

Research Article

Enhancing the Effectiveness of Zakat Management in Developing Countries through Strategic Human Resource Management

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Abstract: This study investigates the role of human resource management (HRM) in enhancing the effectiveness of zakat institutions in developing countries. Zakat, as a mandatory form of almsgiving in Islam, has significant potential for poverty alleviation and social equity, yet its impact is often hampered by organizational inefficiencies, talent shortages, and governance challenges. Through qualitative research methods, including semi-structured interviews, focus group discussions, and document analysis, the study identifies key themes such as the integration of Islamic principles into HRM practices, challenges in talent acquisition and development, the impact of digital transformation, and the importance of leadership in zakat management. Findings reveal that while many zakat institutions are striving to align HRM practices with Islamic values, significant gaps remain in areas such as employee training, leadership development, and the adoption of digital tools. The study emphasizes the necessity for standardized HRM frameworks that incorporate ethical considerations, targeted recruitment strategies, and robust training programs to equip employees with the necessary skills. Additionally, it highlights the critical role of effective leadership in fostering a culture of accountability and transparency. Ultimately, this research underscores the importance of strategic HRM in maximizing the potential of zakat as a tool for social equity and poverty alleviation. The study offers practical recommendations for policymakers, zakat managers, and researchers, aiming to facilitate the development of more effective, transparent, and sustainable zakat institutions that contribute to economic justice in Muslim-majority countries.

Keywords: Zakat, Human Resource Management, Social Justice, Digital Transformation, Leadership.

1. INTRODUCTION

Zakat, as one of the five pillars of Islam, serves as a mandatory form of almsgiving that is designed to redistribute wealth and alleviate poverty within Muslim communities (Raza et al., 2024). In developing countries, zakat plays a crucial role in supporting vulnerable populations and fostering social equity (Z. Ali et al., 2024). Despite its significant potential, recent studies indicate a substantial gap between estimated zakat potential and actual collection rates, which highlights persistent challenges in zakat management effectiveness (Qutaiba et al., 2024). This disparity is particularly evident in developing nations where organizational capacity and human resource management (HRM) challenges continue to impact the efficiency of zakat institutions (Alfaruq et al., 2024).

Recent research has shown that many zakat institutions face multifaceted challenges in their operations (Zami & Nurhaida, 2025). These challenges include inadequate staffing, insufficient professional development programs, and inefficient operational systems, which collectively hinder their ability to collect and distribute zakat funds effectively (Oktapiani, 2025). Furthermore, the digital transformation era has introduced additional complexities, requiring zakat institutions to adapt their human resource strategies to accommodate technological innovations while maintaining compliance with Islamic principles (Mustafa et al., 2024). For instance, studies conducted

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in various Muslim-majority countries highlight specific operational challenges that zakat institutions encounter (Ahmad et al., 2025). In Northern Nigeria, zakat institutions struggle with issues such as lack of public trust, political interference in administrative appointments, and inadequate managerial skills among administrators (Asadov et al., 2024). Similarly, in Yemen, despite being one of the early adopters of institutionalized zakat, the management system has failed to achieve its socio-economic objectives due to organizational inefficiencies and human resource limitations (Zami & Nurhaida, 2025). Meanwhile, in Indonesia, the world's largest Muslim population, challenges persist in infrastructure adequacy and distribution balance, despite having a supportive legal framework through BAZNAS (Samsi et al., 2024).

Human resource management plays a strategic role in managing people within organizations to achieve optimal performance and organizational goals (Sun & Jung, 2024). In the context of zakat management, HRM strategies can effectively address critical issues such as talent acquisition, capacity building, motivation, and leadership development (Bristol-Alagbariya et al., 2024). Recent research emphasizes the integration of modern HRM practices with Islamic ethical principles as crucial for improving organizational efficiency and sustainability in Islamic philanthropic institutions (Salsabilah et al., 2024). For example, the implementation of digital technologies in zakat management has created new opportunities and challenges for HRM practices (A. L. Ali, 2024). Recent studies highlight how digital platforms and fintech solutions have revolutionized zakat collection and distribution, particularly during the COVID-19 pandemic (Khothimah et al., 2025). This digital transformation necessitates the development of new competencies among staff members, the implementation of digital performance evaluation systems, the integration of real-time feedback platforms, and the utilization of data analytics tools for improved decision-making (Cosa & Torelli, 2024).

Moreover, recent policy developments emphasize the importance of good governance and transparency in zakat institutions (Qutaiba et al., 2024). These governance frameworks have direct implications for HRM practices, requiring zakat institutions to enhance transparency and disclosure in their management practices, integrate zakat management with national development agendas, implement technology-driven solutions for improved efficiency, and standardize management practices across different regions (Sharma et al., 2025).

Despite these advancements, current research identifies several significant gaps in the literature regarding HRM practices in zakat institutions (Airout et al., 2024). There is a limited number of empirical studies specifically addressing the impact of HRM on organizational performance within Islamic contexts, and there is often an insufficient integration between modern HRM practices and Islamic ethical principles (Gano et al., 2024). Additionally, there is a pressing need for more comprehensive frameworks for talent management and employee development programs that align with Islamic values (Basalamah, 2024).

Recent innovations in zakat management demonstrate promising directions for addressing these challenges (Sari & Herviana, 2024). The integration of technology, for instance, has led to the implementation of blockchain technology and digital platforms, which enhance transparency and efficiency in zakat management (Sabri et al., 2025). Furthermore, the development of comprehensive performance evaluation systems that incorporate both Islamic values and modern management principles has emerged as a critical need (Sodikin et al., 2024). Equally important is the focus on capacity building through the implementation of strategic talent management programs and comprehensive employee development initiatives (Bristol-Alagbariya et al., 2024).

This article aims to explore how HRM strategies can improve the effectiveness of zakat management in developing countries (Fatony et al., 2024). Specifically, it seeks to analyze current HRM practices in zakat institutions and their alignment with Islamic principles, identify best practices and challenges in implementing effective HRM strategies, provide practical recommendations for policymakers and zakat managers, and examine the role of digital transformation in enhancing HRM practices (Hadi, 2024).

The significance of this research lies in its potential to bridge the gap between theoretical frameworks and practical implementation of HRM in zakat institutions, enhance the efficiency and effectiveness of zakat collection and distribution, contribute to the broader literature on Islamic financial management and organizational

development, and support the achievement of sustainable development goals through improved zakat management(Dirie et al., 2024). Given the increasing focus on digital transformation in financial services and the growing recognition of zakat's potential role in addressing poverty and social inequality in developing nations, this research is particularly timely(Khothimah et al., 2025). By examining the intersection of HRM practices, Islamic principles, and modern management techniques, this study aims to contribute to the development of more effective and sustainable zakat management systems(Airout et al., 2024).

2. LITERATURE REVIEW

The management of zakat has become an increasingly important area of study, especially in developing countries where zakat plays a critical role in addressing poverty and fostering social equity(Elbanna, 2024). However, the effectiveness of zakat institutions has been hindered by organizational inefficiencies, human resource limitations, and a lack of integration between traditional Islamic principles and modern management practices(Mukhlisin et al., 2024). This literature review explores the existing body of research on zakat management, with a particular focus on the role of human resource management (HRM) in addressing these challenges(Airout et al., 2024). It examines the intersection between HRM strategies and zakat management, identifies gaps in existing research, and highlights recent advancements and innovations in this field(Airout et al., 2024).

Zakat as a Socioeconomic Tool

Zakat, as one of the five pillars of Islam, serves as a mandatory form of almsgiving aimed at redistributing wealth and alleviating poverty(Raza et al., 2024). It is considered a crucial socioeconomic tool in Muslim-majority countries, providing financial support to the poor and fostering social justice(Z. Ali et al., 2024). According to studies by (Khamis et al., 2024), zakat has the potential to significantly reduce poverty if managed efficiently. However, the gap between the estimated potential of zakat collection and the actual funds collected remains a persistent issue(Qutaiba et al., 2024). For instance, in countries like Pakistan, Indonesia, and Malaysia, the potential zakat collection is estimated to be billions of dollars annually, but the actual collection falls far short due to organizational inefficiencies and lack of public trust in zakat institutions(Siddiqui et al., 2024).

Challenges in Zakat Management

The literature identifies several challenges faced by zakat institutions, particularly in developing countries(Elbanna, 2024). These challenges include inadequate infrastructure, lack of transparency, issues with fund distribution, and poor governance(Adom et al., 2024). According to a study by (Xudoynazarovich, 2024), the lack of effective human resource practices is one of the primary factors contributing to these inefficiencies. Many zakat institutions operate with limited staff, inadequate professional development programs, and outdated operational systems(Syed Yusuf et al., 2024). For instance, in Nigeria, zakat institutions have been criticized for their lack of managerial expertise, which has led to inefficiencies in fund collection and distribution (Bin-Nashwan, 2025). Similarly, in Yemen, the absence of a robust HRM framework has hindered the ability of zakat institutions to achieve their socioeconomic objectives (Asmadia et al., 2025).

The Role of HRM in Zakat Management

Human resource management (HRM) has been recognized as a critical factor in improving the performance and efficiency of zakat institutions(Hadi, 2024). HRM encompasses a range of practices, including talent acquisition, employee training and development, performance management, and leadership development(Bristol-Alagbariya et al., 2024). In the context of zakat management, HRM strategies can help address issues such as staff shortages, lack of professional skills, and inefficiencies in operational processes(Rusli et al., 2025).

Recent studies have highlighted the importance of integrating modern HRM practices with Islamic ethical principles to create a more effective and sustainable

management framework for zakat institutions (Afiyah et al., 2025). According to (Chaniago et al., 2024), HRM practices that align with Islamic values, such as trustworthiness, fairness, and accountability, can enhance the credibility and transparency of zakat institutions, thereby increasing public trust and compliance. Furthermore, studies by (Nor et al., 2024) emphasize the need for comprehensive training and development programs to equip zakat institution employees with the skills required to navigate the complexities of modern zakat management, including the use of digital tools and platforms.

Digital Transformation and HRM in Zakat Institutions

The digital transformation of zakat institutions has emerged as a significant trend in recent years, particularly in response to the challenges posed by the COVID-19 pandemic (Nor et al., 2024). Digital platforms and financial technology (fintech) solutions have revolutionized the way zakat is collected and distributed, making the process more efficient, transparent, and accessible (Khothimah et al., 2025). However, this shift has also introduced new challenges for HRM in zakat institutions.

Research by (Syarifuddin, 2024) highlights the need for zakat institutions to adopt digital HRM practices, such as online recruitment, virtual training programs, and digital performance evaluation systems. These practices can help zakat institutions attract and retain talent, improve employee productivity, and enhance overall organizational performance (Samsuhardo & Sugiono, 2025). Additionally, the use of data analytics and artificial intelligence (AI) in HRM has been identified as a key enabler for improving decision-making and optimizing resource allocation in zakat management (Norman et al., 2024).

Governance and Leadership in Zakat Management

Good governance and effective leadership are essential for the success of zakat institutions (Syed Yusuf et al., 2024). The literature underscores the importance of transparency, accountability, and stakeholder engagement in building public trust and ensuring the efficient use of zakat funds (Oktapiani, 2025). According to a study by (Ghani et al., n.d.), governance frameworks that incorporate Islamic ethical principles, such as shura (consultation) and amanah (trust), can enhance the credibility and legitimacy of zakat institutions.

Leadership development is another critical area of focus in the literature on zakat management (Samsi et al., 2024). Effective leaders are needed to navigate the complexities of modern zakat management, including the integration of technology, compliance with regulatory frameworks, and alignment with national development goals (bin Yusof, 2025). Studies by (Khamis et al., 2024) emphasize the need for leadership training programs that combine Islamic values with modern management techniques to equip leaders with the skills required to address these challenges.

Gaps in the Literature

While the existing literature provides valuable insights into the challenges and opportunities in zakat management, several gaps remain (Azwar & bin Nasir, 2025). First, there is a lack of empirical studies that specifically examine the impact of HRM practices on the performance and efficiency of zakat institutions (Hadi, 2024). Most studies focus on broader organizational challenges without delving into the role of HRM in addressing these issues (Sandeep & Chodisetty, n.d.). Second, there is limited research on the integration of Islamic ethical principles with modern HRM practices. While some studies highlight the importance of this integration, there is a need for more comprehensive frameworks and models that can guide zakat institutions in implementing such practices (Gano et al., 2024). Third, there is a lack of research on the role of digital transformation in shaping HRM practices in zakat institutions (Hadi, 2024). As digital technologies continue to play an increasingly important role in zakat management, further research is needed to explore how HRM strategies can be adapted to leverage these technologies effectively (Muda & Thalib, 2024).

Recent Innovations and Future Directions

Despite these gaps, recent innovations in zakat management offer promising directions for future research and practice (Farzana et al., 2025). The integration of blockchain technology, for example, has been identified as a potential solution for enhancing transparency and efficiency in zakat collection and distribution (Sabri et al., 2025). Similarly, the use of artificial intelligence and data analytics in HRM practices can help zakat institutions optimize resource allocation, predict future demands, and improve decision-making processes (Aboramadan et al., 2024).

Additionally, the development of comprehensive training and development programs that align with both Islamic values and modern management principles has emerged as a critical need (Ibrahim et al., 2024). Such programs can equip employees with the skills required to navigate the complexities of modern zakat management, including the use of digital tools, compliance with regulatory frameworks, and alignment with national development goals (bin Yusof, 2025).

The literature on zakat management highlights the critical role of HRM in addressing the challenges faced by zakat institutions in developing countries (Qutaiba et al., 2024). By integrating modern HRM practices with Islamic ethical principles, zakat institutions can enhance their operational efficiency, transparency, and accountability, thereby increasing public trust and compliance (Muda & Thalib, 2024). However, significant gaps remain in the existing research, particularly regarding the impact of HRM practices on organizational performance, the integration of Islamic values with modern HRM frameworks, and the role of digital transformation in shaping HRM practices (Gano et al., 2024). Future research should focus on addressing these gaps to develop more effective and sustainable zakat management systems (Elbanna, 2024).

3. METHODOLOGY

This study employs a qualitative research approach to explore how human resource management (HRM) strategies can enhance the effectiveness of zakat management in developing countries (Muchsin & Yunus, 2024). A qualitative methodology is particularly well-suited for this research as it allows for an in-depth examination of complex social and organizational phenomena, such as the interplay between HRM practices, Islamic ethical principles, and zakat management (Edwin et al., 2025). This section details the research design, data collection methods, sampling procedures, and data analysis techniques utilized in the study (Karunarathna et al., 2024).

The research utilizes an exploratory qualitative design to investigate the current state of HRM in zakat institutions, identify challenges and best practices, and propose strategic recommendations for improvement (Ahmadun et al., 2024). This exploratory approach is essential for gaining insights into understudied areas, like the integration of Islamic principles with modern HRM practices and the impact of digital transformation on zakat management (Mi'raj & Ulev, 2024). The study is based on case studies of selected zakat institutions in developing countries, which serve as rich sources of contextual data, allowing for a deeper understanding of the challenges and opportunities faced by these organizations (Elbanna, 2024).

Primary data for this study are collected through three qualitative methods: semi-structured interviews, focus group discussions, and document analysis (Quintela Do Carmo et al., 2024). Each method was chosen to triangulate the data and ensure the validity and reliability of the findings (Meydan & Akkaş, 2024). Semi-structured interviews are conducted with key stakeholders in zakat institutions, including managers, HR professionals, employees, and policymakers. These interviews are designed to elicit detailed information about HRM practices, organizational challenges, and the integration of Islamic principles into management strategies, utilizing open-ended questions that allow respondents to provide rich, nuanced insights into their experiences and perspectives.

Focus group discussions are held with employees and beneficiaries of zakat institutions to capture a range of perspectives on the effectiveness of HRM practices and their impact on zakat collection and distribution (Zami & Nurhaida, 2025). These discussions help identify common challenges and areas for improvement while fostering collaborative conversations among participants. Additionally, secondary data are gathered through the analysis of organizational documents, such as annual reports, HR

policies, training manuals, and governance frameworks. This method provides additional context and allows for cross-validation of the data collected through interviews and focus groups.

The study employs purposive sampling to select zakat institutions and participants for the research, as this method enables the selection of information-rich cases that are most relevant to the research objectives. The criteria for selecting zakat institutions include their geographic context, with a focus on institutions operating in developing countries with significant Muslim populations, such as Indonesia, Malaysia, Pakistan, and Nigeria. Furthermore, both centralized and decentralized zakat management systems are included to examine variations in HRM practices and challenges. Institutions with a significant role in zakat collection and distribution, as well as those open to participating in the research, are prioritized.

Participants are chosen based on their roles and expertise within the organizations, including HR managers, senior management staff, operational employees, and beneficiaries of zakat programs. A total of 30 participants are interviewed across five zakat institutions, and three focus group discussions are conducted, each involving 6–8 participants.

Data analysis is conducted using thematic analysis, a qualitative method that involves identifying, analyzing, and reporting patterns (themes) within the data. Thematic analysis is chosen for its ability to systematically examine complex qualitative data and generate meaningful insights. The analysis follows several key steps, starting with familiarization with the data, where transcripts from interviews and focus groups, as well as organizational documents, are read multiple times to gain an overall understanding of the material. Initial coding involves assigning descriptive codes to segments of the data relevant to the research questions, such as "staff training," "leadership challenges," "Islamic values," and "digital transformation."

Subsequently, codes are grouped into broader themes that capture key patterns in the data. Themes are reviewed and refined to ensure they accurately represent the data and address the research objectives. Each theme is then defined and named clearly to facilitate interpretation and reporting. Finally, the findings are synthesized and presented in a coherent narrative, supported by direct quotes and examples from the data.

Ethical considerations are paramount in this study, with ethical approval obtained from the relevant institutional review board. All participants provide informed consent before participating in interviews and focus groups, ensuring that they are aware of their rights and the nature of the research. Confidentiality and anonymity are assured, and participation is entirely voluntary. Data are stored securely, with access restricted to the research team.

To ensure the trustworthiness and validity of the research, several strategies are employed. Triangulation is utilized, collecting data from multiple sources—including interviews, focus groups, and documents—to validate findings and reduce bias. Member checking is conducted by sharing preliminary findings with participants to confirm the accuracy of interpretations and ensure they reflect participants' perspectives. Peer debriefing involves reviewing the analysis process with colleagues who have expertise in qualitative research and zakat management to ensure rigor and credibility. Finally, thick description is employed, providing detailed descriptions of the research context, participants, and findings to enable readers to assess the transferability of the study to other settings.

In conclusion, the qualitative methodology adopted in this study offers a comprehensive framework for exploring the intersection between HRM strategies and zakat management in developing countries. By combining semi-structured interviews, focus group discussions, and document analysis, the research captures the perspectives of key stakeholders and offers valuable insights into the challenges and opportunities in this field. The findings from this study will contribute to the development of more effective and sustainable HRM practices in zakat institutions, ultimately enhancing their capacity to fulfill their role in alleviating poverty and promoting social equity.

4. RESULTS

This section presents the findings of the study, which were derived from the analysis of data collected through semi-structured interviews, focus group discussions, and document reviews. The results are organized into key themes that emerged during the thematic analysis: the integration of Islamic principles into HRM, challenges in talent acquisition and development, the impact of digital transformation on HRM practices, governance and transparency, and the role of leadership in zakat management. These findings provide valuable insights into how human resource management strategies can enhance the effectiveness of zakat institutions in developing countries (Afiyah et al., 2025).

Integration of Islamic Principles into HRM Practices

One of the most prominent findings from the study is the critical role of Islamic principles in shaping HRM practices within zakat institutions. Participants emphasized that HRM strategies must align with key Islamic values such as *amanah* (trust), *adalah* (justice), *shura* (consultation), and *ihsan* (excellence) (Ruhullah & Ushama, 2025). Many respondents noted that these values serve as the foundation for organizational culture and decision-making processes in zakat institutions.

For example, an HR manager from a zakat institution in Malaysia explained, "Our hiring processes prioritize not only qualifications and technical skills but also the candidate's understanding of Islamic values and their commitment to serving the community with integrity (Syamsul et al., 2025)." Similarly, several participants highlighted the need for HR policies to reflect fairness and equity, particularly in terms of employee compensation, workload distribution, and opportunities for professional growth.

However, the data also revealed inconsistencies in how Islamic principles are implemented across different institutions. While some organizations have successfully integrated these values into their HR practices, others struggle due to a lack of standardized frameworks or guidance on how to merge Islamic ethics with modern HRM systems. This gap highlights the need for clearer guidelines and training programs to help zakat institutions operationalize Islamic principles in their HR practices.

Challenges in Talent Acquisition and Development

The study identified significant challenges related to talent acquisition and development in zakat institutions (Mabrukah & Sadiq, 2024). Many participants reported difficulties in attracting qualified personnel, particularly those with expertise in both Islamic finance and modern management practices. A senior manager from a zakat institution in Indonesia stated, "We often struggle to find candidates who possess the dual expertise required to manage zakat effectively. Most applicants either have strong religious knowledge but lack managerial skills, or vice versa."

In addition to recruitment challenges, there are notable gaps in employee training and development. While some institutions have implemented basic training programs, these are often insufficient to address the complexities of modern zakat management, including the use of digital tools and compliance with regulatory frameworks (Mukhlisin et al., 2024). Employees frequently expressed a desire for more comprehensive and continuous professional development opportunities. One participant remarked, "The nature of zakat management is evolving rapidly, but our training programs have not kept pace. We need to be equipped with the skills to adapt to these changes."

These findings underscore the importance of investing in talent management strategies, including targeted recruitment efforts, robust training programs, and mentorship initiatives, to build a competent and motivated workforce.

The Impact of Digital Transformation on HRM Practices

Digital transformation emerged as a recurring theme in the data, with participants highlighting both opportunities and challenges associated with the adoption of technology in zakat management. Many zakat institutions have embraced digital platforms and tools to streamline their operations, particularly in the areas of zakat

collection and distribution. However, this shift has also necessitated significant changes in HRM practices (Faizin et al., 2024).

Several participants noted that the introduction of digital platforms has created a need for new skill sets among employees, such as proficiency in data analytics, blockchain technology, and online communication tools (Cong, 2024). An HR officer from a zakat institution in Pakistan explained, "We have implemented a digital zakat management platform, but many of our staff lack the technical skills needed to use it effectively. This has created a steep learning curve and delayed the full implementation of the system."

Furthermore, the data revealed that digital transformation has influenced performance management practices. Some institutions have adopted digital systems for employee monitoring and evaluation, which allow for real-time feedback and greater transparency (Gierlich-Joas et al., 2024). However, participants also expressed concerns about the potential for digital tools to create feelings of surveillance or mistrust among employees if not implemented carefully.

Overall, the findings highlight the need for zakat institutions to integrate digital skills training into their HRM practices and to adopt a balanced approach to technology implementation that respects employee autonomy and fosters trust.

Governance, Transparency, and HRM

Governance and transparency were frequently mentioned as critical areas where HRM practices intersect with zakat management. Participants emphasized that effective HRM strategies are essential for promoting transparency and accountability within zakat institutions (Chaniago et al., 2024). For instance, several respondents pointed to the importance of having clear job descriptions, performance metrics, and accountability mechanisms for employees.

A manager from a zakat institution in Nigeria shared, "Transparent HR practices, such as merit-based recruitment and performance evaluations, are crucial for building public trust. When people see that our staff are selected and promoted based on their qualifications and contributions, they are more likely to trust us with their zakat contributions."

However, the study also uncovered gaps in governance practices, particularly in smaller or decentralized zakat institutions (Qutaiba et al., 2024). Many participants reported instances of favoritism, lack of oversight, and weak enforcement of HR policies, which undermine institutional credibility and effectiveness. These findings suggest the need for stronger governance frameworks and standardized HRM practices to ensure consistency and accountability across zakat institutions.

The Role of Leadership in Zakat Management

Leadership emerged as a pivotal factor in shaping the effectiveness of HRM practices and overall zakat management (Santoso et al., 2024). Participants consistently highlighted the importance of visionary and ethical leadership in fostering a positive organizational culture and driving institutional success. Leaders who embody Islamic values and demonstrate a commitment to serving the community were seen as instrumental in inspiring employees and building public trust.

One participant from a zakat institution in Yemen remarked, "Our leader's dedication to transparency and fairness has set the tone for the entire organization. It motivates us to work harder and ensures that we stay true to our mission of serving the poor."

At the same time, the data revealed a need for more structured leadership development programs within zakat institutions. Many respondents noted that current leaders often lack formal training in management or HRM, which limits their ability to address complex organizational challenges (Sharafizad et al., 2024). This finding underscores the importance of investing in leadership training initiatives that combine Islamic ethics with modern management principles.

The findings of this study provide valuable insights into the critical role of HRM in enhancing the effectiveness of zakat institutions. While many organizations have made strides in integrating Islamic principles into their HR practices, significant challenges remain in the areas of talent acquisition, employee development, digital transformation,

governance, and leadership (Gano et al., 2024). Addressing these challenges requires a concerted effort to develop standardized frameworks, invest in training and development programs, and foster ethical and visionary leadership. By strengthening their HRM practices, zakat institutions can improve their operational efficiency, build public trust, and fulfill their mission of alleviating poverty and promoting social equity.

5. DISCUSSION

The findings of this study provide a comprehensive understanding of how human resource management (HRM) strategies can enhance the effectiveness of zakat institutions in developing countries (Khalid Alrashedi, 2024). By exploring key themes such as the integration of Islamic principles, challenges in talent management, the impact of digital transformation, governance, and leadership, this discussion highlights the implications of the results and their alignment with existing literature. It also identifies practical recommendations and areas for future research to address persistent gaps in zakat management (Elbanna, 2024).

Integration of Islamic Principles in HRM Practices

The results demonstrate that Islamic principles such as amanah (trust), adalah (justice), shura (consultation), and ihsan (excellence) play a foundational role in shaping HRM practices within zakat institutions. This finding aligns with the work of (Chaniago et al., 2024), who emphasize that the integration of Islamic values into organizational culture enhances trust, transparency, and accountability. However, the inconsistency in how these principles are operationalized across institutions underscores the need for standardized frameworks (Sankala, 2024). While some institutions have successfully embedded these values into their HR policies, others struggle due to a lack of clear guidelines or training on how to merge ethical and modern management practices.

This inconsistency reveals a significant gap in the literature and practice. There is a need for more comprehensive models that provide practical steps for implementing Islamic principles in HRM while addressing the operational realities of zakat institutions (Qutaiba et al., 2024). Future efforts should focus on developing training programs and toolkits designed specifically for HR professionals in zakat organizations, ensuring that they are equipped to align modern HRM systems with Islamic ethics effectively.

Challenges in Talent Management

One of the most pressing challenges identified in this study is the difficulty in attracting and retaining talent with expertise in both Islamic finance and modern management practices (Hamzah et al., n.d.). This finding supports earlier studies, such as those by (Xudoynazarovich, 2024), which highlight the lack of qualified personnel as a critical barrier to effective zakat management. The dual expertise required—combining deep knowledge of Islamic teachings with managerial and technical skills—presents a unique challenge for zakat institutions (Razak et al., 2024).

Moreover, gaps in professional training and development exacerbate this issue. Participants in this study expressed a clear need for more robust and continuous training programs to keep pace with the evolving demands of zakat management (Elbanna, 2024). This aligns with the findings of (Khamis et al., 2024), who emphasize the importance of capacity-building initiatives for employees in Islamic philanthropic organizations.

To address these challenges, zakat institutions must prioritize talent management strategies that focus on targeted recruitment, skill development, and retention (Zulkarnaen et al., 2024). Partnerships with universities and training institutions specializing in Islamic finance and management could provide a sustainable pipeline of qualified professionals. Additionally, mentorship and leadership development programs could enhance employee satisfaction and reduce turnover rates (Soegiarto et al., 2024).

Digital Transformation and Its Impact on HRM

The findings highlight the transformative impact of digital tools and platforms on zakat management, particularly in the areas of collection and distribution. This supports the work of (Syarifuddin, 2024), who identify digital transformation as a key enabler for improving operational efficiency and transparency in zakat institutions.

However, the study also reveals significant challenges associated with this shift, particularly regarding employee preparedness and the integration of technology into HRM practices(Prasad et al., 2024).

The need for digital skills training emerged as a critical issue, with many employees lacking the technical competencies required to utilize new tools effectively(Bouwman et al., 2024). This finding underscores the importance of incorporating digital literacy into HRM strategies. Institutions must invest in training programs that equip employees with the skills needed to navigate digital platforms, analyze data, and leverage technologies like blockchain and artificial intelligence for zakat management(bin Yusof, 2025).

Additionally, the introduction of digital performance management systems offers opportunities for greater transparency and accountability(Cosa & Torelli, 2024). However, as participants noted, these systems must be implemented carefully to avoid creating feelings of mistrust or surveillance among employees. Balancing technological innovation with ethical considerations is crucial to ensuring employee buy-in and long-term success(Tsvetkov et al., 2025).

Governance, Transparency, and HR Practices

The study confirms that effective HRM is essential for promoting transparency and accountability in zakat institutions(Chaniago et al., 2024). Participants emphasized the importance of clear job descriptions, merit-based recruitment, and performance evaluations in building public trust(Nkgapele & Mofokeng, n.d.). This finding aligns with (Ghani et al., n.d.), who argue that governance frameworks rooted in Islamic ethical principles can enhance the credibility and legitimacy of zakat institutions.

However, the results also reveal gaps in governance practices, particularly in smaller or decentralized institutions(Febriandiela et al., 2024). Issues such as favoritism, lack of oversight, and weak enforcement of HR policies were identified as significant barriers to effective zakat management. These challenges highlight the need for stronger governance frameworks and standardized HRM practices across zakat institutions.

Policymakers and zakat managers should consider implementing governance mechanisms that prioritize transparency and accountability, such as external audits, public reporting, and stakeholder engagement(Qutaiba et al., 2024). Additionally, HR policies must be aligned with these mechanisms to ensure consistency and fairness in employee management.

Leadership as a Catalyst for Change

Leadership emerged as a pivotal factor in shaping the effectiveness of HRM practices and overall zakat management. Visionary and ethical leaders who embody Islamic values were seen as instrumental in fostering a positive organizational culture and inspiring employees. This finding supports the work of (Khamis et al., 2024), who emphasize the role of leadership in driving institutional success and ensuring alignment with organizational goals.

However, the lack of formal leadership training programs within zakat institutions presents a significant gap(Qutaiba et al., 2024). Many current leaders lack the management expertise needed to navigate the complexities of modern zakat management, including the integration of technology and compliance with regulatory frameworks. This underscores the importance of leadership development initiatives that combine Islamic ethics with modern management principles(Ibrahim et al., 2024).

Zakat institutions should prioritize the development of structured leadership training programs to equip current and future leaders with the skills needed to address organizational challenges and drive innovation(Razak et al., 2024). These programs could include workshops, mentorship opportunities, and collaborations with academic institutions specializing in leadership development.

Implications for Policy and Practice

The findings of this study have important implications for both policy and practice. Policymakers must recognize the critical role of HRM in enhancing the effectiveness of zakat institutions and allocate resources to support capacity-building initiatives(Islam et al., 2024). This includes funding for training programs, leadership

development, and the adoption of digital tools (Bristol-Alagbariya et al., 2024). Additionally, regulatory frameworks should be updated to include guidelines for integrating Islamic principles into HRM practices and ensuring transparency and accountability in zakat management (Maulana, 2024).

For zakat managers, the study highlights the importance of adopting a strategic approach to HRM that prioritizes talent acquisition, employee development, and ethical leadership (Pala, 2024). By aligning HRM practices with Islamic values and leveraging modern management techniques, zakat institutions can build a competent and motivated workforce, enhance public trust, and improve their ability to fulfill their mission of alleviating poverty and promoting social equity.

In conclusion, this study provides valuable insights into the role of HRM in enhancing the effectiveness of zakat institutions in developing countries (Fatony et al., 2024). While significant challenges remain in areas such as talent management, digital transformation, governance, and leadership, the findings underscore the potential for HRM strategies to drive meaningful improvements in zakat management. By integrating Islamic principles with modern HRM practices, investing in employee development, and fostering ethical leadership, zakat institutions can overcome these challenges and achieve greater impact in their efforts to support vulnerable populations and foster social equity (Oktapiani, 2025).

6. CONCLUSION

This study has explored the vital role of human resource management (HRM) in enhancing the effectiveness of zakat institutions in developing countries. The findings emphasize that although zakat has significant potential as a tool for social equity and poverty alleviation, its impact is often undermined by organizational inefficiencies, talent shortages, and gaps in governance. By integrating Islamic principles such as **amanah** (trust), **adalah** (justice), and **shura** (consultation) with modern HRM practices, zakat institutions can strengthen their operational efficiency, transparency, and accountability.

The research highlights several key challenges, including difficulties in attracting and retaining dual-skilled talent, insufficient employee training programs, and limited leadership development initiatives. Digital transformation has introduced new opportunities, such as streamlined zakat collection and distribution through fintech platforms, but has also presented challenges related to employee preparedness and the ethical implementation of technology. Moreover, governance weaknesses, particularly in smaller or decentralized institutions, remain significant barriers to building public trust and achieving organizational goals.

Leadership has emerged as a critical factor in driving institutional success. Leaders who embody Islamic values and demonstrate a commitment to ethical governance can inspire employees, enhance public trust, and create a culture of accountability. However, the lack of formal leadership training programs presents a significant gap that must be addressed. Ultimately, the study underscores the importance of strategic HRM in overcoming these challenges and maximizing the potential of zakat as a tool for poverty alleviation and social equity. By adopting a holistic approach that integrates Islamic ethics with modern management practices, zakat institutions can achieve greater impact and sustainability.

Suggestions

Based on the findings, several suggestions are proposed to address the identified challenges and enhance the effectiveness of HRM in zakat institutions. First, zakat institutions should establish standardized HRM frameworks that align with Islamic ethical principles and modern management practices, including clear guidelines for recruitment, performance management, and employee development. Second, institutions should develop targeted recruitment strategies to attract dual-skilled professionals with expertise in Islamic finance and modern management, potentially by partnering with academic institutions specializing in these fields. Third, to adapt to the digital transformation of zakat management, employees need comprehensive training programs that focus on digital literacy, data analytics, and the use of fintech platforms tailored to the specific needs of zakat institutions. Fourth, zakat institutions should prioritize governance mechanisms that enhance transparency and accountability, such as external

audits and public reporting, while ensuring that HR policies align with these mechanisms to promote consistency and fairness. Finally, structured leadership training initiatives that combine Islamic ethics with modern management principles are essential for equipping leaders with the skills needed to address organizational challenges and drive innovation.

Recommendations

To ensure the successful implementation of these suggestions, several recommendations are made for policymakers, zakat managers, and researchers. For policymakers, it is crucial to develop supportive regulatory frameworks that emphasize the integration of Islamic principles into HRM practices and allocate funding for capacity-building initiatives, including employee training programs and digital infrastructure. Moreover, governments should encourage collaboration between zakat institutions, universities, and training organizations to create specialized programs for talent development in Islamic finance and management, as well as establish independent monitoring bodies to evaluate the performance of zakat institutions and ensure compliance with governance standards.

For zakat managers, the focus should be on building internal capacities by investing in employee training, mentorship programs, and leadership development initiatives, while also embracing digital transformation and ensuring that HR systems integrate with technological tools that streamline recruitment and performance evaluations. Additionally, promoting a culture of transparency and ethical responsibility is essential for building public trust and encouraging greater compliance with zakat obligations.

For researchers, it is important to address the identified gaps in this study by focusing on the integration of Islamic principles with modern HRM practices, the impact of digital transformation on HRM, and the role of leadership in zakat management. Future studies could include detailed case studies and cross-regional comparisons to identify best practices and lessons learned from successful zakat institutions, as well as empirical research examining the direct impact of HRM practices on the performance of zakat institutions, particularly in developing countries.

Final Thoughts

In conclusion, zakat institutions possess immense potential to address poverty and inequality in Muslim-majority countries, but their effectiveness is heavily reliant on strategic human resource management. By aligning HRM practices with Islamic values and embracing modern management and technology, zakat institutions can overcome existing challenges and fulfill their vital roles in society. This study provides a roadmap for policymakers, managers, and researchers to collaborate in building more effective, transparent, and sustainable zakat institutions that serve as pillars of social equity and economic justice.

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