

The Implementation of Amil Zakat Education in Sekolah Amil Indonesia

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Abstract: This article aims to find out the implementation of amil zakat education at the Sekolah Amil Indonesia. This article was created using is a case study method at the Sekolah Amil Indonesia (SAI) with a qualitative approach. Data was collected by means of in-depth interviews using a guideline of questions. The data that has been collected will be analyzed using content analysis. The results of the study indicate that the basis for the establishment of SAI is that amil zakat in Indonesia must be competent. SAI was established with the aim of ensuring that amil zakat competencies are identified, developed and certified so that they have an entity in Indonesia. The SAI curriculum design refers to SKKNI, but SAI formulates its own curriculum, materials and methods for learning. There is no special character education learning material in SAI, but it is still integrated into the learning material. The learning method at SAI is currently carried out online, offline and hybrid. Learning materials are delivered in a classical way (lectures), presentations, discussions, simulations/case studies, assignments, and going to the field. Measuring the success of learning outcomes is carried out through pretest, posttest, and assignments that must rely on the certification aspect.

Keywords: Education, Amil Zakat, Sekolah Amil Indonesia.

Introduction

Islam is a comprehensive religion that covers all aspects of human life, from small to large, from birth to death, and applies to all creatures in the universe. This religion is also universal, valid at all times, locations and situations, for all beings. Islam exists as a religion of *rahmatan lil'alamin*, spreading peace and tranquility in life (Asmawi, 2017). As Allah says in the Qur'an, Surah Al-Anbiya verse 107, which means "*And We did not send you (Muhammad) but to (be) a mercy to the entire world.*"

With a correct understanding of Islam as a religion of *rahmatan lil'alamin* and the implementation of its principles in everyday life, it is hoped that we can create a peaceful, fair and prosperous society, as well as maintain the sustainability of the universe as a whole. This is because one of the main goals of Islam is to teach about the welfare of the people, as stated in the Al-Qur'an Surah Al-Nahl verse 97. Allah SWT will provide prosperity to those who do good deeds with faith, and they will get a better reward for what they have done.

Prophet Muhammad S.A.W. has taught various economic activities that play an important role in achieving social welfare. One of them is the collection and distribution of zakat and other levies (Afida, 2020). Prophet Muhammad S.A.W. has become an example in the management of zakat by ordering officers to collect zakat from muzaki who stay outside Medina. The management of zakat at that time had a positive impact on society, such as creating a prosperous life and avoiding poverty (Andri, 2020).

Zakat as the 3rd pillar of Islam, has a strategic role in the welfare of society. Zakat plays a role in cleaning up assets and behavior that have the potential to cause disaster, overcoming humanitarian crises, balancing the economy, increasing household income and welfare of mustahik, and changing the spiritual condition of mustahik. Zakat also contributes to reducing poverty and reducing economic inequality (Puskas-Baznas, 2019; Beik & Pratama, 2016; Hafidhuddin & Pramulya, 2008; Mubarokah, Beik, & Irawan, 2017; Sari & Muttaqin, 2019).

During the leadership of *Khalifah* Umar bin Abdul Aziz, zakat management was increasingly developed with an emphasis on the function of *baitul maal* as a state financial forum that collects zakat and taxes for the welfare of the people (Andri, 2020). History has proven that when zakat is managed well, people can live prosperously and be free from difficulties. Progress in zakat management during the time of the Prophet Muhammad S.A.W. and *Khalifah* Umar bin Abdul Aziz are relevant examples for modern society to face today's economic and social challenges.

In Indonesia, zakat itself is regulated by several laws and government regulations which cover the calculation, collection, management, distribution and reporting of zakat. The authority for

zakat regulation is fully held by the National Amil Zakat Agency (BAZNAS), while the Amil Zakat Institute (LAZ) only helps to optimize national zakat management (Itang & Azzahra, 2018).

Even so, there are still some problems related to OPZ (*Organisasi Pengelola Zakat - Zakat Management Organization*) or BAZ/LAZ (*Badan/Lembaga Amil Zakat - Amil Zakat Agency/Institution*). Some of these problems include the existence of regulations and policies that are less supportive and weak, public awareness of paying zakat is still low, lack of understanding about zakat, low trust of muzaki in OPZ, and lack of accountability and transparency of OPZ financial reports (Huda *et al.*, 2014; Sudewo, 2004a, 2004b).

To increase public trust in OPZ, it is important to have transparency and accountability through ZISWAF (Zakat, Infaq, Sedekah, Waqf) financial reports that comply with applicable accounting standards in Indonesia (Rahman, 2015). This is because Law Number 14 of 2008 regulates that information regarding financial reports which is included in public information, must be accessible to the public (Law Number 14 concerning Public Information Disclosure, 2008).

However, not all amil zakat institutions have a Sharia Supervisory Board (*Dewan Pengawas Syariah - DPS*) to support transparency and accountability (Priyadi *et al.*, 2016). The OPZ Sharia Compliance Index (*Indeks Kepatuhan Syariah OPZ - IKSOPZ*) also indicates the importance of a certified DPS (Puskas-BAZNAS & Directorate of Zakat and Waqf, Ministry of Religion of the Republic of Indonesia, 2020). In addition, OPZ must comply with the laws related to the prevention of criminal acts of terrorism funding and money laundering, and pay attention to risks such as embezzlement of zakat funds and fraud in the distribution of zakat funds (National Legal Development Agency, 2012; Triyani, Beik, & Baga, 2017). In the Al-Qur'an Surah Al-Ma'idah verse 77 Allah S.W.T. forbids his people from being excessive, following their desires, and deviating from the straight path.

One way that can be done by OPZ to overcome the risk of embezzlement of zakat funds and fraud in the distribution of zakat funds is by providing competent, honest and trustworthy Human Resources (HR) (Triyani *et al.*, 2017). BAZNAS has issued certification regulations to ensure that amil zakat has the appropriate competencies (National Amil Zakat Agency Regulation Number 2 concerning Amil Zakat Certification, 2018).

Basic competencies that must be possessed by amil zakat include knowledge of zakat fiqh, managerial skills, fundraising, and utilization of zakat (Indonesian Ministry of Religion, 2016). In addition to the four competencies required by the Indonesian Ministry of Religion, personality competencies are also needed. The personality competence in question is the ability of amil zakat to have noble character, be wise and authoritative, steady, stable, mature,

wise, can evaluate one's own performance, and can develop oneself in a sustainable manner. If this competence appears in amil zakat, he will become admirable amil zakat (Supriyadi, 2020).

The important role of personality competence in managing zakat also needs to be emphasized. The amil zakat's ability to have noble morals, empathy and social sensitivity will influence the relationship with the muzaki and the quality of zakat management. Amil zakat certification through the Professional Certification Institute (*Lembaga Sertifikasi Profesi - LSP*) BAZNAS and other LSPs and OPZ institutional strengthening can increase the standardization and professionalism of amil zakat (Supriyadi & Rafikasari, 2021).

Amil zakat competency itself is still a national issue in the discourse on zakat management in Indonesia. The low level of amil zakat competency is one of the obstacles to optimizing management in Indonesia. The lack of competence occurs because many amil zakat who are recruited do not have background knowledge or expertise regarding zakat management. Besides that, the lack of remuneration or inadequate wages given to amil zakat results in OPZ's low bargaining power towards qualified and professional personnel. The lack of development of amil zakat quality also results in an imbalance between the challenges and demands of carrying out tasks and amil zakat ability. So, it can be seen that the education of amil zakat still needs to be developed in order to produce more competent and standardized amil zakat. The Sekolah Amil Indonesia (*Sekolah Amil Indonesia - SAI*) which was founded by the Zakat Forum (FOZ) can be a form of amil zakat education to increase the capacity and quality of amil zakat in Indonesia. Therefore, this article aims to find out the implementation of amil zakat education at the Sekolah Amil Indonesia.

Research Method

This article was created using the case study method at the Sekolah Amil Indonesia (SAI) with a qualitative approach. The selection of resource persons was carried out purposively so that the resource persons were chosen because they were considered to know the development of amil zakat education, especially what occurred at SAI, which included the general chairman of the FOZ, the founder of SAI, the principal of SAI, and 3 teachers of SAI. Data was collected by means of in-depth interviews using a guideline of questions that had been prepared. The data collected includes educational foundations, curriculum, objectives, methods and evaluation of amil zakat education, as well as methods for assessing achievements at the Sekolah Amil Indonesia. The data that has been collected will be analyzed using content analysis (data content analysis/transcript/information) with stages, namely reducing the data (making a data summary, discarding unnecessary data, and organizing the core), triangulating the data

(checking the validity of the data), present data descriptively, and draw conclusions/verification.

Result and Discussion

Amil Zakat

In the early generations of Islamic history, the formation of amil zakat committee was appointed directly by the Prophet Muhammad *sallallaahu alaihi wassalam*. Dr Yusuf Al-Qardawi explained that the Prophet had sent more than 25 amil zakats to all corners of the world carrying orders to collect zakat funds. The companions of the Prophet Muhammad *sallallaahu alaihi wassalam* who are known to be intelligent, trustworthy, honest, and also professional in terms of managing zakat funds include prominent companions, namely Ali bin Talib, Abdullah bin Mas'ud, and Mu'adz bin Jabal. The appointment of zakat officers or amil has continued from generations of Prophet's friends until now.

Based on Fatwa of the Indonesian Ulama Council (*Majelis Ulama Indonesia* - MUI) Number 8, amil zakat is a person or group of people appointed by the government to manage the implementation of zakat worship (Fatwa of the Indonesian Ulama Council Number 8 concerning Amil Zakat, 2011). Another meaning of amil zakat is a person or group of people formed by the community and authorized by the government to manage the implementation of zakat worship. MUI itself refers to the opinion of Imam Al-Nawawi in the book *Al-Majmu' Syarah Al-Muhadzab* (6/168) which states that amil zakat is a collector of obligatory zakat, a person who records, records, collects, distributes and maintains zakat assets.

Amil zakat is a zakat management entity whose formation or confirmation is regulated based on laws and regulations on zakat management which are intended to plan, implement, control, and report and be accountable for zakat management. Amil zakat, which consists of the National Amil Zakat Agency and the Amil Zakat Institution, is an institution regulated in Law Number 23 of 2011 concerning Zakat Management (Kustiawan *et al.*, 2012). According to the National Amil Zakat Agency Regulation Number 2 of 2018, amil zakat is a person or group of people who are appointed and/or given authority by the government, local government, agency, institution that is given permission by the government and/or local government, and/or someone who receive a mandate from the leadership of the zakat management to manage zakat (National Amil Zakat Agency Regulation Number 2 concerning Amil Zakat Certification, 2018).

Amil zakat in a practical context is a person involved in zakat management work based on zakat institutions in Indonesia, in general, that is open to collecting zakat from muzakki,

developing management, and distributing zakat in the form of programs. So the context of amil zakat is the person involved in these works¹.

Meanwhile, if we refer to the Qur'an, amil zakat is a mandate or profession that is written in the Qur'an, namely At-Taubah verse 103 and verse 60, the mandate is to collect wealth from capable people or muzakki. This is because, based on Surah at-Taubah verse 60, it is known that zakat is not managed individually, the muzaki is handed over directly to the mustahik, but is carried out by the zakat manager (Hafidhuddin, 2002). Apart from that, amil zakat can also be said to be an institution that is entrusted with collecting, distributing and utilizing or in the nomenclature several definitions of amil zakat, namely an institution that carries out three business processes starting from collection, management and distribution². Hafidhuddin in his book entitled "*You Ask about Zakat, Infaq, & Sedekah, We Answer*" states that amil zakat is a person or institution that has the task of taking, collecting and receiving zakat from the muzaki, guarding and nurturing it and then distributing it to the mustahik. who are entitled to receive it (Hafidhuddin, 2006). In terms of the definition or understanding of amil zakat, the opinions of the informants converged on the point that amil zakat is a profession related to the collection, management and distribution of zakat. So, it is relevant if amil zakat gets education to provide an understanding from the sharia side as well as the practical side of how zakat funds are managed by an institution.

Amil Zakat Education

Amil zakat education is an effort to provide an understanding from a sharia perspective as well as from a practical, methodological perspective about how zakat is managed in zakat institutions³. Another opinion states that amil zakat education is part of an effort to prepare amil zakat to be competent and has the capacity to carry out his duties and functions well, responsibly with high integrity⁴. In line with that, it was also stated that amil zakat education is a learning model or instrument to increase the upgrading capacity of both personal and institutional amil⁵.

Amil zakat education can also be interpreted as one of the ways to make amil zakat behave in a trustworthy manner, because in his work, an amil needs sufficient capacity to carry it out because there are many processes in its implementation. There are at least three business processes for managing zakat in Indonesia, namely fundraising, governance, and distribution or programs⁶. If it is related to zakat management, amil zakat education means education for amil who manage zakat, the dimensions of which can be education for ethical, competency and skill aspects of work skills which are work targets oriented in their respective institutions⁷. The Department of Religion of the Republic Indonesia states that professionalism of amil zakat is an absolute requirement to create an OPZ that is authoritative and has important

meaning in the eyes of the people so that training programs are very important for zakat managers, namely amil zakat and prospective amil zakat at the center and in the regions (Department of Religion of the Republic Indonesia, 2006).

Moving on to the issue of education for amil zakat, the problem underlying the need for education for amil zakat is that an amil absolutely has adequate competence. The development of amil zakat education since it was launched until now has become increasingly better, more complete, thematic details are discussed, not just big themes, the measures and methods used have also become more valid. Current amil zakat education is of course good, but there needs to be development, what needs to be developed is an update on society's current needs for institutions such as zakat institutions, updates on society's development using instruments and tools that are important for life today⁸. Another thing that underlies the need for amil zakat education is because amil zakat must build their personal capacity and professional competence, so that in accordance with the characteristics of the zakat industry business process, it can be applied within the scope of their work. The development of amil zakat education since it was launched until now has also been managed professionally, namely managed with systematic management. The amil zakat received material from how to collect, manage, to distribute funds⁹.

However, there are also those who argue that education for amil zakat is currently still very small, so it must be developed and still depends on the availability of educators, implementation techniques, and the limitations of amil zakat institutions. Even though the competence of amil zakat must continue to be developed¹⁰. In line with that, the amil zakat education that needs to be developed is prioritized on the attitude or manners and mental attitude of an amil zakat¹¹.

Apart from that, in the field, it was also found that not all Muslims understand about zakat, therefore it is very important for amil zakat to have a good understanding regarding zakat and its miscellaneous things, so that after all Muslims have a good understanding about zakat, they will get together to enforcing zakat. Meanwhile, the development of amil zakat education when it was launched until now continues to develop, both in terms of material content and teaching methods. Current amil zakat education can be said to be relatively good, and there is still a lot that needs to be developed¹². One aspect that needs to be developed is the leadership aspect for leaders of zakat institutions. Because the leaders of zakat institutions are the captains of their respective ships, when their leadership is strong, the ship will be able to sail the oceans well¹³.

In line with the things mentioned above, the main reason for the need for education for amil zakat is to increase the personal capacity of the amil zakat. There are at least three things that

need to be continuously improved by amil zakat, namely trust, literacy in people's understanding of zakat, as well as service and convenience. In addition, there needs to be an elaboration of three important things, namely knowledge, skills, and attitude. As for the development of amil zakat education when it was launched until now it is getting better, now there are basic needs and leadership needs starting from the basic amil and expert amil sections. Amil zakat education is good but needs to be developed, especially for middle amil education, because currently most of it is for basic amil and expert amil¹⁴.

The Implementation of Amil Zakat Education in Sekolah Amil Indonesia

Sekolah Amil Indonesia (SAI) is a zakat educational institution which is part of the Zakat Forum (FOZ) and is independent, located on Jalan Raya Lenteng Agung No.60, RT 07 / RW 05, Lenteng Agung, Jagakarsa Sub-District, City of South Jakarta, Special Capital Region of Jakarta. SAI is present as a form of FOZ's efforts to increase the capacity and quality of amil zakat in Indonesia by becoming a capacity building institution that provides various training and institutional assistance in increasing the capacity of amil zakat and OPZ (Sekolah Amil Indonesia, 2020). Online platform: website-based online learning platform provided specifically for amil zakat in Indonesia, so they can access capacity building materials anywhere and anytime.

The various materials presented at SAI include material regarding zakat jurisprudence, zakat distribution programs, fundraising, and institutional governance (Sekolah Amil Indonesia, 2020). SAI itself has held 70 training activities, 13 in-house and mentoring, and 18 certification training. A total of 368 agencies have become SAI participants and as many as 323 amil zakats have certification (Sekolah Amil Indonesia, 2020).

The Foundation and Purpose of Sekolah Amil Indonesia

The Amil Indonesia School itself was founded in Surabaya when Mr. Nur Efendi became chairman of the FOZ. The thing that underlies the establishment of SAI, that amil zakat must be competent. This Indonesian Amil School was established based on the need for a zakat forum for zakat member institutions¹⁵.

The aim of establishing SAI in general is to ensure that amil zakat competencies are identified, developed, responded to, maintained, so that there is an entity in Indonesia that specifically takes care of amil zakat competencies, not in terms of assessment, but creating an ecosystem for developing competencies. The purpose of establishing SAI is that its main principle is the main institution that can accompany the process of the capacity of amil zakat in Indonesia. SAI is different from the others, SAI is based on field practice, so it is not based on literature or theoretical concepts that have been arranged between leaders, middle and lower¹⁶.

In addition, the purpose of establishing SAI is to provide capacity building for amil zakat human resources throughout Indonesia. What distinguishes SAI from the others is that there are Special Work Competency Standards (*Standar Kompetensi Kerja Khusus - SKKK*) and assessor standards¹⁷. According to the Regulation of the Minister of Manpower of the Republic of Indonesia Number 2, Special Work Competency Standards are work competency standards developed and used by organizations to meet the internal goals of their own organization and/or to meet the needs of other organizations that have cooperative ties with the organization concerned or other organizations that require (Regulation of the Minister of Manpower of the Republic of Indonesia Number 2 Concerning National Work Competency Standardization System, 2016). According to the National Zakat Amil Agency Regulation Number 2, an assessor is someone who has the qualifications to carry out assessments and Competency Tests who have obtained a license from BNSP (National Amil Zakat Agency Regulation Number 2 concerning Amil Zakat Certification, 2018). It was further revealed that regular teachers at SAI come from various professional backgrounds including funding, jurisprudence, HRD, finance, programs and strategic. All teachers at the Indonesian Amil School are amil zakat with a teaching period of 8 to 9 years¹⁸.

Curriculum of Sekolah Amil Indonesia

When the SAI is established, the curriculum referred to SKK amil. The specifications of Islamic education are not specifically disclosed, but SAI upholds some other things, such as paying attention to prayer times, the habit of opening and closing forums, and respecting teachers. SAI designs its own curriculum based on the competencies submitted to BNSP regarding LSP Sharia finance. The curriculum is designed by involving experts who understand Sharia so that it is maintained, including in practice teaching also people who understand Sharia¹⁹. The curriculum is structured based on field practice. The curriculum used at SAI is practical. There are 2 parties who design the curriculum, the first is the daily management of the national zakat forum, the second is a team under the management of field one (related to membership and capacity building, as well as networking). SAI's reference book, namely the zakat movement, has a blue print of the zakat movement in Indonesia and books on the latest organizational development management. The curriculum at SAI is designed by taking into account Islamic laws, philosophical aspects of Islamic Education, the needs and abilities of students, needs in society, and technology. The books used at SAI refer to SKKK and SKKNI²⁰. According to the Regulation of the Minister of Manpower of the Republic of Indonesia Number 2, the Indonesian National Work Competency Standards (*Standar Kompetensi Kerja Nasional Indonesia - SKKNI*) is a formulation of work capability that includes aspects of knowledge, skills and/or expertise and work attitudes that are relevant to the implementation of duties and position requirements determined in accordance with the provisions of laws and

regulations -invitation (Regulation of the Minister of Manpower of the Republic of Indonesia Number 2 Concerning National Work Competency Standardization System, 2016).

The curriculum design does refer to SKKNI, but to be transferred to the learning curriculum, SAI formulates its own content, methods, and curriculum. The curriculum used is competency-based. The purpose of designing the curriculum is to minimize the competency gap of amil zakat itself. The curriculum is designed by regarding the principles of Islamic law and is designed by regarding the needs and abilities of students, technological developments, and the needs that exist in society²¹.

The obstacles faced by SAI regarding the curriculum were not at the beginning, but only when it was implemented were the obstacles visible. There were at least two obstacles faced in compiling the curriculum when SAI was founded, namely ensuring SAI was popular but involving large institutions as fillers, then ensuring that the issues were needed by medium and small institutions²². Another obstacle faced when designing and compiling the amil zakat education curriculum at SAI was the feeling that SKK was lacking and there was no special team paying attention to the curriculum²³.

SAI itself has carried out curriculum development several times and usually the process for developing the curriculum involves inviting resource persons to discuss²⁴. Since SAI was founded, there have been many developments in the curriculum, at that time there was no learning material that was directly related to character/morals education, especially for amil zakat, but it was integrated into the learning mater²⁵.

Regarding character education learning materials at SAI, the content is less and not specific, but integrated. All the material in the collection, utilization, financial side of intermediate and expert classes is related to character ethics, but cannot be separated from the material in the main business²⁶. When it was first established there were two basic needs, the most urgent was the need for fundraising or resource mobilization, so SAI learning began with the massive issue of fundraising as content, the second was institutional management²⁷.

Even though it is acknowledged that character or moral education is the key to becoming amil zakat, there is no learning material at SAI that is directly related to character education, only one or or classes discuss it but no special curriculum has been created. Morals, themselves, are the basis for amil zakat because amil zakat has a responsibility to Allah and a responsibility to the society, but amil zakat's attitude towards others is necessary. This is because in an organization there are many dynamics, various environments, and different characters. Therefore, it takes the ability to be able to manage, because it could become an obstacle in the organization due to an inappropriate attitude. In dealing with various organizational dynamics, a leader who is able to manage and find various characters to unite is needed, so

that spirituality, skills and others will follow. For example, at Rumah Zakat, there are two assessments, namely the first is the attitude of the character and the second is performance. Character based on amil zakat's own recognition has high score, so if the assessment of this character is low, it will have a big impact on the overall assessment²⁸.

Regarding the learning program, when SAI was first established there was strengthening of material fillers, outreach to postwil level, and PSAD (*Pelatihan Sertifikasi Amil Dasar* - Basic Amil Certification Training)²⁹. Currently, several learning programs exist at SAI (Sekolah Amil Indonesia, 2020), as follows:

1. Certification training: to meet the Special Work Competency Standards (SKKK) for amil zakat which has three levels, namely Basic Amil, Intermediate Amil, and Expert Amil.
2. Thematic Public Training: training with special themes in accordance with current and heretical developments.
3. Inhouse Training: training that is tailored to the needs of zakat institutions, is exclusive because it is only attended by institutions that are SAI clients.
4. Coaching and Mentoring: more advanced training in the form of mentoring and direction until the institution provided with coaching and mentoring achieves its best performance within a certain period or duration.

Learning Methods in Sekolah Amil Indonesia

The learning method at SAI is currently quite good, it can be online, offline, in-house training, can be per region, per region, the dates are adjusted to suit field needs, so there is high flexibility. In addition, currently the learning method is also carried out in a hybrid method. Offline learning methods mostly use classroom media, while online learning methods use zoom and SAI's platform, namely amilakademi.com. The media used when SAI was founded were more regular classes. But at this time, the media used are classical, presentations, discussions, until there are those that are simulations and go to the field³⁰. Apart from that, there are also case studies and assignments³¹.

According to the Department of Religion of the Republic Indonesia, the discussion method was carried out to accommodate the thoughts that were growing among the participants. Participants are encouraged to discuss certain topics together, with the aim of developing the ability to identify and analyze problems, exchange information, and enrich ideas. Meanwhile, the method of direct observation in the field is carried out to increase understanding and appreciation of the duties and responsibilities of zakat management and zakat empowerment, to dig up information that can support the writing of working papers, and to compare the findings of data in the field with what was written before so that further analysis can be obtained (Department of Religion of the Republic Indonesia, 2006).

The thing that influences those methods is equity or balance of a new understanding of zakat so that it is easier and the most efficient thing both in terms of time and target³². In addition, the learning method must also be target oriented and look at the conditions of the participants³³. When it was first established, the learning time was only 1 day to 2 days with 6 sessions for one theme and 1 session for 1.5 to 2 hours³⁴. But now there has been progress, the implementation time is 2 full days or 2.5 days, it could be 25-30 hours with various variations of practice and assignments³⁵. The number of sessions can be different for programs, such as fundraising 2 sessions (1 session 2 hours), while other programs 1.5 sessions. The obstacle faced in implementing learning methods is that one cannot apply one medium to all capital, capital and derivatives of this education, namely media³⁶.

Learning Evaluation in Sekolah Amil Indonesia

The method used to measure learning outcomes when SAI was first established; the ability to implement learning values practically in institutions, there are indicators of growth or improvement in both capacity and resources in these institutions, documented products from these institutions³⁷. To measure the success of learning achievements, namely through pretest and posttest³⁸. Apart from that, the assignment method is also used to measure learning outcomes³⁹. Regardless of which method is used to measure the achievement of learning outcomes, most of these methods must rely on aspects of certification, even better if SAI alumni take part in certification and then graduate⁴⁰. According to the Department of Religion of the Republic Indonesia, there are two aspects of participant evaluation assessment including mastery of the material as well as attitudes and behavior (Department of Religion of the Republic Indonesia, 2006). Apart from the aspect of assessing participants, there are several aspects in evaluating the implementation of a program (Mayasari *et al.*, 2022), namely:

1. Relevance: shows that there is a strong connection between the program and the learning objectives.
2. Efficiency: related to optimizing existing time and resources in managing the program.
3. Effectiveness: related to the benefits that can be taken for better program management.
4. Impact: relates to what impact the program has on participants, including program implementers.
5. Sustainability: related to the sustainability of program implementation in the future and with better program implementation. This can be done by overcoming all existing problems first.

Evaluation of the results of measuring learning outcomes carried out at SAI is by paying attention to the grades that fall on what material, the teacher repeats or not. If learning outcomes are not appropriate, review them during certification, and provide feedback to SAI to respond⁴¹. Feedback to SAI can also be done by providing a feedback form at each training.

If the learning outcomes are not appropriate then adjustments to the content and methods are made⁴².

In carrying out the evaluation, SAI is more concerned about whether the process has passed or not, whether the original step has been skipped. There is no definite measurement yet if the learning outcomes are not in line with the objectives⁴³. This is because the evaluation of the results of today's learning achievement measurements is much more complex. If the learning outcomes do not match the objectives of each learning program then exclusive assistance must be provided⁴⁴.

Conclusions

The thing that underlies the founding of SAI is that zakat takers in Indonesia must be competent. In general, SAI was established with the aim of ensuring that amil zakat competencies are identified, developed and certified so that it has an entity in Indonesia and specifically aims to create an ecosystem that can develop amil zakat competencies. The SAI curriculum design does refer to the SKKNI, but to reduce it to the learning curriculum, SAI formulates its own curriculum, materials and methods. Since SAI was founded, there has been no learning material that is directly related to character education, especially for zakat collection, but has been integrated into the learning material. The learning method at SAI is currently quite good and highly flexible, it can be online, offline, hybrid, in-house training, can be per region, per region, the dates are adjusted to suit field needs. Offline learning methods mostly use classroom media, while online learning methods use zoom and also SAI's platform, namely amilakademi.com. The media used are classical, presentations, discussions, simulations/case studies, assignments, and going out into the field. Learning time is an average of 2 with various variations of practice and assignments with the number of sessions varying for the program, 1.5-2 sessions and 1 session lasts 2 hours. Measuring the success of learning outcomes is carried out through pretests, posttests and assignments which must rely on certification aspects.

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Endnotes

¹ Wawancara dengan Bambang Suherman, tanggal 2 Desember 2022 di Jakarta.

² Wawancara dengan Nur Effendi, tanggal 8 November 2022 di Bandung.

³ Wawancara dengan Bambang Suherman, tanggal 2 Desember 2022 di Jakarta.

⁴ Wawancara dengan Nana Minarti, tanggal 7 November 2022 di Jakarta.

⁵ Wawancara dengan Nur Effendi, tanggal 8 November 2022 di Bandung.

⁶ Wawancara dengan Fahrizal Amir, tanggal 1 Desember 2022 di Jakarta.

⁷ Wawancara dengan Nana Sudiana, tanggal 6 Desember 2022 di Jakarta.

⁸ Wawancara dengan Bambang Suherman, tanggal 2 Desember 2022 di Jakarta.

⁹ Wawancara dengan Nana Minarti, tanggal 7 November 2022 di Jakarta.

¹⁰ Wawancara dengan Citra Widuri, tanggal 27 November 2022 di Jakarta.

¹¹ Wawancara dengan Nana Minarti, tanggal 7 November 2022 di Jakarta.

¹² Wawancara dengan Fahrizal Amir, tanggal 1 Desember 2022 di Jakarta.

¹³ Wawancara dengan Nana Sudiana, tanggal 6 Desember 2022 di Jakarta.

¹⁴ Wawancara dengan Nur Effendi, tanggal 8 November 2022 di Bandung.

¹⁵ Wawancara dengan Bambang Suherman, tanggal 2 Desember 2022 di Jakarta.

¹⁶ Wawancara dengan Bambang Suherman, tanggal 2 Desember 2022 di Jakarta.

¹⁷ Wawancara dengan Nana Sudiana, tanggal 6 Desember 2022 di Jakarta.

¹⁸ Wawancara dengan Fahrizal Amir, tanggal 1 Desember 2022 di Jakarta.

¹⁹ Wawancara dengan Nur Effendi, tanggal 8 November 2022 di Bandung.

²⁰ Wawancara dengan Bambang Suherman, tanggal 2 Desember 2022 di Jakarta.

²¹ Wawancara dengan Bambang Suherman, tanggal 2 Desember 2022 di Jakarta.

²² Wawancara dengan Nana Sudiana, tanggal 6 Desember 2022 di Jakarta.

²³ Wawancara dengan Citra Widuri, tanggal 27 November 2022 di Jakarta.

²⁴ Wawancara dengan Bambang Suherman, tanggal 2 Desember 2022 di Jakarta.

²⁵ Wawancara dengan Citra Widuri, tanggal 27 November 2022 di Jakarta.

- 26 Wawancara dengan Nana Sudiana, tanggal 6 Desember 2022 di Jakarta.
- 27 Wawancara dengan Bambang Suherman, tanggal 2 Desember 2022 di Jakarta.
- 28 Wawancara dengan Nur Effendi, tanggal 8 November 2022 di Bandung.
- 29 Wawancara dengan Nur Effendi, tanggal 8 November 2022 di Bandung.
- 30 Wawancara dengan Nur Effendi, tanggal 8 November 2022 di Bandung.
- 31 Wawancara dengan Fahrizal Amir, tanggal 1 Desember 2022 di Jakarta.
- 32 Wawancara dengan Nur Effendi, tanggal 8 November 2022 di Bandung.
- 33 Wawancara dengan Fahrizal Amir, tanggal 1 Desember 2022 di Jakarta.
- 34 Wawancara dengan Bambang Suherman, tanggal 2 Desember 2022 di Jakarta.
- 35 Wawancara dengan Nur Effendi, tanggal 8 November 2022 di Bandung.
- 36 Wawancara dengan Fahrizal Amir, tanggal 1 Desember 2022 di Jakarta.
- 37 Wawancara dengan Bambang Suherman, tanggal 2 Desember 2022 di Jakarta.
- 38 Wawancara dengan Citra Widuri, tanggal 27 November 2022 di Jakarta.
- 39 Wawancara dengan Fahrizal Amir, tanggal 1 Desember 2022 di Jakarta.
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- 42 Wawancara dengan Fahrizal Amir, tanggal 1 Desember 2022 di Jakarta.
- 43 Wawancara dengan Nur Effendi, tanggal 8 November 2022 di Bandung.
- 44 Wawancara dengan Bambang Suherman, tanggal 2 Desember 2022 di Jakarta.