

Assessment of Zakat and Waqf Management Curricula in Indonesia Based on a Competency-based Curriculum

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Abstract. The curricula of the undergraduate study programs on Zakat and Waqf management in Indonesia are still in their early stages of development. In this research, we aim to evaluate these curricula using a competency-based approach towards several study programs. Specifically, we compare the needs of Zakat and Waqf management with the curricula of undergraduate study programs in Indonesian universities. To fulfil our objective, we conduct several interviews with the program heads and practitioners. We also propose a particular curriculum for the study programs on Zakat and Waqf management. For this purpose, we apply a comparative research method and engage in qualitative research. Our results show that some competencies are not accommodated in the current curricula to meet the expectations of the Zakat and Waqf management. Therefore, we argue that it is important to change these curricula content to achieve the expected competencies.

Keywords: undergraduate, curriculum, management, Waqf, Zakat.

1. Introduction

As the country with the largest Muslim population in the world (237.53 million Muslims, 86.9% of the Indonesian population) (DataIndonesia 2021), Indonesia has huge potential to develop an Islamic economy and finance sector, including robust Waqf and Zakat institutions. To support the development of Zakat and Waqf in Indonesia, the Indonesian government has enacted the Zakat Act and the Waqf Act, facilitating a significant growth of these institutions.

Both Zakat and Waqf are not-for-profit institutions placed under the Indonesian government's supervision. While Zakat is similar to the tithe which must be paid by a Muslim, an obligatory donation for the fulfillment of worship, Waqf concerns endowment for public purposes. The latter can be in the form of money or fixed assets that benefits its institutions. Both Zakat and Waqf can provide crucial contributions to the economic and social activities of Indonesia.

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Until now, 272 institutions have been approved by the regulatory Indonesia Waqf Board – Badan Wakaf Indonesia (BWI) (Badan Wakaf Indonesia 2021). Similarly, 572 Zakat institutions have secured the approval of The National Board of Zakat (Badan Amil Zakat Nasional or BAZNAS) (Baznas 2020), comprising 491 approvals from the Board of Zakat (Badan Amil Zakat, government institutions) and 81 Zakat institutions (Lembaga Amil Zakat, private institutions). In addition, the numbers of Waqf and Zakat transactions have grown significantly in the recent years through financial products and technology development. Hence, the growth of Waqf and Zakat also needs to be managed and administered properly, not only as a responsibility for the donors but also to enable Indonesia to reach the goals and objectives of Zakat and Waqf.

The need for highly competent human resources is addressed through the commencement of a growing number of higher-education programs in Indonesia that offer Waqf and Zakat management programs. Currently, there are 18 programs that teach Waqf and Zakat management in Indonesia. A majority of the programs are conducted by the State Islamic Higher Education institutions, such as the State Islamic University and State Islamic Institutes, whereas some of them are offered by the faculty of Islamic Economics and Business or Adab and Shariah (ethics and Islamic law).

Indeed, the growth of the Waqf and Zakat management programs has become the main driver of the evaluation of their courses based on a competency-based approach to curriculum. Such an evaluation ensures that all related curricula are capable of imparting the degree of competency expected by Indonesian industries.

Therefore, this study aims to identify the gaps between the current curricula of the Waqf and Zakat management programs and the competency-needs of Waqf and Zakat, a topic on which there has been no research thus far. It addresses the following questions: first, whether an involved curriculum meets the needs of the industry, and second, whether it has delivered an adequate understanding of the Shariah. The novelty of this research is in its proposal of improved curricula for the undergraduate study programs of Waqf and Zakat management in Indonesia. Precisely, this research starts with the development of the Waqf and Zakat institutions in Indonesia, followed by a literature review on the curricula, the non-profit organization (NPO) competencies, and the *maqasid syariah* (the objective of Shariah) as the curricula goal. Thereafter, it presents the research method, the analysis of research findings, and finally the conclusion.

2. Literature Review

A competency-based curriculum emphasizes the complex outcomes of a learning process (i.e., the knowledge, skills, and attitudes to be applied by learners) rather than focusing mainly on the expected learning outcome in terms of traditionally

defined subject content (UNESCO 2011). It foregrounds a specific method to conceptualize the relations between education and the world of work (Barman, Arup & Konwar 2011).

In this regard, there is a need for comprehensive training to meet the zakat and waqf practitioners' needs, which include the requisite knowledge, skills, and other characteristics (Md. Noh *et al.* 2020). In addition, soft-skill development is needed to tackle the future markets and work (Stewart *et al.* 2020). A robust competency-based curriculum framework can shape good graduates by allowing a researcher to focus on the Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis of a given program based on its guidelines, courses, competencies, and capacities (Doyle 2014).

In this light, there are three ways to create a good leader for an NPO: enabling her/him (a) to give meaning to society (b) to master that available knowledge, and (c) to take courses and pilot projects. Thus, communicating such information clearly to a nation's public is of vital importance (Appe & Barragán 2013). Other salient skills that indicate improved NPO programs are partnership, management, and entrepreneurship (Mirabella 2007). To acquire these skills, structured and comprehensive programs are the needs of the hour.

On the other hand, in terms of non-profit accountability, the Non-Profit Leadership Alliance (NLA) is an organization that concerns the ethicality and transparency of NPO operations in social sectors. NLA also focuses on developing individual leaders to achieve stronger and more effective institutions. Based on the Non-Profit Leadership Alliance Survey (2011) that included more than 3,200 leaders of NPOs, there are eight important competencies required for professionals to be selected in mid-level nonprofits: (1) Nonprofit Management; (2) Community Outreach/Marketing and Public Relations; (3) Program Planning, Implementation, and Evaluation; (4) Nonprofit Accounting and Financial Management; (5) Volunteer Management; (6) Fundraising Principles and Practices; (7) Risk Management and Legal Issues; and (8) Information Management and Technology. These competencies should be achieved by NPOs to ensure sustainability and vigorous growth.

In addition, accreditation is required to maintain the quality of an NPO curriculum (Doyle, 2014). Concomitantly, American Humanics (AH) campuses for non-profit education use four circular models for evaluation and accreditation (Dolch *et al.* 2007): certificate programs, academic minors, academic majors, and programs that combine the previous three. All these models are important and must be addressed by a NPO-created study program. Besides, developing a good curriculum based on high-quality standards (human resources, environment, management, and strategy) is essential to hone suitable graduates for the professional world (Heimovics & Herman 1989). However, several study programs do not account for these aforementioned aspects. Therefore, this research is important as it attempts to explore what no previous study has investigated previously.

In the case of Zakat and Waqf management, the curricula must also be based on *maqasid shariah* (the goal of Islamic teaching) and on moral values (Sulayman 2014). These values can assist students with finding employment, as people always have a good opinion of professionals who embody such values (Amin *et al.* 2007). As per this above argument, this study encourages programs that are different from conventional study programs which may promote world-view orientations.

3. Research Methodology

This study uses a qualitative research method using curricula data from six of 18 universities in Indonesia. It proposes a new curriculum from the available data, focusing on its competency. Practitioners' comments are sought on the above six curricula, the proposed curriculum, and its related competency. Four institutions respond to this research: two Waqf institutions (BMI and Yakesma) and two Zakat institutions (ACT and Sukses Zakat).

Moreover, this research uses six curricula from different universities in Indonesia that publicly access their curricula. The research samples represent 30% of the Indonesian population; most of this population is trained by the Faculties of Islamic Business and Economics (as mentioned in Table 1) while others get educated under the Faculty of Shariah.

Table 1: List of Sample – Undergraduate Programs in Zakat and Waqf Management

No	Study Program Name	Managed by
1	Zakat and Waqf management, IAIN Kudus	Faculty of Islamic Business and Economics
2	Zakat and Waqf management, IAIN Purwokerto	Faculty of Islamic Business and Economics
3	Zakat and Waqf management, IAIN Tulungagung	Faculty of Islamic Business and Economics
4	Zakat and Waqf management, IAIN Ponorogo	Faculty of Islamic Business and Economics
5	Zakat and Waqf management, IAIN Raden Patah	Faculty of Islamic Business and Economics
6	Zakat and Waqf management, IAIN Bengkulu	Faculty of Islamic Business and Economics

IAIN = Institute of State Islamic University, Source: Data

This paper uses two methods to assess curricula: 1) check whether the existing curricula cover eight important topics as stated by the NLA and two other topics (Shariah principles and “others”). 2) obtain evaluation of the abovementioned six curricula from four practitioners (two from Zakat and two from Waqf institutions).