The Role of Religio-Centric Government Commitment Concept to Strengthening Zakat Performance

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Abstract

This research aims to determine the factors that influence Zakat performance with the principles of good corporate governance (GCG) as the crucial issue in sustainable companies. In the study, GCG associated with Religio-Centric government commitment (RGC) variables as a new concept in the form of a combination of GCG, the role of government based on Religio-Centric values, social identity, and servant leadership which is expected to be able to overcome problems and cover research gaps in the field of Zakat. This research used quantitative methods involving 350 respondents (Indonesian academics, BAZNAS, sharia finance activists, and Islamic scholars) and analyzed using SEM-PLS. This research identifies five variables that influence Zakat performance: RGC, GCG elements (TR-transparency, AC-accountability, and CR-credibility) and Fairness (FR). The findings show that GCG elements do not directly influence ZP but will be effective if strengthened by RGC. RGC strengthens Zakat performance through proactive government involvement. This research introduces a new concept of RGC in the role of government leadership, incorporates prophetic servant leadership in Zakat management, fills theoretical gaps in application, and develops a new Zakat research concept.

INTRODUCTION

This research aims to determine the factors that influence *Zakat* performance with the principles of good corporate governance (GCG) related to government involvement in *Zakat* management. GCG includes general principles of good organizational governance which include transparency, accountability, credibility, and fairness which are necessary for the performance and sustainability of the organization and the interests of stakeholders (Rusydi et al., 2020). GCG is interesting to implement considering that *Zakat* is an *Islamic* financial instrument that addresses the problems of low efficiency, transparency and accountability, low government role and low community contribution (Mohsin & Muneeza, 2019; Widiyanto et al., 2019). According to Muawanah, (2019) dan Sawmar & Mohammed, (2021b) GCG has a positive relationship with increasing the ongoing performance of *Zakat*. On the other hand Razak (2020), shows that GCG elements have no effect on increasing *Zakat* payments. The low performance of *Zakat* is influenced by the level of public trust in *Zakat* management institutions and the lack of government role (Ikhwandha & Hudayati, 2019; Jayanto & Munawaroh, 2019).

Therefore, to cover the research gap as mentioned above, the concept of *Religio-Centric* Government Commitment (RGC) was developed, which is the optimal role of government in *Zakat* management framed by the *Islamic* religion. This is due to the strong connection between *Zakat* and *Islamic* religious values, which is a religious obligation. RGC is expected to become a competitive and superior strategic resource, so that it can realize superior performance (Ikhwandha & Hudayati, 2019). Religion can improve organizational performance by encouraging contribution and commitment centered on religion. The government can target religious entities for economic development and societal welfare (Karim et al., 2022). In line with this, social identity theory states that religion can strengthen social identity through shared values for progress (Harwood, 2020).

It is hoped that the combination of theories and concepts with a synthesis process will become a new RGC concept which is a synthesis of GCG, government commitment, social identity, and leadership that serves religion (explained further in the literature review). This synthesis can be used as an alternative in responding to improving *Zakat* performance, where if the government can manage *Zakat* well it can overcome poverty and state debt (Asutay et al., 2022). On the other hand, *Zakat* turnover in Indonesia will only reach 3.4% until 2022, and the number of *zakat* payers and recipients, poverty alleviation capacity, *Zakat* contribution and national *Zakat* index are still low

as shown in table 1.

Table 1.

National *Zakat* Agency (*BAZNAS*) Achievement in *Zakat* Collection

No	*Zakat* Performance	Period			
		2019	2020	2021	2022
1	Target	IDR 305.9 trillion	IDR 349.6 trillion	IDR 393 trillion	IDR 437 trillion
2	Realization of *Zakat* revenue	IDR 248.34 billion	IDR 305.38 billion	IDR 448.11 billion	IDR 546.39 billion
3	Achievement (%)	0,08%	0,09%	0,11%	0,13%

Source. (BAZNAS, 2023)

Table 1 explains that the performance of *Zakat* in 2019 to 2022 has only reached 2.9%, 3.1%, 3.8% and 4.2% respectively, which is followed by a low level (BAZNAS, 2023). The ability of *Zakat* to alleviate poverty and the number of *Zakat* payers is still low. To answer the problem in this research, namely the extent to which the new concept of RGC and GCG can answer *Zakat* problems, a quantitative method was used with 350 respondents including *Ulama*, *Islamic* teachers, *BAZNAS* administrators, and *Zakat* managers in the Java region (west, central, east, Jakarta and Yogyakarta). Respondents were asked using a close and open questionnaire to share *Zakat* management and *Zakat* institutions, then the data collected was analyzed using multivariate analysis (Harwood, 2020).

The research hypothesis proposed is the extent to which GCG elements, namely fairness (FA), accountability (AC), transparency (TR), and credibility (CR) can improve *Zakat* collection performance. Apart from that, what is it for making the new concept a superior *Religio-Centric* Government Commitment (RGC) strategy that is effective in improving performance (Rusydi et al., 2020). RGC is a strategy that combines a *Religio-Centric* government role based on *Islamic* values and leadership. It is hoped that this research can close the research gap by strengthening the implementation of leadership theory, government role theory, and the concept of social identity and money framed by *Islamic Religio-Centric* values which will be appropriate in the field of *Zakat* studies.

LITERATURE REVIEW

Definition In this section, we will discuss the process of developing a Conceptual Mapping of *Religio-Centric* Government Commitment (RGC) with a synthesis process involving several theories. Then the role of good corporate governance (GCG) and government on *Zakat* performance is also discussed, consisting of *Zakat* and GCG theories as well as the role of government in *Zakat* management. Then a research hypothesis is formulated which is followed by the development of an empirical model.

### *Religio-Centric* Government Commitment (RGC)

Research indicates that religious beliefs can enhance decision-making behavior and organizational culture; Therefore, a *Religio-Centric* approach is crucial for organizational success (Engelland, 2014; Hendar et al., 2020; Rakrachakarn et al., 2015). Strong religious adherents follow religious teachings, adhering to ethical rules (Nurudin et al., 2023). *Religio-Centri*s involves combining positive attitudes from religion to eliminate negative impacts on other groups (Kamarruddin & Islek, 2023). Governments that adopt this approach prioritize morality and welfare for their people. The *Religio-Centric* concept, rooted in social identity theory, emphasizes the significance of community identity, including religion, in improving intergroup relationships (Arshad et al., 2022). This theory provides a framework for understanding intergroup behavior and communication, incorporating religion, social values, and cultures. Prophetic values, such as servant leadership, explain the government's role in economic development and society welfare.

Government role theory refers to an organization's behavior in carrying out rights and obligations according to its position in society. The government, an institution or organization, controls the government and aims to provide the best service to meet community needs. The World Bank lists five fundamental government tasks: laying legal foundations, implementing strong policies, investing in social services, protecting the weak, and protecting the environment. In the economic field, the government reduces market failures to achieve welfare and justice goals. In business relations, the government plays four roles: framework, business partners, intervention, and advocate (Yufra et al., 2022).

Prophetic *Islamic* Leadership, a value emphasized by Prophet *Muhammad*, is crucial for organizational success. It focuses on goodness, brotherhood, socio-economic justice, and balancing material and spiritual needs (Manzoor, 2023). *Islamic* leadership comprises nine components: belief, direction, communication, culture, sustainability, unity, constructive criticism, change, and leadership qualities. Balancing the interests of owners, employees, and the environment is essential (Sawmar & Mohammed, 2021b; Hudayati et al., 2023).

The key factor is the GCG factor of the *Zakat* management institution, however several studies state that GCG is not the main factor (Sudarsono et al., 2022), but the government's role is very important (Batubara et al., 2023). However, in some cases the high level of government intervention has actually led to misleading *Zakat* performance in countries such as Indonesia, Malaysia and Singapore. This is due to trivializing, ignoring important factors in *Zakat*, namely spirituality and *Religio-Centric*, because after all *Zakat* is an obligation within a religiously orientated framework.

Therefore, in this research, a new concept of the government role based on RGC will be tried which combines the theory of government role in. the economic development and prophetic leadership model concept which has become an inspiration for success in *Zakat* performance. In this new concept, government role indicators will be developed which are framed by commitment to religious values, i.e. sharing, giving, serving and helping together based on the principles success is together not alone. The new concept combining together with GCG elements consisting of fairness, transparency, accountability and credibility is believed to be able to improve *Zakat* performance. The process of synthesizing advantages from the concept of *Religio-Centric* government commitment (RGC), which is a new concept, is expected to become a *Religio-Centric* positional advantage. This concept is expected to become a superior concept that can strengthen antecedent variables, namely good corporate governance (GCG) where the relationship between GCG and *Zakat* will be explained in the next section. The synthesizing process as described, depicted in Fig. 1 as follows:
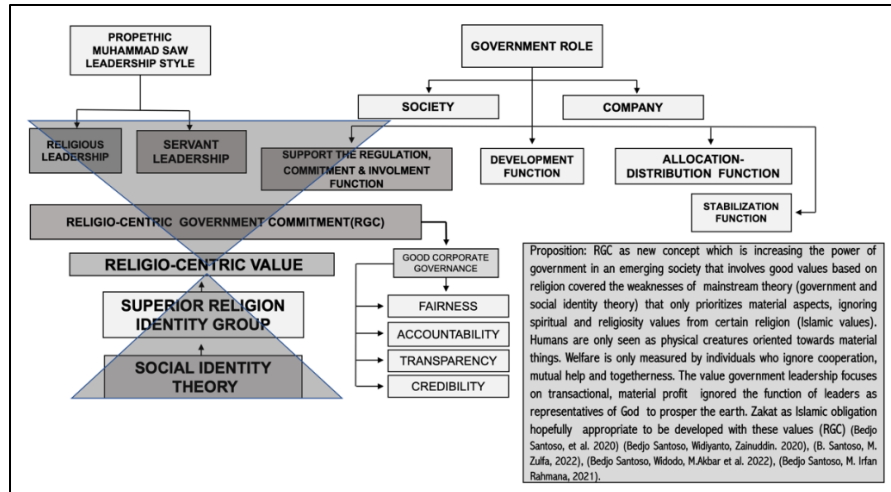
Source. Synthesis by the authors

Figure 1. Theoretical Model

The Role of Good Corporate Governance (GCG) And Government to *Zakat* Performance

Zakat, a part of the *Islamic* economic system, is a form of justice implemented by *Allah SWT* (Arofata Tsalas et al., 2019). It is a property with certain conditions that the owner must hand over to those entitled to receive it. *Zakat* is a social welfare levy on wealthier members and prosperous businesses in *Islamic* society, effectively reducing income inequality (Uyob, 2020). Good corporate governance (GCG) is a collection of laws, regulations, and rules that must be met to encourage efficient performance of company resources for sustainability (Niarachma et al., 2021). GCG practices can improve the quality of organizations, focusing on principles such as accountability, transparency, responsibility, and fairness. *Zakat* is a crucial aspect of the *Islamic* economic system, serving as a social welfare levy and reducing income inequality (Rusydi et al., 2020). It is one of the pillars of *Islam* and is obligatory for every *Muslim*. *Zakat* is helpful as a social welfare levy imposed on wealthier members and prosperous businesses in *Islamic* society and effectively reduces income inequality (Zetira & Fatwa, 2021).

The World Bank defines good corporate governance (GCG) as a set of laws, regulations, and rules that promote efficient resource utilization and sustainability for the company and its stakeholders (Niarachma et al., 2021). GCG is built on stakeholder trust and can be applied to

improve company performance, enhancing organizational quality. GCG principles include accountability, transparency, responsibility, and fairness, essential for fostering long-term sustainability for shareholders and the community (Rusydi et al., 2020).

The government plays a crucial role in improving *Zakat* management, as it regulates and facilitates community and economy development while providing direction in balancing *Islamic* values. In Indonesia, people who are obliged to pay *Zakat* but do not do so are not subject to criminal sanctions or fines. Existing laws regulate sanctions for misuse of *Zakat* funds, increasing awareness of responsible *Zakat* managers and minimizing misappropriation (Zetira and Fatwa, 2021). Compliance with government regulations improves *Zakat* institutions' performance, increasing trust in them and impacting the collection of funds. Government involvement in financial and non-financial support has an impact on sustainable development, including poverty alleviation (Alkahtani et al. 2020). *Zakat* as a means to increase societal welfare and deal with poverty is urgently needed to develop through government roles. Adiwijaya & Suprianto, (2020) suggests that the government should use the principles of Good Corporate Governance (GCG) to improve *Zakat* performance through regulations and support. The relationship between GCG, government role, and *Zakat* performance is very close (Razak, 2020).

HYPOTHESIS

The Effect Fairness, Transparency, Accountability, And Credibility to *Zakat* Performance

The Effect Fairness to Zakat Performance Effective Zakat management is a complex process that requires transparency, accountability, and credibility (Amdanata et al., 2019). Transparency involves sharing comprehensive information with stakeholders, ensuring accessibility and understanding, and recording every transaction activity (Sawmar & Mohammed, 2021a). Accountability requires the development of effective accounting systems and complete record-keeping aligned with Islamic principles of trustworthiness (Binti Mohd Shazilli et al., 2012). It includes disclosing economic sources entrusted to management, particularly in non-profit organizations like BAZ and LAZ. Credibility is crucial for gaining Muzakki trust and influencing their Zakat contributions, fostering public confidence in Zakat institutions *(Mok & Leong, 2021).*

Fairness is another crucial principle in ensuring equitable treatment, protecting stakeholders' rights, and building trust in a company's operations (Kusmayadi et al., 2015). In the context of *Zakat* management, fairness plays a pivotal role in safeguarding the interests of both *Muzakki* (donors) and *Mustahiq* (recipients), particularly concerning potential harm from corporate practices and conflicts of interest. It enhances trust and contributes to increased fundraising for *Zakat* management institutions (Mok & Leong, 2021). Research has shown that greater transparency in *Zakat* institutions leads to better decision-making and increased trust in management and distribution.

Transparency in organizational management involves providing timely, accurate information about company operations, fostering trust communication, and ultimately contributing to success (Sulaiman & Jamil, 2015). In *Zakat* management, transparency is a crucial tool to prevent potential abuses by granting access to information on *Zakat* distribution, collection, and utilization, enhancing. According to collection (Binti Mohd Shazilli et al., 2012), trust and positively impacting *Zakat* collection. Greater transparency in *Zakat* institutions leads to better decision-making and increased trust in management and distribution (KNKG, 2008). Accountability involves the development of effective accounting systems by managers to generate reliable financial reports. This concept is reinforced by a verse from *Al-Baqarah (283)* that underscores the importance of recording all transactions, providing information, and enabling accountability. Accountability takes the form of self-disclosure, aiding the transparency of economic sources entrusted to management, particularly in non-profit organizations like *BAZ* and *LAZ* (Abdillah & Rahmat, 2017; Fadilah, 2012).

In the *Islamic* context, accountability has vertical (to *Allah SWT*) and horizontal (to relevant parties/stakeholders) dimensions. It is reflected in financial statements aligned with Indonesian Accounting Standards (Astuti, 2018; Saad et al., 2023). Accountability is the responsibility of an organization to provide transparency to shareholders and stakeholders, enhancing work efficiency, effectiveness, and benefits for the company, ultimately impacting investor decision-making (Sawmar & Mohammed, 2021b). The credibility of *Zakat* management institutions is closely tied to public trust and influences individuals' willingness to fulfill *Zakat* obligations with a sense of security and satisfaction (Kanji, 2011; Muslih, 2020). *Zakat* institutions exceed expectations in

their services, *Muzakki* are more likely to trust and rely on these institutions, as credibility is a critical component of an institution's image and reputation (Sawmar & Mohammed, 2021a). Public confidence in *Zakat* management institutions instills a sense of security and comfort, further influencing the public's commitment to fulfilling their obligations. The consistency of *Muzakki* in paying *Zakat* is influenced by their faith, the credibility of the *Zakat* institution, and other personal tendencies (Adinugraha, 2017).Therefore, the proposed hypothesis are:

H1: Fairness has a significant impact on *Zakat* performance.

H2: Transparency has significant positively to *Zakat* performance.

H3: Accountability has significant positively to *Zakat* performance.

H4: Credibility has significant positively to *Zakat* performance.

Religio-Centric Government Commitment (RGC) Moderating Role to Strengthen Relationship GCG On *Zakat* Performance

Religio-Centric government commitment (RGC) is a unique competitive strategy that aims to improve *Zakat*'s performance by applying Good Corporate Governance (GCG) principles. These principles include fairness, accountability, transparency, and credibility. RGC is based on spiritual servant leadership, a Prophetic leadership style, and is expected to increase the influence of elements of GCG in improving *Zakat* performance (Hendar et al., 2020; Ismail et al., 2022). In the digital era, the role of government should be increased to increase *Zakat* volume due to the speed and large payment and transactions on-demand. Research shows that *Islamic* work values positively impact stakeholder values and GCG in improving financial performance (Kanji, 2011). Implementing GCG strategies in the field of government can encourage GCG to improve business performance in various companies (Muslih, 2020).

In *Islamic* finance research, companies that implement corporate governance with *Islamic* religious values as intellectual capital can improve financial performance, increase public trust, promote sustainable business, and improve the company's overall image (Hamdani et al., 2019). Additionally, if GCG is implemented with the support of certain values, it can directly affect company profitability. There is a direct relationship between Good Corporate Governance (GCG) and performance, suggesting that company management should pay more attention to GCG and

moral values. In addition, the principles of moral values can improve company performance by implementing GCG (Syofyan & Putra, 2020). Therefore, business management must pay more attention to GCG and moral values, which can directly affect company profitability by focusing on implementing GCG based on value principles therefore, the proposed hypothesis are:

H5: RGC strengthen the relationship fairness to *Zakat* performance.

H6: RGC strengthen the relationship transparency to *Zakat* performance.

H7: RGC strengthen the relationship accountability to *Zakat* performance.

H8: RGC strengthen the relationship credibility to *Zakat* performance.

H9: RGC has significant positively to *Zakat* performance.

Based on the formulated hypothesis then developed the empirical research model as depicted in Figure 2 as follows:
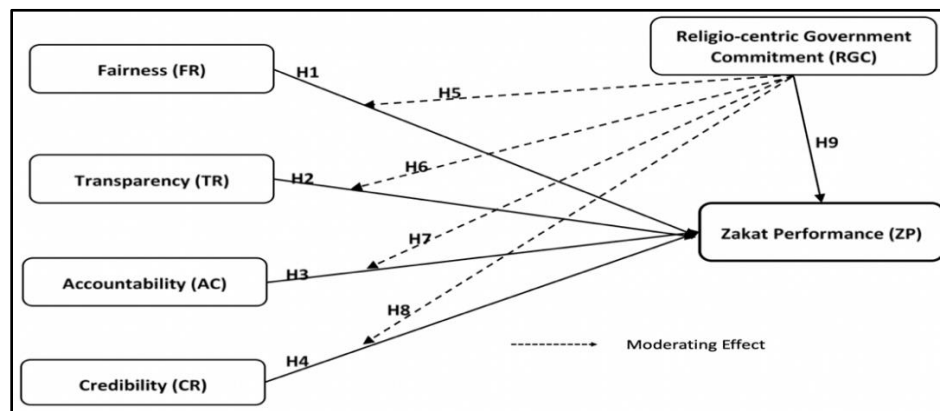

Figure 2. Empirical Research Model

METHODS

This research aims to develop a conceptual model for the RGC concept, adopting *Islamic* values in strengthening fairness (FR), transparency (TR), Accountability (AC), and credibility (CR) toward *Zakat* performance. The study used Smart-PLS version 4.0 for quantitative structural equation modeling (SEM). PLS is a potent cause analysis method based on assumptions like normality and multicollinearity tests, offering advantages such as non-multivariate normal distribution, categorical, ordinal, and interval-to-ratio data scales, and a distribution-free sample

size (Hair, Tomas, et al., 2017). The PLS approach is suitable for this research, as it can examine constructs developed using reflective and formative indicators.

The type of study is explanatory research using purposive, area, and stratified sampling methods involving 350 respondents, including *Islamic* scholars, academicians, and administrators, were collected. The sample method used purposive area stratified sampling, as described as follows:

Table 2. Number of Respondents

No	Area	Number of Respondents					Total
		Zakat Institutions	National *Zakat* Agency (*BAZNAS*)	*Islamic* Scholars (*ULAMA*)	Academicians	Religion Minister	
1	Jawa Timur / Madura	20	5	10	25	10	75
2	Jawa Tengah	30	5	15	35	10	100
3	Jawa Barat	5	5	10	25	5	50
4	DIY	5	3	5	10	2	25
5	Banten	5	3	5	10	2	25
6	DKI Jakarta	15	5	25	35	5	90
	Total	80	26	70	140	34	350

The indicators of the variables use categorical, ordinal, and interval-to-ratio data. This research is quantitative research, using secondary data and five stages was employed to answer the research objectives: (1) Determining data sources based on population and research samples; (2) Determine measurement indicators based on variable formulations; (3) Perform input data; (4) Perform data processing and analysis; (5) discussion and conclusions from the analysis results. The process stages are presented in Figure 3.
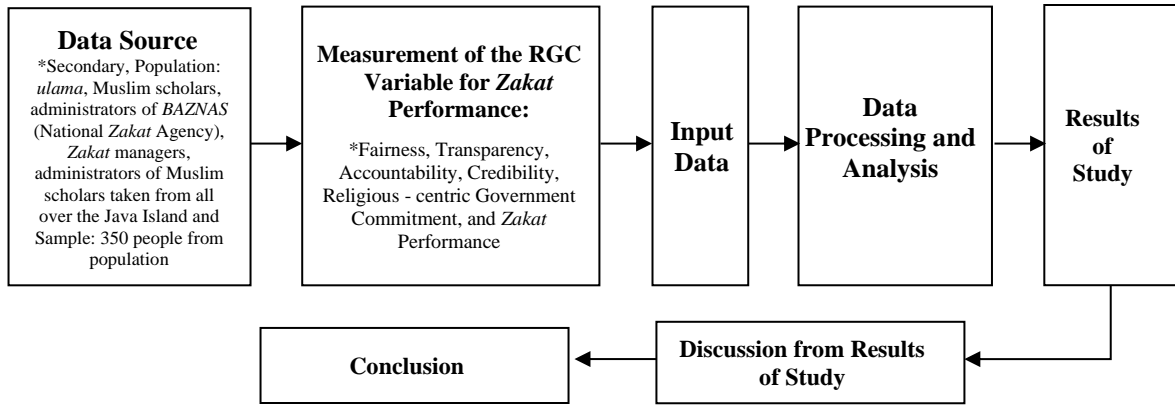
Figure 3. Process Analysis

RESULT AND DISCUSSION

Measurement Model

The first step before conducting a test on measurement models is to estimate the model. The evaluation of measurement models is crucial for assessing internal consistency (using Cronbach's alpha and composite reliability), convergent validity, and discriminant validity. The test result for the measurement model in Table 2 indicates that the model is both valid and reliable. In the evaluation of the PLS model using Algorithm run 1, almost all outer loadings exceed 0.70, demonstrating the validity of all indicators for each variable. If indicator reliability of the outer loading for each item is greater than 0.5, the outer model assessment are considered adequate (Hair et al., 2010). As a result, there is no need to eliminate any indicators.

Table 2. Measurement Model

Variables	Indicators	Convergent Validity		Internal Consistency Reliability		HTMT
		Outer Loadings	AVE	Composite Reliability	Cronbach Alpha	
Zakat Performance	ZP1	0.880	0.677	0.893	0.840	Yes
	ZP2	0.834				
	ZP3	0.749				
Fairness	FR1	0.749	0.759	0.926	0.894	Yes
	FR2	0.887				
	FR3	0.865				
	FR4	0.867				

Transparency	TR1	0.861	0.699	0.856	0.856	Yes
	TR2	0.861				
	TR3	0.657				
	TR4	0.834				
	TR5	0.687				
Accountability	AC1	0.878	0.810	0.928	0.891	Yes
	AC2	0.916				
	AC3	0.905				
	AC4	0.587				
Credibility	CR1	0.613	0.771	0.841	0.710	Yes
	CR2	0.791				
	CR3	0.802				
***Religio-Centric* Government Commitment (RGC)**	ZP1	0.728	0.760	0.769	0.803	Yes
	ZP2	0.739				
	ZP3	0.802				
	ZP4	0.794				

The reliability indicators demonstrate that all indicator-loading factors are above 0.70, and the Average Variance Extracted (AVE) values exceed 0.50. Additionally, internal consistency reliability exceeds 0.70. The evaluation of Goodness of Fit model (Table 4) of this study can be seen from the SRMR, NFI dan RMS-Theta (Dijkstra & Henseler, 2015).

Table 4. Model Fit

	Result	Model Fit
SRMR	0.071	Good fit
NFI	0.710	Marginal fit
RMS_Theta	0.183	Good fit

SRMR is the mean difference per degree of freedom that is expected to occur in the population and not in the sample. $SRMR \leq 0.08$ is a good fit, while $SRMR < 0.05$ is a close fit. The normed fit index value ranges from 0 to 1, and the higher the value obtained in a test carried out, the better the research model is said to be. $NFI \geq 0.90$ means good fit, while $0.70 \leq NFI < 0.90$ is marginal fit. If the RMS_theta value is > 0.12, it is said to be a good fit model, while a lower value indicates a lack odf fit (marginal fit). Hence, it can be concluded that our model is a good fit.

Coefficient of Determination (R-^{2})

In our analysis, we utilize the R-squared (R-^{2}) statistic, as displayed in Table 5, to gauge how well exogenous constructs can elucidate the variants in endogenous variables within the model. Typically, R-^{2} values are anticipated to range between zero and one. Our examination of the R-^{2} values for all the endogenous variables reveals their capacity to make predictions within the model.

To be more specific, in accordance with the guidelines set forth by (Hair, Hult, et al., 2017), R^{-2} values of 0.75, 0.50 and 0.25 lead us to categorize the predictive strength of the endogenous variables as strong, moderate, and weak respectively.

Table 5. Coefficient of Determination (R-^{2})

Variable	R-^{2}	R-^{2} Adjusted
Zakat Performance	0.514	0.490

The R^{-2} test results show that *Zakat* performance has a moderate ability of 0.514 in predicting models. It can be said that exogenous variables (fairness, accountability, transparency, credibility, and *Religio-Centric* government commitment) are able to predict (51.5%) endogenous variables of *Zakat* performance, while the rest is influenced by other variables outside of our research.

The structural model analysis, showing path coefficients along their significance levels. Path coefficient, t-value, p-value, and f ^{2} for each hypothesis are shown in Table 6. Path coefficient describe the strength of relationship between constructs. H1, H2, H3, and H4., H1, H2, H3, and H4 assesses a positive impact of transparency, accountability, and credibility on *Zakat* performance, but H1 is rejected, except H2, H3, and H4 accepted at significant level 10%. In term of the effect size of the f-^{2} value indicated that to what extent the influence (degree/effect size) of exogenous variables (fairness, transparency, accountability, credibility, and RGC) on endogenous variable (*Zakat* performance). Table 6 illustrates the effect of fairness (0.162), and credibility (0.273) have strong effect, meanwhile transparency (0.236), accountability (0.290), all variables have moderate effect on *Zakat* performance, and RGC to *Zakat* performance has affect strong. This is in line with Baron & Kenny, (1986) criteria (f-^{2} value : 0.02-0.14 is weak/low; 0.15-0.34 is moderate; and > 0.35 is strong/high).

Table 6. Path coefficient and effect size

Hypothesis	Path	Path Coefficient	t-value	p-value	f ^{2}	Results
H1	Fairness →*Zakat* Performance	0.512	0.966	0.119	0.162	Rejected
H2	Transparency →*Zakat* Performance	0.348	1.871	0.061**	0.273	Rejected but Accepted at 10%**
H3	Accountability →*Zakat* Performance	0.374	1.712	0.072**	0.236	Rejected but Accepted at 10%)**

H4	Credibility →*Zakat* Performance	0.513	1.801	0.079**	0.290	Rejected but Accepted 10%)**
H5	RGC moderates Fairness →*Zakat* Performance	0.091	2.339	0.024	0.032	Accepted
H6	RGC moderates Transparency →*Zakat* Performance	0.084	2.190	0.031	0.028	Accepted
H7	RGC moderates Accountability →*Zakat* Performance	0.072	2.512	0.019	0.039	Accepted
H8	RGC moderates Credibility →*Zakat* Performance	0.079	1.991	0.049	0.048	Accepted
H9	RGC → *Zakat* Performance	0.413	2.412	0.039	0.502	Accepted

The result of H5, H6, H7, and H8 also confirm the moderated effect of RGC between fairness, transparency, accountability, and credibility on *Zakat* performance. RCG as moderator variable of interaction between fairness (path coefficient = 0.091; t-value > 1.96; ρ-value < 0.05), transparency (path coefficient = 0.084; t-value > 1.96; ρ-value < 0.05), accountability (path coefficient = 0.072; t-value > 1.96; ρ-value < 0.05), and credibility (path coefficient = 0.079; t-value > 1.96; ρ-value < 0.05) on *Zakat* performance. Meanwhile, the results of H9 also assess a positive and significant effect of RGC on *Zakat* performance (path coefficient = 0.413; t-value > 1.96; ρ-value 0.039 < 0.05). This result show that RGC has a moderate, positive and significant moderation effect on the interaction between fairness, transparency, accountability, and credibility to increase *Zakat* performance.

In the context of moderation effect, f^{-2} indicated what degree the moderation variable (RGC) contribute to explain the relation between exogenous variables to endogenous variable. The f^{-2} value suggested by (Hair, Tomas, et al., 2017) classification is 0.005, 0.010, and 0.025 constitute categories for low, moderate, and high effect sizes. Table 6 explains that RGC as moderating variable in the interaction between fairness, transparency, accountability, and credibility on *Zakat* performance (ZP) provides a high degree of moderation effect with a value of $f^{-2} > 0.025$ (respectively 0.032, 0.028, 0.039, 0.48).

DISCUSSION

Our study examined the connections between fairness (FR), transparency (TR), accountability (AC), and credibility (CR) in relation to *Zakat* performance (ZP). The study presented eight hypotheses and discovered that fairness, transparency, accountability, and credibility all positively and significantly influence *Zakat* performance (except fairness). Additionally, the presence of

religious government strengthens the impact of these factors on *Zakat* performance. In essence, when *Zakat* collection and distribution are fair and transparent, accountable, and credible, people are more likely to contribute, and *Zakat* is more likely to benefit for poverty alleviation (Razak, 2020; Santoso, 2020). Moreover, government commitment amplifies this effect. Let me know if there is anything else I can help you with.

From the results of the analysis, it can be seen that fairness as a governance strategy in improving *Zakat* performance does not have a significant effect on ZP, this is in line with facts on the ground that the number of *Zakat* payers is only 1 million people from the target of 5 million people (in 2022). The number of new *Zakat* recipients reached 10.7 million people from the target of 26.5 million people, while the number of people who were successfully eradicated from poverty through *Zakat* only reached 82,294 people from the overall target of 2.5 million people. Meanwhile, the national *Zakat* index, which is targeted to be very good has only just reached a fair level. Apart from that, other governance strategies, namely transparency, accountability, and credibility, do not show strong results (because the significance level is at 10%) in improving *Zakat* performance. It can be seen that the *Zakat* turnover target has only reached 3.7%

The results of H9 show that RGC has a significant effect on *Zakat* performance. This shows that the new RGC strategy which includes government commitment based on the values of religiosity in the perspective of the leadership of the Prophet *Muhammad SAW* and strengthened by the values of serving, giving, cooperation is actually able to improve *Zakat* performance, this result is also strengthened by the fact that RGC is able to strengthen the relationship between GCG elements and *Zakat* performance.

Fairness (FR), Transparency (TR), Accountability (AC), Credibility (CR) and *Zakat* Performance (ZP)

In our study, we found a positive relationship between FR and ZP, but it was not significant. This suggests that *Zakat* collection institutions have tried to prioritize fairness in their operations but have not been able to achieve a significant impact on improving *Zakat* performance. Although the efforts of implement fairness that have been attempted by *Zakat* institutions have not been able to achieve *Zakat* performance significantly, the results show there is a positive relationship between fairness and *Zakat* performance is supported by research conducted by (Arofata Tsalas et

al., 2019), which highlight that *Zakat* upholds principles of justice in *Islamic* economics. According to the second hypothesis, our research reveals that TR has a strong positively influence ZP. It underscores the importance of transparent practices in achieving better outcomes in *Zakat* collection and distribution.

The influence of transparency on *Zakat* performance aligns with the principles of good corporate governance (GCG). Clarke et al., (1996) highlight the role of transparency in promoting efficient resource utilization and sustainability in companies. The third hypothesis finding indicates that there is a positive relationship between AC and ZP, with a strong effect size. This implies that being accountable in *Zakat* management contributes significantly to enhancing its overall performance. The influence of transparency on *Zakat* performance is in line with the concept of *Zakat* as a social welfare levy. Najiyah & Febriandika, (2019) argue that *Zakat* efficiency reduces income inequality, emphasizing the importance of accountability in its distribution. The fourth hypothesis finding indicates that CR plays a crucial role in influencing ZP, with a strong effect size. When *Zakat* institutions maintain a high level of credibility, it substantially improves their performance in the distribution of *Zakat* funds. The strong effect of credibility on *Zakat* performance is substantiated by the concept of trust. Trust theory, as described by Morgan & Hunt, (1994); Rotter, (1967); Wardani & Fachrunnisa, (2022), emphasizes the critical role of credibility in building long-term relationships, which extends to *Zakat* institutions.

Religio-Centric Government Commitment (RGC) Moderating role

Our study's fifth hypothesis demonstrated the *Religio-Centric* government commitment (RGC) plays a moderating role in the connection between fairness (FR) and *Zakat* performance (ZP). The results confirmed that RGC indeed enhances the impact of FR on ZP, as indicated by the f^{-2} with value of 0.032, signifying a high degree of moderating effect. This finding is consistent with prior research Hudayati et al., (2023); Sawmar & Mohammed, (2021a) suggesting that religiousness or spirituality can promote honesty, ethical behavior, and trustworthiness, which are all essential qualities for effective governance.

In essence, our study highlights how RGC strengthens the positive link between fairness and *Zakat* performance, bolstering its influence. In our study, the sixth hypothesis explored how *Religio-Centric* government commitment (RGC) moderates the relationship between transparency

(TR) and *Zakat* performance (ZP). The results supported the idea that RGC indeed moderates the impact of TR on ZP, as indicated by f^{-2} (value 0.028) showing a high degree of moderating effect. This finding is consistent with prior (Abdul-Jabbar & Bin-Nashwan, 2022; Herianingrum et al., 2023; Wardani & Fachrunnisa, 2022), underscoring the importance of RGC in enhancing the positive influence of transparency on *Zakat* performance. The seventh hypothesis explains the interaction between TR and ZP moderated by RGC.

Based on the results, RGC was able to moderate AC on ZP. The result of f^{-2} 0.039 represents that FR is able to provide a high degree moderating effect of interaction between FR and ZP. Our findings reveal that RGC moderates the relationship between AC and ZP. This moderation strengthens the positive impact of accountability on *Zakat* performance. Finally, our study's eighth hypothesis in our study delved into the moderating role of *Religio-Centric* government commitment (RGC) in the interaction between credibility (CR) and its impact on *Zakat* performance (ZP). The findings affirmed that RGC does indeed moderate the relationship between CR and ZP, as evidenced by the f^{-2} (value 0.048) indicating a high degree of moderating effect. This aligns with previous research (Ikhwandha & Hudayati, 2019; Sapingi et al., 2023; Sawmar & Mohammed, 2021a), emphasizing the significance of RGC in enhancing the positive influence of credibility on the performance of *Zakat* institutions. This study underscores RGC's role as a moderator, strengthening the link between credibility and *Zakat* performance.

Multiple studies have shown that *Religio-Centric* plays a moderating role in *Zakat* performance. For example, Herianingrum et al., (2023) found that *Religio-Centric* influences the intention to comply with *Zakat* payment. Wardani & Fachrunnisa, (2022) discovered that knowledge of *Zakat* affects the intention to use digital *Zakat* payment. Similarly, Ikhwandha & Hudayati, (2019) observed that *Islamic Religio-Centric* impacts the intention to comply with income *Zakat* payment. These findings underscore the importance of considering *Religio-Centric* when developing policies to enhance *Zakat* performance.

Based on the explanation before, the Relationship between Fairness, Transparency, Accountability, and Credibility in *Zakat* Performance is strengthened by RGC, despite the influence of exogenous variables like fairness. This suggests that RGC can be a superior competitive strategy for improving performance in the field of *Zakat*. It also strengthens the

implementation of Government Role theory and Social Identity theory in the field of Religious Value. The government's active role in religious servant leadership can improve *Zakat* performance, alleviate poverty, and improve welfare. This aligns with the *Islamic* values of *Religio-Centric* values and the resource advantage theory.

CONCLUSION

The Role of Government (RGC) theory can significantly improve *Zakat* performance by strengthening the relationship between fairness, transparency, accountability, and credibility in *Zakat* institutions. Although GCG elements, such as fairness, are only partially effective in addressing *Zakat* problems, RGC can be used as a competitive strategy to enhance these elements. Based on religious-servant leadership, this approach can alleviate poverty and improve welfare, aligning with *Islamic* values and strategic resource superiority. Furthermore, a government system that incorporates religious principles in policy formulation can play a significant role in optimizing *Zakat* performance.

Religious-cultural factors significantly impact Zakat performance, influencing compliance with payment methods like digital and income Zakat payments. GCG plays a crucial role in triggering intervening variables to strengthen Zakat performance. Understanding religious aspects can enhance fairness, transparency, accountability, and credibility in Zakat performance. Affiliating with government role and social identity theories, RGC can improve Zakat performance.

IMPLICATION, LIMITATIONS AND FUTURE RESEARCH
Implication

This research is in line with the theory of resource competitive advantage, where this research can explain the unique role of specific resources based on certain religion values, namely *Religio-Centric* government value, in form the role of government based on religious values for prosperity, hence, this research is able to add insight from another point of view in the application of Islamic leadership values in studies in the field of Islamic studies.

In addition, this research also strengthens the implementation of social identity theory in the religious area. Social identity theory states that if the accumulated values of a group (community)

are adjusted to the individual's self-concept in the form of a source of knowledge, it will be able to improve performance. These findings support the proposition that if the government is strengthened by the values of religiosity to serve, develop and prosper, more powerful results will be obtained, i.e. Zakat as subject to government. This study provides evidence that social identity theory can be compared with the theory of resource superiority competition which is strengthened by the concept of Islamic leadership (*Prophet Muhammad SAW*) which is applied in the field of religion (*Islam*) in developing superior capabilities to improve achievements and performance, namely *Zakat performance*.

Limitation

The results of this study indicated a moderate R square value of 0.514 suggests that the predictive power of endogenous variables requires improvement such as knowledge intellectual capital and quality strategy as antecedent variables such as ICT could be involved as the study was just focused on governance aspect, although elements of GCG were crucial to trigger religious centric focus on certain religions as positional advantages. This research just involves governance triggered by *Religio-Centric* as a moderating variable.

Meanwhile, in-depth research on other dimensions as antecedent variables that can be triggered by *Religio-Centric* Government Commitment (RGC) to ensure the efficiency of zakat management has not been implemented. This research has limitations in terms of time line as the target population for this research is only Java level and does not involve all of Indonesia, hence, the generalization of this research is limited. Besides that, to obtain representative opinions from central government officials and *BAZNAS* management is challenging and requires a long research time. This research only replicates the *Religio-Centric* positional advantage model which is centered on certain religions and does not involve other religions.

Future Research Direction

The new antecedent variables such as ICT capabilities i.e. blockchain technology could be involved in the future research in strengthening Religio-*Centric* in improving *Zaka*t performance. Social development theory and psychological aspects may be appropriate in the future research.

Samples from other regions in Indonesia e.g*., Sumatra, Kalimantan, and Sulawesi*, and also involving respondents from other religions in the same vision could be better to have a generalization result.

In addition, future research suggested interviews to *Ministers of Religion offices in some Muslim countries* to identify a suitable government role model in Zakat. Besides that, further research can utilize a combination of time series and cross section data to gain a better understanding of the patterns, determinants and dynamics of change between the constructs studied. Besides, further research can consider *Religio-Centric* variables as mediating variables by adding variables from other anger to ensure the efficiency of zakat management.

COMPETING INTERESTS

The authors have no competing interests to declare.

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