

APPRAISAL OF THE EMPOWERMENT AND TRAINING PROGRAM IN ACHIEVEING ZAKAT AMIL PERFORMANCE THROUGH ISLAMIC JOB SATISFACTION

Asma' Munifatussa'idah^a

Ari Prasetyo^b

^aFaculty of Economics and Business, University Muhammadiyah Yogyakarta

^bDepartment of Islamic Economics, Faculty of Economics and Business, University of Airlangga

Email: asma.munifatussaidah@gmail.com^a; ari.prasetyo@feb.unair.ac.id^b

ARTICLE HISTORY

Received:

25 January 2023

Revised

22 October 2023

Accepted:

24 October 2023

Online available:

01 December 2023

Keywords:

Employee
Empowerment,
Training, Performance,
Islamic Job
Satisfaction,
Zakat Institution.

***Correspondence:**

Name : : Asma'
Munifatussa'idah

E-mail:

asma.munifatussaidah@gmail.com

ABSTRACT

Empowerment and training program become a new technique that makes employees proactive in improving their performance. This research purpose to observe the appraisal of the Employee Empowerment and Training programs of zakat in achieving Employee zakat (*Amil*) Performance by mediating Islamic Job Satisfaction at the Zakat Institution (LAZNAS) in Central Java. This research used quantitative method with a survey approach. The research sample was 180 *Amil* at 12 LAZNAS, who served in the collection, distribution, and utilization of zakat with a minimum service period of two years, and had received training about zakat management. The research sample was selected through the purposive sampling technique and analyzed with the Partial Least Square (SEM-PLS). The research findings indicate the variables Employee Empowerment and Training programs have an effect toward Islamic Job Satisfaction. Then there is the direct and indirect effect of the Training programs toward the *Amil* Performance at the Zakat Institution (LAZNAS) in Central Java with the mediation of Islamic Job Satisfaction. Meanwhile, for the effect of the Employee Empowerment toward *Amil* Performance, there is no significant in direct effect. However, there is an indirect effect of the Employee Empowerment toward *Amil* Performance at the Zakat Institution (LAZNAS) in Central Java with the mediating Islamic Job Satisfaction. This research was expected to be of particular concern to zakat institutions, especially in the human resources section to help provide information regarding the importance of empowering and training program for *Amil* performance in Zakat Institutions (LAZNAS) to improve collecting, distributing and utilizing zakat.

INTRODUCTION

The role of zakat institutions has been widely recognized by Muslim scholars as institutions capable of managing the potential of zakat [Adnan, \(2017\)](#). Zakat institutions is much needed for professional zakat management, as well as fair and proportional distribution [Widiastuti et al., \(2019\)](#). With the potential for zakat increasing from year to year, as reported by BAZNAS Center of Strategic Studies (PUSKAS BAZNAS), it can be a reference for zakat institutions in determining the performance of zakat management. Such as this research to determine how the achievements of the business of zakat institutions in carry out zakat management activities to realize the potential of zakat.

The potential for zakat in Indonesia based on the Zakat Potential Mapping Indicator (IPPZ) published by the BAZNAS Center of Strategic Studies (PUSKAS BAZNAS) in 2019 reached IDR 233.8 trillion, which has increased to IDR 327.6 trillion in 2020. The potential the largest zakat comes from Java Island with a percentage of 65 percent of the total objects of zakat in Indonesia. The highest zakat potential by province also comes from provinces on Java Island, especially from Central Java was contribution until 19 percent on distribution zakat in Indonesia [BAZNAS, \(2020a\)](#). Because central java province have high potential in collecting zakat because it has a majority Muslim population and relatively good economic conditions [BPS, \(2019\)](#).

The Zakat Institution as a zakat manager that plays an active role in the realization of zakat in every region in Indonesia. The performance of zakat institutions in Central Java, including LAZNAS, has a good reputation in the eyes of the public [BAZNAS, \(2020b\)](#). Institutional management of zakat in Indonesia according to the Law of the Republic of Indonesia Number 23 of 2011, can be carried out by the Zakat Institution (LAZNAS) as an independent institution formed by the community to assist BAZNAS in the collection and distribution of zakat on a national, provincial and district scale [Puskas BAZNAS, \(2020\)](#).

In addition, LAZNAS in the Central Java was able to realize the target of collecting zakat by 71.59 percent and distributing zakat by 62.46 percent in 2020 [BAZNAS, \(2020b\)](#). Then based on FOZ data, *Amil* of LAZNAS *turnover* in Central Java is in the low or normal category, which is around 5-10 percent per year, which is said to be high if it exceeds 10 percent [Shareef & Atan, \(2019\)](#). This shows that as of 2020 *Amil* who works in Central Java has high job satisfaction.

Managing and building performance is a must, because performance provides many benefits both from the individual side of employees and organizational leaders [Jouda et al., \(2016\)](#). The importance of improving employee performance is that it can clarify the role of employees in achieving the goals that the organization wants [Cherif, \(2020\)](#). Optimal employee performance is obtained from good quality human resources. Human resources are very important as the main resource for the organization. So to improve the effectiveness of employee performance, human resource quality

development activities are carried out [Zainal et al.,\(2018\)](#). Efforts to improve organizational performance begin with improving individual performance [Sonnentag & Frese, \(2002\)](#). Individual performance or organizational context can be called employee performance. According to [Dessler \(2016\)](#) employee performance reflects the work achievement of employees in carrying out their responsibilities.

Employee performance in the context of zakat management organizations is the performance of *Amil* zakat. *Amil* is a person or group of people, who are assigned by the government to manage zakat [Fatwa of the Indonesian Ulema Council, \(2011\)](#). So, in this research used *Amil*'s performance, which will reflect the work achievements of zakat institution employees from a process of implementing *Amil*'s functions in the collection and distribution of zakat, in accordance with the strategic objectives of the zakat management organization. According to [Wahab & Rahman \(2011\)](#); [Adnan \(2017\)](#); [Hasan et al \(2019\)](#); and Ahmad & Rusdianto (2018) the performance of an *Amil* in managing zakat is an important concern to determine the extent to which zakat management staff carry out the mandate that has been given in accordance with the governance of the zakat organization.

The main problem as well as an obstacle in realizing the optimal performance of zakat institutions is the low quality and quantity of human resources which causes the *Amil* to be underdeveloped in carrying out zakat management tasks [KNEKS, \(2019\)](#). The quality of human resources for zakat institutions should be the basic capital so that zakat management can be more advanced and developed so that it can have a significant impact on poverty alleviation [Arif, \(2017\)](#). So it is necessary to strengthen the practice of developing human resources to form *Amil* who is professional, competent, and has high integrity [Adnan, \(2017\)](#), which will later affect *Amil*'s performance improvement. Because the determination of the *Amil* determines is the success of the zakat institution. According to [Hasan et al. \(2019\)](#) in their research, [Hasan et al \(2019\)](#) proposed for zakat organizations to focus more on human resource development activities, namely the implementation and strengthening of job training functions.

Job training for *Amil* is an important effort to help employees gain knowledge and abilities, as well as help them master skills related to their current job [Azmi, \(2015\)](#). So that job training can improve employee performance, according to research by [Hadjri et al. \(2019\)](#); [Jouda et al. \(2016\)](#); dan [Ramya \(2016\)](#). However, there are differences in research results regarding the effect of training on employee performance, namely [Shafiq & Hamza \(2018\)](#) dan [Rowland et al. \(2017\)](#) that job training for employees does not affect improving employee performance.

Apart from training, to support increasing employee competency, an effective way to become a new technique for making employees proactive and independent is employee

empowerment [Brown & Harvey, \(2006\)](#). This has been proven by research by [Qayyum et al., \(2019\)](#) dan [Kundu et al., \(2019\)](#) that employee empowerment can influence employee performance. However, in contrast to [Humborstad et al. \(2014\)](#) who obtained research findings that were not significant.

Not only with training and empowerment, this research also seeks to examine increasing the effectiveness of employee performance by measuring Amil's response to his current job. As the results of research by [Al-Fakeh et al. \(2020\)](#) that job satisfaction has an impact on increasing employee performance. Then according to research by [Nuryanti et al. \(2018\)](#) that job satisfaction can be influenced by efforts to increase employee abilities and knowledge. It can be said that maximum employee self-development activities will give employees a positive response to their work. This is supported by research by [Ocen et al. \(2017\)](#) that training can influence the level of job satisfaction. And employee empowerment can also increase employees' feelings of satisfaction while working, which has been proven by [Idris et al. \(2018\)](#).

As explained above, studies that discuss the practice of human resource management, especially on job training and employee empowerment, in improving employee performance have been carried out by several previous studies in the scope of business or commercial institutions, while the discussion of employee performance in public institutions such as zakat management institutions still limited. And the concept underlying this research is zakat institutions, have optimized their role as zakat managers, so that the potential of zakat can be realized through strengthening human resources, namely job training related to zakat management and empowering employees to improve Amil's performance by mediating Islamic job satisfaction. Thus, this study tries to fill the gap and develop previous research regarding achieving Amil performance at the Zakat Institution.

LITERATURE REVIEW

Employee Empowerment

Empowerment etymologically comes from the word power or power with the addition of being empowered, which means having power or having strength. So it can be said that empowerment activities are efforts to make someone more empowered than before individual abilities possessed [Priyono & Marnis, \(2008\)](#). Empowerment is an effort to create responsibility, self-confidence, independence, and creativity in order to improve one's quality [Zhang et al., \(2021\)](#).

Employee empowerment become a new technique that makes employees proactive in improving employee performance [Brown & Harvey, \(2006\)](#). In addition, empowering employees through the strong role of leaders will create interpersonal relationships between leaders and employees or their subordinates, which will have a

positive impact, if achieved through improved communication and providing opportunities or opportunities for employees to show their potential and skills [Seibert et al. al., \(2004\)](#).

Internal empowerment Islamic perspective, based on the empowerment activities of the Rasulullah SAW period in educating and fostering friends who emphasized character development. Empowerment placing mutual trust in the framework of brotherhood. The concept of empowerment in Islam uses the meaning of the word *tamkin* which means placing and showing ability [Abdullah, \(2013\)](#).

The perspective of Islamic management, that efforts to empower human beings are carried out by giving authority to someone who will be given a mandate to do a job. The granting of authority in a management system aims to ensure the smooth implementation of tasks assigned to employees. Without authority, employees will experience doubts in carrying out their duties, which in the end the tasks will not be carried out optimally [Abuzid & Abbas, \(2017\)](#).

Empowered employees will form an active attitude at work. Employees do not have to wait for direction from their superiors, but rather take the initiative to start, do and complete their work. This will influence changes in employee performance for the better in terms of completing work targets ([Yang & Choi, \(2009\)](#)). Then it can be proven by [Kundu et al. \(2019\)](#) that employee performance will increase with improvements in employee quality, so empowerment is needed in terms of trust in employee abilities and authority over the tasks carried out as a form of support for improving employee performance through the role of leadership. So, it can be concluded that when leadership efforts to empower employees are increasingly increased, employees will tend to try to provide maximum their work.

Job Training Program

Training is an effort to improve the performance of employees who carry out certain tasks related to a job responsibility. Where training is related to improving the skills of employees who have occupied certain jobs, with an emphasis on improving skills ([Bernardin & Russel, 2003](#)). Training programs as an activity to improve performance. Training is not only planning for the forming process but also for planning to improve attitudes, knowledge, and skills ([Rivai & Sagala, 2010](#)). Based on various opinions of experts, it can be concluded that training for employees is a work learning process provided by institutions for employees to improve their abilities and skills in carrying out their work.

Training in Islam is an activity that takes full responsibility in creating conditions that will make individuals grow, as well as improve the quality of each individual ([Zainal et](#)

[al., 2018: 86](#)). Effective training can fill the demands of human resource competency requirements as expected, in the sense that it has positive benefits and influences in increasing one's competence ([Hassi, 2012](#)). Training in an Islamic perspective is related to knowledge. As Islam views knowledge as a basic human competence. Humans with higher knowledge than others, so there must be efforts to increase the knowledge they have, such as training, coaching, education, and development as an effective way to transfer knowledge ([Fesharaki & Sehat, 2018](#)).

Training programs will bridge the gap between current employee skills, and those needed by the organization. If an organization improves training programs for employees, it will affect the quality of employees. Employees who are trained will tend to use their abilities in carrying out their duties and responsibilities ([Zainal et al., 2018](#)). The effect of job training on employee performance becomes more effective, if it is planned and designed well. Well-planned training will provide employees with the skills they need to improve their performance ([Busro, 2018](#)).

Islamic Job Satisfaction

Job satisfaction is a person's feeling or response to his work. Job satisfaction can also be described as a person's emotional state at work, where there is a meeting point between work expectations and the feedback received from the organization to an employee ([Robbins & Judge, 2017](#)).

Job satisfaction in an Islamic perspective is a feeling of calm that is obtained before, during and after the employee work based on the belief that work is a form of worship carried out in order to achieve the pleasure of Allah SWT. The meaning of feeling happy before an individual employee does his job is the intention to work to devote himself to efforts in the cause of Allah. Then the feeling of happiness while working is when employees do not violate the boundaries and rules that are regulated based on Islamic values. Then a feeling of calm when employees have done work in accordance with organizational goals ([Mohamad et al., 2014](#)).

Islam views job satisfaction from the worldly and hereafter aspects. Work is seen as worship that must be done sincerely, trustworthy, diligent, earnest, and intended only for Allah. Job satisfaction in the Islamic perspective is a feeling of happiness which is a form of pleasure and inner and outer peace. Humans need religion as a source and guide for life, so to get happiness in life in the world, they must meet spiritual needs and will result in job satisfaction (Amaliah et al., 2015).

Therefore, organizations need to maintain a sense of happiness and satisfaction for employees so that employees can be motivated to produce work achievements that reflect worship, achievement, and all forms of goodness and blessings ([Kartawan et al., 2018](#)). Happiness is not forever when material needs are met, but also in meeting spiritual,

moral, and physical needs. The fulfillment of these needs will provide calm and peace ([Mohamad et al., 2014](#)). Employee job satisfaction plays an active role in performance. So, it is important for employees to maintain something that makes employees feel satisfied and motivated to achieve optimal results ([Al-Fakeh et al., 2020](#)). Then it is said that achieving work targets can be influenced by employee self-satisfaction.

Employee Performance

Performance is defined as the level of success achieved by individuals or organizations. Performance is also interpreted as the achievement of work results in quality and quantity, after employees carry out their duties according to the responsibilities given, experience, timeliness, and sincerity in doing a job ([Handoko, 2010:22](#)). Another opinion says that performance is a comparison between work results and established standards ([Dessler, 2016: 41](#)). According to [Zainal et al. \(2018: 347\)](#) performance is not only interpreted as a result of work but regarding how the work process takes place.

Employee performance relates to the extent to which employees are willing to try to achieve good performance with their abilities. Employee capability is a combination of employee skills and abilities to achieve better results. Employee opportunities are an important factor in shaping performance, so that employees have the opportunity to improve their performance, the organization must provide facilities, programs, and employee motivation efforts ([Ivancevich et al., 2002](#)).

Performance according to Islam perspective is the achievement of life that have been carried out by individuals or organizations as a manifestation of human faith as Muslims towards worship carried out. Worship is meant to work and strive. Islam advocates have quality Islamic performance in work. As Allah SWT will promise a reward for kindness and ask for accountability for what is done ([Zainal et al., 2018: 90](#)).

Success in assessing performance is influenced by performance criteria set by the organization. In other words, performance measurement will be good if the assessment is based on the right criteria and in accordance with the work type ([Busro, 2018: 98](#)). Islam has elements of employee performance appraisal that not only describe quantitative and qualitative measures of the level of achievement of a job, but have the main goal of seeking the benefits of life, a balance between wealth and worship by always presenting gratitude to Allah SWT ([Zainal et al. , 2018:190](#)).

Previous Study and Hypothesis

This research is supported by the findings of previous research on Training ([Hadjri et al. \(2019\)](#); [Jouda et al. \(2016\)](#); [Mira et al. \(2019\)](#); [Ramya \(2016\)](#)); Employee Empowerment

[Qayyum et al., \(2019\)](#) and Job Satisfaction [Afroz \(2018\)](#); [Paposa & Kumar \(2019\)](#) as variables that affect Employee Performance.

Job Training Program for *Amil* is an important effort to help employees acquire knowledge and skills, as well as help master skills related to their current job [\(Rivai & Sagala, 2010:211\)](#). Therefore, on-the-job training is important to improve skills so as to achieve maximum performance [\(Azmi, 2015\)](#). So Job Training Program can improve Employee Performance, according to research by [Hadiri et al. \(2019\)](#); [Jouda et al. \(2016\)](#); and [Ramya \(2016\)](#).

In addition to Job Training, to support employee competency improvement, an effective way is becoming a new technique to make employees proactive and independent, namely Employee Empowerment. Employee Empowerment is effective in helping improve the quality of work of employees [\(Brown & Harvey, 2006\)](#). This has been proven by the research of [Qayyum et al., \(2019\)](#) and [Kundu et al., \(2019\)](#) that employee empowerment can affect employee performance.

Not only with Training and Empowerment, this research also seeks to examine the increase in the effectiveness of Employee Performance by measuring *Amil's* response to his current job. According to [Busro \(2018:105\)](#) the feeling of satisfaction that an employee has has a positive impact on the work produced, because employees who tend to be happy with their work will be more responsive to work results. As the results of research by [Al-Fakeh et al., \(2020\)](#) that Job Satisfaction has an impact on improving Employee Performance.

Then according to [Nuryanti et al. \(2018\)](#) that Job Satisfaction can be influenced by efforts to improve employee skills and knowledge. It can be said that maximum employee self-development activities will give a positive response to employees for their work. This is supported by research by [Ocen et al. \(2017\)](#) that Training can affect the level of Job Satisfaction. As for the effect of Employee Empowerment on increasing Employee Job Satisfaction, that is empowerment will help the process of developing employees, who previously could not, become empowered and independent [\(Kumar & Kumar, 2017\)](#). So Employee Empowerment can also increase Employees Satisfaction while working which has been proven by [\(Idris et al. 2018\)](#).

Therefore, in this study 5 hypotheses were proposed, namely:

- H1. Employee Empowerment influences significant and positive toward Islamic Job Satisfaction.
- H2. Job Training influences significant and positive toward Islamic Job Satisfaction.
- H3. Employee Empowerment influences significant and positive toward *Amil* Performance.
- H4. Job Training influences significant and positive toward *Amil* Performance.
- H5. Islamic Job Satisfaction influences significant and positive toward *Amil* Performance.

Furthermore, a conceptual framework is formed for the purpose of developing hypotheses through the influence of exogenous variables (Employee Empowerment and Job Training) toward endogenous variables (Islamic Job Satisfaction and Amil Performance), presented in Figure 1.

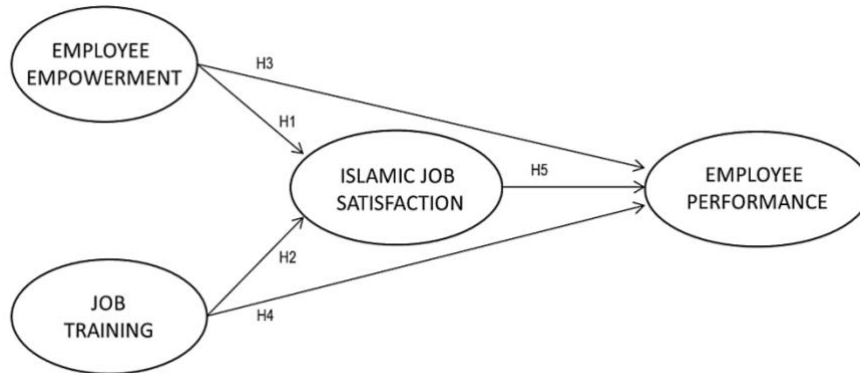


Figure 1. Research Conceptual Framework

RESEARCH METHODS

The research approach to be used is a quantitative approach using a questionnaire as a research instrument. This is because the purpose of this study is to describe and interpret objects as they are by testing the theory of the selected object. The object of this research is the Performance of *Amil* at Zakat Institutions (LAZNAS) in Central Java. Then the subject of this research is employee or called *Amil* who is part of the collection and distribution of zakat at LAZNAS in Central Java. The type of data used in this study is primary data and secondary data. Primary data obtained directly from *Amil* through a questionnaire. And secondary data obtained from literature in the form of books, relevant upstream research, laws and regulations, and publication reports.

The research sample is a member of the population that is used to represent the research population (Ghozali, 2013). The sample in this study was selected using a sampling technique, namely purposive sampling. The purposive sampling technique is a technique for obtaining samples selectively based on the criteria determined according to the research objectives (Ferdinand, 2014).

The criteria for this research sample are provincial and district or city scale Zakat Institutions (LAZNAS), which have offices in the Central Java region and have received recommendations for establishment by BAZNAS until 2022. *Amil* with minimum service duration for two years, and *Amil* who has received work training program about zakat management (collection, distribution and utilization of zakat). Respondents used sample amounted to 180 respondents *Amil* in 12 Zakat Institutions (LAZ) in the Central Java. Data was collected from March to November 2022.

Table 1
Definition of Variables

No.	Construct	Definition	Indicator	Adoption
1	Employee Empowerment	The efforts of the leaders to make <i>Amil</i> LAZNAS in Central Java more empowered than before, by giving him authority and trust to use his abilities	1. Meaningful Work 2. Trust 3. Authority	Kundu et al. (2019) and Idris et al. (2018)
2	Job Training	The process of teaching knowledge and skills to <i>Amil</i> LAZNAS in Central Java, regarding zakat management	1. Active Participation 2. Relevance 3. Knowledge transfer 4. Feedback	Rivai & Sagala (2010) and Hadjri et al. (2019)
3	Islamic Job Satisfaction	Positive emotional feelings felt by <i>Amil</i> LAZNAS in Central Java	1. Spiritual satisfaction 2. Intellectual satisfaction 3. Social satisfaction 4. Material satisfaction	Mohamad et al. (2014)
4	Employee Performance	Achievement of <i>Amil</i> LAZNAS in Central Java in carrying out the assigned tasks	1. Seriousness 2. Loyalty 3. Results of work 4. Cooperation 5. Honesty 6. Discipline 7. Creativity 8. Communicates 9. Initiative 10. Responsibility	Hasibuan (2017) dan Zainal et al. (2018)

Analysis Techniques

The data analysis technique used in this study is Partial Least Square (PLS), a model is often called variance or Component-Based Structural Equation Modeling. PLS was used in this research on the grounds that the PLS technique can be shown to explain relationships between variables without basing it on several assumptions, namely the scale of measurement, data distribution, and the number of samples that are not large ([Hair et al., 2017](#)).

Given the limited number of *Amil* implementing the collection, distribution and utilization of zakat at LAZNAS in Central Java, the amount of data meets the sample size criteria using the Partial Least Square (PLS) data analysis technique with the provision of small sample data, according to ([Ghozali, 2014](#)).

The use of PLS is evaluated by testing the measurement model (outer model) and structural model (inner model). The measurement model was carried out by testing convergent, discriminant validity, and Average Variance Extracted (AVE) values, reliability testing with composite reliability and Cronbach's alpha. Then the evaluation of structural model testing is carried out by testing R-Squared (R^2), predictive relevance (Q^2), and

estimation of path coefficients ([Ghozali, 2014](#)). Multicollinearity test with variance inflation factor (VIF) < 5 ([Hair et al 2014](#)). Coefficient of Determination (R²) ([Hair et al 2017](#)). Predictive Relevance (Q²) ([Hair et al., 2017](#)).

RESULT AND ANALYSIS

Results of Measurement Models

Analysis of the measurement model (outer model) is used to test the validity and reliability of the indicators of the research variables based on three tests, namely convergent validity, discriminant validity, and composite reliability. Convergent validity as a test to assess the measurement model with reflective indicators based on the correlation between the indicators and constructs. An indicator meets valid criteria if the loading factor value is > 0.70 based on the Chin 1998 assessment criteria ([Ghozali, 2014](#)).

Discriminant validity by looking at the value of Cross-Loading, and Fornell-lacker criterion, and Average Variance Extracted (AVE) ([Hair et al., 2017](#)). The Fornell-Lacker Criterium value for all constructs in the model meets the discriminant validity test criteria, because the Fornell-Lacker Criterium value or the AVE root value of each construct is greater than the other constructs. So that each construct is able to predict its indicators compared to other constructs ([Hair et al., 2017](#)). Then the construct validity test was conducted by looking at the AVE value, which can be seen in Table 2.

Table 2
Results of Validity Test

Construct	AVE
Employee Performance	0.592
Islamic Job Satisfaction	0.612
Employee Empowerment	0.663
Job Training	0.601

Source: PLS output (2021), processed.

In Table 2 shows the Average Variance Extracted (AVE) value in each construct is greater than 0.50 ([Hair et al., 2017](#); [Ghozali, 2014: 65](#)), so it can be concluded that all research indicators are considered valid to represent variables and therefore can be used in this study. And the results of reliability testing are explained with composite reliability and Cronbach alpha values for all constructs > 0.70 ([Ghozali, 2014: 65](#)), so that the research construct has good reliability and this indicates that there are no significant objections to the use of instruments in research conducted.

Results of Structural Models

Testing of the structural model (inner model) is carried out by evaluating R-Squared (R²), predictive relevance (Q²), and estimation of the path parameter coefficients ([Ghozali,](#)

2014). The coefficient of determination or R-Square is used as a test for the Goodness-Fit Model, to measure the ability of exogenous variables to explain endogenous variables. It is known that the value of R-Square is between 0 and 1 (Ghozali, 2018).

Table 3
Results of R-Square and Q-Square

Construct	R-Square	Q-Square
Employee Performance	0.484	0.276
Islamic Job Satisfaction	0.350	0.206

Source: PLS output (2021), processed.

Based on Table 3, the results of the R-Square values for the endogenous variables Employee Performance and Islamic Job Satisfaction are 0.484 and 0.350. This can be interpreted that the contribution of exogenous variables, namely Employee Empowerment, Job Training and Islamic Job Satisfaction in explaining Employee Performance variables is 0.484 or 48.4 percent. While 0.516 or 51.6 percent is explained by other variables outside the model. Then the contribution of the variable influence of Empowerment and Job Training affects Islamic Job Satisfaction is 0.350 or 35.0 percent.

The Q-Square (Q^2) value of the Employee Performance variable is 0.276 and the Islamic Job Satisfaction variable is 0.206. So, for the sum of the two endogenous variables, the Q-Square (Q^2) value is 0.482 or 48.2 percent. These results indicate that the structural model is able to predict well through the endogenous variables and reflective indicators used.

Estimation of the path coefficient is evaluated by looking at the significance value of the construct and the t-statistic which describes the correlation between latent variables in the structural model. Furthermore, the estimation results are used to test the hypotheses proposed in this research, which are briefly explained in Table 4.

Table 4
Hypothesis test

Hypothesis	t-Statistics	Result
H1. Employee Empowerment → Islamic Job Satisfaction	3,558	Significant
H2. Job Training → Islamic Job Satisfaction	4,966	Significant
H3. Employee Empowerment → Employee Performance	1.024	Not Significant
H3a. Employee Empowerment → Islamic Job Satisfaction → Employee Performance	2,763	Significant
H4. Job Training → Employee Performance	3,074	significant
H4a. Job Training → Islamic Job Satisfaction → Employee Performance	3,198	Significant
H5. Islamic Job Satisfaction → Employee Performance	4,727	Significant

Source: PLS output (2021), processed.

Based on Table 4, it can be interpreted related to the results of hypothesis testing by looking at the path coefficient and t-statistic values. The hypothesis is accepted if the t-statistic value is greater than the t-table, namely 1.96.

The Effect of Employee Empowerment toward Islamic Job Satisfaction

Based on hypothesis testing 1, explains that Employee (*Amil*) Empowerment has a significant effect on Islamic Job Satisfaction at Zakat Institutions (LAZNAS) in Central Java with a significance value of 0.000.

This is in accordance with [Spreitzer \(1995\)](#) that empowering employees is a leadership effort in building personal relationships with employees. According to [Seibert et al. \(2004\)](#) empowering employees is a process of changing employees' behavior according to their conditions and roles in the work environment using a psychological approach, so that changes in employee behavior will have an impact on job satisfaction. Given that employee empowerment is a strategic way to communicate with employees about their potential ([Men & Stacks, 2013](#)). This communication is necessary to maintain employee *self-respect* for the efforts of their leaders to maintain personal trust and employee expectations ([Abuzid & Abbas, 2017](#)).

Empowerment program in the workplace is considered to have a significant role in increasing employee job satisfaction. This is because the role of leadership is able to increase employee perceptions about how well current work pays attention to things that are important to employees ([Idris et al., 2018](#)).

In this study, the employees observed were *Amil* at a level below the supervisor or called implementing staff who carried out work directly in the field. *Amil* thinks that the leadership's efforts to empower *Amil*'s potential are able to generate positive feelings and comfort while working at LAZ in Central Java. In addition, *Amil* believes that the leadership's efforts in providing explanations related to job descriptions, directing *Amil* to understand the importance of work as a zakat manager, and providing support to maximize capabilities, as well as giving *Amil* authority to determine how to carry out his duties have also met *Amil*'s expectations.

The findings of this research are in accordance with research conducted by [Idris et al. \(2018\)](#) and [Nuryanti et al. \(2018\)](#) that there is a significant and positive influence on employee empowerment on job satisfaction.

The Effect of Job Training toward Islamic Job Satisfaction

Based on hypothesis testing 2, explains that Job Training has a significant effect on Islamic Job Satisfaction at Zakat Institutions (LAZNAS) in Central Java.

This is in accordance with what was stated by [Robbins & Judge \(2017\)](#) that employees' responses to their best work indicate feelings of satisfaction at work. The best jobs are jobs that provide opportunities for employees to improve their abilities, one of which is by implementing training. In addition, according to [Zainal et al. \(2018\)](#) that institutions are responsible for creating conditions that allow employees to continue to develop. So training is the right way to create these conditions through an organized coaching approach that will affect employees' emotions when carrying out their duties.

Apart from that, training is also a form of experiential learning to develop employee behavior patterns in a particular field to achieve expected standards ([Stiehl et al., 2015](#)). The existence of training will be able to reduce the negative impact due to lack of knowledge, self-confidence, and/or limited work experience on the tasks given ([Abugre & Nasere, 2020](#)). A study was conducted on banking employees in Uganda, it was found that employees with low levels of job satisfaction were due to weak skills ([Ocen et al., 2017](#)). This shows that job training triggers a sense of accomplishment and satisfaction among employees.

In this research, the employees observed were *Amil* zakat who had gained experience related to job training from the institution, both types of off-the-job training and on-the-job training. Regarding zakat management, on average *Amil* chooses on the job training as the type of training he has attended while working. This training is considered more flexible for supervisors in each work unit, because *Amil* can learn directly about problems in the field and while getting methods and materials to solve these problems. The suitability and accuracy of the methods and materials obtained by *Amil* will create a positive response for *Amil*, related to the opportunity to learn new knowledge and skills.

The findings of this research are in accordance with research conducted by [Afroz \(2018\)](#), [Ocen et al. \(2017\)](#), and [Paposa & Kumar \(2019\)](#) that Job Training has a significant and positive influence on Employee Job Satisfaction.

The Effect of Employee Empowerment toward Employee Performance

Based on hypothesis testing 3, explains that Employee (*Amil*) Empowerment has no significant influence Employee Performance at LAZNAS in Central Java. Initially, this result was contradiction with [Kundu et al. \(2019\)](#) and [Qayyum et al. \(2019\)](#).

This is because the characteristics of employees who are empowered by leaders in this study are different from the characteristics of previous studies, namely [Kundu et al. \(2019\)](#). In this study, the characteristics of the employees studied were *Amil* who had a minimum working period of two years and the majority of the sample were aged 21-25 years, so that even though the head of the institution had tried to empower *Amil*, they were not able to directly improve *Amil's* performance. In addition, the majority of *Amil's*

samples who were respondents were contract staff, where *Amil* felt that the leadership lacked involvement in participating in organizational decisions, so that it did not affect *Amil's* job performance. The findings of this study are in line with the research of [Humborstad et al. \(2014\)](#) that empowerment through the active role of leaders does not affect employee performance.

However, other findings were obtained, based on testing hypothesis 3a, which explains the indirect effect of *Amil* Empowerment at Zakat Institutions in Central Java, mediated by Islamic Job Satisfaction with a significance of 0.006. It is known that Employee Empowerment requires the role of leaders and institutions to create trust and good working relationships with employees. Where the psychological approach becomes a force for presenting interactions between leaders and employees ([Spreitzer, 1995](#)).

This result is in accordance with the opinion of [Zainal et al. \(2018\)](#) when trust has been achieved, it indicates the leadership has been able to communicate and there has been interaction with *Amil* or staff. By accepting employees as human beings who have advantages and potential, as well as providing opportunities to involve employees in institutional decisions. So as to make employees become quality human beings and have the awareness to contribute in their work environment.

Based on the results of interviews with Zakat Institution director, it was confirmed that all *Amil* staff routinely had the opportunity to interact with the leadership twice a week. This activity is a form of Zakat Institution director leadership's effort to maintain *Amil's* performance and *Amil's* comfort level at work in the form of work direction and evaluation from the leadership to *Amil*, primarily for the purpose of making *Amil* understand the importance and nobleness of working as *Amil* in a zakat institution with social oriented goals. This indicates that the leadership's efforts to empower *Amil* can improve *Amil's* performance, when *Amil* has achieved work satisfaction from a psychological perspective, namely the feeling of happiness being able to interact with the leadership and co-workers.

The Effect of Job Training toward Employee Performance

Based on hypothesis testing 4, it proves that Job Training has a significant affect Employee Performance at LAZNAS in Central Java with a significance value of 0.002. Then testing hypothesis 4a, explains for the indirect effect, that training has a significant effect on *Amil's* performance by mediating Islamic Job Satisfaction at LAZNAS in Central Java, with a significance value of 0.001. This means that Job Training has succeeded in increasing Job Satisfaction, which will ultimately reflect an increase in *Amil* Performance.

Good employee performance indicates a need for training, so that in order to get maximum performance, every employee is expected to always have the will to develop

themselves at work ([Zainal et al., \(2018\)](#)). Employee training programs are considered as a technique of teaching knowledge and skills so that employees are more skilled at work. The right training will get better employee performance results ([Handoko, 2010](#)).

It has been explained previously, that the job training process is designed to help increase employee satisfaction and performance. As research on employees in Pakistan shows that public organizations require their employees to always concentrate on improving their work performance, which can be maintained by participating in training programs organized by the organization where they work ([Bhatti et al., 2021](#)). Then the implementation of training can further improve employee performance by intermediary feelings of satisfaction in employees while working ([Afroz, 2018](#)).

In essence, job training is an activity that requires direct communication with employees and to measure the effectiveness of the training program according to [Rivai & Sagala \(2010\)](#) by looking at the active participation of employees, the relevance of methods and materials, mastery of knowledge provided during training, and how employees progress after attending job training.

The findings of this study are in line with the research conducted by [Bhatti et al. \(2021\)](#), [Hadjri et al. \(2019\)](#), [Ibrahim et al. \(2017\)](#), [Jouda et al. \(2016\)](#), and [Ramya \(2016\)](#) that there is a significant and positive effect of the Job Training variable on Employee Performance. While job satisfaction is able to mediate job training influence employee performance in line with research by [Afroz \(2018\)](#), and [Khan et al. \(2019\)](#).

The Effect of Islamic Job Satisfaction toward Employee Performance

Based on hypothesis testing 5, proves that Islamic Job Satisfaction has a significant affect Employee Performance at LAZNAS in Central Java with a significance value of 0.000.

This finding is in accordance with the explanation that job satisfaction is a form of positive or pleasant response to someone at work. Employees while working certainly have the hope of getting the conditions according to their wishes to be able to achieve maximum work performance as expected ([Robbins & Judge, 2017](#)). In addition, job satisfaction itself is the most important factor that can provide traction, as a guide for them in doing work, which later with a sense of satisfaction that employees have will have a positive impact on their work results. Meanwhile, for employees who do not have job satisfaction with their work, they will not do the job with pleasure ([Handoko, 2010](#)).

As for this study, according to *Amil's* assessment at LAZNAS in Central Java, the level of Islamic job satisfaction is based on an assessment of the spiritual, intellectual, social and material aspects that have been proposed by Imam Ghozali. The majority of *Amil* have worked for more than two years, and are considered to have experienced working at LAZ in Central Java, so *Amil's* perception of job satisfaction has a very high score. As the data obtained in this study shows that *Amil* has job satisfaction based on a

spiritual perspective (*ruhiyyah*), namely feeling happy and grateful to be able to work at LAZ Central Java in order to achieve the pleasure of Allah SWT and can increasingly become someone close to Allah SWT.

Then, job satisfaction according to intellectual perspective (*aqliyyah*). *Amil* is happy to have the opportunity to further develop self and apply the knowledge he has at work. This research indicates that *Amil* gets self-motivated to carry out his duties with the opportunities for self-development provided by zakat institutions such as job training programs which will later affect *Amil's* work achievements. *Amil's* satisfaction with work according to a social perspective (*nafsiyyah*), *Amil* feels comfortable being able to interact and gets positive acceptance at work, where this research proves that *Amil* tends to feel comfortable with good working conditions and environment making it easier for *Amil* to carry out his duties. This also indicates that *Amil* personally feels more comfortable working and interacting with colleagues who accept *Amil* positively.

This is in accordance with the need fulfillment theory according to [Handoko \(2010\)](#), which explains that an increase in a person's satisfaction is directly proportional to the fulfillment of his needs, so that it can strengthen that an *Amil* will feel happier and more grateful when his needs are met. This is in accordance with the opinion of [Mohamed et al. \(2013\)](#) regarding the concept of satisfaction in an Islamic perspective, that in life, humans do not only concentrate on how to work for the purpose of satisfying the world but must be balanced to work with the main goal of seeking the pleasure of Allah SWT.

Previous research supports the findings of this study that, employees who are in charge of serving the public or the community, if they are satisfied with their work, it will have a positive impact on the employee's work achievement ([Khan et al., 2019](#)). It was also found in other studies that employee performance can be increased by feelings of satisfaction with their work ([Al-Fakeh et al., 2020](#)). Then in an Islamic perspective, job satisfaction is essentially a sense of serenity at work as a form of gratitude to Allah SWT ([Mohamad et al., 2014](#)). The findings of this study are in line with research conducted by [Al-Fakeh et al. \(2020\)](#) and [Mohamad et al. \(2014\)](#) that there is a significant and positive effect of the Job Satisfaction variable on Employee Performance .

CONCLUSION

Based on the quantitative analysis of the research findings and discussion, the conclusion is obtained, are empowerment and Job Training have a significant positive influence toward Islamic Job Satisfaction at LAZNAS in Central Java. Then Job Training has a significant positive effect on *Amil* Performance, direct and indirect by mediating Islamic Job Satisfaction. While employee empowerment has no significant effect toward employee performance at LAZNAS in Central Java, directly, but has significant effect

toward indirectly with mediating Islamic Job Satisfaction. And then Islamic Job Satisfaction has a significant positive affect *Amil* Performance at LAZNAS in Central Java.

Implication for the Zakat Institution, in terms of improving *Amil*'s performance as a zakat fund manager in the Central Java region, it can be maintained and improved by paying attention to the implementation of *Amil*'s coaching activities, namely job training related to zakat management and *Amil*'s empowerment, so that the quality of *Amil*'s performance will be maximized. And the results of this research are in accordance with the theory that training is a series of activities to teach *Amil* knowledge and skills in order to provide better performance results. The dominant indicator of *Amil*'s Job Training is job training regarding zakat management, which is able to increase *Amil*'s knowledge and improve *Amil*'s skills. Thus, training for *Amil* is improved if *Amil*'s satisfaction and performance will increase.

Suggestions that can be conveyed from this research to future researchers, with the hope of being able to apply this research variable to the same topic, by adding in-depth interviews to *Amil*. In addition, further research is expected to be able to refine the research object which is not only concentrated on the performance of *Amil* zakat at LAZNAS, and can be added to the Zakat Collection Unit (UPZ).

ACKNOWLEDGEMENT

The author would like to special thank Dr. Ari Prasetyo as a promotor, who provided advice in writing this article. Also thanks to the JEBIS editorial and reviewers team for providing suggestions and comments, so this article had the opportunity to be published.

AUTHOR CONTRIBUTIONS

Research ideas, *Asma Munifatussaidah and Ari Prasetyo*

Literature management, *Asma Munifatussaidah and Ari Prasetyo*

Data management, *Asma Munifatussaidah*

Methodology, *Asma Munifatussaidah and Ari Prasetyo*

Analysis, *Asma Munifatussaidah and Ari Prasetyo*

Research funding, *Asma Munifatussaidah and Ari Prasetyo*

Editing, *Asma Munifatussaidah*

Writing process, *Asma Munifatussaidah*

FUNDING

This research did not received external funding

REFERENCES

- Abdullah, M. (2013). *Manajemen Berbasis Syariah* (Budi Rahmat Hakim (ed.)). Aswaja Pressindo.
- Abugre, J. B., & Nasere, D. (2020). Do high-performance work systems mediate the relationship between HR practices and employee performance in multinational corporations (MNCs) in developing economies? *African Journal of Economic and Management Studies*, 11(4), 541–557. <https://doi.org/10.1108/AJEMS-01-2019-0028>
- Abuzid, H. F. T., & Abbas, M. (2017). Empowering leadership and its role on job satisfaction and employee creativity: An empirical study of Saudi Arabian banks. In *Journal of Engineering and Applied Sciences* (Vol. 12, Issue 4, pp. 933–944). <https://doi.org/10.3923/jeasci.2017.933.944>
- Adnan, M. A. (2017). The Need of Establishment of Professional Amil Zakat to Enhance the Future Zakat Development. *International Journal of Zakat*, 2(1), 71–79. <https://doi.org/10.37706/ijaz.v2i1.16>
- Afroz, N. N. (2018). Effects of Training on Employee Performance: A Study on Banking Sector, Tangail Bangladesh. *Global Journal of Economic and Business*, 4(1), 111–124. <https://doi.org/10.12816/0048158>
- Al-Fakeh, F. A., Padlee, S. F., Omar, K., & Salleh, H. S. (2020). The moderating effects of organizational commitment on the relationship between employee satisfaction and employee performance in Jordanian Islamic banks. *Management Science Letters*, 10(14), 3347–3356. <https://doi.org/10.5267/j.msl.2020.6.002>
- Arif, N. R. Al. (2017). *Lembaga Keuangan Syariah. Suatu Kajian Teoritis Praktis* (Cetakan ke). CV Pustaka Setia.
- Azmi, I. A. G. (2015). Islamic human resource practices and organizational performance: Some findings in a developing country. *Journal of Islamic Accounting and Business Research*, 6(1), 2–18. <https://doi.org/10.1108/JIABR-02-2012-0010>
- BAZNAS. (2020). *Laporan Pelaksanaan Pengelolaan Zakat Nasional Tahun 2020*. Badan Amil Zakat Nasional (BAZNAS).
- Bernardin, H. J., & Russel, J. E. . (2003). *Human Resource Management (An Experimental Approach International Edition)*. Mc. Graw-Hill Inc.
- Bhatti, M. K., Soomro, B. A., & Shah, N. (2021). Training characteristics and employees' performance among the nurses in Pakistan. *Journal of Economic and Administrative Sciences*, 1026–4116. <https://doi.org/10.1108/jeas-02-2021-0026>
- BPS. (2019). Produk Domestik Regional Bruto Provinsi-Provinsi di Indonesia Menurut Pengeluaran. *Badan Pusat Statistik*.
- Brown, D. R., & Harvey, D. (2006). *An experimental approach to organizational development*. Pearson Education.
- Busro, M. (2018). *Teori-Teori Manajemen Sumber Daya Manusia (Pertama)*. PRENADAMEDIA GROUP.
- Cherif, F. (2020). The role of human resource management practices and employee job satisfaction in predicting organizational commitment in Saudi Arabian banking sector.

- International Journal of Sociology and Social Policy*, 40(7–8), 529–541.
<https://doi.org/10.1108/IJSSP-10-2019-0216>
- Dessler, G. (2016). *Manajemen Sumber Daya Manusia* (Edisi 14). Salemba Empat.
- Fatwa Majelis Ulama Indonesia Nomor 8 Tahun 2011 tentang Amil Zakat, (2011).
- Ferdinand, A. (2014). *Metode Penelitian Manajemen: Pedoman Penelitian untuk Penulisan Skripsi Tesis dan Disertasi Ilmu Manajemen*. Badan Penerbit Universitas Diponegoro.
- Fesharaki, F., & Sehat, S. (2018). Islamic human resource management (iHRM) enhancing organizational justice and employees' commitment: Case of a Qard al-Hasan bank in Iran. *Journal of Islamic Marketing*, 9(1), 204–218. <https://doi.org/10.1108/JIMA-03-2017-0029>
- Ghozali, I. (2013). *Desain Penelitian Kuantitatif & Kualitatif untuk akuntansi, Bisnis, dan Ilmu Sosial Lainnya*. Yoga Pratama.
- Ghozali, I. (2014). *Structural Equation Modeling Metode Alternatif dengan Partial Least Squares (PLS). Dilengkapi Software Smartpls 3.0. Xlstat 2014 dan WarpPLS 4.0* (4th ed.). Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.
- Hadjri, M. I., Perizade, B., Marwa, T., & Hanafi, A. (2019). International Review of Management and Marketing Islamic Human Resource Management, Organizational Commitment and Employee Performance: A Case Study on Sharia Bank in South Sumatera. *International Review of Management and Marketing*, 9(1), 123–128. <http://www.econjournals.com>
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling* (Second). Sage Publication, Inc.
- Handoko, H. (2010). *Manajemen Personalia dan Sumberdaya Manusia*. BPF-YOGYAKARTA.
- Hasan, A., Hassan, R., Engku Ali, E. R. A., Engku Ali, E. M. T., Abduh, M., & Noordin, N. H. (2019). A proposed human resource management model for zakat institutions in Malaysia. *ISRA International Journal of Islamic Finance*, 11(1), 98–109. <https://doi.org/10.1108/IJIF-10-2017-0036>
- Hasibuan, M. S. (2017). *Manajemen Sumber Daya Manusia* (Edisi Revi). PT Bumi Aksara.
- Hassi, A. (2012). Islamic perspectives on training and professional development. *Journal of Management Development*, 31(10), 1035–1045. <https://doi.org/10.1108/02621711211281816>
- Humborstad, S. I. W., Nerstad, C. G. L., & Dysvik, A. (2014). Empowering leadership, employee goal orientations and work performance: A competing hypothesis approach. *Personnel Review*, 43(2), 246–271. <https://doi.org/10.1108/PR-01-2012-0008>
- Ibrahim, R., Boerhannoeddin, A., & Bakare, K. K. (2017). The effect of soft skills and training methodology on employee performance. *European Journal of Training and Development*, 41(4), 388–406. <https://doi.org/10.1108/EJTD-08-2016-0066>
- Idris, A., See, D., & Coughlan, P. (2018). Employee empowerment and job satisfaction in urban Malaysia: Connecting the dots with context and organizational change management. *Journal of Organizational Change Management*, 31(3), 697–711.

- <https://doi.org/10.1108/JOCM-04-2017-0155>
- Ivancevich, J. M., Konopaske, R., & Matteson, M. T. (2002). *Organizational Behavior and Management* (Seventh). Mc.Graw Hill.
- Jouda, A. A., Ahmad, U. N. U., & Dahleez, K. A. (2016). The impact of human resource management practices on employees performance: The case of islamic university of Gaza in palestine. *International Review of Management and Marketing*, 6(4), 1080–1088.
- Kartawan, Marlina, L., & Susanto, A. (2018). *Manajemen Sumberdaya Insani*. LPPM Universitas Siliwangi.
- Khan, M. A., Yusoff, R. M., Hussain, A., & Ismail, F. B. (2019). The Mediating Effect of Job Satisfaction on the Relationship of HR Practices and Employee Job Performance: Empirical Evidence from Higher Education Sector. *International Journal of Organizational Leadership*, 8(1), 78–94. <https://doi.org/10.33844/ijol.2019.60392>
- KNEKS.go.id. (2019). *Masterplan Ekonomi dan Keuangan Syariah Indonesia 2019-2024*. [https://knks.go.id/storage/upload/1573459280-Masterplan Eksyar_Preview.pdf](https://knks.go.id/storage/upload/1573459280-Masterplan%20Eksyar_Preview.pdf)
- Kumar, J., & Kumar, A. (2017). Employee Empowerment: An Empirical Study. *Global Journal of Management and Business Research: A Administration and Management*, 17(4), 1–7. https://globaljournals.org/GJMBr_Volume17/5-Employee-Empowerment.pdf
- Kundu, S. C., Kumar, S., & Gahlawat, N. (2019). Empowering leadership and job performance: mediating role of psychological empowerment. *Management Research Review*, 42(5), 605–624. <https://doi.org/10.1108/MRR-04-2018-0183>
- Men, L. R., & Stacks, D. W. (2013). The impact of leadership style and employee empowerment on perceived organizational reputation. *Journal of Communication Management*, 17(2), 171–192. <https://doi.org/10.1108/13632541311318765>
- Mira, M. S., Choong, Y. V., & Thim, C. K. (2019). The Effect of HRM Practices and Employees Job Satisfaction on Employee Performance. *Management Science Letters*, 9, 771–786. <https://doi.org/10.5267/j.msl.2019.3.011>
- Mohamad, B., Saad, H. S. M., & Ismail, H. S. S. (2014). The Role of Integrity as a Mediator Between Work Satisfaction and Work Performance in The Perspective of Islam : An Empirical Approach Using SEM / AMOS Model. *International Journal of Research in Applied Natural and Social Sciences*, 2(1), 71–84.
- Mohamed, H. A. B., Ghani, A. M. A., & Basir, S. A. (2013). The Guidance of Moral Values Toward The Consolidation of The Quality Management System According to The Islamic Perspective. *International Journal of Business and Social Science*, 4(4), 254–263.
- Nuryanti, B. L., Putri, W. D., & Masharyono. (2018). Effect of Training and Empowerment in Improving Job Satisfaction. *Advances in Economics, Business and Management Research*, 117(Gcbme 2018), 265–268. <https://doi.org/10.2991/aebmr.k.200131.057>
- Ocen, E., Francis, K., & Angundaru, G. (2017). The role of training in building employee commitment: the mediating effect of job satisfaction. *European Journal of Training and Development*, 41(9), 742–757. <https://doi.org/10.1108/EJTD-11-2016-0084>

- Paposa, K. K., & Kumar, Y. M. (2019). Impact of Training and Development Practices on Job Satisfaction: A Study on Faculty Members of Technical Education Institutes. *Management and Labour Studies*, 44(3), 248–262. <https://doi.org/10.1177/0258042X19851649>
- Priyono, & Marnis. (2008). *Manajemen Sumber Daya Manusia* (T. Chandra (ed.)). ZIFATAMA PUBLISHER.
- Puskas BAZNAS. (2019). *Indikator Pemetaan Potensi Zakat*. Pusat Kajian Strategis – Badan Amil Zakat Nasional (Puskas BAZNAS).
- Puskas BAZNAS. (2020). *Outlook Zakat Indonesia 2020*. Pusat Kajian Strategis – Badan Amil Zakat Nasional Kata.
- Qayyum, A., Zahid, N., & Jamil, R. A. (2019). The Impact of HR Practices on Employees' Performance: An Imperative Role of Islamic Work Ethics. *Journal of Islamic Business and Management (JIBM)*, 9(2), 377–395. <https://doi.org/10.26501/jibm/2019.0902-010>
- Ramya. (2016). the Effect of Training on Employee Performance. *International Journal of Scientific Research and Modern Education (IJSRME)*, 1(1), 697–706.
- Rivai, V., & Sagala, E. J. (2010). *Manajemen Sumber Daya Manusia untuk Perusahaan dari Teori ke Praktik*. PT Raja Grafindo.
- Robbins, S. P., & Judge, T. A. (2017). *Perilaku Organisasi (Organizational Behavior)* (Edisi 16). Erlangga.
- Rowland, C. A., Hall, R. D., & Consultancy, H. (2017). Training and Development: Challenges of Strategy and Managing Performance in Jordanian Banking. *EuroMed Journal of Business*, 12(1), 36–51. <https://doi.org/10.1108/EMJB-01-2016-0001>
- Seibert, S. E., Silver, S. R., & Randolph, W. A. (2004). Taking empowerment to the next level: A multiple-level model of empowerment, performance, and satisfaction. *Academy of Management Journal*, 47(3), 332–349. <https://doi.org/10.2307/20159585>
- Shafiq, S., & Hamza, S. M. (2018). The Effect of Training and Development on Employee Performance in Private Company, Malaysia. *International Journal of Education, Learning and Training*, 2(2), 41–56. <https://doi.org/10.13140/RG.2.2.33047.68005>
- Shareef, R. A., & Atan, T. (2019). The influence of ethical leadership on academic employees' organizational citizenship behavior and turnover intention: Mediating role of intrinsic motivation. *Management Decision*, 57(3), 583–605. <https://doi.org/10.1108/MD-08-2017-0721>
- Sonnentag, S., & Frese, M. (2002). Performance Concepts and Performance Theory. *Psychological Management of Individual Performance*.
- Spreitzer, G. M. (1995). Psychological, Empowerment in the Workplace: Dimensions, Measurement and Validation. *Academy of Management Journal*, 38(5), 1442–1465. <https://doi.org/10.2307/256865>
- Stiehl, S. K., Felfe, J., Elprana, G., & Gatzka, M. B. (2015). The role of motivation to lead for leadership training effectiveness. *International Journal of Training and Development*. <https://doi.org/10.1111/ijtd.12051>
- Undang-Undang Republik Indonesia Nomor 23 Tahun 2011 tentang Pengelolaan Zakat, (2011).

- Wahab, N. A., & Rahman, A. R. A. (2011). A framework to analyse the efficiency and governance of zakat institutions. *Journal of Islamic Accounting and Business Research*, 2(1), 43–62. <https://doi.org/10.1108/17590811111129508>
- Widiastuti, T., Wisudanto, Rusgianto, S., Zaki, I., Herianingrum, S., Al-Faizin, A. W., & Sugondo, S. I. (2019). *Handbook Zakat* (Cetakan Pe). Airlangga University Press.
- Yang, S. B., & Choi, S. O. (2009). Employee empowerment and team performance: Autonomy, responsibility, information, and creativity. *Team Performance Management*, 15(5–6), 289–301. <https://doi.org/10.1108/13527590910983549>
- Zainal, V. R., Amar, B. R., Sule, E. T., & Bachtiar. (2018). *Penilaian Kinerja Sumber Daya Insani untuk Perusahaan, Mengukur dan Menilai Kinerja Karyawan secara Islami* (Pertama). BPFE-YOGYAKARTA.
- Zhang, H., Yang, M., & Huo, B. (2021). The impact of empowerment-focused human resource management on relationship learning and innovation. *Industrial Management and Data Systems*, 121(8), 1767–1783. <https://doi.org/10.1108/IMDS-09-2020-0563>