

## TRAINING MANAGEMENT OF ZAKAT MANAGEMENT IN IMPROVING AMIL COMPETENCE

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### Abstract

*This research is motivated by the potential of zakat in Indonesia of Rp 327 trillion per year, but the current collection is still Rp 33 trillion per year. This means that only 10.09% of the potential collection is carried out by OPZ (Zakat Management Organization). One of the important pillars in zakat management is amil zakat, so this study aims to describe and analyze the management of zakat management training in improving the competence of amil. This study uses George Robert Terry's management theory and management functions. This study also uses the Kirkpatrick Model in program evaluation formulated by Donald Kirkpatrick. This study uses a descriptive qualitative approach with a case study method, data collection techniques with interviews, observation and documentation. The technical analysis of this research data uses data reduction, data presentation, conclusion drawing and data verification. The results of this study are the planning, organization and implementation of zakat management training in improving the competence of amil at the zakat management training institution are in accordance with the elements in improving the competence of amil. Evaluation of zakat management training at zakat management training institutions only conducted reaction evaluation and learning evaluation. Behavior evaluation and outcome evaluation have not been conducted by zakat management training institutions. The conclusion in this study is that the management of zakat management training at zakat management training institutions is in accordance with the principles of GR. Terry management and is based on the value system of Sanusi so that it can improve the competence of amil, but there are still some shortcomings in the evaluation of the Kirkpatrick Model program, especially behavioral evaluation and outcome evaluation.*

**Keywords:** Management, Training, Zakat Management, Competence, Amil

### Abstrak

*Penelitian ini dilatar belakangi oleh adanya potensi zakat di Indonesia sebesar Rp 327 Triliun per tahun, akan tetapi penghimpunan saat ini masih Rp 33 Triliun per tahun. Artinya, baru 10,09 % dari potensi penghimpunan yang dilakukan oleh OPZ (Organisasi Pengelola Zakat). Salah satu pilar penting dalam pengelolaan zakat adalah amil zakat, sehingga penelitian ini memiliki tujuan untuk mendeskripsikan dan menganalisis manajemen pelatihan pengelolaan zakat dalam meningkatkan kompetensi amil. Penelitian ini menggunakan teori manajemen dan fungsi manajemen George Robert Terry. Penelitian ini juga menggunakan Model Kirkpatrick dalam evaluasi program yang dirumuskan oleh Donald Kirkpatrick. Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan metode studi kasus, teknik pengambilan data dengan wawancara, observasi dan dokumentasi. Teknis analisis data penelitian ini menggunakan reduksi data, penyajian data, pengambilan kesimpulan dan verifikasi data. Hasil dari penelitian ini adalah perencanaan, pengorganisasian dan pelaksanaan pelatihan pengelolaan zakat dalam meningkatkan kompetensi amil pada lembaga pelatihan pengelolaan zakat sudah sesuai dengan unsur-unsur dalam meningkatkan kompetensi amil. Evaluasi pelatihan pengelolaan zakat pada lembaga pelatihan pengelolaan zakat hanya melakukan evaluasi reaksi dan evaluasi pembelajaran. Evaluasi perilaku dan evaluasi hasil belum dilakukan oleh lembaga pelatihan pengelolaan zakat. Kesimpulan dalam penelitian ini adalah manajemen pelatihan pengelolaan zakat pada lembaga pelatihan pengelolaan zakat sesuai dengan prinsip-*

*prinsip manajemen GR. Terry dan dilandasi dengan sistem nilai dari Sanusi sehingga dapat meningkatkan kompetensi amil, namun masih terdapat beberapa kekurangan dalam evaluasi program Model Kirkpatrick, khususnya evaluasi perilaku dan evaluasi hasil.*

*Kata Kunci: Manajemen, Pelatihan, Pengelolaan Zakat, Kompetensi, Amil*



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## INTRODUCTION

Zakat management can be grouped into four main interrelated pillars: human resources (amil), collection, distribution, and control. These four pillars are the main foundations in effective zakat management. The success of zakat management depends on how these pillars are implemented synergistically and transparently, with the aim of empowering the people, reducing poverty, and supporting social welfare. Amil is the main driver, collection ensures that zakat potential is optimized, distribution ensures that zakat provides maximum benefits, and control maintains transparency and accountability. A strong combination of these pillars will increase the effectiveness of zakat management in supporting the welfare of the people.<sup>1</sup>

The competence of amil directly affects the success of zakat collection. Skilled and knowledgeable amil can increase muzaki participation, maximize zakat funds collected, and maintain transparency and accountability, which in turn contributes to the success of zakat management as a whole. The potential for zakat in Indonesia is IDR 327 trillion, while zakat collection in Indonesia in 2023 is IDR 33 trillion (antaranews.com). This potential, if managed properly, can be one of the solutions to overcome various social and economic problems faced by the nation. Zakat can reduce social inequality and improve people's welfare. However, the implementation of zakat in Indonesia still faces a number of challenges.<sup>2</sup>

Trained and competent amils have a very important role in ensuring that zakat is not only distributed properly, but also has a long-term impact on mustahik through empowerment. Professional amils can design and implement effective distribution programs, as well as ensure empowerment that has a positive impact, leads to the economic independence of mustahik, and helps alleviate poverty in a sustainable manner. This will be in accordance with the concept of Zakat Management 4.0 which integrates digital technology has great potential to increase the number of muzaki and zakat funds collected. This in turn allows beneficiaries (mustahik) to receive more targeted assistance that has a long-term impact. With a more structured system, the outcome

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<sup>1</sup> BAZNAS, "Rencana Strategis Badan Amil Zakat Nasional 2020-2025," *Renstra-BAZNAS-2020-2025*, 2020.

<sup>2</sup> BAZNAS.

(changing mustahik into muzaki) and the impact of zakat management can be measured better, increasing transparency, and ensuring that zakat programs provide greater benefits to the community, especially in terms of poverty alleviation and economic empowerment of the community.<sup>3</sup>

Competent amils can ensure that every stage of zakat management, from collection to distribution, runs according to established procedures. Amils have the responsibility to monitor and control so that there is no misuse of zakat funds. Amils who have a deep understanding of the laws and principles of zakat (fiqh zakat) will ensure that zakat management remains in accordance with sharia provisions, including distribution to the right mustahik and the appropriate use of funds. Trained amils also play a role in ensuring that zakat management complies with applicable regulations, both government regulations and internal regulations of zakat institutions. This is important to ensure that zakat management is not only efficient but also legally valid.<sup>4</sup>

Amil has an important function in preventing and supervising deviations that may occur in the management of zakat (news.detik.com). With strict supervision, amil can identify potential misuse of zakat funds and immediately take corrective action. Competent amil can conduct internal audits to check the flow of zakat funds and empowerment programs carried out (before the sharia audit and audit from KAP), ensuring that all funds are used in accordance with the objectives and on target. The results of this evaluation also become the basis for improvements in zakat management in the future.<sup>5</sup>

Zakat management training management is very important in improving the competence of amil. Zakat management training management at least involves the stages of planning, organizing, implementing and evaluating. Zakat management training institutions must have training management. George Robert Terry in his famous work, Principles of Management describes the main concepts in management, namely: planning, organizing, actuating and controlling.<sup>6</sup>

The evaluation model of the zakat management training program can use the Kirkpatrick model program evaluation theory. The Kirkpatrick model is a model for evaluating the effectiveness of training programs. This model consists of four levels of evaluation, namely: Reaction, learning, behavior, and results.<sup>7</sup>

In this context, several studies have been conducted to improve the competence of amil through effective training. Falikhatun et al. showed that sharia accounting training can improve amil's understanding of recording transactions and preparing financial reports in accordance with

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<sup>3</sup> BAZNAS.

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<sup>6</sup> George Robert Terry, Principles of Management, III (Richard D. Irwin: Homewood, Ill, 1977).

<sup>7</sup> Donald L. Kirkpatrick, Evaluating Training Programs (ReadHowYouWant.com, 1975).

PSAK 109 and PSAK 112. As a result, training participants understand the differences in the concepts of zakat, infaq, shadaqah, and waqf, as well as the types of OPZ financial reports and the functions of each report.<sup>8</sup>

Akhmad Nur Zaroni et al. at LAZ Dana Peduli Umat East Kalimantan showed that zakat fiqh training was effective in improving the competence of amil in collecting, distributing, and utilizing zakat, infaq, and shadaqah. Lecture, simulation, and question and answer methods were used to improve the understanding of amil regarding zakat.<sup>9</sup>

Guntoro Dwi in his research on the effectiveness of zakat amil certification at BAZNAS Cilacap Regency found that zakat amil certification is effective in improving the competence of amil. After certification, there was an increase in the quality of amil's work competence, which was reflected in the increase in the number of muzaki, mustahik, and the acquisition and distribution of zakat, infak, and sedekah.<sup>10</sup>

Usman et al. in their research on fundraising management in increasing public awareness of zakat through zakat collection institutions showed that optimizing fundraising management can provide corrective space for zakat institutions in providing more creative and innovative programs, as well as increasing the trust of muzaki to pay zakat in an institutionalized manner.<sup>11</sup>

In addition, research by Mujahidin and Salamun shows that the On the Job Training method can be used as a method of educating zakat collectors and has a role in improving the competence of zakat collectors, including knowledge, skills, and personality.<sup>12</sup>

Based on these studies, it can be concluded that structured and competency-based zakat management training has an important role in improving the quality and professionalism of zakat collectors in Indonesia.

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<sup>8</sup> Falikhatun Falikhatun, Salamah Wahyuni, dan Susanto Tirtoprojo, "Peningkatan Kompetensi Amil Organisasi Pengelola Zakat (OPZ) melalui Pelatihan Akuntansi Syariah," *PengabdianMu: Jurnal Ilmiah Pengabdian kepada Masyarakat* 9, no. 4 (30 April 2024), <https://doi.org/10.33084/pengabdianmu.v9i4.6604>.

<sup>9</sup> Akhmad Nur Zaroni, Norvadewi Norvadewi, dan Tikawati Tikawati, "Peningkatan Kompetensi Amil Melalui Pelatihan Fiqh Zakat Di LAZ Dana Peduli Umat Kalimantan Timur," *Jurnal Pengabdian Masyarakat Ekonomi Dan Bisnis Digital* 1, no. 3 (4 September 2024), <https://doi.org/10.70248/jpmebd.v1i3.1179>.

<sup>10</sup> Dwi Guntoro, *Efektivitas Sertifikasi Amil Zakat dalam Meningkatkan Kompetensi Amil di BAZNAS Kabupaten Cilacap*, Skripsi (Fakultas Ekonomi dan Bisnis Islam UIN Prof. K.H. Saifuddin Zuhri Purwokerto, 2023).

<sup>11</sup> M Usman dkk., "Peningkatan Kapasitas Amil dan Nadzir melalui Pelatihan Management Tools dalam Pengelolaan ZISWAF," *Altifani Journal: International Journal of Community Engagement* 4, no. 1 (29 Desember 2023), <https://doi.org/10.32502/altifani.v4i1.7176>.

<sup>12</sup> Endin Mujahidin dan Ade Salamun, "Peran Metode On Job Training untuk Meningkatkan Kompetensi Amil," *Ta'dibuna: Jurnal Pendidikan Islam* 11, no. 2 (27 Juni 2022), <https://doi.org/10.32832/tadibuna.v11i2.6443>.

## RESEARCH METHODS

This research uses a case study approach.<sup>13</sup> Researchers use an in-depth exploration approach to programs, events, processes, activities according to the research objects carried out by the author. In this study, the author uses a descriptive qualitative research method. Researchers observe the problems that occur in the field. The purpose of observation is to obtain research results that can be accounted for accurately, factually and systematically.<sup>14</sup>

The data collection technique that the author used in this research was by using observation techniques,<sup>15</sup> interview,<sup>16</sup> and documentation.<sup>17</sup> Data analysis in this study uses data reduction, data presentation and drawing conclusions.<sup>18</sup> The author inventoried the collected field research data in its entirety and sorted out data that was considered unnecessary or data that was not so necessary.<sup>19</sup> The author compiles data from observations and field interviews as well as other literature that has been inventoried according to the provisions of data reduction. The author presents research data in the form of narrative text and a matrix of research results according to the research problem.<sup>20</sup> The author draws conclusions after reducing and presenting data. The author presents data that is in accordance with the focus on the problem and then draws conclusions. This conclusion is not necessarily explained in general, but must be based on the research.<sup>21</sup>

## RESULTS AND DISCUSSION

Terry's management theory offers a systematic framework for understanding and carrying out management functions: planning, organizing, actuating, and controlling.<sup>22</sup> The implementation of zakat management training requires an effective management approach so that the results are in accordance with the objectives, namely improving the competence of amil.

Planning is the first step in zakat management training management. This process involves: (1) Identifying training needs. What are the competencies of amil that need to be improved? For example, technical skills such as zakat financial management, use of technology, or mustahik empowerment strategies. (2) Training objectives. Determine specific, measurable, achievable, relevant, and time-bound (SMART) objectives. For example: "Train 50 amils in digital zakat

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<sup>13</sup> Sugiyono, *Metode Penelitian kuantitatif, kualitatif dan R & D* (Bandung: Alfabeta, 2014).

<sup>14</sup> C.N Creswell, J.W & Poth, *Qualitative Inquiry and Research Design: Choosing Among Five Approaches*, IV (London: SAGE Publications, 2016).

<sup>15</sup> Sugiyono, *Metode Penelitian kuantitatif, kualitatif dan R & D*.

<sup>16</sup> Sudaryono, *Metode Penelitian Pendidikan*, I (Jakarta: Prenada Media, 2016).

<sup>17</sup> T. Moleong, L. J. & Surjaman, *Metodologi penelitian kualitatif* (Bandung: Remadja Karya, 1989).

<sup>18</sup> A. M. Miles, M. B. & Huberman, *Qualitative Data Analysis: An Expanded Sourcebook* (Thousand Oaks, CA: Sage Publications, 1994).

<sup>19</sup> Miles, M. B. & Huberman.

<sup>20</sup> Miles, M. B. & Huberman.

<sup>21</sup> Miles, M. B. & Huberman.

<sup>22</sup> Terry, *Principles of Management*.

management within 6 months". (3) Resource planning. Prepare the budget, training materials, time, and location needed. Careful planning ensures that training truly answers the needs of improving amil competencies, so that investment in training is not wasted.

The planning function according to Terry is defined as the process of setting goals and determining the best way to achieve them. This planning includes analysis of the current situation, identification of goals, and development of necessary strategic steps. This planning function is very relevant in the context of planning zakat management training to improve the competence of amil.<sup>23</sup>

The planning function according to Terry provides a systematic framework for designing effective zakat management training. By setting clear goals, identifying resources, anticipating obstacles, and creating appropriate alternatives, training planning can produce programs that can significantly improve the competence of amil. This step not only ensures efficient use of resources, but also produces more professional amils who are able to manage zakat optimally.<sup>24</sup>

Planning for zakat management training in improving the competence of amil can be seen from several indicators: (1) The purpose of planning zakat management training. (2) Strategy for planning zakat management training. (3) Who is involved in planning zakat management training. (4) Results of planning zakat management training. (5) Development of zakat management training modules.

Organizing involves arranging resources and structures to conduct the training. Organizing in zakat management training includes determining who will be involved in the training (e.g., trainers, participants, committee), dividing tasks, and providing the necessary materials and facilities. Terry's theory emphasizes the importance of organizing to achieve the stated goals. In this case, organizing zakat training requires effective structuring so that the training can run smoothly, with participants receiving the materials systematically. Good organization in zakat training also helps ensure that resources (such as competent trainers, adequate training facilities, and relevant materials) are available and well managed.<sup>25</sup>

The organization of zakat management training in improving the competence of amil can be seen from several indicators: (1) Determination of zakat management training resources. (2) Designing a zakat management training team. (3) Assignment of zakat management training. (4) Mitigation of zakat management training risks. (5) Socialization of zakat management training.

The implementation of zakat management training is closely related to improving the competence of amil. This training provides knowledge, skills, and managerial abilities needed by amil to manage zakat better, as well as improve accountability and transparency in zakat

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<sup>23</sup> Terry.

<sup>24</sup> Terry.

<sup>25</sup> Terry.

management. Through structured training and continuous evaluation, the competence of amil can be significantly improved, which in turn will affect the success of better zakat management and benefit the community.

The implementation of zakat management training in improving the competence of amil can be seen from several indicators: (1) Implementation of zakat management training (2) Trainers and facilitators (3) Materials (4) Training simulations (5) Training motivation (6) Driving training (7) Awards and sanctions for the implementation team and (8) Learning evaluation.

Training evaluation is a core part of the control function in Terry's Theory. This function involves measuring results, comparing results to standards, and taking corrective action if necessary. Evaluation determines whether training objectives, such as improving amil competency, have been achieved. Evaluation helps identify areas for improvement in training. Based on the results of the evaluation, improvements can be made to increase the effectiveness of future training.<sup>26</sup>Example: The evaluation found that 30% of participants still do not understand the latest zakat regulations. The institution can develop additional modules to address this issue.

Training evaluation serves as a mechanism to ensure that the competence of amil increases according to expectations. In the framework of Terry's Theory, evaluation supports more relevant training planning. Evaluation improves the organization and implementation of training. Evaluation ensures that training outcomes are in line with established objectives. Evaluation allows corrective action to be taken to improve the quality of future training.<sup>27</sup>

In Dessler's theory, training evaluation is an important process to assess the effectiveness of training and its impact on human resource development. In the context of zakat management, evaluation helps ensure that training is well designed and implemented, thereby improving the competence of amil and the effectiveness of zakat management. The results of the evaluation provide data that can be used to refine future training, creating a cycle of continuous improvement that is relevant to the principles of Dessler's theory.<sup>28</sup>

In Mathis and Jackson's theory, training evaluation is an important component that ensures training is designed, implemented, and evaluated effectively. Evaluation of zakat management training plays a role in measuring the impact of training programs on improving the competence of amil and achieving organizational goals. By evaluating training continuously, zakat management institutions can ensure that training provides added value to amil and supports the success of zakat management as a whole.<sup>29</sup>

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<sup>26</sup> Terry.

<sup>27</sup> Terry.

<sup>28</sup> Gary Dessler, *Human Resource Management* (New York: Pearson, 2011).

<sup>29</sup> J. H. Mathis, R. L., Jackson, *Human Resource Management* (Mason, OH: Cengage Learning, 2010).

Wexley and Latham's theory emphasizes the importance of training evaluation to ensure training transfer, behavioral change, and organizational impact. In zakat management, training evaluation helps identify the extent to which training programs improve the competence of amil, both in terms of knowledge, skills, and their work results. With structured evaluation, training institutions can continue to improve their programs to support the success of zakat management.<sup>30</sup>

In the context of zakat management, training evaluation based on Mondy and Noe's Theory plays a key role in ensuring that training provides maximum benefits to amil. Evaluations that include participant reactions, learning, behavioral changes, and final results help training institutions improve the competence of amil, which in turn will improve efficiency and transparency in zakat management.<sup>31</sup>

Evaluation of training in the context of zakat management, according to Veithzal Rivai's theory, is very important to assess the impact of training on amil competence. By conducting an evaluation that includes identifying training needs, proper design and implementation, and measuring impact, training institutions can ensure that the training is effective in improving the performance of amil and overall zakat management. This evaluation also allows institutions to make continuous improvements, so that amil competence can continue to develop in accordance with existing challenges.<sup>32</sup>

Evaluation of zakat management training conducted with an approach based on Hamalik's theory will ensure that the training provided is truly effective in improving the competence of amil. Through the stages of training needs analysis, proper training design and implementation, and evaluation of the impact of training on amil performance, training institutions can ensure that amil has the skills and knowledge needed to manage zakat efficiently. This evaluation not only provides feedback for individuals but also for organizations so that they can continue to improve the quality of zakat management.<sup>33</sup>

Donald Kirkpatrick developed a theory of program evaluation that focuses on four levels: (1) Reaction. Reaction evaluation measures how program participants perceive the program. This can be done using surveys, questionnaires, or interviews. (2) Learning. Learning evaluation measures whether program participants have learned what was taught. This can be done using tests, quizzes, or performance assessments. (3) Behavior. Behavior evaluation measures whether program

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<sup>30</sup> G. P. Wexley, K. N., Latham, *Developing and Training Human Resources in Organizations*, 3 ed. (New York: Prentice Hall, 2002).

<sup>31</sup> R. M. Mondy, R. W., Noe, *Human Resource Management*, 9 ed. (New Jersey: Prentice Hall, 2005).

<sup>32</sup> R. Veithzal, *Manajemen Sumber Daya Manusia Untuk Perusahaan: Dari Teori ke Praktik* (Jakarta: Raja Grafindo Persada, 2004).

<sup>33</sup> O Hamalik, *Pendidikan Guru: Berdasarkan Pendekatan Kompetensi* (Jakarta: Bumi Aksara, 2002).



participants have changed their behavior after participating in the program. This can be done using observation, interviews, or follow-up surveys. (4) Results. Outcome evaluation measures whether the program has achieved the desired results. This can be done by analyzing data, such as increased productivity, decreased costs, or increased customer satisfaction.<sup>34</sup>

Reactions in Kirkpatrick's model consist of: Measuring how trainees perceive the training program. Evaluated through surveys, questionnaires, or focus groups. The aspects evaluated are instructor effectiveness, training materials, organization and program delivery.<sup>35</sup> Learning in the Kirkpatrick Model consists of: Assessing whether the trainees have acquired the intended knowledge and skills. Measured through tests, quizzes, or demonstrations of the skills acquired. Focus on knowledge acquired, not application.<sup>36</sup> Behavior in the Kirkpatrick Model consists of: Assessing whether the trainee applies the knowledge and skills learned in the training program to his/her job. Evaluated through observation, supervisor feedback, or performance appraisal. Focus on implementation and behavior change.<sup>37</sup> The outcomes in the Kirkpatrick Model consist of: Assessing the impact of the training program on organizational outcomes, such as increased sales, improved productivity, or reduced costs. Involving analysis of data such as sales figures, absenteeism rates, or customer satisfaction metrics. Linking the training program to measurable business outcomes.<sup>38</sup>

The application of the Kirkpatrick Model is to evaluate various training programs (on-the-job, formal, online). Identify areas for improvement in training design and delivery. Justify investment in training programs to stakeholders.<sup>39</sup>

The uniqueness of Kirkpatrick's Four Levels Evaluation Model: (1) Sequential. The evaluation levels are measured sequentially, starting from reaction, then learning, behavior, and finally results. (2) Comprehensive. This model covers all important aspects of program evaluation, from participant satisfaction to program impact. (3) Flexible. This model can be used to evaluate various types of programs. The Four Levels Evaluation Model can help evaluators to: (a) Measure the overall effectiveness of the program. (b) Identify areas that need improvement. (c) Make recommendations for program improvement.<sup>40</sup>

Kirkpatrick Model Reaction is a very important first stage in evaluating zakat management training. Reaction evaluation provides an overview of the extent to which participants feel satisfied and motivated with the training provided, which has a direct impact on their readiness to apply the

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<sup>34</sup> Kirkpatrick, Evaluating Training Programs.

<sup>35</sup> Kirkpatrick.

<sup>36</sup> Kirkpatrick.

<sup>37</sup> Kirkpatrick.

<sup>38</sup> Kirkpatrick.

<sup>39</sup> Kirkpatrick.

<sup>40</sup> Kirkpatrick.

skills they have acquired. With the information obtained from the reaction evaluation, the training team can improve and enhance the quality of training to achieve the main objective, namely improving the competence of amil in managing zakat professionally and in accordance with sharia.

Evaluation of learning in zakat management training plays an important role in assessing the effectiveness of training in improving the competence of amil. By measuring the extent to which participants acquire new knowledge and skills, the training team can ensure that the training is running according to its objectives and has a positive impact on zakat management. Effective learning, which is reflected in the evaluation, becomes a strong foundation for improving the professionalism of amil in managing zakat in accordance with sharia principles.

Behavioral evaluation in zakat management training is very important to measure whether the training has succeeded in producing real changes in the way amils work and their attitudes. This behavioral change is a key indicator that the training not only improves the knowledge of amils, but also changes the way they carry out their duties in zakat management. Behavioral evaluation provides very important feedback for further training development and to ensure that amils are increasingly competent in carrying out their duties in accordance with sharia principles and expected professional standards.

Evaluation of the results in zakat management training is an important stage to assess the extent to which the training has an impact on the competence of amil and the overall quality of zakat management. This evaluation provides an overview of the real changes that occur after the training, both in improving the performance of amil, increasing the efficiency of zakat management, and its impact on mustahik. With the results of this evaluation, the training team can evaluate the success of the training and make improvements to ensure that the training continues to provide a positive contribution to improving zakat management and the professionalism of amil.

Evaluation of zakat management training in improving the competence of amil at zakat management training institutions is currently limited to two types of evaluation, namely reaction evaluation and learning evaluation. Reaction evaluation measures participants' responses to the training, while learning evaluation assesses participants' understanding after participating in the training. However, more in-depth evaluations, such as behavioral evaluation and outcome evaluation, have not been carried out comprehensively by zakat management training institutions.

## CONCLUSION

Planning zakat management training to improve amil competence at zakat management training institutions, namely by: (1) Creating zakat management training objectives. The objectives of planning zakat management training to improve amil competence are: Competency development, standardization of amil competence, equipping amil with knowledge and skills; (2) Creating zakat

management training strategies. Zakat management training planning strategies to improve amil competence are: Coordinating with institutions in the ecosystem, creating performance formats and KPIs (key performance indicators), conducting training needs analysis, compiling GBPP (learning process outline), compiling KAK (work reference framework), contextuality and continuity, start from the end, using range track; (3) Involving related institutions, practitioners and academics; (4) Implementing the planning results. The results of planning zakat management training to improve amil competence are: GBPP (learning process outline), module formulation and development documents, performance formats, SOPs (standard operating procedures), KAK (work reference framework), target documents; and (5) carrying out module development.

Organization of zakat management training in improving amil competence at zakat management training institutions, namely by: (1) Determining training resources. Resources for zakat management training in improving amil competence, namely: Resource persons, facilitators, and facilities and infrastructure; (2) Designing a team; (3) Assignments; (4) Risk mitigation; and (5) Socialization.

The implementation of zakat management training in improving the competence of amil at zakat management training institutions, namely: (1) All implementation must be in accordance with: Guidelines, training categories, simulations; (2) Resource persons and facilitators; (3) Training materials. Classification of zakat management training materials in improving the competence of amil, namely: PBK Training, and Thematic Training; (4) Training simulation; (5) Motivating the team. Motivation for zakat management training in improving the competence of amil by motivating that: Training institutions have an important role, training institutions have greater responsibilities, the entire team is a learner, creating a family atmosphere, using an organism model, zakat management training has worship value, training institutions as a space for actualization and a space for growth; (6) Motivating the team; (7) Awards and sanctions; and (8) Learning evaluation.

Evaluation of zakat management training in improving the competence of amil at zakat management training institutions, namely by: (1) Reaction evaluation; and (2) Learning evaluation. Behavior evaluation and Result evaluation have not been carried out by zakat management training institutions.

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