

The Influence of Organizational Culture, Creativity, Infrastructure and Trust on Amil Zakat's Performance in Riau Province

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Abstract: Issues raised in this study is the performance of Amil Zakat on Zakat Institution in Riau Province. The variables of this research are organizational culture, creativity, infrastructure and trust (the independent variable) and Amil performance (the dependent variable). The purpose of this study is to identify and analyze (1) the influence of organizational culture on Amil Zakat performance, (2) the effect on the performance of Amil's creativity, (3) the effect on the performance of Amil's infrastructure, (4) the effect of Societies Trust on Amil's performance, (5) and the collective influence of organizational culture, creativity and faith community infrastructure on the performance of Amil. The object of this study is four Institutes of Amil Zakat (LAZ) which are located in Riau Province, Swadya Ummah LAZ, Rumah Zakat LAZ, LAZIS Muhammadiyah and LAZNAS Chevron Tassel, with the total number of 157 Amil Zakat. The method used in this study is a quantitative method and the entire sampling technique using stratified random sampling technique. The results showed that the t value of 2,015 organizational culture variables is greater than t table ($\alpha / 2, n-2$) = 2.000 means (2015 > 2000 = H_0 is rejected). For creativity variable (2,605 > 2,000 = H_0 rejected) means no influence on the performance of Amil creativity. T value of infrastructure variable (2.038 > 2.000 = H_0 rejected) no effect on the performance of Amil infrastructure. Last on the trust variable (2,178 > 2,000 = H_0 rejected) no effect on the performance of Amil trust. Then the variables of organizational culture, creativity and infrastructure and trust collectively have significant effects on the performance of the zakat institution in Province Riau which is equal to 0.507 or 50.7%. The Trust variable is the most dominant variable affecting performance of Amil Zakat in collecting zakat funds in Riau.

Key words: Organizational Culture • Creativity • Infrastructure • Trust • Amil performance

INTRODUCTION

Zakat is a form of community awareness toward others of the same religion and faith and is the embodiment of social justice in society. Due to the importance of zakat as an obligation of a Muslim, the word *Zakah* in the form of ma'rifah (definition) is mentioned thirty-three times in the Quran, of which twenty-seven times mentioned in one verse together with the word *sholat* and only one mentioned in the same context with prayers but not in a single paragraph, which is in the verse: "And those who diligently practice regular zakat, after the verse:" those who are *khusu'* in their prayers [1]. Zakat is one of the pillars of Islam which needs the thoughts of all Muslims on how to manage it well. If zakat is well managed, it certainly can be used as a powerful tool of economic development that can decrease the amount of poverty on earth. Zakat is one of the powerful

economic potentials of Muslims to build the community which can keep Muslims out of poverty and ignorance and able to enhance the living standards of the people with better physical and spiritual prosperity.

Next, based on research results of Badan Amil Zakat Nasional (BAZNAS) and the Islamic Development Bank (IDB) in 2011, there was an increase of zakat potential in Indonesia to Rp. 217 trillion, or 3.14% of GDP (Gross Domestic Product) of Indonesia. In Indonesia, zakat management is implemented by Badan Amil Zakat (BAZ) and the Institute of Amil Zakat (LAZ). BAZ is an Amil zakat board formed by the government. For the national level BAZ is established by the President upon the recommendation of the minister of Religious Affairs Department; at the provincial level established by the Governor upon the recommendation of the head office of the provincial Ministry of Religious Affairs; at the district or city level formed by the regent or mayor on the basis of

the proposal from the head office of the Ministry of Religious Affairs at regional level and at the district level is by district head BAZ formed upon proposals of religious office districts [2].

LAZ is a public institution established with the task of gathering, distributing and utilization of Zakat funds. Zakat management in Indonesia has been regulated in Law number 38 of 1999 about Zakat and completed by the Act (the Law of) Management of Zakat number 23 in 2011. BAZ and LAZ have the authority to manage zakat and have been regulated in the Act accordingly. According to the Zakat Law No. 23 of 2011, the zakat management is an activity that includes planning, organizing, implementing and controlling the distribution and utilization of zakat. Zakat management objectives are, first, to increase public awareness and worship services in fulfillment of zakat. Second, to increase the function and role of religious institutions in efforts to achieve public welfare and social justice. Third, to increase the effectiveness and efficiency of zakat.

In general, Zakat Management Organization (LPZ) plays three main functions, namely zakat collection, zakat management and zakat funds distribution. LPZ is a collector of zakat funds from zakat payers (muzakki). Modern zakat management demands that the clerks (Amil) zakat takes zakat from muzakki. So far there has been no explanation of the sanctions for a Muslim who does not pay zakat yet [3].

The eight categories of zakat recipients are usually called by zakat *mustahik*. Zakat fund distribution is usually done through consumptive and productive distribution programs. According to the policy of the National Zakat Agency (BAZNAS), zakat fund distribution program consists of five programs, namely for humanitarian, health, education, economic and *dakwah*.

Based on data from the Statistics of Riau Province (BPS), from 2012 to 2013 there has been an increase in the number of people living in poverty in Riau. In 2012 the number of poor people in Riau amounted to 483 070 (8.05 percent); and in 2013 it amounted to 522 530 (8.42 percent). Based on data from BPS too, from 2014 to 2015 there has been an increase in the number of people living in poverty in Riau. In 2014 the number of poor people in Riau amounted to 498 280 (7.99 percent); which the poverty line increased to 8.82 percent in 2015.

Based on these data the local government and community expect that the performance of the Institute of Amil Zakat (LAZ) in Riau Province can reduce poverty levels through zakat programs and policies.

The commitment for zakat fund raising by the Institute of Amil Zakat (LAZ) in Riau Province is still very low. Referring to the data of zakat collection, donation and sadaqah (ZIS) by the Institute of Amil Zakat (LAZ) in Riau, it reveals that the zakat collected from several Amil zakat institutions like Swadaya Ummah, Rumah Zakat, Chevron Rumbai and LAZIS Muhammadiyahs decreased 23.47% during 2010 to 2011 and it has decreased to 9.94% during 2011 to 2012.

In addition, field observations showed another phenomenon and obtained the following information: 1) LAZ only concentrated on the payment of Zakat Fithrah and not on zakat maal. 2) LAZ still embraced traditional ways of collecting zakat, which is waiting in the office of zakat payers. 3) Lack of massive and aggressive call to pay zakat to the public. 4) Lack of awareness campaign for the people to pay zakat. 5) Lack of professional employees and trained officers. 6) Lack of convenience facilities and infrastructures for zakat payment channels. 7) Lack of innovation and creativity in managing zakat funds. 8) Lack of public trust in paying zakat to LAZ and BAZ.

Based on the description on the background of the problem, it can be concluded that there are problems in the performance of Amil zakat to collect zakat fund from the community, especially from people in Riau Provinces. What factors that influence this problem? Is that because of organizational culture, facilities and infrastructures, or creativity of the Amil? Or is it because of public trust which plays as the main factor? These are the reasons which make me interested in conducting further research in a title: The Influence of Organizational Culture, Creativity, Infrastructure and Public Trust on the Amil Zakat Performance of Zakat Institution in Riau Province.

Performance can be interpreted as job performance, job execution, attainment of employment, work or achievement [4]. Zakat has been required in the second year of Hijri when the Prophet Muhammad was in Medina [5]. According to the dictionary of Lisan al-'Arab, the word Zakah is a mashdar form, with the root word is *zaka*, which means: to grow and develop (*naama*), holy (*thaharah*), blessing (*baraka*), good and nice (*salaha*), praising (*madaha*) and halal [6].

From the terminology of zakat, there are some disagreements among the fuqaha in defining it. According to Shafi'i scholars, zakat is the name for something that is removed from the property or the institution with specific properties and for certain groups. Hanafi scholars define it as to make certain property rights to a certain level, of certain property, to certain groups that have been established by Shari'a. While the Maliki scholars argue

that zakat is removing certain levels of particular assets which have reached the nisab and handit over to certain groups. As for the Hanbalis revealed zakat is obligatory right up of certain assets, for certain groups and in certain time [7].

From the definition of zakat above, the author concludes that zakat is removing property from an individual or an institution, by a certain amount, submitted to certain groups at certain times.

The dimensions of the performance of employees in performing work that demonstrates the performance are as follows: Work Result, is the output of work in the form of goods and services in which its quantity and quality can be calculated and measured. Work Behavior, an employee has two behaviors, namely: personal behavior and work behavior. Work behavior is related to work as hard working, friendly to customers and how to walk. Personal nature is related to the work that is inborn and acquired during adulthood from his experience, such as being brave, kindhearted, clean and cheerful [8].

Regarding organizational culture, defines it as values and norms that guide the behavior of the organization [9]. Propose a framework in which the culture of the organization has six components, namely the organizational structure, information systems, individuals, reward systems, leadership and process. Amil Zakat as an organization has organizational components comprising material components (people, infrastructure) and immaterial component as a system defined and must be obeyed by all members of the organization [10].

Literature Review: Bogor Regency, a region in Indonesia, targeted 10 billion rupiah as its zakat collection for 2016. However, the actual zakat collection was only 5 billion rupiahs, which signals the ineffectiveness of zakat management from either collection, distribution, or utilization. The purpose of this research is to analyse zakat performance in BAZNAS (BadanAmil Zakat Nasional; National Board of Zakat) in Bogor Regency. Data were collected through interviews and questionnaires completed by 100 mustahik household in Bogor Regency. The National Zakat Index was used with a calculation method called the Multi-Stage Weighted Index. The findings indicate that the implementation of zakat performance in BAZNAS Bogor Regency is fairly good [11].

This empirical study aims to determine the impact of the productive zakat, infaq and sadaqah (ZIS) on the growth of micro business and the welfare of mustahiq in BadanAmil Zakat Nasional (Baznas) branch of Daerah

Istimewa Yogyakarta (DIY). Applying structural equation modeling partial least square (PLS SEM), it confidently aims to verify the factors that influence the mustahiq welfare. The data of the research had systematically gathered by distributing questionnaires to 50 respondents and analytically processed by Smart PLS 3.0. This paper found that the productivity of ZIS took significantly positive influence on the growth of micro business and the welfare of mustahiq. In other words, the financial capital given to mustahiq able to improve micro business through developing the employment [12].

This study is focused on the implementation of good amil governance at amil zakat institution. The type of study used is a qualitative study with a case study approach, where the results of this study conclude that the implementation of the five principles in good amil governance at Amil Zakat Institute in Jember District has been done, but still not optimal implementation of good amil governance at the existing Amil Zakat Institute InJember Regency. These results provide criticism that the implementation of good amil governance at Amil Zakat Institute will be realized when the principles of transparency, accountability, compliance, justice, benefit, shariah and local wisdom run in harmony in the governance of Amil Zakat Institute [13]. The purpose of this study to examine the influence of sharia competence, competence of accounting and competence of zakat managerial to the implementation of accounting zakat. The population of this study is Amil Zakat Institution in Semarang, that there are 5 institution. The sampling technique using a sample population that all populations sample in this study. Based on engineering sample obtained 31 respondents were used as a sample. The analysis method data is regression analysis tools IBM SPSS 21. Results showed competence sharia significantly affect to the implementation of zakat accounting with the direction of negative relationship, competence of accounting does not significant and competence of zakat managerial is significant affect to the zakat accounting implementation with positive direction of the relationship. The simultant test showed that competence of sharia, competence of accounting and competence of zakat managerial are affect significantly to the zakat accounting implementation [14]. In times of economic recession, maximizing output is of utmost importance to shareholders. Organizations realize that employees make businesses work and the culture of an organization connects employees to the organization. This has resulted in the idea that maximizing an employee's performance in public organizations requires

the implementation of policies, practices and procedures that match the employee's needs. The idea that organizations can have a culture that affects the performance of its employees started when scholars within the field of sociology responded to theory of bureaucracy. Theory illustrated that the ideal bureaucracy is subjected to formalized and compartmentalized offices with sharply defined labor rules, fixed jurisdictions, a clear chain of command as well as rules of professional conduct to ensure consistent, objective application of rules to the governed. Considering the dynamic nature of the workplace environment as well as the important role of culture in enhancing the overall competitiveness of organizations, it is expected that organizational culture will continue to gain research attention. Thus, this study has identified the specific type of culture that improves the quality of employee performance. However, we only paid attention to Wallach's framework to identify three cultural practices that we deemed suitable within the public sector organization. Although no specific type of culture is most effective across all contexts, the type of culture rewarded in each context is subject to the prevailing cultural value that is highlighted in the society. It is also imperative to note that this type of study also has some shortcomings. First, even though this study provides significant results in relation to the Gulf values, the limited sample of employees in this study is not a representation of other Gulf countries. Care should be taken in applying the findings of this research. Apart from the above, caution has to be also applied in the fact that the consistency of the model with the data does not automatically represent a verification of cause and effect; it only lends support to it. While we recognize this view, it would be interesting for studies on cultural researches to examine other types of culture that are suitable within the public domain with a larger sample [15]. According to the Webster's dictionary, culture is the ideas, customs, skills, arts, etc. of a given people in a given period. Astute managers have realized that any organization also has its own corporate culture. Moreover, social anthropologists are now as fascinated by corporate cultures as they once were by headhunting tribes in Borneo. This indicates the important role of corporate culture. Many researchers have found a positive relationship between the corporate culture and performance. One of the best places to start improvements is with an examination of the organization's work culture. He states that the strongest component of the work culture is the beliefs and attitudes of the employees. It is the people who make up the culture, he stated. For

example, if these cultural norms contain beliefs such as, "Around here, nobody dares make waves" or, "Do just enough to get by and people will leave you alone," the organization's performance will reflect those beliefs. Those norms are almost invisible, but if we would like to improve performance and profitability, norms are one of the first places to look. Although many studies have found that different companies in different countries tend to emphasize on different objectives, the literature suggests financial profitability and growth to be the most common measures of organizational performance. This review paper focuses on the definition and measurement of organizational culture and sheds the light on the important studies on the topic. It also sheds the light on the culture-performance literature. This review paper also sheds the light on the definition, conceptualization and measurement of organizational performance. This review paper has also showed a number of studies that linked the relationship between organizational culture and the organizational performance [16]. In this study, the relationships among the variables of organizational culture, employee's organizational commitment and organizational performance were explained theoretically and then they were examined. In fact, the objective of the present study was to examine the possibility of the impact and the possible impact of organizational culture on organizational performance with regard to employee's organizational commitment. The results indicated that the organizational culture not only has direct positive impact on organizational performance, but also indirectly affects organizational performance using employee's organizational commitment and the indirect impact is more than the direct impact. Another finding of the study indicated that suggested model has appropriate fit. The purpose of the present study was to investigate the mediating role of employee's organizational commitment on the relationship between organizational culture and organizational performance. This study was descriptive and correlational research that was conducted through the survey method. The study population consisted of all employees in education office of Kerman province and 190 persons were selected as volume of sample by using Cochran's formula. The data gathering tools were organizational culture, organizational commitment and organizational performance questionnaires. Descriptive and inferential statistics (structural equation modeling through path analysis) were used to analyze the data. The data was analyzed using SPSS and AMOS softwares. The findings of the research indicated that suggested model had appropriate fit and

organizational culture beyond its direct impact exerted indirect impact on organizational performance through the mediation of employee's organizational commitment that the extent of indirect impact was significantly higher than direct impact [17]. The study was based solely on the effect of Human Resource Development (HRD), which comprises of recruitment and selection; training and development; compensation administration; and performance management on Organizational Culture (value, belief and practice) in the Nigeria Educational Industry, using private institutions as case study. However, the study can also be done on the other criteria that may have either direct or indirect impact on the performance of organization. It will be more helpful for the researcher and the organizations to take better decisions for achievements of the strategic goals. This paper shows results of the impact of organizational culture on human resource practices in some selected Nigerian private universities. The statistical analysis was based on two hundred and thirty-seven respondents in the selected studied private universities showing that a close relationship exists between organizational culture and recruitment process, training programmes, job performance management, performance of employees, pay structure and compensation administration. The paper suggested that given the organizational context of the study, each of the variables will be appreciated more by the individuals in values, beliefs and practices of the organization. It is therefore suggested that prospective employees or job seekers should endeavor to familiarize themselves with the organizational culture before accepting job offers [18]. This research makes an empirical study of organizational culture and explores the relationship between organizational culture and employee satisfaction. Since only specific relationships between organizational culture and employee satisfaction were found, the research results are not ready to be generalized or reach a general conclusion. But as the previous part of discussions explained, it can still provide a way to empirically diagnose organizational culture and to make some suggestions for managers to improve effectiveness by changing organizational culture. Besides, this paper uses employee satisfaction as an indicator of effectiveness and it is viable to employ other indicators such as organizational commitment and psychological empowerment. These psychological indicators are more important for management of employees in the knowledge-based economies. This research has some limitations and future work can be done. Although we had a two-day's visit to this investigated firm and had some

informal talks with some employees, this research was conducted mostly in a quantitative way. It will be better to continue some qualitative research and make a comparison between qualitative and quantitative results. A second limitation is the cross section study. It is meaningful to take a longitudinal study and can thus explore some dynamic features of organizational culture and its relationship with effectiveness. A third limitation comes from the sample size of survey data. It can provide more evidence to investigate firms across industries and geographies. Finally, concerning more about individual personalities such as gender, age and education can possibly provide fruitful results to support managerial decisions on human resource management [19]. This paper will examine the relationship between the organization culture and corporate performance and their mechanisms in hidden, using both the qualitative methods and quantitative analysis. Defining the organization culture is essential to the study and it will be the start of our research. In this paper, we would like to address the following issues to examine the relationship between the organization culture and corporate performance. The most representative point from the perspective of basic assumption is the opinion that the organization culture is a pattern of shared basic assumptions that the group learned as it solved its problems of external adaptation and internal integration, that has worked well enough to be considered valid and therefore, to be taught to new members as the correct way to perceive, think and feel. This paper would like to give a literature review about organization culture and corporate performance. According to the previous literature, all these definitions are significant in their respective domains without contradictions. The basic assumption is the original resource for the organization culture, but difficult to measure. So this paper would like to focus on the shared value to conduct the research on the relationship between the organization culture and corporate performance. The shared value is the most accepted aspect in the research of organization culture due to its meaning and measurement. The unique question about the corporate performance is the problem of variable selection, that is, which variable could measure the true corporate performance or value well. Still, the literature is even more ambiguous about the measurement of corporate performance [20]. This study investigates the postulated relationship between organizational culture and business performance in the banking sector. The necessity of the assessment of this relationship is driven on the basis of the past literature. The population was drawn using

stratified random sampling technique. The Smart-PLS 3.0 was used for data analysis due to its increasing popularity in presenting authentic calculations. The reporting of the results is based on Smart-PLS standards that is followed by two-step approach: first the assessment of reliability and validity is conducted using measurement model and secondly assessment of hypothesized relationship is done using structural model. This study underlines that organizational culture has significant relationship with business performance in the banking industry in Pakistan. In the last section the insights on future research are provided. Despite these limitations, the present study has found that the relationship between organizational culture and business performance is positive. Suggesting the importance of the culture-performance relationship. Thus, organizations which harvest produce cultures lead their employees to be highly motivated for bringing impressive business performance results [21]. The purpose of the current study was to identify the dominant culture and empirically explain the relationships among organizational culture types and business performance in hospitals as a healthcare service firms. Qualitative approaches are advantageous to study on such kind of this socialization process. Thus, it is decided to perform a questionnaire survey. During the literature review process, it is seen that organizational culture instruments have been vary according to its aim, scope and theoretical approach. In this qualitative study, to reveal the organizational culture of hospitals revised model of the Organizational Culture Assessment Instrument (OCAI) based upon the CVF is used. However it is limited by the sample, this finding can be interpreted as corporate culture in Turkish healthcare industry bases on stability, order and control. Even every case in hospitals is different from the other this result is surprising because of these kinds of organizations which are effective in emphasizing stable, predictable and mechanistic processes.

Corporate culture has a powerful influence through out a hospital on many aspects. While evaluation of studies of organizational culture and organizational performance concepts, it is emerged that organizational culture is directly linked to the performance of an organization. Nowadays a cultural transformation is seen in healthcare industry in Turkey because of important structural changes due to implemented exchange programs and liberalization policies on national basis. In this condition hospitals, as a business, make an effort to gain above average returns while serving the health services. According to the literature, one of

the substantial intangible forces that affect performance is organizational culture. Thus, this study aims to identify the dominant organizational culture types of private and public hospitals while make a comparison between their effects on business performance. To examine the research questions a questionnaire survey performed and data collected from 512 employees of 99 hospitals which are located in large cities of Turkey are analysed by using SPSS [22]. This article is on defining and measuring of organizational culture and its impact on the organizational performance, through an analysis of existing empirical studies and models link with the organizational culture and performance. The objective of this article is to demonstrate conceptualization, measurement and examine various concepts on organization culture and performance. After analysis of wide literature, it is found that organizational culture has deep impact on the variety of organizations process, employees and its performance. This also describes the different dimensions of the culture. Research shows that if employee are committed and having the same norms and value as per organizations have, can increase the performance toward achieving the overall organization goals. Balance Scorecard is suggested tool to measure the performance in the performance management system. More research can be done in this area to understand the nature and ability of the culture in manipulating performance of the organization. Managers and leaders are recommended to develop the strong culture in the organization to improve the overall performance of the employees and organization. On the behalf of previous studies it is bring into being that employee's commitment and group efficiency plays very crucial role to adopt the value and beliefs of the organization and enhancing the performance of the organization. This study is based on the literature; further research can be done empirically to understand the nature and power of the organizational culture in influencing organization performance [23]. The purpose of this paper is to examine the effects of organizational culture on firm performance. Data for the study was collected through a survey of 223 companies registered with the Federation of Malaysian manufacturers. Responses were analyzed using PLS-SEM to assess the relationships between organizational culture and firm performance. The findings that amongst Malaysian manufacturers, organizational culture has a medium effect on firm performance. Helpful insights may be gleaned for organizations, particularly in the Malaysian manufacturing sector, which seek to introduce organizational culture in order to successfully increase

competitiveness and responsiveness to environmental changes. Organizational culture has been studied in great detail in recent literature. Many new researchers have explored various composition factors of transformational leadership and how this will have an effect on firm performance. However, there is few research in the area of transformational leadership amongst Malaysian manufacturing companies. This research contributes to existing literature through empirical examination of the relationship between organizational culture and firm performance, particularly in the Malaysian manufacturing sector. The conclusions of this research strongly suggest that implementing means to encourage and foster organizational culture are likely to result in the achievement of superior firm performance. Our study shows interfunctional cooperation, openness and flexibility and the basic values of success are supported [2].

CONCLUSION

Based on the survey results, it was revealed that the Trust variable is the most dominant variable affecting performance of Amil Zakat in collecting zakat funds in Riau Province. Low trust from muzakki toward Amil in collecting zakat funds will influence the Amil's performance in managing zakat funds. The results of this study has implications for LAZ policies in enhancing muzakki's trust toward Amil through Amil recruitment procedures which are accordance with job competencies so that Amil can be trusted to manage zakat funds in the future.

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