JOIPAD: Journal of Islamic Philanthropy and Disaster
P-ISSN: 2807-8071, E-ISSN: 2807-7113
Volume 6 Issue 2, July-December 2026
https://jurnal.iainponorogo.ac.id/index.php/joipad

Organizational Governance and IZN-Based Zakat Impact Scores among LAZNAS: Cross-Sectional Evidence from Indonesia's 2025 National Zakat Index

Khoirun Nisak[1*], Sumandi[2]
[1] Universitas Islam Negeri Kiai Ageng Muhammad Besari Ponorogo, Indonesia, khoirunnisak@uinponorogo.ac.id
[2] University of Angers, Prancis, sumandis23@gmail.com

Article Info

Article history:
Received October 6, 2026
Revised November 11, 2026
Accepted November 13, 2026
Available online December 1, 2026

*Corresponding author email: khoirunnisak@uinponorogo.ac.id

Keywords:
Zakat Governance; Institutional Accountability; LAZNAS; Zakat Impact; National Zakat Index

Abstract

Introduction: Zakat management organizations play an important role in managing zakat resources and generating benefits for mustahik. However, the association between organizational governance and zakat impact at the institutional level remains insufficiently examined. This study examines the relationship between organizational governance and zakat impact among Indonesian National Zakat Institutions (LAZNAS) within the National Zakat Index (IZN) framework. **Research Methods:** This study employs a quantitative cross-sectional design using secondary data from the 2025 IZN report, comprising 28 LAZNAS observations. Governance and Zakat Impact scores were analyzed using descriptive statistics, Spearman's rank correlation, and simple linear regression. **Results:** The findings reveal a positive and statistically significant association between Governance and Zakat Impact scores ($\rho = 0.722$, $p < 0.001$). Regression analysis indicates that Governance statistically accounts for 60.3% of the variation in Zakat Impact scores within the observed sample ($R^2 = 0.603$). This suggests that LAZNAS with higher Governance scores tend to report higher Zakat Impact scores. **Conclusion:** Organizational governance is positively associated with IZN-based Zakat Impact scores among LAZNAS. The findings highlight the importance of institutional governance while recognizing that governance improvements alone may not ensure better beneficiary outcomes.

DOI: 10.21154/joipad.v6i2.15070
Page: 55-69

JOIPAD with CC BY license. Copyright © 2026, the author(s)

INTRODUCTION

Zakat institutions play an important role in managing zakat resources and translating them into programs that improve beneficiaries' welfare and address broader socioeconomic problems. Their responsibilities therefore extend beyond collecting and distributing zakat funds to managing organizational resources, institutional processes, and programs that determine how zakat is delivered to mustahik. Consequently, the quality of institutional governance is an important consideration in understanding how zakat organizations manage entrusted resources and pursue their intended social and economic objectives.

Previous studies have examined zakat impact through various socioeconomic outcomes. At the beneficiary level, studies have assessed zakat in terms of household welfare, material and spiritual poverty, and economic empowerment (Fathoni et al., 2021; Widiastuti et al., 2021). Other studies have examined its relationship with poverty and income distribution using measures such as the CIBEST, Gini coefficient, Atkinson index, and the BAZNAS Welfare Index (Ayuniyyah et al., 2022; Choiriyah et al., 2020). The scope of zakat impact has also extended beyond poverty and income to broader development outcomes, including access to sanitation and health-related benefits (Hudaefi et al., 2020). However, the relationship between zakat-related indices and poverty outcomes may vary across contexts. For instance, Zulyanto et al. (2025) reported an insignificant relationship between the National Zakat Index and provincial poverty reduction. These studies demonstrate that zakat impact has been examined through diverse socioeconomic indicators and at different analytical levels, although the institutional factors associated with variations in zakat impact remain an important area for further investigation.

Alongside studies of zakat impact, previous research has also examined zakat institution governance from different organizational perspectives. Wahyudi et al. (2021) assessed accountability practices through institutional websites and found variation in the disclosure of transparency, accountability, and responsibility. Wahyuni-TD et al. (2021) examined the relationship between good governance, fraud prevention, and the performance of zakat institutions in Indonesia, finding that governance was significantly associated with institutional performance. Similarly, Zakiy et al. (2025) investigated sharia governance through board and supervisory characteristics and their relationship with organizational performance. Governance has also been approached as a strategic issue in optimizing zakat management, particularly through improvements in amil capacity, information management, and technology (Widiastuti et al., 2021). Collectively, these studies indicate that governance research has primarily focused on accountability practices, organizational management, and institutional performance.

Despite these contributions, the governance and zakat impact perspectives have not been sufficiently connected at the same institutional level. Wahyuni-TD et al. (2021) focused on the association between good governance and organizational performance, while Zakiy et al. (2025) examined sharia governance characteristics in relation to organizational performance. Neither study specifically examined the association between institutional Governance scores and Zakat Impact scores as measured within the same National Zakat Index

framework. Meanwhile, studies on zakat impact have predominantly focused on beneficiary welfare, poverty alleviation, and socioeconomic outcomes. This distinction leaves an empirical gap concerning whether differences in organizational governance are associated with differences in IZN-based zakat impact scores across zakat management institutions. Addressing this gap is important for understanding whether institutional governance assessments are accompanied by differences in the zakat impact performance reported by the same organizations.

This relationship can be conceptually understood through the stewardship theory developed by Davis et al. (1997), which emphasizes the responsibility of organizational actors to manage entrusted resources in pursuit of collective and organizational objectives. In zakat institutions, amil are entrusted with managing zakat resources for the benefit of eligible recipients. From this perspective, governance mechanisms provide an organizational framework for ensuring that resources are managed responsibly, institutional activities are properly coordinated, and zakat programs remain oriented toward their intended beneficiaries. Planning, internal control, operational management, distribution, reporting, and institutional accountability may therefore represent important organizational dimensions associated with the capacity of zakat institutions to manage their resources and pursue zakat-related objectives. Nevertheless, this theoretical perspective does not imply that governance automatically produces better beneficiary outcomes; rather, it provides a conceptual basis for examining whether differences in governance are associated with differences in institutional zakat impact scores.

The 2025 National Zakat Index (IZN) provides a relevant framework for examining this relationship by assessing Governance and Zakat Impact as two distinct components within its micro dimension (Direktorat Kajian dan Pengembangan Badan Amil Zakat Nasional, 2025). Governance covers planning and development, legal compliance, collection, operations, distribution and utilization, sustainability, reporting, and technology. Meanwhile, Zakat Impact encompasses the transition of mustahik to muzakki, poverty alleviation, productive culture change, the CIBEST index, and zakat's contribution to the Sustainable Development Goals. Although these components capture different aspects of institutional performance, their inclusion within the same index framework requires careful interpretation of their relationship, particularly because distribution and utilization are also part of the Governance assessment. Furthermore, institutional characteristics, such as organizational size, zakat collection capacity, and program portfolios, may also influence the observed association, although these potential confounding factors are not examined in the present study. Drawing on 28 LAZNAS observations reported in the 2025 IZN, this study examines whether higher Governance scores are associated with higher Zakat Impact scores. By analyzing these two components within the same institutions, this study provides institution-level empirical evidence on the association between organizational governance and zakat impact under the IZN 3.0 framework. Accordingly, this study proposes the following hypothesis:

H1: Organizational governance is positively associated with Zakat Impact scores among LAZNAS.

RESEARCH METHOD

Research Design and Data Source

This study employed a quantitative, cross-sectional research design using secondary data to examine the association between organizational governance and zakat impact among National Zakat Management Organizations (LAZNAS) in Indonesia. The data were obtained from the Laporan Hasil Pengukuran Indeks Zakat Nasional Tahun 2025 Lembaga Amil Zakat, published by the Center for Strategic Studies of the National Board of Zakat (BAZNAS) in 2025 (Direktorat Kajian dan Pengembangan Badan Amil Zakat Nasional, 2025). The report applies the National Zakat Index (Indeks Zakat Nasional/IZN) 3.0 framework.

Although the report was published in 2025, the underlying IZN assessment data were collected between August and December 2024. The assessment uses institutional information submitted by participating zakat organizations through the IZN assessment system. This study uses the institutional-level scores reported in the publication and does not independently recalculate the underlying IZN indicators.

Unit of Analysis and Sample Selection

The unit of analysis is the individual LAZNAS. The study included all 28 LAZNAS listed in Table 4.2 of the 2025 IZN report (pp. 26–27), for which both Governance and Zakat Impact scores were reported. According to Table 4.1 of the same report (p. 24), these 28 institutions represent 59.6% of the 47 existing LAZNAS recorded in the assessment.

The sample therefore reflects participating institutions with available reported scores rather than a random selection of all registered LAZNAS. The analysis was conducted using 28 complete institutional observations. Accordingly, the findings describe the relationship between the two indicators among the observed LAZNAS and should not automatically be generalized to all LAZNAS in Indonesia.

Variables and Operational Definitions

The study examines two indicators within the micro dimension of IZN 3.0, which are Governance as the explanatory variable and Zakat Impact as the outcome variable. Both indicators are reported as normalized scores ranging from 0 to 1.

Governance represents the institutional management aspect of zakat organizations. Under the IZN 3.0 framework, it covers planning and development, control and legal compliance, collection, operations, distribution and utilization, financial condition, reporting, and technology. These components reflect the institutional processes and management capacities involved in administering zakat.

Zakat Impact represents the outcomes associated with zakat programs. It comprises five indicators: the transition of mustahik into muzakki, poverty alleviation among mustahik, changes in productive culture, the CIBEST welfare index, and the contribution of zakat programs to the Sustainable Development Goals (SDGs). Higher scores indicate stronger performance on the respective IZN indicator.

The study uses the published aggregate scores for each indicator rather than the underlying assessment items. The operational definitions are summarized in Table 1.

Table 1. Operational Definitions of Research Variables

Variable	Role	Operational definition	Measurement
Governance	Explanatory variable (X)	Institutional management performance covering planning and development, control and legal compliance, collection, operations, distribution and utilization, financial condition, reporting, and technology.	IZN 3.0 reported score (0–1)
Zakat Impact	Outcome variable (Y)	Zakat-related outcomes covering mustahik transition to muzakki, poverty alleviation, productive culture change, CIBEST, and SDG contributions.	IZN 3.0 reported score (0–1)

Source: Authors' compilation based on the 2025 IZN report (Direktorat Kajian dan Pengembangan Badan Amil Zakat Nasional, 2025)

Data Analysis

The data were analyzed using Jamovi version 2.7.38. Three statistical procedures were applied: descriptive statistics, Spearman's rank correlation, and simple linear regression.

First, descriptive statistics were used to summarize the distribution of Governance and Zakat Impact scores. The analysis included the number of observations, mean, median, standard deviation, minimum, and maximum values. These statistics provide an overview of the central tendency and variability of both indicators across the observed LAZNAS.

Second, Spearman's rank-order correlation was employed to assess the direction and strength of the monotonic association between Governance and Zakat Impact. This non-parametric correlation method was selected to examine the association without requiring the variables to follow a bivariate normal distribution. The correlation coefficient ranges from −1 to +1, with positive values indicating that higher Governance scores tend to be associated with higher Zakat Impact scores.

Third, simple linear regression was conducted to examine the linear association between Governance and Zakat Impact and to estimate the proportion of variation in Zakat Impact scores statistically accounted for by Governance. The regression model is specified as follows:

$$Y_i = \alpha + \beta X_i + \varepsilon_i$$

where:

Y_i = Zakat Impact score of the i-th LAZNAS;
X_i = Governance score of the i-th LAZNAS;
α = intercept (constant);
β = regression coefficient of Governance;
ε = error term
i = index of the observed LAZNAS

The coefficient of determination (R^2) was used to assess the proportion of variation in Zakat Impact scores explained by Governance in the fitted model. Statistical significance was evaluated at the 5% level ($p < 0.05$). The regression findings were interpreted as statistical associations rather than evidence of a causal effect.

Because both indicators are components of the IZN micro dimension, their conceptual and measurement proximity was considered when interpreting the results. In particular, the Governance indicator includes distribution and utilization, which are organizational processes closely related to the implementation of zakat programs. This consideration limits the extent to which the observed statistical relationship can be interpreted as an independent effect of governance on zakat outcomes.

RESULT AND DISCUSSION

RESULT

The analysis begins with a descriptive overview of the Governance and Zakat Impact scores across the observed LAZNAS. Table 2 presents the central tendency and dispersion of the two variables.

Table 2. Descriptive statistics of Governance and Zakat Impact

	Governance	Zakat Impact
N	28	28
Mean	0.705	0.595
Median	0.710	0.680
Standard deviation	0.100	0.292
Minimum	0.470	0.000
Maximum	0.840	1.000

Source: Authors' calculation based on IZN 2025 data

The descriptive results indicate that the mean Governance score was 0.705, while the mean Zakat Impact score was 0.595. These values describe the central tendency of two distinct IZN indicators and should not be interpreted as a direct comparison of institutional performance between governance and zakat impact. Governance scores ranged from 0.470 to 0.840, whereas Zakat Impact scores ranged from 0.000 to 1.000. Notably, the standard deviation of Zakat Impact (0.292) was substantially higher than that of Governance (0.100), indicating considerably greater variation in Zakat Impact scores across the observed LAZNAS.

The minimum and maximum Zakat Impact values represent reported assessment scores in the IZN publication. Specifically, the score of 0.000 was recorded for LAZ Abulyatama Indonesia and LAZ Pusat Peradaban Islam (AQL), while the score of 1.000 was recorded for LAZ Dompet Dhuafa Republika. These are reported values rather than missing-value codes.

Correlation Analysis

Spearman's rank-order correlation was conducted to examine the direction and strength of the association between Governance and Zakat Impact. The analysis revealed a positive and statistically significant association between the two indicators (ρ = 0.722), p < 0.001). This result indicates that LAZNAS with higher Governance scores tended to have higher Zakat Impact scores within the observed sample.

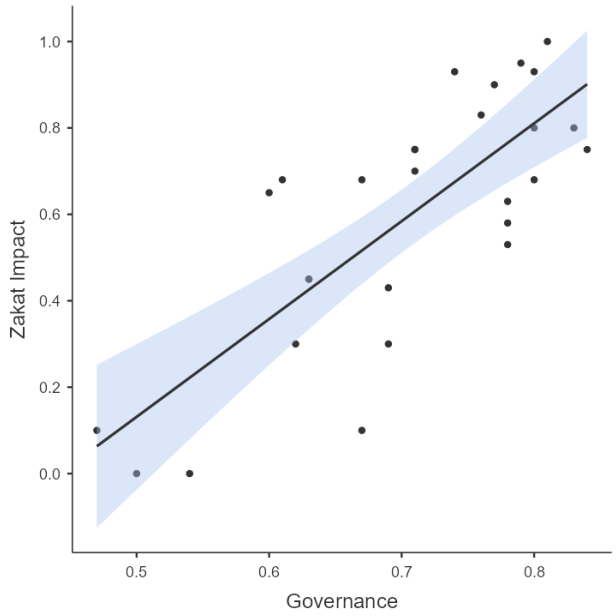


Figure 1. Association between Governance and Zakat Impact among LAZNAS
Source: Authors' visualization based on IZN 2025 data

Note: Each point represents one LAZNAS. The horizontal and vertical axes represent Governance and Zakat Impact scores, respectively, on a scale of 0 to 1. The fitted regression line illustrates the estimated linear association, while the shaded band represents the 95% confidence interval. The figure does not represent changes in zakat funds or directly measured changes in poverty.

Regression Analysis

Simple linear regression was conducted to further examine the linear association between Governance and Zakat Impact. Table 3 presents the regression estimates.

Table 3. Simple linear regression results

Predictor	**B**	**SE**	**t**	**P**
Constant	-1.000	0.257	-3.90	<0.001
Governance	2.26	0.361	6.28	<0.001

Notes: R = 0.776; R^2 = 0.603; Adjusted R^2 = 0.587; N = 28

Source: Authors' calculation based on IZN 2025 data

The regression results indicate a positive and statistically significant linear association between Governance and Zakat Impact (B = 2.26, SE = 0.361, t = 6.28, p < 0.001). The 95% confidence interval for the Governance coefficient ranges from 1.523 to 3.006, indicating a positive estimated association within the fitted model.

In practical terms, a 0.10-point difference in Governance scores is associated with a 0.226-point difference in the predicted Zakat Impact score, based on the estimated linear

relationship. This coefficient represents a difference in predicted index-score units, rather than a percentage increase or a causal effect.

The model produced an R^2 of 0.603 and an adjusted R^2 of 0.587. This indicates that 60.3% of the observed variation in Zakat Impact scores within the sample is statistically accounted for by Governance in the simple linear regression model. The remaining variation is not accounted for by this model and may reflect other institutional or program-related factors that were not included in the analysis.

Overall, the correlation and regression analyses provide consistent evidence of a positive association between Governance and Zakat Impact scores among the 28 observed LAZNAS. These findings support H1, which proposes a positive association between organizational governance and IZN-based Zakat Impact scores. However, given the cross-sectional design and the conceptual proximity of the two indicators within the same IZN framework, the findings should be interpreted as associations rather than evidence of a causal relationship.

Regression Diagnostics

The regression model was assessed through residual diagnostics. The Shapiro–Wilk test indicated no statistically significant departure from residual normality ($W = 0.960$, $p = 0.353$). Visual inspection of the Q-Q plot showed that most residual points followed the reference line, while the residual plots revealed no clear systematic pattern. Furthermore, the maximum Cook's distance was 0.127, below the commonly used screening threshold of 4/n (0.143), indicating no substantial influence from individual observations based on this criterion. Overall, these diagnostics provided no strong indication of major violations of the regression model assumptions.

Hypothesis Testing

The results of the Spearman correlation and simple linear regression analyses consistently indicate a positive and statistically significant association between organizational Governance and Zakat Impact scores among the observed LAZNAS. The positive regression coefficient ($B = 2.26$, $p < 0.001$) and Spearman correlation coefficient ($\rho = 0.722$, $p < 0.001$) provide empirical support for the proposed hypothesis (H1). Therefore, H1, which states that organizational governance is positively associated with IZN-based Zakat Impact scores, is supported. Nevertheless, this finding represents a statistical association within the observed cross-sectional sample and does not establish a causal relationship.

DISCUSSION

The positive association between organizational governance and Zakat Impact scores suggests that institutional governance is an important dimension of zakat management performance. This finding is consistent with Wahyuni-TD et al. (2021), who identified a significant association between good governance and the performance of Indonesian zakat institutions, and Zakiy et al. (2025), who reported relationships between sharia governance characteristics and organizational performance. However, the present study extends this discussion by examining the association between Governance and Zakat Impact scores within

the same LAZNAS institutions under the IZN 3.0 framework. This provides a more specific perspective on institutional accountability by connecting governance assessment with an indicator designed to capture zakat-related outcomes. The finding therefore highlights the relevance of governance not merely as an administrative requirement, but also as an institutional dimension associated with differences in reported zakat impact performance.

The positive association can be understood in light of the scope of governance measured by the IZN. Governance in the IZN is not limited to formal accountability; it also encompasses planning and development, legal compliance, collection, operations, distribution and utilization, sustainability, reporting, and technology. These dimensions represent organizational capacities through which zakat resources are collected, managed, and translated into programs for beneficiaries. Previous studies have similarly emphasized the importance of transparency, accountability, responsibility, and organizational integrity in governance practices. Amalia (2019), using confirmatory factor analysis, identified transparency, accountability, responsibility, and independence as important dimensions of good governance in Indonesian zakat institutions. Wahyudi et al. (2021) also documented substantial variation in website-based transparency, accountability, and responsibility among Indonesian zakat institutions, indicating that governance practices differ across institutions. More recently, Fitri et al. (2024) also documented variations in website-based transparency and accountability among zakat management organizations, highlighting the importance of reporting practices and amil standardization in strengthening institutional accountability. From a broader corporate governance perspective, Karsono (2023) highlighted transparency, accountability, responsibility, independence, and fairness as fundamental principles of good corporate governance. Taken together, these perspectives underscore the relevance of governance principles in strengthening the institutional processes and accountability of zakat organizations.

The findings further suggest that governance may be relevant because it provides the organizational infrastructure needed to implement zakat programs effectively. Evidence from Indonesia indicates that good amil governance is positively associated with zakat performance, particularly through transparency, accountability, competence, and fairness. Digitalization may further strengthen this relationship by supporting operational efficiency and reporting accuracy (Cholili et al., 2026). Similarly, Santoso et al. (2026) highlight the relevance of transparency, accountability, credibility, and ICT capability to zakat performance, while suggesting that these relationships may operate through management and leadership mechanisms. These findings point to an important distinction: governance principles establish the institutional conditions for effective zakat management, whereas management practices and leadership mechanisms help translate those principles into organizational performance. This interpretation is also consistent with Zakiy et al. (2025), whose findings associate sharia governance structures, including board and supervisory mechanisms, with organizational performance. Beyond formal structures, the professional capacity of amil and appropriate human resource systems are also important considerations in strengthening zakat governance (Widiastuti et al., 2026). Taken together, these studies suggest that the relationship between

governance and zakat performance involves not only formal oversight but also the institutional capabilities and management processes required to translate zakat resources into measurable outcomes.

This interpretation is also consistent with the broader zakat impact literature, which emphasizes the importance of program design and implementation in shaping beneficiary outcomes. Previous studies have examined the relationship between zakat interventions and improvements in poverty alleviation, household welfare, and economic empowerment. For instance, Fathoni et al. (2021) reported improvements in mustahik welfare associated with productive zakat programs, while Widiastuti et al. (2021) identified a positive relationship between zakat-based empowerment and mustahik welfare. Hasanah et al. (2023) further demonstrated the importance of program implementation by showing that monitoring and technical support contributed to the effectiveness of zakat-based business capital assistance in improving mustahik welfare. These studies complement the present findings by highlighting a distinction between institutional governance and the outcomes experienced by zakat beneficiaries. While governance may provide an organizational foundation for managing zakat resources, the realization of beneficiary welfare improvements also depends on how programs are designed, targeted, implemented, and monitored. Therefore, the positive association observed in this study should not be interpreted as evidence that stronger governance automatically produces better welfare outcomes, particularly because the IZN-based Zakat Impact score is an institutional assessment indicator rather than a direct measurement of changes in individual mustahik welfare.

An important finding is the substantially greater variation in Zakat Impact scores compared with Governance scores. Governance scores were relatively concentrated, ranging from 0.470 to 0.840, whereas Zakat Impact scores covered the full range from 0.000 to 1.000. This difference suggests that LAZNAS with relatively similar governance scores may nevertheless exhibit substantially different levels of Zakat Impact. In other words, governance is an important organizational dimension associated with zakat impact, but it does not fully account for the differences in impact scores across institutions. Such variation may also reflect differences in program characteristics, beneficiary conditions, intervention strategies, and local contexts. This interpretation is consistent with previous studies documenting variations in poverty alleviation and welfare outcomes across beneficiary groups, zakat programs, and regional settings (Arbi et al., 2024; Ayuniyyah et al., 2022; Zulyanto et al., 2025). Therefore, the findings highlight the need to consider program implementation and beneficiary-related factors alongside institutional governance when evaluating zakat impact.

Several institutional and program-related factors may also contribute to differences in Zakat Impact scores across LAZNAS. These may include organizational size, financial and human resource capacity, program portfolios, beneficiary characteristics, intervention intensity, and the socioeconomic conditions of operational areas. However, these factors were not incorporated into the present regression model. Consequently, the observed association between Governance and Zakat Impact may partly reflect institutional and program characteristics that are not captured by the current analysis. Future research could

incorporate these factors as control variables to provide a more comprehensive understanding of the relationship between institutional governance and zakat impact.

Nevertheless, these findings should be interpreted in the context of the IZN measurement framework. Although Governance and Zakat Impact are reported as separate components, both are incorporated into the micro dimension of the same index. Furthermore, the Governance component includes distribution and utilization, which are organizational functions closely related to the delivery of zakat programs. This conceptual proximity should be considered when interpreting the observed association, as the relationship may partly reflect the interconnected nature of the two components within the IZN framework. Accordingly, the results demonstrate an empirical association between two IZN-based scores rather than evidence that governance causally determines zakat impact. Similarly, the relatively high R^2 indicates that 60.3% of the variation in Zakat Impact scores in the observed sample is statistically accounted for by Governance scores in the regression model. It should not, however, be interpreted as the proportion of zakat impact causally produced by governance.

From a managerial perspective, the findings suggest that efforts to improve zakat impact should be accompanied by continuous improvements in institutional governance. Such improvements should extend beyond formal compliance to include institutional planning, operational capacity, distribution and utilization, reporting, financial sustainability, and technological capability. This direction is consistent with recent studies emphasizing transparency, accountability, institutional capacity, and digitalization as important elements of contemporary zakat management (Cholili et al., 2026; Herianingrum et al., 2026). However, the greater variation in Zakat Impact scores indicates that strengthening governance alone may not be sufficient to achieve comparable outcomes across institutions. Governance improvements should therefore be complemented by more outcome-oriented program management, including needs-based beneficiary targeting, continuous monitoring of mustahik progress, strategic partnerships, and systematic evaluation of changes in beneficiary welfare. In this regard, zakat institutions need to assess not only whether governance procedures are properly implemented but also whether their programs generate sustainable improvements in the economic and social conditions of mustahik.

The findings also highlight the importance of strengthening outcome measurement in zakat institutions. Although the IZN provides a structured framework for assessing institutional governance and zakat impact, its institutional-level scores do not necessarily capture the full extent of changes experienced by individual mustahik. Complementary evaluations could therefore incorporate beneficiary-level indicators, such as changes in household income, poverty status, economic independence, and the sustainability of livelihoods after receiving zakat assistance. Combining institutional assessments with beneficiary-level outcome evaluations would provide a more comprehensive basis for assessing the effectiveness of zakat management and the extent to which institutional performance translates into improvements in beneficiary welfare.

CONCLUSION

This study examined the relationship between organizational governance and zakat impact among 28 LAZNAS using the Governance and Zakat Impact scores reported in the 2025 National Zakat Index. The findings reveal a positive and statistically significant association between the two dimensions. The Spearman correlation coefficient of 0.722 ($p < 0.001$) indicates that LAZNAS with higher Governance scores tend to have higher Zakat Impact scores. Furthermore, the regression model shows that Governance statistically accounts for 60.3% of the variation in Zakat Impact scores within the observed sample. These results provide empirical evidence of an association between organizational governance and IZN-based zakat impact scores at the institutional level.

The findings highlight the relevance of organizational governance in evaluating zakat management institutions. However, the greater variation in Zakat Impact scores indicates that governance alone does not fully account for differences in institutional outcomes. Therefore, strengthening governance should be complemented by improvements in program design, needs-based beneficiary targeting, continuous monitoring, strategic partnerships, and outcome-oriented evaluation. Zakat institutions should assess not only the implementation of governance procedures but also the extent to which their programs contribute to sustainable improvements in mustahik welfare.

This study contributes to the zakat management literature by examining the association between Governance and Zakat Impact scores within the same LAZNAS under the IZN 3.0 framework. Nevertheless, the findings should be interpreted with caution because the analysis uses cross-sectional institutional-level data, and both indicators are components of the same IZN micro dimension. The observed association does not establish a causal relationship, nor do institutional Zakat Impact scores necessarily represent direct changes in individual mustahik welfare. Future research could incorporate additional institutional and program-level variables, examine the specific components of Zakat Impact, and combine institutional assessments with beneficiary-level evaluations to provide a more comprehensive understanding of zakat program effectiveness and welfare outcomes.

Author Contributions

Conceptualization: Khoirun Nisak
Methodology: Khoirun Nisak
Data curation: Khoirun Nisak
Investigation: Khoirun Nisak
Formal analysis: Khoirun Nisak
Validation: Khoirun Nisak
Writing – original draft: Khoirun Nisak
Writing – review and editing: Khoirun Nisak

Funding Statement

This research received no specific grant from any funding agency in the public, commercial, or not-for-profit sectors.

Data Availability Statement

The data supporting the findings of this study are derived from the 2025 National Zakat Index Report published by the National Board of Zakat (BAZNAS), particularly Tables 4.1 and 4.2. The processed dataset used in the analysis is available from the corresponding author upon reasonable request.

Declaration of Generative AI and AI-Assisted Technologies in the Writing Process

During the preparation of this manuscript, the author used Grammarly to assist with English language editing, including grammar checking and language refinement. The author reviewed and edited the suggested changes as necessary and takes full responsibility for the content of the publication.

Conflict of Interest Statement

The authors declare no conflict of interest regarding the publication of this manuscript.

Ethics Approval and Consent to Participate

This study used secondary, institution-level data obtained from the publicly available 2025 National Zakat Index Report published by BAZNAS. It did not involve direct interaction with human participants or the collection of identifiable personal data. Therefore, informed consent was not applicable. No separate ethical approval was obtained for this study.

Acknowledgments

The authors have no acknowledgments to declare.

REFERENCES

Amalia, E. (2019). Good Governance for Zakat Institutions in Indonesia: A Confirmatory Factor Analysis. *Pertanika J. Soc. Sci. & Hum*, *27*(3).

Arbi, D. S., Satyadharma, J. F., & Hidayat, I. (2024). The Impact Distribution of Zakat in Alleviating Poverty During COVID-19 Pandemic: Evidence From Indonesia. *Al-Iqtishad: Jurnal Ilmu Ekonomi Syariah*, *16*(1). https://doi.org/10.15408/aiq.v16i1.35678

Ayuniyyah, Q., Pramanik, A. H., Md Saad, N., & Ariffin, M. I. (2022). The impact of zakat in poverty alleviation and income inequality reduction from the perspective of gender in West Java, Indonesia. *International Journal of Islamic and Middle Eastern Finance and Management*, *15*(5), 924–942. https://doi.org/10.1108/IMEFM-08-2020-0403

Choiriyah, E. A. N., Kafi, A., Hikmah, I. F., & Indrawan, I. W. (2020). Zakat and Poverty Alleviation in Indonesia: A Panel Analysis at Provincial Level. *Journal of Islamic Monetary Economics and Finance*, *6*(4), 811–832. https://doi.org/10.21098/jimf.v6i4.1122

Cholili, A., Setiawan, N., Kholis, N., Samsuri, A., & Muslih, I. (2026). Good Amil Governance, Digitalization, and Zakat Performance: Evidence from Indonesia. *Share: Jurnal Ekonomi Dan Keuangan Islam*, *15*(1), 287–307. https://doi.org/10.22373/share.0052

Davis, J. H., Schoorman, F. D., & Donaldson, L. (1997). Toward a Stewardship Theory of Management. *The Academy of Management Review*, *22*(1), 20. https://doi.org/10.2307/259223

Direktorat Kajian dan Pengembangan Badan Amil Zakat Nasional. (2025). *Laporan Hasil Pengukuran Indeks Zakat Nasional Tahun 2025 Lembaga Amil Zakat*. *9*.

Fathoni, A. A., Bahri, E. S., & Kamal, M. (2021). Measurement of Zakat Impact on Baitul Maal Hidayatullah: Evidence from Indonesia. *ZISWAF: JURNAL ZAKAT DAN WAKAF*, *8*(1), 1. https://doi.org/10.21043/ziswaf.v8i1.7691

Fitri, Y., Rini, R., & Amilin, A. (2024). Transparansi dan Akuntabilitas Organisasi Pengelola Zakat: Transparansi dan Akuntabilitas Organisasi Pengelola Zakat. *Jurnal Bimas Islam*, *17*(1), 215–243. https://doi.org/10.37302/jbi.v17i1.1013

Hasanah, U., Anwar, S., & Ardiansyah, M. (2023). Impact of Zakat-Based Business Capital on Mustahiq's Welfare Post-Disaster in Sigi Regency. *Signifikan: Jurnal Ilmu Ekonomi*, *12*(1), 175–190. https://doi.org/10.15408/sjie.v12i1.25178

Herianingrum, S., Hapsari, M. I., Ratnasari, R. T., Shofawati, A., Febriyanti, A. R., Muzakki, L. A., & Hassan, S. A. (2026). The model of zakat management in the health sector for the welfare of mustahik in Indonesia. *Journal of Islamic Accounting and Business Research*, 1–18. https://doi.org/10.1108/JIABR-01-2024-0038

Hudaefi, F. A., Saoqi, A. A. Y., Farchatunnisa, H., & Junari, U. L. (2020). Zakat and SDG 6: A Case Study of BAZNAS, Indonesia. *Journal of Islamic Monetary Economics and Finance*, *6*(4), 919–934. https://doi.org/10.21098/jimf.v6i4.1144

Karsono, B. (2023). Good Corporate Governance: Transparency, Accountability, Responsibility, Independency dan Fairness (Literature Review). *Dinasti International Journal of Management Science*, *4*(5).

Santoso, B., Setiawati, R., Nugroho, M., & Anik, S. (2026). The role of religio-centric servant government leadership value and blockchain in enhancing Zakat performance in Indonesia. *J. Islam. Mark.*, 1–25. https://doi.org/10.1108/JIMA-11-2024-0519

Wahyudi, M., Herianingrum, S., & Ratnasari, R. T. (2021). Accountability Practices Based on Zakat Institutions Website in Indonesia. *Jurnal Riset Akuntansi Dan Keuangan*, *9*(3), 459–466. https://doi.org/10.17509/jrak.v9i3.31225

Wahyuni-TD, I. S., Haron, H., & Fernando, Y. (2021). The effects of good governance and fraud prevention on performance of the zakat institutions in Indonesia: A Sharīʿah forensic accounting perspective. *International Journal of Islamic and Middle Eastern Finance and Management*, *14*(4), 692–712. https://doi.org/10.1108/IMEFM-03-2019-0089

Widiastuti, T., Cahyono, E. F., Zulaikha, S., Mawardi, I., & Al Mustofa, M. U. (2021). Optimizing zakat governance in East Java using analytical network process (ANP): The role of zakat technology (ZakaTech). *Journal of Islamic Accounting and Business Research*, *12*(3), 301–319. https://doi.org/10.1108/JIABR-09-2020-0307

Widiastuti, T., Robani, A., Mawardi, I., Fanani, S., Hassan, S. A., Al-Mustofa, M. U., Atiya, N., Indirwan, S. K., Dewi, E. P., & Susilowati, F. D. (2026). Innovating zakat governance through good Amil governance (GAG): A structural policy model using DEMATEL-ANP in Indonesia. *Journal of Open Innovation: Technology, Market, and Complexity*, *12*(1), 100711. https://doi.org/10.1016/j.joitmc.2025.100711

Zakiy, F. S., Falikhatun, F., & Fauziah, N. N. (2025). Sharia governance and organizational performance in zakat management organization: Evidence from Indonesia. *J. Islam. Account. Bus. Res.*, *16*(6), 1034–1057. https://doi.org/10.1108/JIABR-06-2023-0188

Zulyanto, A., Wiranatakusuma, D. B., Abdullah, N., Yusuf, M. K., & Aprizal, A. (2025). Does zakat impact poverty alleviation in Indonesia during Covid-19? *Jurnal Ekonomi & Studi Pembangunan*, *26*(1), 47–60. https://doi.org/10.18196/jesp.v26i1.26688