# Justisia Ekonomika

Jurnal Magister Hukum Ekonomi Syariah
Vol 9, No 1 tahun 2025 hal 1266-1282
EISSN: 2614-865X PISSN: 2598-5043 Website: http://journal.um-surabaya.ac.id/index.php/JE/index

# LAZNAS STRATEGY OF THE BALI DAKWAH COUNCIL IN INCREASING THE PHILANTHROPY INTEREST OF THE DENPASAR CITY COMMUNITY

### Riza Roisatul Amanah<sup>1,</sup> Riduwan<sup>2</sup>

<sup>1,2</sup>Institut Agama Islam YPBWI Surabaya e-mail: rizaraish@gmail.com<sup>1</sup>, ridwan.zainal05@gmail.com<sup>2</sup>

Abstract

Submitted: Nov 3, 2024, Accepted: Apr 16, 2025, Published: June 20, 2025

#### ,

This research aims to find out the strategy of the LAZNAS Bali Da'wah Council in managing Zakat, Infaq, and Alms, to find out the increase in public philanthropic interest in giving Zakat, Infaq, and Alms, and to find out how the sharia economic analysis of the Bali Da'wah Council, LAZNAS, in managing Zakat, Infaq, and Alms. The research method uses a qualitative descriptive approach with direct interviews in the field. The instrument analysis approach uses strategic management approach instruments, philanthropy theory, and Sharia management. This research shows that the LAZNAS Da'wah Council's strategy in managing zakat, infaq, and alms consists of planning, promotion, collection, distribution, and evaluation strategies. The LAZNAS Da'wah Council in managing zakat, infaq, and alms is implemented based on Sharia management. It contains strategies for sharia economic principles as taught by the Prophet Muhammad, which include justice, trustworthiness, accountability, communicativeness, the qualities of honesty (sidq), and having intelligence (fathanah).

**Keywords**: Strategy, Philanthropy, Sharia Management.

#### A. INTRODUCTION

LAZNAS is a national zakat amil institution under the Indonesian Islamic Da'wah Council Foundation. LAZNAS da'wah council is devoted to the development of Islamic da'wah, empowerment of the built community, handling victims of natural disasters, and zakat, infaq, sadaqah, as well as individual/company social funds and international cooperation. Zakat is one of the pillars of Islam that must be fulfilled by every Muslim community. In its development, especially in Indonesia, zakat has developed dynamically from year to year. Starting with

the arrival of Islam in Indonesia, zakat developed as a significant social-religious institution in strengthening Muslim society. However, there are quite a few problems of social inequality and inequality that occur in society. This is caused by several factors, one of which is management itself. Indonesian democratically society is Muslim culturally obliged to pay zakat in the way of Allah SWT. This has become a tradition or custom of the Indonesian Muslim community. The relevance of zakat to the economy is very close, as the zakat instrument brings prosperity and mutual help to others.

Likewise, with infaq and alms, all three of which are things that have a big influence on economic activity and can improve the economy in Indonesia. One way of distributing prosperity in Islamic economics to all mankind is through zakat, infaq, and alms. Zakat, infaq, and alms are characteristics of the Islamic economic system in empowering its people and containing the principle of justice in it.<sup>1</sup>. Management and strategy are the main pillars in managing zakat so that the goal of improving community welfare and efforts to reduce economic dependence on external assistance and freeing the community from the problem of poverty can be achieved.

In general, zakat, infaq, and alms have three functions, the first of which functions as a social responsibility in this case, such as alleviating poverty, providing employment opportunities, and so on. Second, zakat, infaq, and alms function as an economy, namely by distributing some of the stored assets to the community. And the third function is to uphold the soul of the people, namely, through three principles: perfecting the freedom of each individual, awakening the spirit of good deeds that are beneficial to the wider community, and maintaining and defending the faith. Apart from that, zakat, infaq, and alms have several purposes, namely: 1. As an embodiment of faith and gratitude to Allah SWT. 2. As an effort to help the mustahik achieve a more prosperous life. 3. Increase funds for development to improve the quality of the people, such as education, culture, health, and the economy. 4. For an ethical society, try and work. 5. To carry out income equalization activities<sup>2</sup>. Management of zakat, infaq, and alms funds must be managed by certain institutions that can manage them. This is based on Zakat Law no. 11 of 2011 concerning

Zakat management in letter "d" states that to increase the effectiveness and results of zakat, infaq, and alms must be managed institutionally by Islamic law<sup>3</sup>. The role of zakat management institutions is to empower mustahik and manage zakat, infaq, and alms funds in Indonesia optimally. This applies to all zakat, infaq, and alms management institutions, including the Amil Zakat Agency (BAZ), private Amil Zakat Institutions (LAZ), and LAZ BUMN. The organization of zakat, infaq, and alms management in community development and development is realized in the form of the approach used. In general, the forms of this approach are: Charicative: a form of community development approach which is based on the assumption that society is poor, suffering, and unable to solve its problems. People are considered unable to help themselves. They need to be helped and given help, donations, and compassion. Economic: A form of community development approach based on the assumption that if people's income is increased or their economic needs are fulfilled, other problems will automatically be solved. Reformist: This approach is more specific because it is usually carried out incidentally without any follow-up. The purpose of this approach is simply to return the situation to normal. For example, it is carried out in communities experiencing natural famine, other disasters. disasters, or Transformist: An approach that is based on the belief that community development and development is an effort to change attitudes, behavior, and culture, which leads to self-

Afzalurrahman, Muhammad Sebagai Seorang Pedagang (Jakarta: Yayasan Swarna Bhumy, 1995), h. 64

Didin Hafidhuddin, Agar Harta Berkah dan Bertambah, (Jakarta: Gema Insani Press, 2007), h. 1

Mardani, HUKUM ISLAM: Zakat, Infak, Sedekah, dan Wakaf, (Bandung: PT Citra Aditya Bakti, 2016), h. 201.

sufficiency in recognizing problems, planning solutions, implementing, and evaluating them<sup>4</sup>.

Some of these explanations are that management carried out by zakat, infaq, and alms management institutions can only be tested through the correct analysis of the conditions, situation, or problem Zakat, infaq, and alms specifications. management institutions generally use a mixed approach; apart from that, of course, each institution has its own management or strategy for managing it. As previously explained, zakat management institutions are not only managed by the government, but institutions and community organizations also take part in managing zakat, infaq, and alms, including the leading Islamic organizations Muhammadiyah, Nahdatul Ulama, Indonesian Islamic Da'wah Council, etc.. As a large Islamic organization in Indonesia, the Da'wah Council certainly plays a role in managing zakat, infaq, and alms funds, This was done by establishing an autonomous body specifically to administer or manage zakat, infaq, and alms funds, namely the Amil Zakat, Infaq and alms institutions (LAZNAS DDII). Structurally, the LAZNAS Da'wah Council has duties and authorities in their respective work areas, both at the central and regional levels, including in Denpasar City.

The existence of the LAZNAS Da'wah Council in Denpasar City has become one of the zakat, infaq, and alms management institutions that has attracted the attention of the public to participate. This is done by looking at developments from year to year, and people's interest in giving zakat, donations, and charity continues to increase. The increase in philanthropic interest among the people of Denpasar City is, of course, influenced by the management and strategies implemented by the LAZNAS Denpasar City Da'wah Council, using various approaches and looking at the

situation of the local community. Thus, the generosity of several communities certainly has a positive impact on the surrounding community, as the aim of managing zakat, infag, and alms is to improve community welfare. Management is very necessary in managing a particular institution. With good management, the desired results will be maximum, as is the case in managing zakat, infaq, and alms funds. In its management, the LAZNAS Da'wah Council operates various systems which are arranged in such a way that it becomes a special attraction for building philanthropic values in the people of Denpasar City. The relevance between management and community generosity is very close because with good management, it will also produce good results in the eyes of the community, and the values of trust. The community at the management institution will be well looked after while the management carries out strategic management according to existing guidelines. In general, sharia management contains governance that is regulated systematically and by sharia guidelines, which is what differentiates it from management in general. Sharia management contains the values and principles that exist in Sharia economics. The involvement of religious teachings has an important influence, so that in its implementation, it always leads to the actualization of worship, and the aim is to hope for the approval of Allah SWT.

#### **Strategic Management**

Every organization or institution is certainly faced with two types of environment, namely the internal and external environment. The larger an organization, the more complex the forms, types, and interactions that occur in dealing with these two types of environment. One of the implications of this complexity is that decision-making is increasingly

-

Direktorat Jenderal Bimbingan Masyarakat Islam, Model Pengelolaan Zakat, (Jakarta: CV. Sinergy Multisarana, 2012), h. 54-55.

complicated. Strategic management concerns many decisions made by managers or leaders in an organization. In addition, studies on the effectiveness of strategic planning and management state that, generally, companies with formal strategic management systems have high financial returns. The term management in English comes from the verb to manage, which means to manage, organize, implement, and manage. Meanwhile, in Latin, the term management comes from the word manui and means the hand that holds the reins of the horse so that the horse can be directed to achieve good goals<sup>5</sup>.

Management can also be interpreted as a process or method used to complete work to achieve the desired goals. Management consists of planning, organizing, actuating, and controlling (POAC). The management process includes planning, organizing, directing, and controlling activities. The word process was added to mean activities carried systematically, and these activities are carried out by managers at all levels. Strategic management is a process of planning, implementing. and controlling organization's strategy, and also determining the mission and goals of the organization about its external environment.<sup>6</sup>. The use of strategic management is not only by profit-seeking business organizations but also includes government agencies, hospitals, and other nonprofit organizations. This is proof that strategic management is needed to manage organization or institution. Organizations that use management concepts of strategic planning showed significant improvements in sales and productivity compared to companies without systematic planning activities.

### **Marketing Strategy**

Strategy is the science of war tactics or resourcefulness (guile) to achieve a goal.<sup>7</sup>. Strategy is a series of decisions and actions directed at achieving company goals. Another definition says that strategy is a series of grand plans that describe how an institution must operate to achieve its goals, and at the same time, a realized strategy can be formed that emerges in response to a strategy that can develop through a formulation process followed by implementation.<sup>8</sup>.

Marketing is one of the activities in the economy that helps in creating economic value. Economic value itself determines the price of goods and services. Important factors in creating this value are production, marketing, consumption, and commercializing long-term relationships with consumers. Marketing is the link between production and consumption activities. This marketing definition is based on a core concept that includes needs, wants, and demands.<sup>9</sup>, <sup>10</sup>. Marketing is a process of social, cultural, political. economic. and managerial activities.<sup>11</sup>. According to Kotler, quoted by Herry Sutanto and Khaerul Umam, marketing is a social and managerial process in which individuals and groups get what they need and through creating, offering, exchanging products with other parties. 12.

## **Philanthropy Theory**

The term philanthropy may not be widely known in Indonesia, but practitioners

Isniati dan M. Rizki Fajriansyah, "Manajemen Strategik" Intisari Konsep dan Teori (Yogyakarta: Penerbit ANDI, 2019), h. 2.

<sup>&</sup>lt;sup>6</sup> Isniati dan M.Rizki Fajriansyah, "Manajemen Strategik" Intisari Konsep dan Teori,h.3.

Makhalul Ilmi, Teori dan Praktek Mikro Keuangan Syariah, (Yogyakarta: UII Press, 2001), h. 2

<sup>&</sup>lt;sup>8</sup> Usi Usmara, Pemikiran Kreatif Pemasaran, (Yogyakarta: Amara Book, 2008), h. 27.

<sup>&</sup>lt;sup>9</sup> Nurul Huda, dkk, Pemasaran Syariah teori dan aplikasi, (Jakarta: Kencana, 2017), h. 5.

Warsidi, Strategi Pemasaran Produk Bank Syariah, (Yogyakarta: Zahir Publishing, 2020),

Freddy Rangkuti, Analisis SWOT Teknik Membedah Kasus Bisnis, (Jakarta: PT Gramedia Pustaka Utama, 2006), h. 48.

Herry Sutanto dan Khairul Umam, Manajemen Pemasaran Bank Syariah, (Bandung: Pustaka Setia, 2013), h. 37

and academics who intensively grapple with philanthropy issues can quickly imagine what is related to the term and the world of philanthropy. Philanthropy comes from the philanthropia, from Latin the philantharopia, philanthropos, which means 'loving others', from the words philo (to love) + anthropos (human). The Merriam-Webster Dictionary defines philanthropy as: (1) Concern for others through efforts to achieve prosperity. Philanthropy can also be defined as (2) actions or giving for humanitarian purposes, and/or organizations that provide humanitarian assistance<sup>13</sup>. If that is the meaning of philanthropy, then as a practice it is certainly not difficult for people to find out about activities such as helping neighbors in need, donating to village activities, working together to build residents' houses, becoming volunteers when there is a disaster or when there are activities involving the public interest, or school children who raised funds for a classmate who was undergoing surgery at the hospital. In practice, perhaps the term philanthropy is less familiar than more specific terms such as 'philanthropy' or 'volunteering', or more general ones such as 'social activities<sup>14</sup>.

There are two important elements of philanthropy in this definition: first, voluntary action. A philanthropic act does not originate from coercion or obligation. For example, paying taxes is not a philanthropic act because taxes are the obligation of every citizen. The element is public second interest. Philanthropic actions usually occur at the expense of some personal interests. Unlike employees or laborers who work to earn wages, disaster preparedness volunteers work solely to help the community. He sacrificed his

interests to work to earn money and donated his time and energy to become a volunteer.<sup>15</sup>. Payton and Moody also define philanthropy as "noble actions to address humanitarian problems". Therefore, philanthropy is an important element in an open and democratic society. Philanthropy can be a measure of the independence of civil society because, with efforts resolve social problems. to philanthropy helps maintain social functioning and reduces dependence on state services, which can lead to intervention in the independence of civil society. 16.

The spirit and practice of philanthropy is reflected in the Islamic religion, as Islam exists as a blessing of the universe (rahmatan lilalamin). The Islamic religion exists by teaching its people to do good to everyone and not to do things that harm other people. Many arguments explain the importance of a Muslim being beneficial to others, such as that found in the hadith Musnad Ahmad Number 17146. Meaning: A man asked, "O Messenger of Allah, what is the most important practice?" he answered: "Faith in Allah and justifying Him, jihad in the way of Allah, and a mabrur pilgrimage." The man said, "Too much, O Messenger of Allah!" Then Rasulullah sallallaahu 'alaihi wa sallam said: "Softy and kind words, feeding, generous and good manners." The man said again, "I want short sentences." So the Prophet sallallaahu 'alaihi wa sallam said to him: "Go and do not think badly of Allah swt.

The hadith explains the moral message that a good Muslim is a Muslim who actively helps other people. The hadith even specifically mentions cases which until now have always been social problems, such as

Merriam-Webster, "Philanthropy" Definition of Philanthropy. Diakses pada http://www.merriamwebster.com/dictionary/philanthropy

Arif Maftuhin, "Filantropi Islam" Teori dan Praktik (Cet. I; Yogyakarta: Magnum Pustaka Utama, 2020), h. 3

Arif Maftuhin, "Filantropi Islam" Teori dan Praktik, h. 4.

Robert L. Payton dan Michael P. Moody, understanding Philanthropy: Its Meaning and Mission (Bloomington; Indianapolis: Indiana University Press, 2008), h. 6.

poverty and hunger. Efforts to help people who are experiencing these problems are very necessary to help each other. Various kinds of arguments explain the relationship between Muslims and Allah SWT. It is determined by Muslims' relationship with society. As the Word of Allah SWT in QS. Muhammad/47:7 follows:

Meaning: "O believers, if you help (religion) Allah, surely He will help you and confirm your position<sup>17</sup>.

### Zakat, Infaq, and Alms

Etymologically, zakat has several meanings, namely growth, blessings, and lots of goodness. It is called that because if zakat is given to assets, these assets will grow and become a blessing, and become better. 18. Zakat also means growing and developing. This growth and development can be seen from two sides, namely the muzakki side and the mustahiq side.<sup>19</sup>. Viewed from the muzakki side, Allah SWT. Promises that anyone willing to spend some of their wealth in the form of zakat, infaq, or alms will be given multiple rewards, not only in the afterlife but also in the world. It is proven that no one has ever fallen into poverty and gone bankrupt because they diligently paid zakat.

Infaq comes from the word nafaqa, which means to have passed, passed, finished, emptied, spent, or spent.<sup>20</sup>. Meanwhile, terminologically, infaq is giving part of one's assets to another party without a commercial

element. This gift can be categorized as a living gift.<sup>21</sup>. Infaq, according to the terms of the ulama, is defined as the act of giving something by someone to cover the needs of another person, whether in the form of food, drink, etc., as well as donating or giving something to another person based on sincerity and because of Allah SWT.<sup>22</sup>.

Etymologically, the word alms comes from the Arabic ash-shadaqah. At the beginning of the growth of Islam, alms were defined as circumcised giving (sedaqah circumcision). However, after the obligation of zakat was prescribed, which in the Koran is also called almsgiving, the term almsgiving has two meanings, namely, circumcision almsgiving and obligatory almsgiving  $(zakat)^{23}$ . This means that alms can be voluntary and obligatory. It is called voluntary if alms are done like giving in general, while what is obligatory is alms such as zakat, so it can be concluded that every zakat activity is considered alms, but only obligatory alms can be said to be zakat. Terminologically, alms is a gift from a Muslim voluntarily without being limited by a certain time or amount; a gift made by someone as a kindness that hopes for the blessing of Allah SWT and just reward<sup>24</sup>. Alms can also be interpreted as something given to someone who is entitled to receive it, whether in the form of movable or immovable objects, sincerely accompanied by a reward from Allah SWT. Meanwhile, according to Law Number 23 of 2011 concerning zakat management, alms are assets or non-properties issued by a

Kementrian Agama Republik Indonesia, Al-Qur'an Al-Karim dan Terjemahnya (Surabaya: Halim Publishing & Distrsing, 2013), h. 507.

<sup>&</sup>lt;sup>18</sup> Imam Taqiyuddin Abi Bakar bin Muhammad Al-Husaini, Kifayah al- Akhyar (Serang Banten: Mkatabah Iqbal Haji Ibrahim, t.t.), h. 127

Ahmad Hasan Ridwan, Manajemen Baitul Mal wa Tamwil (Cet. I; Bandung: Pustaka Setia, 2013), h. 141

Ahmad Hasan Ridwan, Manajemen Baitul Mal wa Tamwil, h. 143. 51

Mardani, HUKUM ISLAM: Zakat, Infak, Sedekah, dan Wakaf, h. 11

<sup>&</sup>lt;sup>22</sup> Elsi Kartika Sari, Pengantar Zakat dan Wakaf (Jakarta: Grasindo, 2007), h. 6.

Nasrun Haroen, Fiqh Muamalah (Cet. III; Jakarta: Kencana, 2008), h.88

M. Zaidi abdad, Lembaga Perekonomian Umat di Dunia Islam (Cet. I; Bandung: angkasa, 2003), h. 38.

person or business entity outside of zakat for the public benefit<sup>25</sup>.

### **Sharia Management**

Management in Arabic is called idarah. Idarah is equivalent to the words tadbir, siyasah, and giyadah in Arabic. In the Our'an, of these terms, we only find the term tadbir in its various derivations. Tadbir is the masdar form of the verb dabbara, yudabbiru, tadbiran. Tadbir means ordering, organizing, managing, and preparing. In terms planning, management, idarah (management) is a special activity involving leadership, direction. personal development, planning, supervision of work related to the main elements of a project.<sup>26</sup>. Management is fundamental in running every organization or particular business entity, This instrument is needed as a vehicle to achieve the desired goals. In general, management can be interpreted as a science and an art of using other people's energy sources as sources to realize the desired goals. Achieved. Management has a function as a process of planning. organizing, directing. controlling.<sup>27</sup>. Meanwhile, management from an Islamic perspective is all activities that must be carried out neatly, correctly, and in an orderly and orderly manner. The processes must be followed properly. Something should not be done haphazardly. This is the main principle in Islamic teachings. This is not so different from management theory in general, just that the Sharia management perspective places more emphasis on the principles of Islamic teachings.<sup>28</sup>. Sharia management is built on three domains, namely: management, ethics, and spirituality. These

three domains form an inseparable relationship.

In general, in sharia management, its existence must link material and spiritual, or between faith and material. Thus, to measure success in carrying out management, it can be measured using the parameters: faith and materials. This parameter is expected to be able to identify the extent of a person's level of faith in their work ethic.<sup>29</sup>. In connection with the essence and reality of sharia management the Al-Qur'an, contained in contemplating or looking forward to a matter or problem so that the matter is praiseworthy and has good consequences, then this derives the principles of sharia management which include: justice, trust and accountability, and communicative.

Apart from that, Rasulullah saw taught the qualities of honesty (sidq), and having intelligence (fathanah) with the following description: 1) Justice. The keywords used in the Qur'an in explaining the concept of justice are 'adl and gist. 'Adl contains the meaning of sawiyyat, and also contains the meaning of equality and equality. This generalization and equality are in contrast to kta zulm and jaur (crime and oppression). Qist contains the meaning of distribution, installments, evenly spaced. Tagassata, one of the derivative words, also means equal distribution for society, and gistas, another derivative word, means balance of weight. So the two words in the Qur'an that are used to express justice, namely 'adl and gist, contain the meaning of equal distribution, material distribution. including **Justice** contained in the Qur'an also means placing

Republik Indonesia, "Undang-undang RI Nomor 23 Tahun 2011 tentang Pengelolaan Zakat," dalam Mardani, HUKUM ISLAM: Zakat, Infak, Sedekah, dan Wakaf, h. 202

Muhamad, Manajemen Dana Bank Syariah, h. 68.

Amin Widjaja, Manajemen, Suatu Pengantar (Cet. I; Jakarta: PT Rineka Cipta, 1993), h. 6.

Didin Hafidhuddin dan Hendri Tanjung, Manajemen Syariah dalam Praktek (Jakarta: Gema Insani Press, 2003), h. 30.

Juneda, "Strategi Pemasaran Produk Pembiayaan PT. BNI Syariah terhadap Minat Pengusaha di Kota Denpasar," Skripsi (Denpasar: IAIN Denpasar, 2019), h. 29.

things in proportion<sup>30</sup>. 2) Trustworthy and Responsible. A manager, in carrying out his duties, must develop trust and responsibility. In terms of trust and accountability, Islam outlines it in His words in the QS. al-Mu'minuun/ 23 8 follows:

ُّوَالَّذِيْنَ هُمْ لِاَمْنٰتِهِمْ وَعَهْدِهِمْ رَاعُوْنَ

Meaning: And those who keep the mandates (which they bear) and their promises.

According to M. Quraish Shihab in Tafsir Al-Misbah, the mandate that falls on human shoulders includes four aspects: (1) between humans and Allah, such as various forms of worship, for example, zakat. (2) between someone and another person, such as a deposit, secret, etc. (3) between a person and the environment, including regarding its maintenance so that it can also be enjoyed by future generations. And (4) mandate with himself, including regarding his health<sup>31</sup>. This principle means that every person who has a functional position in interactions between humans is required to carry out their obligations as well as possible. If there is negligence in this obligation, it will result in losses for him. Further issues relate to the obligations that are responsibilities and the sources of these responsibilities.

# The Role of Zakat, Infaq, and Alms Management Institutions (ZIS)

The role of zakat management institutions is to empower mustahik and manage zakat, infaq, and alms funds in Indonesia optimally. This applies to all zakat, infaq, and alms management institutions, including the Amil Zakat Agency (BAZ), private Amil Zakat Institutions (LAZ), and LAZ BUMN. In Indonesia, many institutions manage zakat funds, both structurally under

the auspices of the government and the private sector. However, their respective duties and functions are the same in terms of managing ZIS funds. What is different is the system run by each institution. This is where the function of a manager in an organization is needed to supervise, direct, integrate, and coordinate the work of several other organizational members who use resources to achieve organizational goals.

A manager is required to have special managerial skills according to the level in the organization. The following skills must be possessed by a manager: a. Managerial skills (management skills) or also known as conceptual skills are a manager's knowledge about the whole (complexity) of the organization he leads, and then applying that knowledge in formulating a vision, mission, strategy and policies to make it happen. b. Skills in carrying out human relations (human relations skills) are the ability to work together with other people, such as communicating effectively and motivating staff. c. Technical skills are the ability to use the knowledge, methods, techniques, or equipment needed to carry out organizational tasks<sup>32</sup>. In operating, the ZIS management institution collects funds from the public and distributes them according to applicable regulations, namely, by Islamic recommendations. Strategic efforts to collect community funds are the strategy of each ZIS management institution. Even though there are zakat funds which are classified as mandatory, the community still needs intense religious education and socialization so that interest in channeling their funds through management institutions continues to increase. The Islamic religion, in its zakat, donations, and alms activities, always invites people to develop

Muhamad, Manajemen Dana Bank Syariah, h. 73

M. Quraish Shihab, Tafsir Al Misbah: pesan, kesan dan keserasian Al- Qur'an, Volume: 9 (Jakarta: Lentera Hati, 2002), h. 160.

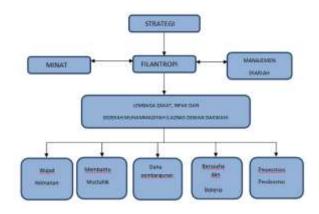
Nurul Huda dkk., Baitul Mal wa Tamwil Sebuah Tinjauan Teoritis, h.58

philanthropic values for the good of themselves and others.

"Based on the background above, the main problem in the research that will be carried out is the strategy of the LAZNAS Denpasar City Da'wah Council in managing zakat, infaq, and alms and its impact on the interest of the people of Denpasar City in giving zakat, infaq, and alms."

### **B. RESEARCH METHODS**

This type and approach to research uses qualitative methods, where a research mechanism relies on descriptive descriptions of words or sentences that are arranged systematically from collecting data reporting research findings. According to Sudyaharjo, Qualitative research is a set of carefully planned problem-solving methods with a fairly loose design, flexible data collection, and a focus on developing theories derived through a procedural method. Direct loading. Descriptive qualitative research aims to provide the most accurate data possible about people, conditions, or other phenomena. Especially to confirm hypotheses, so that they can contribute to the consolidation of old theories or be part of the development of new theories.<sup>33</sup>. The subjects in this research were the LAZNAS Daily Management Board (BPH), Denpasar City Da'wah Council, and Denpasar City LAZNAS donors who provided primary data for this research. Secondary data sources are in the form of important documentation, such as lists of donor names, the Denpasar City Da'wah Council LAZNAS program, as well as other supporting elements in obtaining the required data. The sampling technique used by the author in this research is a purposive sampling technique. According to Ibrahim, Purposive Sampling is also called Judgmental Sampling. Purposive Sampling is used in situations where an expert uses their judgment in selecting informants with a specific goal in mind. Primary data is data from the first source, from obtained individuals, such as from the results of interviews questionnaires, usually or conducted by researchers.<sup>34</sup>. With this, the **LAZNAS** attracts the Daily author Management Board (BPH), Denpasar City Da'wah Council, and Denpasar City LAZNAS donors as research respondents.<sup>35</sup>.



Research Flow Image

### C. RESULTS AND DISCUSSION

# Denpasar City Da'wah Council LAZNAS Planning Strategy

The LAZNAS Da'wah Council strategy in the planning process is always carried out by holding deliberations involving staff or divisions to obtain optimal planning. This is in line with what was conveyed by Jody Mahendra as the LAZNAS media division of the Denpasar City Da'wah Council: Yes, they will be involved. Because their status is technicians, they will still be involved, because later the admin section will draw up the conclusions from what has been discussed, and we always have a meeting first. When there is

Tanzeh, Ahmad, Metodologi Penelitian Praktis, Yogyakarta: Teras, 2021.

Sugiyono. Metode Penelitian Kuantitatif, Kualitatif, dan R&D. Bandung: Alfabeta. 2019.

Jibrahim, METODOLOGI PENELITIAN KUALITATIF: Panduan Penelitian Beserta Contoh Proposal Kualitatif, Bandung: ALFABETA, 2018.

something you want to do or plan. Chairul Hamzah, also as the finance division of the LAZNAS Denpasar City Da'wah Council, added: Moreover, we in the staff section are here more often, so if there is a discussion, we will be involved<sup>36</sup>. The LAZNAS Da'wah Council planning process always refers to the annual program design. With a professional work culture, the LAZNAS Da'wah Council's strategy in designing programs each year is carried out with a spirit of creativity and innovation.

As per the central regulations of the LAZNAS Da'wah Council, six pillars are divided into several programs each year. So these six pillars become a reference in planning each program that will be designed each year. The LAZNAS Da'wah Council planning strategy consists of: a. Long-term planning, b. Medium-term planning c. Short-term planning. Incidental planning<sup>37</sup>. This planning includes the form of program design as well as the LAZNAS Da'wah Council Revenue and Expenditure Budget Draft (RAPBL). This was stated by Akbar Dwi Pamungkas as Secretary of LAZNAS Denpasar City Da'wah Council, namely: So there is structured planning which is not essential. Every year, there is a RAPBL Draft Revenue and Expenditure Budget for the LAZNAS Da'wah Council. That is the guideline. From the RAPBL, we determine the yearly achievement targets, and at the same time, we also determine what programs must be funded and where the funding sources come from<sup>38</sup>.

The planning strategy for the LAZNAS Da'wah Council is carried out structurally and innovatively. Planning as a management function is the entire process of thinking and carefully determining the things that will be done in the future to achieve the goals that have been set.<sup>39</sup>. The main objective of strategic planning namely to gain a competitive advantage and have products that suit consumer desires, and optimal support and existing resources.<sup>40</sup>.

## LAZNAS Promotion Strategy Denpasar City Da'wah Council

The LAZNAS Da'wah Council's strategy in attracting people's attention to giving zakat, donations, and charity is carried out in various ways. Whether it's conducting socialization directly or by using media such as brochures and banners. Apart from that, social media is also very useful for promoting various kinds of programs. Social media is greatly utilized by the LAZNAS Da'wah Council, as stated by Yusuf Abdullah, as the Denpasar City Da'wah Council LAZNAS program division, namely: For the use of social media, the LAZNAS Da'wah Council touches all trending social media such as Instagram, Facebook, and WhatsApp. And that's a good update on all response activities and activities of the LAZNAS Da'wah Council in managing zakat. Apart from that, socialization was also carried and banners or brochures distributed<sup>41</sup>. Apart from that, the LAZNAS Da'wah Council also provides facilities for community figures to get involved using social media, in this case, inviting influencers and being given space to get involved. As stated by

<sup>&</sup>lt;sup>36</sup> Hamzah, "Divisi Keuangan LAZNAS Dewan Dakwah Kota Denpasar," Wawancara, Denpasar, 15 September 2022.

Akbar Dwi Pamungkas, "Sekretaris LAZNAS Dewan Dakwah Kota Denpasar," Wawancara, Denpasar, 11 September 2022

Akbar Dwi Pamungkas, "Sekretaris LAZNAS Dewan Dakwah Kota Denpasar," Wawancara, Denpasar, 11 September 2022

<sup>39</sup> Dharma Setyawan Salam, Manajemen Pemerintahan Indonesia (Jakarta: Djambatan, 2007), h. 14

<sup>&</sup>lt;sup>40</sup> Isniati dan M. Rizki Fajriansyah, "Manajemen Strategik" Intisari Konsep dan Teori (Yogyakarta: Penerbit ANDI, 2019), h. 55.

Yusuf, "Divisi Program LAZNAS Dewan Dakwah Kota Denpasar," Wawancara, Denpasar, 11 September 2022.

Akbar Dwi Pamungkas as Secretary of the LAZNAS Denpasar City Da'wah Council, he stated that the strategy of the LAZNAS Da'wah Council in promoting zakat, infaq, and alms is as follows: a.Promotion by conducting direct outreach. Promotion by distributing brochures and banners.Promotion using social media such as Instagram, Facebook, and WhatsApp. d.Collaborating with influencers to carry out promotions<sup>42</sup>.

The use of social media as a promotional medium supports smooth communication. This can speed up the Da'wah Council's LAZNAS program to reach the community quickly without having to be directly involved in the field. On the one hand, the LAZNAS Da'wah Council also makes use of brochures, leaflets, and banners, which are distributed in Denpasar City. The aim of the promotion carried out by the LAZNAS Da'wah Council is to provide information to the public about various programs and invite the public to take part in the programs offered. In line with this, Mrs. Umm Sofia, as the donor of the LAZNAS Da'wah Council, explained that promotions are always carried out by the LAZNAS Da'wah Council. The results of interviews that have been conducted are as follows: There is social media, there is also a WhatsApp group, and there is also socialization. In WA, we follow developments in the LAZNAS Da'wah Council.<sup>43</sup>.

This is in line with what was obtained from the results of an interview with Mrs. Evy Nugrah, as the donor of the LAZNAS Denpasar City Da'wah Council, namely: Promotions are often carried out by uploading LAZNAS Da'wah Council activities via

WhatsApp. There is indeed a special group that exists so that activities can be seen that are uploaded. At LAZNAS Da'wah Council uses social media to promote activities very effectively. Social media such as WhatsApp has created special groups for donuts. This was done to make it easier for the LAZNAS Da'wah Council itself and donors to share information and promote the activities carried out by the LAZNAS Da'wah Council.

### Denpasar City Da'wah Council LAZNAS Strategy in Collecting Zakat, Infaq and Alms Funds

The strategy carried out by the LAZNAS Da'wah Council in collecting funds consists of several steps, this is done to collect funds effectively. This strategy consists of several methods, as stated by Akbar Dwi Pamungkas as Secretary of the LAZNAS Denpasar City Da'wah Council, namely: a.Collect by opening a counter service to make direct deposits. b.Collect by using the "Pick Up Donations" service. c.Pick up from door to door, from house to house, or from agency to agency. d.Collect using via transfer (ATM). e.Collect via barcode technology services, using the "dana" or "go-pay" application (e-money service), which can be downloaded via the Play Store and App Store. f.Collect using fast service strategies, whatever and wherever<sup>45</sup>.

Collecting non-cash funds via transfer using applications such as Go-Pay certainly makes it very easy for donors to deposit donated funds. This step was taken by the LAZNAS Da'wah Council to make it easier and faster for donor funds to be deposited. Services for depositing cash are also provided by the LAZNAS Da'wah Council by

Akbar Dwi Pamungkas, "Sekretaris LAZNAS Dewan Dakwah Kota Denpasar," Wawancara, Denpasar, 11 September 2022

Ummu Sofia, "Donatur Laznas Dewan Dakwah Kota Denpasar," Wawancara, Denpsar, 19 September 2022

Evy Nugrah, "Donatur LAZNAS Dewan Dakwah Kota Denpasar," Wawancara, Denpasar, 18 September 2022

Saiful Amir, "Sekretaris LAZNAS DEWAN DAKWAH Kota Denpasar," Wawancara, Denpasar, 11 September 2022

depositing directly at the LAZNAS Da'wah Council office. As stated by Akbar Dwi Pamungkas as the LAZNAS program division of the Denpasar City Da'wah Council, as follows: You can also make deposits at the office; office services are always active Monday to Friday. But the pick-up service can be done at any time, there are no holidays<sup>46</sup>.

## Denpasar City Da'wah Council LAZNAS Strategy in Distributing Zakat, Infaq and Alms Funds

The LAZNAS Da'wah Council's process in distributing the funds that have been collected is carried out using steps that are by the strategy previously set out in the planning process. Apart from that, the distribution carried out also refers to the organization's program planning design contained in the six pillars.

Pillars of education, economy, social, health, da'wah, and environment. From each of these six pillars, create activities, for example, the education pillar, a scholarship program. There are scholarships for elementary to high school; each of us determines the amount in one year. Likewise, for D1 to S1 students, each person has also determined the amount. Likewise, in the economic pillar, for example, in assisting MSMEs, how many people will we help this year? Meanwhile, to overcome yesterday's pandemic, we went All Out for this pandemic, more on preparing a food security program. Those in lockdown who live at home are having their basic needs restricted to stop leaving the house.<sup>47</sup>. The distribution strategy by the LAZNAS Da'wah Council is carried out in a structured manner and contains strategies carried out with creative and innovative work.

These strategies include: a. Distribution is carried out based on the LAZNAS Da'wah Council Revenue and Expenditure Budget Draft (RAPBL). b.Conduct a survey first before distributing. c. Distribute through creative programs such as processing coffee products from the assisted villages. d. Distribution is carried out with fast response service. e.Distribution is carried out according to community needs, such as in the form of money, goods, scholarships, business capital, needs, renovations, building basic construction, and so on<sup>48</sup>.

### Physical Facilities of the Denpasar City Da'wah Council LAZNAS Office

One of the most important elements in managing zakat, infaq, and alms is having the means to carry out management. This is intended to support the performance of the management so that performance can run effectively. The condition of the LAZNAS Da'wah Council office is good and provides comfort while working. As stated by Dinda Suci Ramadani as the finance division of the LAZNAS Denpasar City Da'wah Council: Everything is facilitated because we need it, especially now, since the pandemic, the way to raise funds is through the media<sup>49</sup>. In line with what was conveyed by Jody Mahendra as the LAZNAS media division of the Denpasar City Da'wah Council, he added that: Including operational vehicles for collecting funds, there is an operational car, apart from that, there is also a Wifi network here, we use IndiHome, computer facilities are also provided for

Yusuf Abdullah, "Divisi Program LAZNAS DEWAN DAKWAH Kota Denpasar," Wawancara, Denpasar, 11 September 2022

<sup>&</sup>lt;sup>47</sup> Saiful Amir, "Sekretaris LAZNAS DEWAN DAKWAH Kota Denpasar," Wawancara, Denpasar, 11 September 2022

Akbar Dwi Pamungkas, "Divisi Program LAZNAS Dewan Dakwah Kota Denpasar," Wawancara, Denpasar, 11 September 2022

<sup>&</sup>lt;sup>49</sup> Dinda Suci Ramadani Suci Ramadani, "Divisi Keuangan LAZNAS Kota Denpasar," Wawancara, Denpasar, 15 September 2022

administration and other facilities<sup>50</sup>. Office conditions and adequate facilities for carrying out work can make the manager's performance better and more effective.

# Denpasar City Da'wah Council LAZNAS activity program

The process of managing zakat, infaq, and alms must be effective and efficient because it greatly influences the productivity of the institution. The process here is related to the process of running programs that have been previously designed, as the LAZNAS Da'wah Council designs programs based on six pillars, and each pillar has several predetermined activities, including budget allocations for each year. This is as stated by Akbar Dwi Pamungkas as Secretary of the LAZNAS Denpasar City Da'wah Council: Indeed, in determining our structured program, every year there is a RAPBL Draft Revenue and Expenditure Budget for the LAZNAS Da'wah Council. We have adapted the program to six pillars. These six pillars are then divided into educational, economic, social and humanitarian. health. da'wah. and environmental pillars.<sup>51</sup>. Based on Akbar Dwi Pamungkas' explanation, there are six pillars in the LAZNAS Da'wah Council activity program, namely: a.Education Pillar, b. Economic Pillar c. Social and Humanitarian Pillars d.Health Pillar e.Pillars of da'wah f. **Environmental Pillars** 

Based on the LAZNAS Da'wah Council Revenue and Expenditure Budget Plan (RAPBL) program, there is a clear picture that the program is closely related to the six pillars. For example, in the education and economics pillar, this pillar consists of several programs and the budget allocation has also been determined in the planning process, such as the educational scholarship program and MSME

# Denpasar City Da'wah Council LAZNAS Strategy in Evaluating Activity Programs

The structure of the LAZNAS Da'wah Council is divided into 3 sections, each of which has duties and authorities. The Sharia Council has the duty and authority to supervise the programs formed by the LAZNAS Da'wah Council and supervise the process of collecting, distributing, and utilizing Zakat funds. Meanwhile, the duties and functions of the supervisory body are to carry out supervision and guidance relating to the management of the institution to the governing body, as well as issuing recommendations and assessments of the performance of the governing body. The following is a picture of the structure of the 2022 Denpasar City Da'wah Council LAZNAS.

Saiful Amir, "Sekretaris LAZNAS DEWAN DAKWAH Kota Denpasar," Wawancara, Denpasar, 11 September 2022

assistance. as stated by Akbar Dwi Pamungkas as secretary of the LAZNAS Denpasar City Da'wah Council as follows: The pillar of education is for example the scholarship program, each of us determines the amount in one year. Likewise, D1 to S1 students provided, for example, assistance with school equipment, and we also established the STID Mohammad Natsir School. economic programs, for example, empowering MSMEs and entrepreneurship training, apart from that, we also motivate them so that the funds provided can be put to good use. For environmental programs, there are disaster preparedness, pre-disaster, during a disaster, and post-disaster programs. There are various kinds of Denpasar City Da'wah Council LAZNAS programs offered to the public. These programs have their characteristics and characteristics and are carried out according to the momentum; some are carried out routinely, and some are carried out at any time (incidental).

Jody Mahendra, "Divisi Media LAZNAS Kota Denpasar," Wawancara, Denpasar, 14 September 2022



Image of the LAZNAS Structure of the Denpasar City Da'wah Council

The organizing process, in this case, the structures, can be said to complement one another to create a process for carrying out activities and effective evaluation. In the evaluation process in the field, activities are carried out by providing supervision and assistance. For example, in the MSME program, assistance is provided so that supervision can run well. As said by Yusuf Abdullah as the LAZNAS Program Division of the Denpasar City Da'wah Council<sup>52</sup>.

# LAZNAS Obstacles Denpasar City the Da'wah Council in managing Zakat, Infaq and Alms

From the planning process to the evaluation process, of course, several things become obstacles, both internal and external. For example, in the process of collecting funds and the obstacles faced in managing administration, as stated by Dinda Suci Ramadani as the finance division of LAZNAS Denpasar City Da'wah Council as follows: obstacles in managing administration experienced such as network problems, the wifi network usually breaks down, and is not always good. . So we use the internet quota to overcome that. If there are obstacles in collecting, there are usually donors who call in

# LAZNAS Da'wah Council's strategy in increasing the philanthropic interest of the people of Denpasar City

Interest is a psychological aspect that has quite a big influence on behavior and is a source of motivation that will direct someone in doing what they do. A person's interest is very dependent on their interest. Therefore, influencing someone's interests, including philanthropic interests, must be accompanied by good management strategies. With mature strategic management, person's a attractiveness will be influenced so that they will participate in the promotions that have been offered. The philanthropic interest of the people of Denpasar City in giving zakat, charity and charity has a big influence on the

the middle of the night, usually outside office hours, and the staff are already at their respective homes. But usually we still pick it up, or we have it pending. For example, if a disaster occurs, we immediately pick it up because it cannot be pending. After all, it must be distributed quickly. The second problem is that poverty data varies from agency to agency, so our reference in determining targets is that we have to conduct our survey. Thirdly, in Denpasar, there is no forum yet; there is a FOZ "Zakat Organization Forum" for national agencies." If that exists, we can coordinate and calibrate<sup>53</sup>. Based on the explanations put forward by the two sources, there are differences, namely that the obstacles put forward by Jody Mahendra are more about service constraints. Meanwhile, Akbar Dwi Pamungkas explained that the obstacles faced were more focused on the pandemic situation, which had an impact on the management of the LAZNAS Da'wah Council as well differences in mustahik data and communication between zakat, infaq, and alms management institutions.

Yusuf, "Divisi Program LAZNAS Kota Denpasar," Wawancara, Denpasar, 11 September 2022

Akbar Dwi Pamungkas, "Sekretaris LAZNAS Kota Denpasar," Wawancara, Denpasar, 11 September 2022

strategies and efforts carried out by the LAZNAS Da'wah Council itself. To attract people, there are several strategies carried out by the LAZNAS Denpasar City Da'wah Council. Strategies to increase people's interest in philanthropy include: 1) Management is carried out with transparency.2) Increasing community interest in philanthropy through creative programs. 3) Increase community interest in philanthropy through programs that directly touch the community. 4) Increasing public interest in philanthropy by using media and forming a creative team. 5) Increasing public interest in philanthropy with procedural strategies that are not long and drawn out. 6) Comfortable and good service. 7) Increase interest in philanthropy by using smart Increase interest applications. 8) philanthropy by spreading "philanthropy piggy banks". 9) Increase interest in philanthropy by using barcode technology (e-money application). Increase interest 10) philanthropy through muzakki cards<sup>54</sup>.

### D. CONCLUSION

Based on the results of this research and discussion, it can be concluded that the

LAZNAS DEWAN DAKWAH strategy in managing zakat, infaq, and alms consists of the elements of planning, organizing, directing, controlling (POAC). , LAZNAS DAKWAH adheres COUNCIL to principles of good management of an organization with three keywords called Good Organization Governance, namely trustworthy, professional and transparent and Sharia economic analysis as an approach instrument to strategic management LAZNAS COUNCIL DAKWAH Denpasar City contains the principles of sharia management which trustworthiness includes: justice, responsibility, communicativeness, honesty (sidg) and intelligence as well as providing recommendations to the Denpasar City LAZNAS DAKWAH COUNCIL to further improve strategies for managing zakat, infaq and alms by calibrating to collaborate with zakat, infaq and alms institutions. In Denpasar City and to the people of Denpasar City, to always increase interest in philanthropy to help others in realizing human values and to zakat, infaq, and alms institutions in Denpasar City, to hold a symposium to create good regulations and cooperation in managing zakat, donations, and alms.

### **REFERENCES**

- [1] Afzalurrahman, *Muhammad Sebagai Seorang Pedagang* (Jakarta: Yayasan Swarna Bhumy, 1995), h. 64.
- [2] Ahmad Hasan Ridwan, *Manajemen Baitul Mal wa Tamwil* (Cet. I; Bandung: Pustaka Setia, 2013).
- [3] Akbar Dwi Pamungkas, "Sekretaris LAZNAS Dewan Dakwah Kota Denpasar," Wawancara, Denpasar, 11 September 2022.
- [4] Amin Widjaja, Manajemen, Suatu Pengantar (Cet. I; Jakarta: PT Rineka Cipta, 1993), h. 6.
- [5] Arif Maftuhin, "Filantropi Islam" Teori dan Praktik (Cet. I; Yogyakarta: Magnum Pustaka Utama, 2020).
- [6] Dinda Suci Ramadani Suci Ramadani, "Divisi Keuangan LAZNAS Kota Denpasar," Wawancara, Denpasar, 15 September 2022.
- [7] Didin Hafidhuddin, Agar Harta Berkah dan Bertambah, (Jakarta: Gema Insani Press, 2007),

<sup>&</sup>lt;sup>54</sup> Akbar Dwi Pamungkas, "Sekretaris LAZNAS Kota Denpasar," Wawancara, Denpasar, 11 September 2022

- h. 1.
- [8] Didin Hafidhuddin dan Hendri Tanjung, *Manajemen Syariah dalam Praktek* (Jakarta: Gema Insani Press, 2003), h. 30.
- [9] Direktorat Jenderal Bimbingan Masyarakat Islam, *Model Pengelolaan Zakat*, (Jakarta: CV. Sinergy Multisarana, 2012), h. 54–55.
- [10] Dharma Setyawan Salam, *Manajemen Pemerintahan Indonesia* (Jakarta: Djambatan, 2007), h. 14.
- [11] Elsi Kartika Sari, Pengantar Zakat dan Wakaf (Jakarta: Grasindo, 2007), h. 6.
- [12] Evy Nugrah, "Donatur LAZNAS Dewan Dakwah Kota Denpasar," Wawancara, Denpasar, 18 September 2022.
- [13] Freddy Rangkuti, *Analisis SWOT Teknik Membedah Kasus Bisnis*, (Jakarta: PT Gramedia Pustaka Utama, 2006), h. 48.
- [14] Hamzah, "Divisi Keuangan LAZNAS Dewan Dakwah Kota Denpasar," Wawancara, Denpasar, 15 September 2022.
- [15] Herry Sutanto dan Khairul Umam, *Manajemen Pemasaran Bank Syariah*, (Bandung: Pustaka Setia, 2013), h. 37.
- [16] Ibrahim, METODOLOGI PENELITIAN KUALITATIF: Panduan Penelitian Beserta Contoh Proposal Kualitatif, Bandung: ALFABETA, 2018.
- [17] Imam Taqiyuddin Abi Bakar bin Muhammad Al-Husaini, *Kifayah al-Akhyar* (Serang Banten: Maktabah Iqbal Haji Ibrahim, t.t.), h. 127.
- [18] Isniati dan M. Rizki Fajriansyah, "Manajemen Strategik" Intisari Konsep dan Teori (Yogyakarta: Penerbit ANDI, 2019).
- [19] Isniati dan M. Rizki Fajriansyah, "Manajemen Strategik" Intisari Konsep dan Teori (Yogyakarta: Penerbit ANDI, 2019), h. 55.
- [20] Jody Mahendra, "Divisi Media LAZNAS Kota Denpasar," Wawancara, Denpasar, 14 September 2022.
- [21] Juneda, "Strategi Pemasaran Produk Pembiayaan PT. BNI Syariah terhadap Minat Pengusaha di Kota Denpasar," Skripsi (Denpasar: IAIN Denpasar, 2019), h. 29.
- [22] Kementerian Agama Republik Indonesia, *Al-Qur'an Al-Karim dan Terjemahnya* (Surabaya: Halim Publishing & Distrsing, 2013), h. 507.
- [23] M. Quraish Shihab, *Tafsir Al-Misbah: pesan, kesan dan keserasian Al-Qur'an*, Volume 9 (Jakarta: Lentera Hati, 2002), h. 160.
- [24] M. Zaidi Abdad, *Lembaga Perekonomian Umat di Dunia Islam* (Cet. I; Bandung: Angkasa, 2003), h. 38.
- [25] Makhalul Ilmi, *Teori dan Praktek Mikro Keuangan Syariah*, (Yogyakarta: UII Press, 2001), h. 2.
- [26] Mardani, *HUKUM ISLAM: Zakat, Infak, Sedekah, dan Wakaf*, (Bandung: PT Citra Aditya Bakti, 2016), h. 201.
- [27] Mardani, HUKUM ISLAM: Zakat, Infak, Sedekah, dan Wakaf, h. 11.
- [28] Merriam-Webster, "Philanthropy" Definition of Philanthropy. Diakses pada <a href="http://www.merriam-webster.com/dictionary/philanthropy">http://www.merriam-webster.com/dictionary/philanthropy</a>
- [29] Muhamad, Manajemen Dana Bank Syariah, h. 68.
- [30] Nasrun Haroen, Figh Muamalah (Cet. III; Jakarta: Kencana, 2008), h. 88.
- [31] Nurul Huda dkk., Baitul Mal wa Tamwil: Sebuah Tinjauan Teoritis, h. 58.
- [32] Nurul Huda, dkk, Pemasaran Syariah: Teori dan Aplikasi, (Jakarta: Kencana, 2017), h. 5.
- [33] Republik Indonesia, "Undang-undang RI Nomor 23 Tahun 2011 tentang Pengelolaan

- Zakat," dalam Mardani, HUKUM ISLAM: Zakat, Infak, Sedekah, dan Wakaf, h. 202.
- [34] Robert L. Payton dan Michael P. Moody, *Understanding Philanthropy: Its Meaning and Mission* (Bloomington; Indianapolis: Indiana University Press, 2008), p. 6.
- [35] Saiful Amir, "Sekretaris LAZNAS DEWAN DAKWAH Kota Denpasar," Wawancara, Denpasar, 11 September 2022.
- [36] Sugiyono, Metode Penelitian Kuantitatif, Kualitatif, dan R&D. Bandung: Alfabeta, 2019.
- [37] Tanzeh, Ahmad, Metodologi Penelitian Praktis, Yogyakarta: Teras, 2021.
- [38] Ummu Sofia, "Donatur Laznas Dewan Dakwah Kota Denpasar," Wawancara, Denpasar, 19 September 2022.
- [39] Usi Usmara, Pemikiran Kreatif Pemasaran, (Yogyakarta: Amara Book, 2008), h. 27.
- [40] Warsidi, Strategi Pemasaran Produk Bank Syariah, Yogyakarta: Zahir Publishing, 2020.
- [41] Yusuf Abdullah, "Divisi Program LAZNAS Dewan Dakwah Kota Denpasar," Wawancara, Denpasar, 11 September 2022.