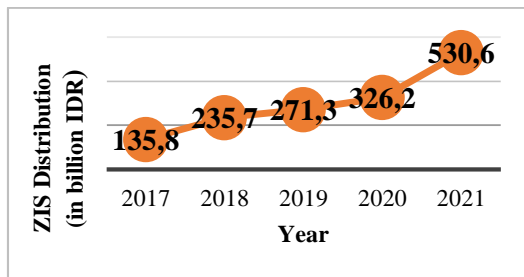


Figure 2. BAZNAS ZIS (Zakat, Infaq, and Alms) Distribution in the Year of 2017 to 2021  
Source: Compiled from (BAZNAS, Laporan Kinerja Tahun 2017, 2018, 2019, 2020, 2021, 2022)

In 2021, South Sumatra emerged as the foremost province on the island of Sumatra with the highest population of Muslims. The calculation of the potential zakat is not in equilibrium with this fact. South Sumatra's zakat potential is lower than that of North Sumatra. Table 1 informs the number of Muslims in Indonesia based on the top 10 provinces in 2021, while Table 2 shows the top 10 provinces with their zakat potential in 2022.

Table 1 10 Provinces with the Largest Muslim Population in Indonesia in 2021

No.	Province	Muslims (Million People)
1.	West Java	46.92
2.	East Java	39.93
3.	Central Java	36.30
4.	South Sumatra	8.32
5.	West Sumatra	5.47
6.	Aceh	5.27
7.	West Nusa Tenggara	5.26
8.	South Kalimantan	4.00
9.	Bengkulu	1.99
10.	Gorontalo	1.18

Source: (Kusnandar, Databoks, 2022)

Table 2 10 Provinces with the Largest Potencies of Zakat in Indonesia

No.	Province	Potencies of Zakat (In Billion IDR)
1.	East Java	547.4
2.	West Java	535.4
3.	Central Java	505.4

4.	DKI Jakarta	302.9
5.	South Sulawesi	217.6
6.	North Sumatra	201.9
7.	Aceh	195.4
8.	South Sumatra	160.1
9.	West Sumatra	149.0
10.	Lampung	134.6

Source: (BAZNAS D. K.-D., 2022)

It is inferred that South Sumatra Province can collect ZIS-DSKL funds from the largest number of Muslims in Sumatra island. BAZNAS Musi Rawas Regency, one of the regional BAZNAS in South Sumatra, has recently shown a notable improvement. It has received two provincial-level awards in the BAZNAS Awards version 2022, specifically for outstanding coordination and excellence in the amil category (Sidarto, 2022). Previously in 2014, BAZNAS (formerly BAZDA) Musi Rawas Regency achieved the second-highest ranking in the distribution of ZIS-DSKL at the provincial level in South Sumatra (Kusnadi, 2022).

According to the interview with K.H. Bahana Jaal Haq Taqwallah, S.Pd.I., M.A., the Chairman of BAZNAS Musi Rawas Regency (2022-2027 period), it is discovered that the BAZNAS regency is currently witnessing growth, particularly in fundraising. As of October 2022, it has achieved a 100% increase compared to the average performance in the same month of 2021 (Taqwallah, 2022).

What strategic management reforms are implemented by the BAZNAS Musi Rawas Regency? What are the assessments involved in restructuring the strategic management at BAZNAS Musi Rawas Regency? This study aims to address these research questions.

## LITERATURE REVIEW

### *Strategic Management*

Management comes from an old French word, which means the art of organizing and executing. In line with George Robert Terry, and Henry Fayol (Pangesthi, 2020), the experts in management science, narrowed the

definition of management into four main points: (1) planning, (2) organizing, (3) actuating, and (4) controlling or POAC.

Furthermore, in the development of management science, organizations also need to manage strategies to achieve their goals. According to Thomas Wheelen (Hasan, et al., 2021), strategic management is a series of managerial decisions and various activities that determine the company's success for the long-term. These activities include the formulation of strategic planning, strategy implementation and evaluation.

Strategic management is a system which has various interrelated and influencing components. The first component is strategic planning with its elements consisting of the organization's vision, mission, goals and main strategy. The second component is operational planning (Yunus, 2016).

In strategic management, the whole business models of an entity are planned. It involves determining the organization's goals, policies and plans to achieve the goals. It also empowers resources to implement the plans (Maiti, 2021). As depicted in Figure 3, strategic management is the continuous planning, monitoring, analysis and assessment of all the needs of an organization to meet its goals (Tucci, 2022).

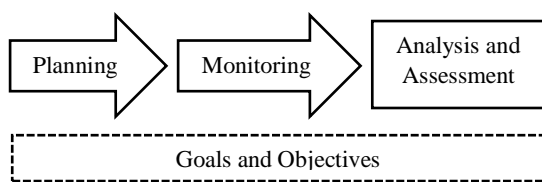


Figure 3 Strategic Management Framework  
Source: (Tucci, 2022).

The benefits derived from implementing strategic management consist of financial and non-financial aspects (Yunus, 2016). Financially, it impacts on sales, profitability, and productivity. Meanwhile, non-financial benefits may increase awareness in understanding the strengths, weaknesses, opportunities, and threats that exist within the scope of the organization.

### *Strategic Management in Government*

The implementation of a good and well-targeted strategy is needed for any activity. The right and organized strategy will facilitate an organization in running its mission to achieve the vision so that organizational goals can be achieved. This applies not only to business organizations but also to the government.

Government units may be slower to implement complete strategic management processes, partly because they require large investments in time and resources and ongoing commitments over time (Poister & Streib, 1999). They might be bound to the laws that have been enacted. However, as public institutions, they must recognize that strategy implementation and sustainable management of the agency's strategic agenda is as important as initial planning with the holistic concept of strategic management.

### *Philanthropy in Islam*

Islam being an "all-encompassing" system of values, has addressed the issue of economic instability by placing considerable emphasis on the rich spending their wealth for the cause of the collective well-being of society. Philanthropy and charity are central tenets of Islam, and many Muslims regard charity as a form of worship (Alterman & Hunter, 2004). The fundamental principle laid down in the Qur'an in this direction is that 'wealth should not circulate only among the rich' (59:7) (Malik, 2016).

The implementation of the concept of philanthropy in Islam in the form of ZIS-DSKL leads to the achievement of welfare for the community. Philanthropy in Islam is part of the teachings of Islam that have been carried out since the beginning of its emergence. It aims at a solution for social inequality and creates a more developed and equitable economy.

### SWOT Analysis

Strategic management focuses on the process of setting goals for an organization, creating and developing policies and planning to achieve goals, as well as allocating resources to implement policies and plan the achievement of organizational goals. A SWOT analysis is one of the types of strategic management frameworks used by organizations to build and test their strategies (Tucci, 2022).

SWOT analysis creates a foundation for organizational development direction through assessing, (1) strengths (what an organization can do), (2) weaknesses (what an organization cannot do), (3) opportunities (potentially favorable conditions for an organization), and (4) threats (potentially unfavorable conditions for an organization) (Danca, 2005).

The following is a SWOT analysis matrix table:

Table 3 SWOT Analysis Matrix

Internal Factors	Strength (S)	Weaknesses (W)
External Factors		
Opportunities (O)	Use all the strengths one has to take advantage of the opportunities that exist	Overcome all weaknesses by taking advantage of all existing opportunities
Threats (T)	Use all power to escape from all threats	Press all weaknesses and prevent all threats.

Source: (Tangke, 2020)

### METHODOLOGY

This study employs a qualitative method, using a case study approach to obtain the data from the location. This research was conducted at BAZNAS Musi Rawas Regency in October 2022. In collecting data, this study used three methods, i.e., (1) observation; (2) interview; and (3) documentation.

The author used non-participant techniques by recording individual behavior, atmosphere, and condition. The author also interviewed the commissioners and staff. The documentation method was used to examine the internal data from the BAZNAS Musi Rawas Regency.

### RESULT

#### BAZNAS Musi Rawas Regency

BAZNAS Musi Rawas Regency is one of the regional-level BAZNAS which is legally formed based on a submission from the regent or mayor of the area. BAZNAS Musi Rawas Regency is located in Musi Rawas Regency, South Sumatra. It has been initiated before since it was still in the form of BAZDA (Regional Amil Zakat Agency). BAZNAS Musi Rawas Regency has a vision, i.e., to become a National Amil Zakat Agency (BAZNAS) of Musi Rawas Regency that is trustworthy, honest, transparent and to prosper the lives of the poor. Its mission is, i.e., (1) increasing awareness of *muzakki* to pay zakat through BAZNAS Musi Rawas Regency, (2). increasing collection, accumulation and utilization of zakat under Shariah provisions, and (3) maximizing the role of zakat in tackling poverty problems, through synergy and coordination with related institutions.

#### SWOT Analysis BAZNAS Musi Rawas Regency

SWOT analysis of BAZNAS Musi Rawas Regency compares external factors (opportunities and threats) with internal factors (strengths and weaknesses). Internal factors are entered into a matrix called the internal strategic factor matrix or IFAS (Internal Strategic Factor Analysis Summary). External factors are entered into a matrix called the EFAS external strategic factor matrix (External Strategic Factor Analysis Summary).

The following is a SWOT analysis obtained from the author's observations:

Table 4 SWOT Analysis Matrix of BAZNAS Musi Rawas Regency

<p style="text-align: center;">Internal Factors</p> <p style="text-align: center;">External Factors</p>	<p><b>Strengths (S)</b></p> <ul style="list-style-type: none"> <li>a. As the official agency of government zakat in Musi Rawas Regency</li> <li>b. It is a partner of the regional government, so it gets full support from the regional government.</li> <li>c. Strategic office location.</li> </ul>	<p><b>Weaknesses (W)</b></p> <ul style="list-style-type: none"> <li>a. Socialization is still not optimal.</li> <li>b. <i>Muzakki</i> and <i>mustahik</i> databases that were available when they were in the form of BAZDA were not stored neatly, so they are currently still in the process of being re-listed following the new SOP.</li> <li>c. The office is not permanent (lend-used).</li> <li>d. Zakat management unit (UPZ) as an extension of BAZNAS Musi Rawas Regency was only formed in September 2022 for the revitalization and addition of new UPZ.</li> <li>e. Lack of training and technical skills for BAZNAS administrators in Musi Rawas Regency.</li> </ul>
<p><b>Opportunities (O)</b></p> <ul style="list-style-type: none"> <li>a. <i>Muzakki</i> potential and middle-class growth. In terms of potential, Musi Rawas Regency is an area that still has a lot of active land, producing plantations, livestock and fisheries. Musi Rawas Regency has also some points of association with economically successful transmigrants.</li> <li>b. The development of information technology that can facilitate the socialization and collection of zakat.</li> <li>c. Cooperation with the government and the private sector in empowering the community is wide open.</li> </ul>	<p><i>S-O Strategy</i></p> <ul style="list-style-type: none"> <li>a. Expansion of programs and networks to strengthen brand awareness and image of the institution.</li> <li>b. Utilizing information technology by creating a website for socialization, as one way of collecting funds, and for reporting the use of zakat funds.</li> <li>c. Approaching institutions that have not been touched by holding a meeting with their leaders first.</li> </ul>	<p><i>W-O Strategy</i></p> <ul style="list-style-type: none"> <li>a. Developing a system and maintenance of UPZ that can provide information about zakat and BAZNAS in Musi Rawas Regency.</li> <li>b. Opening opportunities to obtain the <i>mustahik</i> database using two methods, (1). The basis of the BAZNAS initiative, and (2) Accepting proposals from <i>mustahik</i>.</li> <li>c. Conducting training and technical skills for the commissioner and staff by utilizing information technology.</li> <li>d. Registering <i>muzakki</i> data and issuing zakat obligatory numbers.</li> </ul>
<p><b>Threats (T)</b></p> <p>Lack of public understanding of zakat organization (BAZNAS Musi Rawas Regency).</p>	<p><i>S-T Strategy</i></p> <ul style="list-style-type: none"> <li>a. Improving customer service excellence to maintain <i>muzakki</i> loyalty.</li> <li>b. Expanding the network of cooperation with related parties to increase the collection of zakat funds.</li> <li>c. Conducting socialization by creating a zakat calculator on the website and a zakat consultation channel on the website and social media.</li> </ul>	<p><i>W-T Strategy</i></p> <ul style="list-style-type: none"> <li>a. Improving the system of transparency and public accountability.</li> <li>b. Building a quality human resources management system.</li> <li>c. Forming new UPZ in government institutions, private, and educational institutions.</li> <li>d. Monitoring and developing existing UPZ.</li> <li>e. Creating <i>muzakki</i> and <i>mustahik</i> databases.</li> </ul>

Source: Author's analysis.

### Reforming Strategic Management at BAZNAS Musi Rawas Regency

Reforming strategic management was a breakthrough innovation that was taken by the BAZNAS board of commissioners in Musi Rawas Regency under the leadership of K.H. Bahana Jaal Haq Taqwallah, S.Pd.I, M.A. The commissioners' journey began with official trips for visits and comparative studies, including to BAZNAS RI, BAZNAS South Sumatra Province, BAZNAS Palembang City, BAZNAS Depok City, BAZNAS Bekasi City, BAZNAS Bekasi Regency, and BAZNAS Sumedang Regency (Rageman, 2022).

BAZNAS Musi Rawas Regency emphasizes the vision and mission to be achieved as illustrated in Figure 5. Planning a program for the entire field, which consists of the following pillars:

1. Main Pillars:  
Funds collection, funds distribution and utilization of productive sectors.
2. Support Divisions:  
Human Resource Development, Administration, and General Affairs (SAU) dan Budgeting and Financial Report (PKP)
3. Controlling Division:  
Internal Audit Unit (SAI) in charge of auditing financial reports, management, and Standard Operation Procedure (SOP).

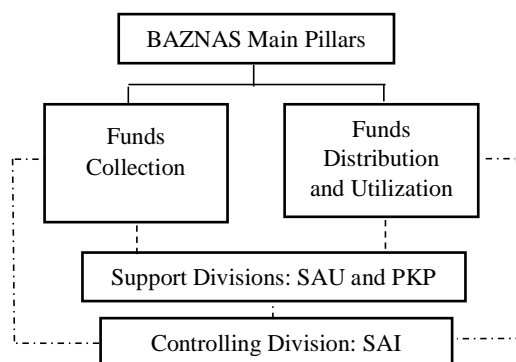


Figure 5 The Pillars in BAZNAS  
Source: (Taqwallah, 2022)

### Strategic Planning

Focusing on the vision and mission is key to organizational success. The vision and missions of the organization are upheld and used as the basis for making all decisions. Analyzing SWOT and translating it into a strategy formulated from each aspect of strength both internally and externally is a step that needs to be taken when preparing a strategic plan.

Observing the main pillars contained at BAZNAS Musi Rawas Regency, strategic planning was prepared especially for this. Where the main pillar consists of collecting, distributing and utilizing ZIS-DSKL funds.

#### 1. Funds Collection

- a. Fundraising begins with outreach to the entire community through approaches to institutions, including local government organizations (OPD), non-governmental organizations, companies, and the general public.
- b. Facilitating fundraising by appointing administrators in each UPZ that is already available through an official decree (SK) issued by BAZNAS, and providing digital media in the form of a special website for ZIS-DSKL fundraising, especially for the community at Musi Rawas Regency.
- c. Cooperating with media partners to run crowdfunding programs (such as kitabisa.com and bersedekah.com) targeting the wider community, not only those from Musi Rawas Regency.

#### 2. Funds Distribution and Utilization

- a. Starting with the collection of *mustahik* data which in turn divided into two ways:
  - 1) Based on the BAZNAS initiative, starting with socialization by the distribution division, collecting accurate and reliable data from the

- village/hamlet head  
(Kades/Kadus). Deploy  
volunteers to conduct surveys  
based on data submitted by the  
Kades/Kadus.
- 2) Based on the *mustahik* initiative (by submitting a proposal) will be verified and validated whether approved or rejected.
- b. Doing distribution that affects collection.
- 1) Direct effect: For OPD that already has UPZ, BAZNAS Musi Rawas Regency send some aids, for example, prayer mats or carpets for praying or repairing ablution places to interact more with the state civil apparatus (ASN) who serve there and generate interest from them to participate in paying zakat, *infaq*, and alms to BAZNAS. When providing productive aids for example a cart to sell to traders, BAZNAS also includes a cymbal to fill in the dawn alms (*sedekah subuh*) for them, which will be pulled every week by the BAZNAS team.
  - 2) Indirect effect: BAZNAS Musi Rawas Regency has a program to build one *tahfizh* house in each sub-district, and also conducts a program for repairing uninhabitable houses (RUTILAHU Program). This program will motivate *muzakki* to be more enthusiastic in supporting the program and contributing donations to BAZNAS Musi Rawas Regency.
- Then in the support division, there are:
1. Human Resource Development, Administration, and General Affairs (SAU)
    - a. Human Resource Development:
      - 1) Opening opportunities for the wider community who want to serve in BAZNAS Musi Rawas Regency. It is not limited, for example, to old retirees from a religious institution.
      - 2) Dividing the duties of the commissioners into the fields: (1) Chair, (2) Deputy Chair I for collecting funds, (3) Deputy Chair II for distributing and utilizing, (4) Deputy Chair III for PKP, and (5) Deputy Chair IV for SAU.
      - 3) Dividing staff duties into several areas, following the existence of the field under the deputy chairman in the commissioner.
      - 4) Improving the expertise of commissioners and staff by participating in training organized by Provincial BAZNAS, presenting experts to BAZNAS Musi Rawas Regency, conducting comparative studies to central BAZNAS and some regional BAZNAS with outstanding achievements, and participating in training activities organized by the Education and Training Institute (Pusdiklat) BAZNAS RI.
    - b. Administration
      - 1) Saving the data of the *muzakki* into the database.
      - 2) Selecting the data of *mustahik* that has been surveyed, classifying it into the specified category and storing it in the database.
      - 3) Organizing and securing all data related to the operation of BAZNAS Musi Rawas Regency.

- 4) Involving the mass media to publish all BAZNAS Musi Rawas Regency activities, and also publish them on the official website and social media.
- c. General Affairs
  - 1) Supplying office goods, field operations, and expenditures for distribution programs to *mustahik*.
  - 2) Maintenance equipment.
2. Budgeting and Financial Report (PKP).
  - a. Budgeting: adjusting to the budget of funds obtained from the collection of ZIS-DSKL funds, joint distribution cooperation from BAZNAS RI and BAZNAS Province, and receipt of subsidies from the regional revenue and expenditure budget (APBD).
  - b. Financial Report: inputting data into the BAZNAS information management system (SIMBA) and submitting regular reports to the Musi Rawas Regent, Ministry of Religious Affairs (Kemenag) of Musi Rawas Regency, and BAZNAS South Sumatra Province.

### *Strategic Monitoring*

At the monitoring stage, BAZNAS of Musi Rawas Regency monitors everything according to the SOP that has been set. Monitoring continues to be carried out by each chairman with the responsibility of each field. Meeting every morning to discuss what will be done and evaluate in the afternoon the work that has been done that day and the continuation of planning for tomorrow.

### *Strategic Analysis/Assessment*

At this stage, BAZNAS Musi Rawas Regency cooperates with the Internal Audit Unit (SAI), appointed under the chairman and at the same time as coach. The SAI team

provides objective analysis and assesses the performance that has been achieved.

1. Routine audit pattern twice a week recommendation report for follow-up.
2. The pattern of non-routine audits on instructions of the chairman for irregularity exercises.

### *Constraints and Solutions*

This discussion is part of the evaluation of strategic management improvements implemented in the BAZNAS Musi Rawas Regency.

Constraints come from within the organization and from the outside. This obstacle needs to be faced by all organizations that are determined to move forward. Reforming a concept to make a breakthrough towards constructive change will not only cause aversion but also might collide with the political interests of several parties.

The solution that can be done in dealing with this obstacle is to ask for full support from the regional government, which in this case holds full authority over the BAZNAS institution, to keep moving forward together to build a prosperous institution.

Taking care of the BAZNAS organization means taking care of the ummah which must be done in totality. Discarding the desire to hold the position for personal or group interests. The success of BAZNAS in carrying out its vision and mission is a hope for the whole community. The most important is to lay everything on piety (*takwa*), as mentioned in the Qur'an 9:119.

## CONCLUSION

The use of qualitative research method, i.e., documentation, observation, and interview, has yielded important insights into the present state of BAZNAS Musi Rawas Regency and its possible avenues for development.

The results of the SWOT analysis provided practical insight into the accomplishments and difficulties that the



BAZNAS Musi Rawas Regency faced. A strategic management framework is created by putting these discoveries into a matrix for careful initiative planning, execution, and oversight. This strategy directs the organization toward a more resilient and sustainable future by providing an understanding of both internal and external opportunities and threats.

Strategic management reform calls for serious efforts and a fresh ground-breaking invention to boost long-term resilience and steady socio-economic growth. There will undoubtedly be challenges, which must be met head-on with solutions in mind. To realize the vision and mission of the regional BAZNAS, the community, the regional government, and the synergy of the cohesiveness of the BAZNAS leaders are critical.

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