

Communicating the *Amil Zakat* National Agency (BAZNAS) and Its Authority Based on the *Zakat* Management Act (23/2011) in Indonesia

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ABSTRACT

This research aimed to see how BAZNAS communicates its authority based on Law 23/2011 to its stakeholders. *Zakat* management in Indonesia is being regulated by the Law Number 23 of 2011 which replaced Law Number 38 of 1999. The change of regulation was expected to push *Zakat* collection higher as its great potential, but until 2019 there was no significant change in the amount of *Zakat* collection. We see the problem in the authority changes that have not working optimally. Thus, this research can help BAZNAS to map out the problems related to the implementation of Law 23/2011. The research used a qualitative approach by conducting in-depth interviews, library and documentation studies. Eleven expert informants were chosen for their connection and understanding of BAZNAS. The results showed that the BAZNAS authority was accepted by all stakeholders even though it did not take place as the prerequisite for the acceptance of Barnard's authority. The changes in authority had been understood by the leaders but only halfway understood by the employees. The changes in the authority were following the vision and mission of BAZNAS. However, they were still not in line with the expectations of many parties. Finally, the changes in the BAZNAS authority were still not fully implemented by BAZNAS stakeholders. The regulatory changes could not be fully implemented yet due to differences in the interpretation of legal authority between each level of BAZNAS.

Keywords: Authority, organizational communication, *Zakat* management in Indonesia, *Amil Zakat* National Agency, *Zakat* collection.

INTRODUCTION

Each Muslim individual is obliged to pay *Zakat* as one of the five pillars of Islam. *Zakat* is a kind of worship for soul cleansing by property cleansing. It is where a Muslim, who meets the requirements to become a *muzakki* (those who pay *Zakat*), is obliged to give part of their wealth to *mustahik* (those who deserve to receive *Zakat*), based on specific calculations under the provisions of Islamic Law (Aibak, 2015). As the country with the largest Muslim population

globally, the potential for *Zakat* in Indonesia is enormous, reaching 233.8 trillion IDR or equivalent to 1.72 percent of GDP in 2017. The Government (in this case, the Ministry of BAPPENAS) has also realized this by integrating *Zakat* programs in the OPZ (*Zakat* Management Organization) into the national program for achieving Sustainable Development Goals (SDGs) (Pusat Kajian Strategis BAZNAS, 2017).

The world of *Zakat* has the potential to be developed economically. In the last decade, *Zakat* has experienced rapid development when viewed from its growth. However, the growth of *Zakat* is still very far from the actual potential of *Zakat* (Pusat Kajian Strategis BAZNAS, 2017). According to Ascarya and Yumanita (2018), the low *Zakat* collection in Indonesia occurs due to several aspects of problems such as system and internal problems. The main problem is in the regulation cluster (system). *Zakat* regulation in Indonesia is still new. It does not entirely follow the community's aspirations and can be implemented internally by BAZNAS (Ascarya & Yumanita, 2018). The regulation in question is Law Number 38 of 1999 concerning Management of *Zakat* (Law 38/1999), replaced by Law Number 23 of 2011 concerning Management of *Zakat* (Law 23/2011).

According to the Law 38/1999, the *Zakat* management is carried out by the BAZ (*Amil Zakat* Agency) and LAZ (*Amil Zakat* Institution). In article 6, it stated that BAZ is formed by the Government according to the level, thus there will be National BAZ (BAZNAS) and Regional BAZ (BAZDA). Then, BAZ in every level will be consist of the government representatives and community representatives who meet the certain requirements. Meanwhile, LAZ is formed and managed by the community gathered in various Islamic community organizations, foundations, and other institutions. Both BAZ and LAZ have main jobs to collect, distribute, and make use of *Zakat* according to religious provision. The Government itself is obliged to provide protection, guidance, and services to muzakki, mustahiq, and *Zakat* managers (Pusat Kajian Strategis BAZNAS, 2017).

A significant change occurred when the parliament passed the new *Zakat* Management Bill called Law 23/2011, which confirmed the role of BAZNAS as an institution authorized to manage *Zakat* nationally. The Law declares BAZNAS an independent non-structural government institution responsible to the President through the Minister of Religion. BAZNAS also has additional role, which are regulator and operator of *Zakat* management. These are what distinguish BAZ under the past law and BAZNAS under the new law, there will be only BAZNAS—Central BAZNAS in national level and Regional BAZNAS in regional level—and BAZNAS will replace the Government role to supervise every LAZ in Indonesia (BAZNAS, 2020).

The Government's intention in the amendment of this law is to increase the utilization and collection of *Zakat*, therefore BAZNAS is given a higher position in the government structure. They felt that the previous regulation did not meet the development of legal needs of the people; the previous one was too general and was less able to regulate the planning, collection, distribution, and use of *Zakat*. Unfortunately, our data show that these changes do not have a significant impact in maximizing the potential for *Zakat* collection

Authority is the main topic in organizational theories. One of the experts who formulated the definition of authority was Chester Barnard. He saw it as the character of communication (command) on formal organizations based on what members of the organization accept as an

act of commanding—regulating what can and cannot be done. Authority is applied based on sound values agreed upon by the authority makers or members of the formal organization (Smith, 1975).

Compared to other management practitioners and scholars, Barnard emphasizes authority as a characteristic of communication. He emphasized that subjective authority—the individual's acceptance of a communication as a command—is far more critical because there can be no authority if rejected (Barnard, 1956). Authority depends not only on the individual's desire to work but also on an effective communication system (Gazell, 1970). This assumption aligns with the communication principle in 20th-century communication models that how the communicant translates the message will determine the effect (Ruben et al., 2014).

Many pieces of research on BAZNAS communication strategies have been carried out previously (Andiani et al., 2018; Coryna & Tanjung, 2015; Sudarman, 2019; Wardani, 2017). In addition, research on *Zakat* collection, such as factors that consider a person paying *Zakat* through *Zakat* institutions (Ayuniyyah, 2011), and *Zakat* fundraising strategies (Kasri & Putri, 2018; Widarwati et al., 2016) have also been carried out. Most research on BAZNAS and *Zakat* institutions focuses on their performance in collecting cooperative strategies with private institutions (Andiani et al., 2018; Kasri & Putri, 2018) or *Zakat* marketing strategies (Ayuniyyah, 2011; Wardani, 2017). Research also focuses on providing recommendations to BAZNAS and other *Zakat* institutions (Coryna & Tanjung, 2015; Widarwati et al., 2016). In the analysis of the problems faced by BAZNAS, few research was found that focused on changes in the authority of BAZNAS after the enactment of Law 23/2011, especially in terms of the acceptance of authority that affected the implementation of the regulation. Thereupon, this research intend to answer the question about how the change in the authority of BAZNAS according to the new *Zakat* Management Act and its derivative rules impact the organizational communication of BAZNAS.

The lack of success of the *Zakat* Management Act in realizing the potential for national *Zakat* collection was analyzed using Chester Barnard's perspective on authority. It has been BAZNAS duty from the beginning to collect *Zakat* as much as possible, reach the collection target that is based on the *Zakat* annual potential. Therefore, we should look in to how the Central BAZNAS communicated its authority based on Law 23/2011 to all relevant stakeholders to collect national *Zakat*. Our limitation here is we only look at the perspective of Central BAZNAS, which makes it lack of the perspective of Regional BAZNAS on the authority of Central BAZNAS. Our research findings can help BAZNAS and the central Government to map out the problems related to the implementation of Law 23/2011, so they can formulate a strategic plan to maximize the realization of the potential for *Zakat* collection in Indonesia.

LITERATURE REVIEW

Organizational Communication

The excellence of an organization comes from the commitment of dedicated people within it, motivated to work together and share the same values and vision of the outcome of what they strive for (Shockley-Zalabak, 2015). The study of internal organizational communication theory and practice dates back to the 1930s in the Hawthorne Studies. Several prominent researchers laid the foundation of organizational communication at that time. They were such as Chester Barnard, who developed the idea that communication is the executive (leader); Alexander

Heron, who saw communication as an act of sharing information in two directions; and also Carl Rogers, Kurt Lewin, and Paul Pigors. They emphasized the two-way idea of communication (Hay, 1973).

Since 1938, Chester Barnard, in his now-famous work, *The Functions of the Executive*, described the primary responsibility of executives in the development and maintenance of communication systems. Many experts have gone so far as to suggest that organizations are essentially complex communication processes that create and change events. There is broad agreement that organizational communication plays a vital role in contributing to organizational excellence (Shockley-Zalabak, 2015).

These various approaches to communication traditions allow us to answer and ask very different questions about how organizations and people work in today's complex society (Miller, 2012). Miller (2012) explains that in organizational communication, there is a process of connecting and combining two complex concepts, namely organization, and communication. Judging from the relevance and importance of communication in organizations, interpretively organizational communication can be explained as the process of creating meaning for interactions that create, maintain, and change organizations. Communication is not just a tool for the organization but the organization itself. Therefore, communication can be used as a benchmark for researching organizations and a means of organizational change (Mulyana, 2005).

Authority

Chester Barnard argues that the decision of whether an order has the authority or not rests with the person who receives the order, not the person in charge of those who issue the order (Gazell, 1970). When discussing the theory of authority, Barnard uses a sociological and psychological approach by looking at the nature of a rule. According to Barnard, an authority is an incomplete relationship unless accepted by the subject who receives the authority (Smith, 1975).

Chester Barnard's rejection of the traditional belief in top-down authority is a far cry from existing organizational communication theories (Gazell, 1970). Authority is generally understood to have two dimensions: effective authority (*de facto*) and legitimate authority (*de jure*). Legitimate authority can be said to be an effective authority that is justified (Raz, 1985). However, Barnard's theory of authority aims to break down the justification of authority downward, as Barnard stated that the concept of *de jure* authority has no validity. That authority is an only *de facto* authority (Smith, 1975).

Barnard stated that the authority in a formal organization, which regulates is the member of the organization, whether he will carry out the orders he has or not. In addition, Chester Barnard also generalizes that authority applies to all organizations. However, his opinion has a slight flaw, namely that he fails to fully explain the difference between authority and power (Gazell, 1970). Barnard later realized the weakness in his concept of authority. He emphasized that responsibility and morality were more important than authority. The individual consistently acts on specific values—whatever values he believes or thinks are more important in his mind. Authority will emerge by itself as the organization starts to run (Smith, 1994).

In the theory of authority, Barnard emphasizes that authority is the nature of communication. Modern communication theory places much emphasis on the impact of message transmission. The interpretation of a message is highly dependent on memory, needs, attitudes, beliefs, values, goals, capabilities, uses, communication styles, experiences, and habits (Ruben et al., 2014). All of these factors are the prerequisites for receiving authority. Barnard himself distinguishes authority into a subjective aspect (communication reception) and an objective aspect (character in communication which is the basis for receiving communication). The authority lies with the person or subject for whom the authority is made, not from the person who gives the order or policy that mandates it (Smith, 1975). Authority is easier to understand due to interpretation that affects the feedback given by the recipient of the message. Researchers call Barnard's theory of authority communication-authority.

A subordinate will accept communication as an objective authority only if four conditions are carried out simultaneously, namely (1) the subordinate must understand the thing or command being communicated; (2) the subordinate must believe when he will carry out the order, that the order is appropriate and consistent with the goals of the organization; (3) these orders must be consistent and following the personal vision and mission of the subordinate; and (4) the subordinate must be physically and mentally able to carry out these orders (Gazell, 1970). For several reasons, authority can be moved from the bottom (employees) to the top (leaders) due to an order made by the leader under the conditions of proper communication with employees that includes a zone of indifference that makes authority unquestionable, and the possibility of pressure from fellow employees that makes them obey the orders given (Gazell, 1970; Nikezić et al., 2016; Walsh & Brady, 2019).

Zakat

Zakat, in its language, is the infinitive of the verb *zakah*. *Zakat* means to grow and increase. When it is said about a person, the word *Zakat* means to improve and to become better. As a result, *Zakat* is a blessing, growth, cleanliness, and improvement (Al-Qaradawi, 2011). According to the term, al-Mawardi in the book of al-Hawi defines *Zakat* as taking specific from certain assets, according to certain characteristics, and to be given to certain groups (Nahar, 2008).

According to Zamakhshari, *Zakat* is like the word *sadaqah*. The name is generally used to refer to the material that is part of the funds paid in the form of *Zakat*. According to Al Nawawi's report from Al Wahidi, this part of wealth is called *Zakat* because it increases the funds taken and protects them from loss or destruction (Al-Qaradawi, 2011). Growth and cleanliness are not limited to the assets that are tithe themselves but reach people who pay *Zakat*, as mentioned in the Koran in Surat at-Taubah, verse 103:

"... from their wealth a charity by which you purify them and cause them increase, and invoke [Allah 's blessings] upon them." (at-Taubah: 103).

Zakat is one of the pillars of Islam and is one of the main elements for enforcing Islamic Law. Therefore, the Law of paying *Zakat* is obligatory for every Muslim and Muslim woman who has met certain conditions. *Zakat* has many roles in the life of Islamic society, even contributing to the benefits of non-Muslims who live side by side with Muslims (Ibrahim, 2015). *Zakat* plays an essential role in society's economic, moral, and social aspects (Nadzri et al., 2012). The concept

of *Zakat* in Islam has a deep philosophy of justice and the enforcement of religious pillars by providing happiness and safety for servants in the world and the hereafter (Khairuldin & Mohammad, 2013; Putri & Pratama, 2020). Happiness is the main motive of a human being to live life. By creating happiness, the primary purpose of human life has been achieved.

Zakat in Indonesia

The *Zakat* regulations setting has been appointed to the ruler since the prophetic era. In the modern world setting, the state is authorized to appoint a person or even form an institution to manage *Zakat* (*amil Zakat*), as concluded by the fiqh scholars regarding the interpretation of the Surat At-Taubah verse 103 (Pusat Kajian Strategis BAZNAS, 2018). Throughout history, *Zakat* has been an essential instrument in developing the Muslim community's economy, education, and welfare in Indonesia. Based on Law 23/2011, the Indonesian Government has a government agency managing *Zakat*, namely the Amil *Zakat* National Agency (BAZNAS). In addition, there is also the Amil *Zakat* Institution (LAZ) which is a community formation. Both BAZNAS and LAZ collect, distribute, and utilize *Zakat*. However, BAZNAS has a higher position because it is the coordinator in the *Zakat* management at the national level, including coordinating the collection of LAZ periodic reports and providing recommendations for LAZ official permits.

Zakat is one of the most favorable research topic in Islamic studies. Islamic studies has developed because it is integrated with several fields of study since the twentieth century, creating new fields of study such as Islamic theology, sharia economics, Islamic communication, and so on. *Zakat* oftenly become the topic of discussion for scholars in social science and economic science. There are several research which study *Zakat* in the perspective of communication. Andiani et al. (2018) studied BAZNAS priority strategy in cooperating with *Laku Pandai*. Ayuniyyah (2011) studied the factors that become *Muzakki* consideration to give *Zakat* through *Zakat* institutions.

Coryna and Tanjung (2015) formulated a strategy of BAZNAS to optimize *Zakat* collection from all government institutions as stated in President Instruction Number 3 of 2014. Wardani (2017) analyzed communication strategy of BAZNAS West Java in *Maal Zakat* (income *Zakat*) collection. Sudarman (2019) formulated a strategy to increase people awareness to give *Maal Zakat*. Kasri & Putri (2018) evaluated and identified *Zakat* collection strategies which conducted by several *Zakat* institutions in Indonesia. Widarwati et al. (2016) used *customer relationship management* (CRM) as a strategic approach for *Zakat* institutions to increase their performance, as CRM has several benefits such as balance of *Muzakki* satisfy and loyalty, effective *Zakat* distribution, and *Zakat* management that focus on vision, missions, and purposes which has been set.

From seven previous researchs, research which specifically focus on the authority of BAZNAS, especially after the enactment of Law 23/2011, has not been conduct yet. Most researchs were focus on the external relationship of BAZNAS, only few research that examined the dynamics inside BAZNAS. Then, as Barnard stated, communicating the authority is important to make sure that the subordinates carry out orders given by their superordinate. The change of *Zakat* Management Act had brought much changes to BAZNAS operations, thus the process of authorities acceptance on BAZNAS employees is definitely change. . Therefore, this research

will examine communication of the authority of BAZNAS to its internal public after the change of *Zakat* Management Act.

METHODOLOGY

This research used a qualitative approach and interpretivist paradigm to analyze how BAZNAS communicated its authority to all stakeholders. Alharahsheh and Pius (2020) explained that interpretivism considers various factors such as culture, circumstances, and time that lead to different social realities. Understanding the subjective views of people in the research domain is very important in this approach. There is a close relationship between the interpretivist paradigm and qualitative research design, that is, the interpretivist paradigm is a methodological approach, and the qualitative research design is a means of data collection (Thanh & Thanh, 2015).

This research used a case study of Central BAZNAS. Creswell (2007) states that case study research is carried out with a comprehensive data collection process taken from various sources of information and describes a series of problem-solving processes in a case in detail. The researchers considered that the issue of institutionally collecting *Zakat* by BAZNAS in Indonesia was a typical case, and could not be generalized to other units of analysis concerning specific contexts, both thematically and geographically (in this case, the researchers researched the BAZNAS organization at the central level).

Sources of data collected in this research consisted of two types, namely primary data and secondary data. The primary data were obtained through in-depth interviews with the respondents selected using purposive sampling techniques based on two criterias, that is having experience and knowledge in *Zakat* (both formal and religious regulations) and working in BAZNAS. Four expert informants were chosen due to their connection and understanding of BAZNAS. They were President Director of BAZNAS, Director of BAZNAS, and employees of BAZNAS. They were given questions based on their competency, for example "*how do you understand the message of BAZNAS's authority changes which related to your role?*" and "*do the changes that happened in BAZNAS can be applied as a whole to all the stakeholders of BAZNAS?*". The answers then be analyzed by separated the fact and opinion, coded every important statements, and categorized the similar answers into several themes based on Barnard's authority acceptance conditions.

The secondary data were obtained through literature and documentation studies. The literature study was done by tracing and reviewing communication books and previous studies. The documentation study was done by analyzing various documents related to changes in authority and BAZNAS. Data triangulation was carried out to create comprehensive and accurate results and to ensure data validity.

RESULTS AND DISCUSSION

Chester Barnard defines authority as the character of communication (command) in formal organizations. Authority is applied based on good values agreed by the authority maker or members of the formal organization; it does not come from authorized people to make orders or policies (Smith, 1975). There are four conditions for a subordinate to receive communication as an authority, namely (1) authority or orders are understood by subordinates; (2) there is a belief from subordinates that the order is appropriate and consistent with the goals of the

organization; (3) the order must be consistent and following the personal vision and mission of the subordinates; and (4) subordinates are physically and mentally able to carry out the order (Gazell, 1970). It should be understood that these four conditions apply to individual human subjects, not to organizational subjects. Therefore, it is necessary to contextualize Barnard's theory of authority in the BAZNAS case.

This research showed that the subjects studied mostly understood the authority that was based on the *Zakat* Management Act. There was a phenomenon of significant changes in the operations of BAZNAS when Law Number 38 of 1999 was changed to Law Number 23 of 2011. After the changes were made, there was a discourse on changing the regulations to align with current conditions. When it comes to the Law, the communication that takes place here is within the state organization.

The concept of authority in the state has two dimensions, namely effective authority (*de facto*) and legitimate authority (*de jure*). Legitimate authority can be said to be a persuasive authority that is justified (Raz, 1983). The authority granted by the *Zakat* Management Law to BAZNAS is included in the *de jure* authority whose justification is given from top to bottom (downward). However, what Barnard does in the theory of authority aims to break down the justification of authority, as Barnard stated that the concept of *de jure* authority has no validity. That authority is an only *de facto* authority (Smith, 1975).

The behavior of the informants who first linked authority to the Law was reasonable, considering that legal authority gets legitimacy when someone believes in it. The appreciation of the authority granted by the *Zakat* Management Law shows how authority is communicated from the bottom up (topward). Barnard's theory assumes that authority is a human construction with no objective reality (Smith, 1975).

The working system of BAZNAS underwent a considerable change after the ratification of the *Zakat* Management Act. This makes BAZNAS leaders and employees need to adapt to carry out the mandate of the Law. The researchers obtained four themes in line with the aspect of authority acceptance. First, the leaders fully understood the changes in authority, but the employees had not yet; second, the changes of authority was under the vision and mission of BAZNAS; third, the changes in the authority of BAZNAS was still not in line with the expectations of many parties; fourth, the changes in the authority of BAZNAS was still not fully implemented by BAZNAS stakeholders.

The Leaders have Fully Understood the Changes of the Authority, yet not for the Employees

Understanding the given authority is the first aspect of accepting the authority. Subordinates must understand the thing or order to be communicated (Gazell, 1970). Central BAZNAS, as subordinate to the Central Government, must understand the meaning of the change in authority mandated by the *Zakat* Management Law. This understanding depends on how each element in BAZNAS catches the message given by the Government through the Law.

The changes in authority experienced by the Central BAZNAS is the impact of changes in *Zakat* regulations, namely Law 38/1999 to Law 23/2011. The leaders of BAZNAS have generally understood these changes in authority. However, there is still a lack of understanding at the

employee level. The message of the changes is still not fully internalized, it can be seen from how the employee of BAZNAS saw these changes of regulation and their critics towards that changes. The changes must be followed by an understanding of the vision of BAZNAS in internal employees. The changes still have to be socialized to BAZNAS employees by understanding the new Law.

The President Director of BAZNAS stated that they (the board of directors and employees) did not have sufficient power to act from the top (Members of BAZNAS). Those BAZNAS Members do not supervise their work correctly, resulting in missing much agenda. Then, a BAZNAS employee argued that BAZNAS should have explained the *Zakat* Management Act more intensively to other institutions and then internalized it to employees.

At the leader level of Central BAZNAS, the message of this change in authority can be understood well. The leadership of the Central BAZNAS implements this by using a persuasive leadership approach in collecting *Zakat* funds. This technique is used in their efforts to attract government employees to distribute *Zakat* through them. In addition, the leadership of the Central BAZNAS also prioritizes collaborative leadership when dealing with other Amil *Zakat* Institutions. They think that the collaboration between BAZNAS and LAZ is a great way to maximize *Zakat* collection, considering hundreds of LAZs operating at the national level:

"... I need a great energy to achieve development of Zakat nowadays. I only have few time to be a model for generations after us, to build BAZNAS. So that, those great dreams must be placed in BAZNAS battleship. Is it true that some things are not ready to be done now yet. Don't forget, before BAZNAS exist, we already built world Zakat movement, Zakat Forum, we already developed that thing." (President Director of BAZNAS, 2021).

"First of all, it is more relate to the study of this Act, our colleagues should be given an understanding (of the Act). Afterward, internalization. Later on, along our communication with ministries, institutions, and state-owned corporation (BUMN), we received lots of suggestion which later we add, we sent the feedback to the ministries. To issued the government rule, later we complete it by the BAZNAS rules." (Employee of BAZNAS, 2021).

The leadership of BAZNAS consists of the Chairperson, Deputy Chairperson, and Members of BAZNAS. In Government Regulation Number 14 of 2014 concerning the Implementation of Law No. 23 of 2011 concerning Management of *Zakat* (PP 14/2014), the obligations of BAZNAS members are not explicitly stated. The Board of Directors consists of 4 Directors and 1 Secretary, but only the Secretary whose existence is recognized by PP 14/2014; the others are only referred to as available positions. The directors and employees recognize the authority of BAZNAS Members as the highest policymakers in Central BAZNAS. The Board of Directors understands the power possessed by BAZNAS Members to determine organizational policies. They will only act when BAZNAS Members have approved the proposed proposal. Likewise, with fellow BAZNAS Members who have equal rights and authority, decision-making is always carried out in meetings that are held every week.

The Changes in the Authority are following BAZNAS' Vision and Mission

The second aspect of receiving authority is that subordinates must believe that, when carrying out the order, the order is appropriate and consistent with the organization's goals (Gazell, 1970). The message of the change in authority that occurs, in general, is following the vision and mission of BAZNAS. The most highlighted change is the organizational structure, where previously BAZNAS was only at the national level, and BAZDA was at the provincial and district/city levels. However, currently, both have the same name, namely BAZNAS, so people view BAZNAS at each regional level as a unit.

The new *Zakat* Management Law provides a slight construction difference in the structure of government *Zakat* institutions. However, it has a significant impact on its practice, especially in the context of BAZNAS' internal relations. The President Director of BAZNAS said that changing the name of each government *Zakat* institution to BAZNAS based on Law 23/2011 made people realize that basically, they are one entity. This encourages integration between all levels of BAZNAS in terms of the *Zakat* management system. The new regulation opens up more significant space for BAZNAS to make policies.

"... But, in the Law 23, everyone (institution) is under BAZNAS name. So that, when everyone (institution) is using BAZNAS name, the people see BAZNAS as one entity. So as, the need to integrate, the system of Zakat management itself, are become more facilitated by this Act actually, the Law 23 one." (President Director of BAZNAS, 2021)

In Article 32 and Article 39 of PP 14/2014, the establishment of BAZNAS at the provincial and district/city levels must receive consideration from BAZNAS, which in this case are BAZNAS Members. The authority of BAZNAS is believed to be following BAZNAS' mission, namely *Strengthening the system of planning, controlling, reporting, accountability, and coordination of Zakat management nationally*. This is evidenced by the establishment of Regional BAZNAS, which consistently receives consideration from BAZNAS Members. In addition, employees also believe that the policies taken by the Leaders and Directors of BAZNAS have been implemented according to the vision and mission of BAZNAS.

"Under Mr. Arifin (President Director) there are head of division, and another head of subdivision. But actually, the main idea is in Mr. Arif, that is why Mr. Arifin become the central of BAZNAS today because he can push the collection up, ..." (Employee of BAZNAS, 2021).

Changes in authority in practice occur as in the process of collecting *Zakat*. Central BAZNAS positions itself as a state, but it uses a position like LAZ when distributing *Zakat*. This is evidenced by the Central BAZNAS formulating and initiating its programs as the *amil Zakat* institution works. In addition, the Central BAZNAS has the authority to regulate various *Zakat* institutions and UPZ. This position places BAZNAS as the regulator of the national *Zakat* industry. For the Chairperson of the *Zakat* Forum, BAZNAS takes advantage of this by placing themselves as the state whenever collecting *Zakat*, but acting like a *Zakat* institution in general when they distribute *Zakat*. This is contrary to the President Director of BAZNAS, who feels that BAZNAS is not superior to other LAZs.

The Changes in the BAZNAS Authority are Still not in Line with the Expectations of Many Parties

Changes in the *Zakat* Management Act related to the authority of BAZNAS are still not in line with the expectations of many parties. The various objectives of the change in authority are still not in line with the interests of several parties. For example, after implementing the new Law, there is still confusion regarding the division of labor between the BAZNAS Leaders and Directors. In addition, there are still problems with communication between BAZNAS leaders. BAZNAS employees argue that BAZNAS Members do not position themselves clearly, whether as directors or commissioners. In addition, there is an expectation that the BAZNAS leadership will prioritize the public interest rather than personal interests.

Regarding the change in the authority of BAZNAS, there is hope that BAZNAS can become like a government tax agency. The hope is that people who have paid *Zakat* will no longer need to pay taxes. There are at least three informants who want *Zakat* to be mandatory and replace taxes for Muslims. In addition, there is a need for regulations related to the provision of sanctions for people who do not want to pay *Zakat*. These different expectations have not appeared in the change in the authority of the new BAZNAS due to changes in the *Zakat* law. Academics we interviewed told us that the Ministry of Finance rejected the idea in the discussion of Law 23/2011 and only approved the reduction of income tax for people who have paid *Zakat*.

Some parties have hopes that the Central BAZNAS will not have a dual role. Nevertheless, in reality, the central BAZNAS, after the change of authority, has the function of being a *Zakat* operator and a national *Zakat* regulator. BAZNAS should be used as a collection institution and LAZ as a *Zakat* distribution institution. The Director of BAZNAS agrees with this statement and adds that the rights of *amil* must be guaranteed by the Government. In addition, the focus of developing BAZNAS and *Zakat* Institutions is on the corporate level *amil Zakat* institutions. There are still many who have not touched the corporate level LAZ. The central BAZNAS is also expected to respect the growth of the *Zakat* movement originating from the community.

"I only predict. In the future, LAZ will have more functions in distribution. With guaranteed amil rights. So, in terms of the welfare of amil and so on, it can be guaranteed. I see. But his function will later be distribution." (Director of BAZNAS, 2021)

"the best way is to develop Zakat at the corporate level, understand it well, and still respect the Zakat movement in the community, that's my version and I think it's the best way to be able to respect our friends (LAZ)," (President Director of BAZNAS, 2021)

Regarding the change in the authority of the new Central BAZNAS, there is hope that the position of BAZNAS and LAZ will be equalized so that program coordination and collaboration can run. Currently, BAZNAS also has a regulatory role, namely an institution that can regulate LAZ and make policies related to national *Zakat*. This role could be said as a "contagious disease: because it makes all levels of BAZNAS feel higher than other LAZs, having the power to control LAZ. This is why equalization is vital so that BAZNAS and LAZ can compete equally in making collections. In addition, there is a desire that BAZNAS be returned in the form of a community organization only. This is intended so that the state's position (BAZNAS) and the community is equal in the context of *Zakat* worship.

Some expectations that have not been achieved from this change in the *Zakat* Management Act are that the amendment to this Law does not increase public trust in *Zakat* management organizations. The Government should make laws that support the *Zakat* ecosystem as a whole, both BAZNAS and LAZ. Furthermore, the power of influence of BAZNAS in the ministry of institutions is also still lacking, so the communication pattern is rebuilt to a personal approach.

The Changes in the Authority of BAZNAS are not Fully Implemented by the Stakeholders of BAZNAS

In the last aspect, subordinates must be physically and mentally able to carry out the orders or policies that have been set (Gazell, 1970). Changes in the authority of BAZNAS still cannot be fully implemented by BAZNAS stakeholders. Changes in the authority of BAZNAS still have problems because several policies related to *Zakat* are inconsistent. This was acknowledged by an employee of BAZNAS who considered that Law 23/2011 had many ambiguities, especially regarding the dual role of BAZNAS as a regulator and an operator. According to BAZNAS employees, the inconsistency of policies makes it difficult for them. In the end, this creates problems when the implementation of the policy is implemented.

"So at that point, policy inconsistency, it is not impossible that in the future it will be inconsistent again. Actually, it's not a huge or tiny problem,... but inconsistency in implementing regulations, because if the regulator is already inconsistent, it's a bit of a hassle." (Employee of BAZNAS, 2021).

Furthermore, there are still coordination problems between Central and Regional BAZNAS. There are still obstacles when synergizing the Central and Regional BAZNAS programs. In addition, the synergy process between Central BAZNAS and Provincial BAZNAS has only been running in a few regions, not all provinces. Interesting findings were obtained from BAZNAS employees who admitted that Regional BAZNAS made implementing their programs in the regions difficult because of the bureaucracy and high costs demanded by Regional BAZNAS. Some regional BAZNAS leaders have become *local kings* so they want to run as they please. This is why Central BAZNAS feels a dilemma every time they want to run programs in the regions.

Mentally, the regional BAZNAS leaders are still reluctant to follow the policies set by the Central BAZNAS, so they refuse the invitation to cooperate. However, they still see Central BAZNAS as a superior, so they often ask for help from Central BAZNAS rather than working together. This indicates that the Central BAZNAS authority is recognized in terms of the transfer of resources only. Then, Central BAZNAS employees also considered that cooperation with Regional BAZNAS requires higher costs and more complicated bureaucracy. This, of course, makes it difficult for employees who want to carry out work programs.

Many regions do not fully understand the BAZNAS authority to coordinate *Zakat* collection nationally because they feel that the regional head appoints them. This, of course, hinders the implementation of the Central BAZNAS authority as the coordinator of BAZNAS at all levels. Regional BAZNAS leaders still believe that the Central BAZNAS authority is only in organizational formation and report collection. However, in their operations, they can run alone without Central BAZNAS intervention.

The BAZNAS authority as a regulator is already running. The existing *Amil Zakat* institutions have followed the existing LAZ operating permit procedures following changes to the *Zakat* law.

However, what is still a problem is that the supervisory role of the Central BAZNAS to LAZ or regional BAZNAS is still not optimal. Furthermore, BAZNAS as the official operator of *Zakat* from the Government has also not been able to maximize its role in collecting *Zakat* in government institutions. Members of the DPR RI suggested that the Government should supervise *Zakat* collection, especially *Zakat* collection from government employees. BAZNAS should be more apparent, meaning that it should be run more professionally because they have the noble task of supervising the national *Zakat* ecosystem.

The discussion of the authority possessed by Central BAZNAS and the authority of the leaders, directors, and employees of Central BAZNAS, shows that authority tends to be more accepted when written in regulations. The problem of differences in understanding of authority occurs because each party has a different interpretation of the existing regulations. Moreover, the organizational structure of BAZNAS is quite complicated because it has many organizations based on territory. Within each organization, there are various unit groups. Barnard (1956) also said that the controlling factor in the communication system of large organizations is the objective authority system.

The objective authority has several conditions: formal communication channels that are known and specific, the communication lines are as short as possible, the communication hierarchy is obeyed, and adequate individual communication skills (Barnard, 1956). These conditions can be met by the establishment of complete regulations regarding the implementation of work. The current regulations do not support the running of the authority of the parties within BAZNAS. The acceptance of authority is highly dependent on subjective factors. This can be seen from the persuasive approach used by the BAZNAS leaders, which is expected to be followed by all BAZNAS employees.

There are several things that can be done to fix the problem of this authority acceptance. First of all, every stakeholder in BAZNAS should sit together to synchronize their understanding of the new Law. Debate over how *Zakat* management in Indonesia would not be finish because every parties have their own idealism on how government should act to push *Zakat* payment from Muslims in Indonesia higher. However, it is not BAZNAS duty to regulate such things because their job are executing *Zakat* Management Act. Before everybody sits in the same room, they must leave their personal interest in the name of common good for the Muslims. BAZNAS cannot depend forever on the competence of Directors or Members, instead they should create a system that can work in all situations. We must admitted that appointment of Members of BAZNAS is political, hence there should be a system to maintain stability of the organization. If the authorities has been in line with every parties expectation, it will be easier to fully implement the new law. Last but not least, all stakeholders must think they are one unity. The key to have a full authority is achieving mutual understanding between the superordinate and the subordinates.

CONCLUSION

In general, there are several results of data analysis related to the background of this change in authority. The analysis was carried out using Barnard's (1956) authority-communication theory which states that order will only become an authority if it is received by the subject being ordered.

The authority is divided into two: the legal authority originating from the *Zakat* Management Act and its derivative regulations, and the superior's authority to give orders to subordinates within BAZNAS internally. Changes in authority have been well understood at the level of the Leaders and Directors but not yet fully understood by the employees. The authority granted by the *Zakat* Management Act is also believed to be under the vision and mission of BAZNAS as a *Zakat* collection institution. However, the change in authority has not met the expectations of many parties. This is because the new regulations do not approach the ideals of *Zakat* as a substitute for taxes. In its implementation, the new regulation is considered not ideal with the expected situation such as not having a dual role, equality between BAZNAS and LAZ, and increasing public trust in *Zakat* management institutions.

The changes have not been fully implemented by BAZNAS stakeholders, one of which occurs because of differences in the interpretation of legal authority between Central BAZNAS and Regional BAZNAS. This has given rise to discourse regarding the process of interpreting authorized orders from the Law, in which Barnard himself has disputed the legalistic conception of authority. The researchers still stick to Barnard's concept of communication-authority because the interaction is asymmetrical as the communication model in the 20th century. Even though there are different meanings of legal provisions, the authorities in BAZNAS can be said to have been accepted. However, to achieve a greater acceptance, every parties should make a mutual understanding about the new law and the authorities granted by that. A system that can work in all situations must be build to maintain the stability of BAZNAS in the midst of politics of Members of BAZNAS. Sense of unity must always be instilled with an eye to make everyone works in harmony.

LIMITATION

This research only looks at how BAZNAS communicates its authority to implement Law 23/2011 and how the stakeholders accept that authority under it. Authority is seen as the nature of communication, where the message is in the form of an order. This research only focuses on authority acceptance but does not explore the deeper aspects of authority that Barnard later proposed, namely morality and responsibility. The approach used is also only able to provide insight for stakeholders in the *Zakat* ecosystem. Further research can provide input on ways to increase acceptance of authority or input for changes to the current *Zakat* management regulations. All of them have the same goal, namely maximizing *Zakat* collection in Indonesia to become a means of developing civil society.

COMPETING INTERESTS DISCLAIMER

Authors have declared that no competing interests exist. The products used for this research are commonly and predominantly use products in our area of research and country. There is absolutely no conflict of interest between the authors and producers of the products because we do not intend to use these products as an avenue for any litigation but for the advancement of knowledge. Also, the research was not funded by the producing company rather it was funded by personal efforts of the authors.

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