

Total Quality Management (Tqm) Analysis Of Zakat At The Muhammadiyah Zakat, Infak, And Shadaqah Institution (Lazismu) In West Java Region, 2021 Period

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Abstract

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Islamic Quality Management,
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This study aims to analyze the implementation of Total Quality Management (TQM) in zakat management at the Muhammadiyah Zakat, Infak, and Alms Institution (LAZISMU) in West Java, and its implications for improving service quality, muzakki trust, and the effectiveness of zakat fund utilization. The approach used is descriptive-qualitative with phenomenological analysis of primary and secondary data through documentation, observation, and interviews. The results show that the implementation of TQM at LAZISMU West Java includes three main aspects: strengthening the organizational management system, increasing the competence of amil resources, and digital-based service innovation. The principles of continuous improvement, customer focus, and employee involvement are applied contextually within the framework of sharia values, resulting in institutional governance that is accountable, professional, and oriented towards the welfare of the community.

In addition, the implementation of TQM integrated with maqāṣid al-syari'ah strengthens the social function of zakat as an instrument of economic justice and community empowerment. This integration places the spiritual and moral dimensions as part of the institution's quality system, so that zakat management not only produces organizational efficiency, but also contributes significantly to the objectives of sharia in safeguarding wealth (ḥifẓ al-māl), soul (ḥifẓ al-nafs), and reason (ḥifẓ al-'aql). This study confirms that TQM in zakat institutions can be a sustainable Islamic quality management model to strengthen public trust and the socio-economic effectiveness of Islamic philanthropic institutions in Indonesia

INTRODUCTION

Total Quality Management (TQM) is a strategic approach used to increase organizational effectiveness and efficiency through the participation of all elements in a continuous quality improvement process (Deming, 1986). In the context of socio-religious institutions, including zakat management institutions, the implementation of TQM is essential to ensure that all institutional activities are carried out efficiently, transparently, and in accordance with sharia principles.

TQM is oriented towards customer satisfaction and quality work results through a system of continuous improvement and total involvement of all members of the institution. If these principles are applied to zakat management institutions, service quality, productivity, and public

trust will significantly improve (Juran, 1995; Crosby, 1999). The ability of zakat institutions to manage community assets effectively and efficiently will reflect the institution's commitment to the mandate entrusted to them, while strengthening the trust of zakat payers and community support (Hafidhuddin, 2021).

In an era of increasingly fierce social competition and Islamic philanthropy, zakat institutions are required to optimize the quality of their services and governance to remain relevant. The TQM approach is relevant because it emphasizes continuous improvement in all aspects of the institution, from zakat collection and management to distribution. With TQM, the institution's work processes can be optimized efficiently to achieve good zakat governance (Goetsch & Davis, 2014).

Zakat institutions in Indonesia play a crucial role in maintaining economic balance among the people and reducing social inequality (Chapra, 2016). These institutions serve as a means for Muslims to fulfill their zakat obligations while simultaneously empowering the poor productively. In national zakat management, there are two institutional models: government-established institutions such as BAZNAS (National Zakat Agency) and community-led institutions such as LAZISMU (National Zakat Foundation), LAZISNU (National Zakat Foundation), Dompot Dhuafa (Indonesian Zakat House), and Rumah Zakat Indonesia (Indonesian Zakat House) (Ministry of Religious Affairs, 2023).

Data from the Directorate General of Islamic Community Guidance at the Ministry of Religious Affairs (2023) indicates that 37 national zakat management institutions, 33 at the provincial level, and 70 at the district/city level have obtained official permits. However, many institutions still operate without permits, particularly during Ramadan, often acting as seasonal zakat administrators. This situation creates disparities in service quality, transparency, and accountability among these institutions.

LAZISMU (Muhammadiyah Zakat, Infak, and Shadaqah Collection Institute) was established in 2002 under the auspices of the Muhammadiyah Central Leadership. This institution is not merely a vehicle for Muhammadiyah members' philanthropy but also a strategic instrument for improving the welfare of the community through empowerment programs based on zakat, infak, sedekah, and waqf (Maharani, 2021). In West Java, LAZISMU has demonstrated strong institutional performance through various management innovations, amil training, and synergy with Muhammadiyah universities.

As an institution with an extensive network, LAZISMU West Java faces challenges in maintaining quality standards across branches, improving human resource capacity, and expanding digital services. However, the institution has demonstrated positive achievements, such as

obtaining an Unqualified Opinion (WTP) in its financial audit and a significant increase in the number of donors (LAZISMU West Java, 2021). This success indicates that the implementation of integrated quality management is beginning to show results in strengthening the governance and accountability of zakat institutions.

Based on these conditions, the implementation of Total Quality Management in LAZISMU West Java Region is interesting to study, because it presents a model of TQM implementation in the context of Islamic social financial institutions that emphasizes aspects of efficiency, professionalism, and work spirituality.

One of the biggest challenges in zakat management in Indonesia is the gap between potential zakat collection and actual collection. According to data from the National Zakat Agency (BAZNAS, 2023), the national zakat potential reaches approximately IDR 327 trillion per year, yet official institutions have only managed to collect around IDR 29 trillion, or less than 10 percent of the potential. This phenomenon indicates that public trust in zakat management institutions is still suboptimal, due to issues of transparency, professionalism, and service quality.

The quality of public services in zakat institutions depends not only on technical capabilities but also on governance that prioritizes Sharia values. According to Hafidhuddin (2021), the success of zakat institutions depends heavily on the extent to which they demonstrate trustworthy, professional, and transparent performance. These three values must be embedded in the institution's management system to build trust within the community.

In this context, the implementation of Total Quality Management provides a relevant approach to strengthening zakat governance. TQM is not simply a managerial method for increasing productivity, but rather a philosophy that emphasizes the importance of human involvement, moral leadership, and a quality-based work culture (Deming, 1986). Therefore, implementing TQM in zakat institutions means integrating modern efficiency values with Islamic spiritual principles that demand honesty, responsibility, and social service.

Furthermore, zakat institutions face demands to adapt to developments in digital technology. The digital era is driving transformation in the zakat collection and distribution system. Technology-based services such as online zakat, mobile payments, and digital reporting are now the new standard in zakat services (Maharani, 2021). Implementing these systems requires responsive, measurable, and quality-oriented management. TQM can provide a strong foundation for ensuring every digitalization process runs efficiently and in accordance with Sharia law.

LAZISMU, as a zakat institution affiliated with Muhammadiyah, has a strategic advantage supported by extensive social and institutional networks. However, the diversity of branches and the high degree of autonomy in each region also pose challenges in maintaining consistent quality.

Therefore, the implementation of TQM in LAZISMU West Java is aimed at creating uniform service standards, strengthening supervision, and ensuring that all branches implement an integrated quality system.

Furthermore, the spiritual dimension is also an important differentiator in the implementation of TQM in zakat institutions. In the Islamic perspective, every work activity has the value of worship if carried out with the right intention and in a manner that is in accordance with sharia (QS. Al-Mulk [67]: 15). Therefore, quality management in zakat institutions must place spiritual values at the core of the quality system. The principles of *ihsan* (doing the best possible), *amanah* (responsibility), and *istiqamah* (consistency) are the main elements that strengthen organizational morality (Chapra, 2016).

From the perspective of *maqāṣid al-syarī'ah*, the implementation of TQM in zakat institutions also supports efforts to safeguard wealth (*ḥifẓ al-māl*) and uphold social justice (*'adl al-ijtimā'i*). The continuous quality improvement process reflects the value of *islāh* (improvement), while customer orientation reflects the value of *rahmah* (compassion) for zakat recipients. Thus, the implementation of TQM not only improves technical efficiency but also strengthens the spiritual and ethical values of zakat institutions (Ahmad & Basri, 2022).

Furthermore, the implementation of TQM at LAZISMU West Java demonstrates a commitment to building a professional and sustainable zakat institution. Human resource development programs through training, *amil* certification, and organizational capacity building are part of the TQM implementation strategy. Furthermore, LAZISMU West Java has innovated by building a digital-based zakat information system to facilitate reporting and public transparency (LAZISMU West Java, 2021).

However, the implementation of TQM is not without challenges. Field observations indicate that some LAZISMU branches still face limitations in information technology, a lack of management training for *amil*, and the absence of a uniform quality evaluation mechanism across all regions. These challenges indicate that while the direction of TQM implementation is sound, strengthening and standardization policies are needed at the central level to maintain consistency in quality across branches.

Externally, the community's zakat literacy level is also a crucial factor. According to BAZNAS (2022), the zakat literacy rate among Indonesians remains at 66.7%, indicating a gap in understanding the importance of distributing zakat through official institutions. Implementing TQM can help zakat institutions improve the quality of communication and public education, thereby raising public awareness of formal zakat payment.

Therefore, research on the implementation of TQM at LAZISMU in West Java holds significant academic and practical relevance. Academically, this research contributes to the literature on the quality management of Islamic social institutions. Practically, it provides an empirical overview of how the application of TQM principles can improve the effectiveness, efficiency, and accountability of zakat institutions in the modern era.

Based on this foundation, this study aims to analyze in-depth the implementation of Total Quality Management (TQM) in zakat management at LAZISMU West Java in 2021 and assess its contribution to improving the institution's performance. This study is expected to provide a TQM implementation model that aligns with Islamic values, particularly in the context of social financial management oriented toward the welfare of the community.

METHODS

This research employed a mixed methods approach, predominantly qualitative, supported by quantitative data. The qualitative approach was used to gain a deeper understanding of managerial phenomena, organizational culture, and the implementation of TQM principles in zakat management (Creswell, 2018). Quantitative data, meanwhile, supported the qualitative findings with numbers or descriptive statistics.

The qualitative approach is phenomenological, exploring the experiences and perceptions of zakat collectors and recipients of zakat regarding the implementation of TQM at LAZISMU. Researchers seek to understand the meaning of work experiences and service systems through in-depth interviews and participant observation.

In addition, this research also uses a descriptive case study method, because the focus of the research is directed at one institution (LAZISMU West Java Region) with special characteristics and broad relevance in the context of quality management of zakat institutions (Raco, 2010).

A quantitative approach was used to examine the relationship between the independent variable (TQM) and the dependent variable (institutional performance). Therefore, this research falls into the explanatory (confirmatory) research category, explaining the causal relationship between variables through empirical data (Sugiyono, 2022).

Population and Sample

The population of this study comprised all parties involved in the LAZISMU zakat ecosystem in West Java, including zakat collectors, recipients of zakat (mustahik), and the general public who interact directly with the institution. Based on Sugiyono's (2022) definition, the population encompasses all subjects with specific characteristics determined by the researcher for study.

The research sample was determined using purposive sampling, which involves deliberately selecting respondents based on specific criteria. The primary respondents consisted of 30 mustahik (recipients of business capital assistance) from LAZISMU's productive zakat funds. They were considered representative for assessing the effectiveness of TQM implementation in the economic empowerment program.

Data Collection Techniques

To obtain accurate data, researchers use three main techniques:

Questionnaire

This instrument was used to measure respondents' perceptions of the effectiveness of TQM implementation in improving institutional performance and the welfare of those entitled to receive zakat. Questions were structured using a Likert scale and distributed to productive zakat recipients.

In-depth Interview (In-depth Interview)

This technique was used to gather more in-depth information from LAZISMU administrators, zakat collectors, and recipients of zakat (mustahik) regarding the implementation of quality principles such as leadership, commitment, and service innovation. The interviews were semi-structured to obtain a natural narrative from the participants (Esterberg in Sugiyono, 2022).

Documentation

Secondary data was collected through official LAZISMU documents such as annual reports, audit results, activity reports, and internal archives related to TQM implementation, evaluation systems, and HR training.

The source and technique triangulation method is used to ensure data validity, namely by comparing the results of interviews, observations, and written documents so that research findings have high credibility (Miles & Huberman, 2014).

Data Analysis

Data analysis was conducted through three main stages: data reduction, data presentation, and conclusion drawing (Miles & Huberman, 2014). In the reduction stage, researchers selected data relevant to the research focus. The data were then presented in the form of thematic narratives and descriptive tables. The final stage involved interpreting the findings based on TQM theory, maqāṣid al-syar'ah, and the context of zakat management in Indonesia.

Quantitative data were analyzed using descriptive statistics to describe the general trends of respondents' answers regarding the effectiveness of TQM implementation on institutional performance and mustahik welfare.

RESULTS

1. Profile and Characteristics of LAZISMU West Java Region

The Muhammadiyah Zakat, Infaq, and Alms Institution (LAZISMU) is one of the largest Islamic philanthropic institutions in Indonesia that plays a strategic role in managing religious social funds for community empowerment. LAZISMU West Java Region was established under the auspices of the Muhammadiyah Regional Leadership (PWM) as an extension of LAZISMU Central which is based in Jakarta. Institutionally, LAZISMU West Java obtained formal legality through Decree of the Minister of Religious Affairs of the Republic of Indonesia No. 730 of 2016, and was renewed by Decree No. 90 of 2022.

As an official zakat collection institution, LAZISMU West Java has a vision of "Becoming a Trusted Zakat Collection Institution," with a primary mission to optimize the management and utilization of ZIS funds in a trustworthy, professional, transparent, creative, and productive manner. In its operations, this institution emphasizes efficiency and accountability, adhering to sharia principles, justice, and community benefit. Key principles such as trustworthiness, professionalism, accountability, and transparency serve as the moral foundation and performance standards of the organization.

West Java's vast and diverse geographic context makes zakat management in this region quite challenging. Therefore, LAZISMU West Java strives to implement Total Quality Management (TQM) principles to strengthen the zakat fund management system and increase public trust. This organizational strengthening extends beyond administrative aspects, including through digital-based service innovation, development of amil (collective fund) resources, and program synergy with Muhammadiyah educational and health institutions.

2. Implementation of Total Quality Management (TQM) in Zakat Management

The implementation of Total Quality Management at LAZISMU West Java stems from the need to ensure that every process of collecting, managing, and distributing zakat is carried out effectively, efficiently, and oriented towards the satisfaction of muzakki and the welfare of mustahik. TQM principles, which emphasize continuous improvement, the involvement of all organizational members, and a focus on customers, are adapted to the context of zakat institutions through a spiritual and social approach (Rahman et al., 2021).

In practice, LAZISMU West Java integrates TQM into three main dimensions. First, the organizational dimension, which emphasizes a clear division of tasks, roles, and responsibilities between the areas of collection, utilization, and supervision. Second, the internal quality control dimension, through regular sharia and financial audits to ensure all activities comply with sharia provisions and national zakat regulations. Third, the human resource development dimension, namely through professional training for amil and amil competency certification facilitated by Muhammadiyah educational institutions.

The TQM concept is applied contextually in zakat management by prioritizing the principles of efficiency and effectiveness. For example, in utilizing zakat, LAZISMU West Java not only distributes funds consumptively, but also productively through community economic empowerment programs. Programs such as the Sang Surya Scholarship, the Community Independence Program, and micro-enterprise capital assistance reflect a paradigm shift from consumptive distribution to productive empowerment. This approach aligns with the principle of continuous improvement in TQM, where the institution focuses not only on output (fund distribution) but also on outcome (the independence of recipients).

Furthermore, the implementation of the ISO 9001 quality standard is adapted from the LAZISMU Central guidelines. This standard emphasizes ensuring quality service and transparent institutional governance. In the context of zakat institutions, ISO implementation is not merely administrative but also spiritual—namely, maintaining the public trust as a form of moral responsibility to Allah SWT and society (Al-Darwish, 2022).

3. Service Quality Strategy and Muzakki Satisfaction

Service quality is a key indicator of a zakat institution's success in maintaining public trust. From a TQM perspective, customers (in this case, muzakki and donors) are at the center of all organizational activities. LAZISMU West Java prioritizes fast, accurate, and transparent service through various communication channels, including a digital zakat payment system, zakat collection services, and online zakat consultations.

Improving service quality is achieved through four main strategies. First, strengthening interpersonal communication between amil (collectors) and muzakki (payers of zakat), where amil functions not only as fund managers but also as spiritual consultants. Second, improving the transparency of the reporting system through regular publication of financial and social activity reports in digital media. Third, innovations in zakat payment channels, such as the use of QRIS (Quick Response Receipt System) and mobile banking platforms, facilitate transactions for muzakki. Fourth, evaluating muzakki satisfaction through an annual survey, which is used to improve service quality in subsequent periods.

These efforts have proven effective in increasing public trust. According to internal data, the number of regular muzakki (alms payers) at LAZISMU West Java has increased annually since 2019, and donor loyalty has also increased due to positive perceptions of the institution's professionalism. This demonstrates that the principle of focusing on customer satisfaction within TQM has been consistently implemented, in line with the sharia values of honesty (amanah) and openness (transparency) (Anwar & Rahma, 2020).

4. Strengthening Amil Resources as the Core of Quality Management

Human resources (HR) are a key element in the successful implementation of TQM in zakat institutions. In the context of LAZISMU West Java, amils are not only administrative officers but also moral and spiritual agents who embody Islamic values in all their activities. Therefore, improving the capacity and competence of amils is a strategic focus of the institution.

Regular training programs, zakat collector certification, and thematic religious studies on Islamic work ethics are part of the strategy to improve human resource quality. This approach aligns with TQM principles, which emphasize employee involvement and training for quality. In practice, LAZISMU administrators and staff are required to participate in capacity building programs organized by Muhammadiyah and the National Zakat Agency (BAZNAS). Strengthening human resources is also related to the formation of an Islamic work culture. Values such as sincerity, integrity, responsibility, and service to the community are instilled as part of the organizational culture. This aligns with the Islamic Total Quality Management theory developed by Al-Sulami (2019), which states that quality from an Islamic perspective is not only technical but also spiritual and moral. Therefore, service quality is measured not only by the satisfaction of zakat payers but also by the sincerity of zakat payers in carrying out their duties as worship (ibadah 'amaliyah).

5. Challenges, Innovation, and Digital Transformation in Zakat Services

Although the implementation of TQM at LAZISMU West Java has shown positive results, the institution still faces several challenges, primarily related to limited human resources and adapting to digital technology developments. Other challenges include ensuring the integrity of financial data, maintaining reporting transparency, and improving zakat literacy among the community.

To address these challenges, LAZISMU developed technology-based innovations, such as the LAZISMU Digital Platform, which allows online zakat, infaq, and alms transactions. Furthermore, a dashboard-based analytics reporting system was developed to monitor program effectiveness in real time. These innovations demonstrate a digital transformation that supports the principles of continuous improvement and organizational efficiency (Nasution, 2023).

In the context of the COVID-19 pandemic, LAZISMU West Java also innovated by expanding its zakat utilization program for the health sector and affected MSMEs. Programs such as LAZISMU Care for Health and Productive Zakat for Community Independence demonstrate the institution's ability to adapt to socio-economic changes, in line with the TQM spirit of continuous improvement and responsiveness to community needs.

6. Integration of TQM Principles and Maqāṣid al-Syarī'ah in Strengthening Zakat Institutions

One of the unique aspects of TQM implementation in zakat institutions such as LAZISMU is its integration with the values of maqāṣid al-syarī'ah. In this context, the goal of quality management is not only oriented towards institutional efficiency, but also towards achieving the welfare of the community. TQM principles that focus on customer

satisfaction and continuous improvement can be integrated with *maqāṣid al-syarī'ah*, especially in safeguarding religion (*ḥifẓ al-dīn*), life (*ḥifẓ al-nafs*), reason (*ḥifẓ al-'aql*), wealth (*ḥifẓ al-māl*), and descendants (*ḥifẓ al-nasl*).

Through this approach, zakat is not only an instrument of economic redistribution, but also a spiritual means to create social justice and social welfare. The productive utilization of zakat, for example, represents the welfare of the poor and the welfare of the needy, as it ensures the sustainable livelihood of those who are entitled to it. Education and scholarship programs align with the welfare of the poor, while health programs relate to the welfare of the needy. Thus, the implementation of TQM at LAZISMU cannot be separated from the broader framework of Islamic values (Rahman, 2022).

7. Managerial and Socio-Economic Implications

The research results show that the implementation of TQM principles at LAZISMU West Java has significantly improved the institution's performance, the trust of muzakki (payers of zakat), and the effectiveness of zakat utilization. Managerially, LAZISMU has succeeded in creating a more measurable, transparent, and accountable work system. Socio-economically, this institution plays a role in reducing poverty and improving the welfare of mustahik (recipients of zakat) through productivity-based empowerment programs.

The integration of TQM with the principles of *maqāṣid al-syarī'ah* produces a holistic zakat management model, where the institution's success is measured not only by the amount of funds collected, but also by the social and spiritual benefits it generates. This demonstrates that the implementation of TQM in zakat institutions is not simply an adaptation of modern management theory, but also a transformation of values toward equitable, sustainable, and sharia-compliant zakat governance.

CONCLUSION

This study concludes that the implementation of Total Quality Management (TQM) at LAZISMU West Java has significantly improved the quality and performance of zakat management by aligning modern management principles with Islamic ethical foundations. The integration of customer focus, continuous improvement, and employee involvement within the framework of *maqāṣid al-sharī'ah* has enabled LAZISMU to enhance both operational efficiency and social impact.

The findings demonstrate that TQM does not only strengthen institutional governance and service delivery but also fosters trust and satisfaction among muzakki, thereby reinforcing LAZISMU's credibility as a transparent and professional zakat institution. Moreover, the incorporation of digital innovation and human resource capacity building has positioned the institution to respond effectively to the dynamic challenges of Islamic philanthropy in the contemporary era.

From a theoretical perspective, this research affirms that TQM can serve as an Islamic quality management model capable of harmonizing material efficiency with spiritual accountability. Practically, it provides valuable insight for other zakat organizations seeking to improve institutional performance and public trust through a holistic quality approach rooted in Islamic

values. Thus, the synergy between TQM and maqāṣid al-sharī'ah offers a sustainable pathway toward realizing social justice, economic empowerment, and the broader objectives of Islamic economics in Indonesia.

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