

The Religiosity of the Managers and Management of the Laz Sinergi Foundation in Collecting Waqf

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Abstract: This study addresses the gap between the potential of *waqf* (Islamic endowment) in Indonesia and the low level of actual collections, the scarcity of research linking administrators' religiosity to waqf management, and the shifting orientation of *waqif* (donors) toward practical benefits. Focusing on the LAZ Sinergi Foundation, the study examines how administrators' religiosity, religious values, and their application in *waqf* management influence fundraising. Employing an interdisciplinary qualitative ethnographic approach, the research integrates religiosity theory—specifically the dimensions of knowledge, experience, and consequences—with organizational values, ethics, and *waqf* management practices. Data were gathered through participant observation, in-depth interviews, and researcher engagement. The findings reveal that the administrators' religiosity shapes their understanding of *waqf* as a religious trust (knowledge), fosters a sense of responsibility and trustworthiness (experience), and manifests in concrete management actions (consequences). These values are internalized within the organization's culture and governance, resulting in practices that are not merely administrative but also morally significant. The administrators' religiosity strengthens organizational integrity, builds public trust, encourages donor participation, and—through socially impactful programs—sustains *waqf* collection efforts. This study contributes to the field by integrating religiosity and management aspects to develop a *waqf* governance model that is adaptive, integrity-based, and welfare-oriented.

Keywords: Ethnography; governance integrity; Islamic philanthropy; organizational values; waqf

1. Introduction

The phenomenon of misuse of public funds in Islamic philanthropic institutions has again come under national scrutiny after Tempo Magazine published an investigative report in July 2022 titled "The Leaking Pockets of Community Funds." The report revealed alleged misappropriation of aid funds by the management of a prominent Islamic philanthropic institution, which ultimately resulted in legal proceedings and criminal convictions against its leadership. This case not only shook public trust but also raised serious questions about the ethical and spiritual quality of religious institution managers. Institutions that should serve as a vehicle for the community's social mandate are instead involved in practices that contradict Islamic values (CNN Indonesia, 2023).

This situation reinforces the findings of a global study by Hossein Askari and Scheherazade S. Rehman entitled How Islamic are Islamic Countries? This study confirms that the level of Islamicity of a country is not always directly proportional to the status of the majority of the Muslim population or formal religious symbols (Askari, 2010). Islamicity as the practice of Islamic values in social, economic, and political life is often not reflected even though a country is demographically called "Islamic." In a similar framework, Erich Fromm distinguishes between formal religiosity that is simply 'embracing religion' (to have religion) and substantive religiosity, namely 'being religious' in

a complete and integral way (to be religious). This difference in the quality of religiosity is often the root of moral deviation in the management of faith-based institutions (Fromm, 2013).

Thus, the fact that an Islamic philanthropic institution is managed by Muslim individuals does not automatically guarantee that it is in line with Islamic principles. Ideally, such institutions are managed by individuals with a strong religious commitment, characterized not only by a theoretical understanding of religious teachings but also by their practical application and practice in their professional lives. In this context, religiosity is not merely a symbolic expression, but rather an inner orientation and behavior that directly impacts the institution's ethical management.

According to the Big Indonesian Dictionary (KBBI), religiosity is devotion to religion: piety (Moeljadi et al., 2016). Religiosity can be defined as religiousness, which means the presence of an element of internalization of religion within a person. While the term religiosity is used as a word to indicate a person's attachment to their religion (Religious Commitment) (Dister, 1994). Meanwhile, according to Glock and Stark, religiosity is a religious commitment related to religion or belief, and which can be seen through an individual's activities or behavior related to the religion or belief they embrace. Then, this commitment can be seen from five dimensions, namely the dimension of belief, the dimension of religious practice, the dimension of experience, the dimension of knowledge and the dimension of consequences (Stark & Glock, 1968).

In the context of philanthropic institutions, the religiosity of managers plays a crucial role in creating a transparent, professional, and trustworthy system. Institutions such as the Zakat Collection Institution (LAZ) and the Waqf Administrator (Nazhir Waqf) are not only required to have modern management systems but also to uphold the spiritual values that underpin their social legitimacy. When these values are not internalized by their managers, the risk of abuse of authority, weak accountability, and a decline in public trust is highly likely. Therefore, managerial success in waqf collection cannot rely solely on technical aspects or administrative systems. This success is also greatly influenced by the personal and collective values of the managers, particularly the religiosity that serves as the institution's identity and ethical foundation.

Trust in managing public funds is one manifestation of a person's religious commitment, particularly in carrying out the task of managing public funds in philanthropic institutions. Philanthropy is the result of a long process of humanity in carrying out its humanitarian mission. Philanthropy can generally be interpreted as generosity, namely the attitude of prioritizing the interests of others or the common good that is inherent in humans both as individuals and collectively. Philanthropy comes from the Latin "philanthropia" or the Greek "philo" and "anthropos" which mean love of humanity (Latief, 2010). Referring to this understanding, the tradition of philanthropy exists in all religions, although the philosophy of philanthropy does not always have the same meaning between one culture and another. In practice, it can vary, although ultimately it boils down to one activity: "giving." Therefore, almost every civilization has philanthropists who consistently set aside their wealth, whether on a small or large scale, for the benefit of the general public or community (Latief, 2010).

The shift in the meaning of traditional philanthropy, known as the attitude of charitable generosity (compassion), is developed and reinterpreted, where the meaning of modern philanthropy is more interpreted as generosity to bring about structural change and social justice related to poverty, human rights, education, health, gender, the environment, and socio-cultural issues in a broad sense. This is based on the closeness of the original meaning of philanthropy to humanitarian and social values. Therefore, in this study, modern philanthropy is linked to its relevance to the problems of poverty, education, health, socio-culture, law, gender, and others (Jusuf, 2007).

Philanthropy is a universal concept, a principle of goodness through charity, grounded in theological, philosophical, and ethical aspects that have always been part of religious traditions. This aligns with Emile Durkheim's assertion that religion can only be understood by examining the social role it plays in uniting society (Durkheim, 2016). Therefore, it is fair to say that philanthropy is influenced by religious motivation and inspiration.

The Protestant tradition has theological-normative legitimacy for the culture of charity in supporting the poor and disadvantaged. The same is also found in the Jewish tradition, for example in the two phrases "love your God with all your heart and mind" and "love your neighbor as you love yourself" (Latief, 2010). Islam inspires philanthropy as practiced by the Islamic organization Muhammadiyah, whose humanitarian activism is supported by the spirit of Al-Ma'un (Latief & Mutaqin, 2015).

In Islamic tradition, philanthropy has been practiced since the prophetic period and continues to this day, as generosity is a fundamental part of Islamic teachings, demonstrating obedience and devotion to God. Philanthropy in Islam is generally understood as a moral obligation for believers to perform good deeds in the name of God (Fauzia, 2016). Three key concepts of philanthropy are deeply rooted in the Quran and Hadith: religious obligation, religious morality, and social justice. Religious obligation is based on zakat, a fundamental Islamic teaching. Religious morality underpins the nature of zakat, which emphasizes the importance of charity beyond ritual. Social justice encompasses the rights of the poor to receive assistance (Fauzia, 2016).

Islamic philanthropy in practice varies; some are recommended by law, and others are obligatory. While the term philanthropic practices refers to the Quran and the Prophet's hadith, there are various terms, including zakat, infaq, and waqf (Fauzia, 2016). Among these three forms, zakat and sedekah are the most popular because they are repeatedly mentioned in the Quran and hadith. While the term waqf is less common and is limited to the hadith alone, throughout Islamic history, it has dominated, even supporting and financing the majority of Muslims (Fauzia, 2016). For example, in the 8th century under Caliph Al-Walid, the First Islamic Hospital was established, known as Bimaristan (Bimar: sick person, Stan: place). The hospital was established using waqf and waqf. Where the waqf utilization pattern is divided into two: primary waqf and secondary waqf. Primary waqf is waqf funds allocated for the procurement of land and buildings. Meanwhile, secondary waqf is waqf funds used for medical equipment, commercial buildings, books, hospital expansion, and so on. The primary purpose of secondary waqf is to maintain the sustainability of hospitals, including operational costs (Pamungkas, 2022). Another modern example is the Free Maternity Home established by the Sinergi Foundation in 2004. This maternal and child health facility and service was established using waqf funds for land, buildings, and equipment. Meanwhile, operational costs are covered by productive waqf funds managed by the Sinergi Foundation and zakat funds (Rofiq, 2024, Interview).

Based on Amelia Fauzia's research, the practice of Islamic philanthropy has undergone a transformation. During the Prophet's time, zakat was individual and managed individually, but starting during the Caliphate of Umar, its collection and management became institutionalized (Fauzia, 2016). In Indonesia, the practice of philanthropy was introduced with the arrival of Islam in the archipelago. Philanthropy developed rapidly along with the strong influence of Islam. It is divided into at least three periods: the colonial period, the period of Indonesian independence, and the post-New Order era (Fauzia, 2016).

Before the existence of state regulations specifically regulating philanthropic activities, philanthropic practices were an important part of religious institutions such as mosques, Islamic boarding schools, and Islamic mass organizations. However, since 1968, state involvement in philanthropic management has been seriously manifested in the form of the establishment of the Zakat Collection Agency (BAZ) (Fauzia, 2016). In 1994, based on the concerns of Muslim journalists who were members of the *Republika* media, the philanthropic institution Dompot Dhuafa *Republika* was established, which is now the Zakat Collection Institute (Dompot Dhuafa, 2022). This was followed by the establishment of other LAZs such as Rumah Zakat, PKPU, DT Peduli, and others. In particular, LAZ growth was very high in the period 1998-2003, amounting to 34.1% (Fauzia, 2016). This was especially true after the enactment of Zakat Law No. 38 of 1999, which clearly regulates the management of zakat, infaq, and alms. This was then amended with the enactment of Zakat Law No. 23 of 2011. This law serves as the primary reference for regulating the management of zakat, infaq, and alms. Furthermore, it was clarified by Government Regulation No. 14 of 2014 concerning the implementation of Law No. 23 of 2011 concerning zakat management. In terms of financial

management, it refers to the Financial Accounting Standards Statement (PSAK) 109 on zakat, infaq, and alms.

Unlike zakat, waqf management since 2004 has been governed by Law No. 41 of 2004 concerning waqf. This law established the Indonesian Waqf Agency (BWI) to advance and develop waqf in Indonesia through the tasks of fostering, managing, developing, granting permits, and dismissing waqf administrators. As of 2022, there were 311 institutions receiving cash waqf registered with BWI (Indonesia, 2004).

In terms of language, waqf means to stop or stand (waafa/yaqifu/wakafan), in terms of sharia, waqf is to hold assets that may be used for benefits without depleting or damaging the object (ainnya) and used for good. Waqf objects cannot be owned personally or individually (mal mahjur), waqf objects belong to Allah SWT which are mandated to be in the public interest with a specific purpose (Huda, 2017). According to the majority of scholars, waqf is to hold an object that can be used, while 'ain assets remain, not lost or reduced, because the benefits are taken as long as the use of the property is permitted according to Islamic law (Huda & Heykal, 2010). The function of waqf as stated in the law is to realize the potential and economic benefits of waqf assets for the benefit of worship and to advance public welfare. The elements of waqf consist of wakif, nazir, waqf assets, waqf pledge, allocation of waqf assets, and waqf term (M. F. Fauzi, 2024). Waqf assets can be movable or immovable objects.

Based on data from the National Committee for Islamic Economics and Finance (KNEKS) and the World Giving Index (2019), Indonesia is one of the most generous countries. This is demonstrated by the high potential for waqf, including cash and land waqf, which reaches a potential of IDR 2,000 trillion per year. Currently, only 52,000 hectares of land are donated across 390,000 locations (Badan Wakaf Indonesi, 2022). Regionally, the largest potential for cash waqf is estimated to come from West Java Province (Nizar, 2017).

Cash waqf serves as a financial instrument in the Islamic economic system, demonstrating a significant impact on improving community welfare (Shaikh et al., 2017). Waqf can help alleviate poverty (Sadeq, 2002). Waqf can finance public needs (Azrai Azaimi Ambrose et al., 2018). Waqf can improve socio-economic conditions (Ridwan, 2018).

The 2021 National Waqf Index (IWN) was 0.139, a slight increase of 0.016 from 0.123 in the previous year. This indicates that the existing data has not experienced significant changes in general. The 2021 and 2020 IWNs remain in the same category, namely "Poor." This indicates that much effort is needed to improve the National IWN in the future (Badan Wakaf Indonesi, 2022).

The 2022 National Waqf Index (IWN) report illustrates that the potential for cash waqf is 180 trillion rupiah, but the actual collection of cash waqf has only reached 1.4 trillion rupiah. The 2022 National IWN was 0.274, a significant increase (0.135) from the previous year. The 2021 National IWN was 0.139. This indicates that the existing data has generally undergone significant changes. The 2022 National IWN is categorized as "Sufficient" compared to the 2021 IWN, which was categorized as "Insufficient" (Badan Wakaf Indonesi, 2022).

In 2023, the study found an IWN of 0.301, a 9.85% increase compared to 2022. This value is in the "good" category and an increase from the 2022 "sufficient" category. Specifically, of Indonesia's 34 provinces, 8 provinces are categorized as "very good," 8 provinces are categorized as "good," 15 provinces are categorized as "sufficient," and 3 provinces are categorized as "poor." By region, the highest increase was achieved in Western Indonesia at 22%, followed by Central Indonesia at 2%, and Eastern Indonesia at 31%. The increase in IWN in 2023 was influenced by 3 major factors, namely 34.22% institutional aspects (Nadzir Management and Nadzir Status), 22.92% system aspects (legality of waqf assets, sharia compliance and public information management) and 22.26% regulatory aspects (regulatory support, budget and coaching/training) (Badan Wakaf Indonesi, 2022).

Referring to the IWN, a major challenge in waqf management is improving it, starting from the legal aspects of the institution, the management process, the professionalism of managers, building public trust, and educating the public about waqf. Other research indicates that challenges in waqf

include: low competence of nadzir (managers), a lack of understanding among waqif (donors), and a lack of coordination between waqf regulators and waqf institutions (Muhammad & Sari, 2021).

The professionalism of the Nazhir will increase the trust of waqf donors (wakif). Professional Nazhir has the ability in the aspects of: human skills, human technical, and human relations are competent. Human skills are related to certain fields that are more inclined towards the nature of trustworthiness to develop waqf, human technical concerns the ability of the Nazhir to manage waqf assets, namely with the principle of openness, namely reporting and providing accurate information clearly and transparently. Human relations is the ability of the Nazhir in building networks for the benefit of waqf management and development (Ridwan, 2018). The success of waqf management lies in the existence of the Nazhir in maximizing the role of waqf, therefore the existence and quality of the Nazhir must receive more attention, both nazhir as individuals, organizations, and legal institutions (Wibisono et al., 2022).

A person's professionalism at work can be influenced by their religiosity. This means there is a relationship between religiosity and professionalism at work. The more religious a person is, the more professional they are at work (Pratama, 2023). Employee religiosity will always demonstrate a wiser attitude in facing all challenges at work. In employee performance assessments, research has shown that the greater the religiosity score, the greater the impact on employee performance (Hariyadi & Mahmudi, 2019).

Furthermore, religiosity is also an important value in the organizational management process, which is often reflected in organizational culture. Organizational culture is often understood as a set of beliefs or values that exist within an organization. The implementation of a strong organizational culture is also believed to be able to give rise to the characteristics and identity of an organization (A. Fauzi, 2016). Islam, as a religion and source of ethics, has contributed various concepts regarding various aspects of life, including within organizations. Organizational culture, which is the implementation of the values adopted by the people of an organization, can also be built using Islamic values. For example, the concepts of Ikhlas, amanah, and jama'ah, all three are sourced from Islamic teachings (Husni & Puadi, 2018).

Religiosity is also a crucial factor in increasing donor interest in waqf. Research by Rizkie Anugerah Pramudia revealed that religiosity has a positive and significant effect on interest in cash waqf (Pramudia & Syarief, 2020). This is in line with Hanifah and Rasyid's research, which found that religiosity significantly influences zakat payers' interest in paying zakat (Nur & Ridla, n.d.).

Specifically, religiosity also influences Generation Z's interest in cash waqf (Putra et al., 2023). The religious commitment of millennials has a positive and significant influence on waqf behavior (Zawawi et al., 2022). Millennials have great potential as cash waqf donors because from 2020 to 2030, millennials will dominate the Indonesian workforce (Wadi & Nurzaman, 2020). Millennials are the generation born during the development of technology. This generation is often referred to as Generation Y, those born between 1980 and 2000 (Faiza & Firda, 2018). Their lives are inseparable from the online world, including waqf donations, requiring Islamic philanthropic institutions to develop management in accordance with current societal customs. Furthermore, efforts should be made to increase the religiosity of millennials so that more people contribute as waqf.

The increasing interest of millennials in becoming waqf donors is evident in the city of Bandung. Research shows that people in Bandung have a high interest in cash waqf, with a minimum of one donation in their lifetime. Variables influencing interest in cash waqf in Bandung include religiosity, income, and perception (Rohman, 2021). Specifically, there has also been an increase in interest in waqf among millennials at the Sinergi Foundation, as expressed by WI:

"In the past three years, there has been an increase in millennial waqf donors, especially after we created waqf programs with relatively small donations, starting from IDR 10,000. These include waqf for water wells, waqf for Al-Quran Islamic boarding schools, and waqf for the Kutab Al-Fatih education fund" (Abdal, W. (2023). Interview with Wahyu).

Sinergi Foundation is an Islamic philanthropic institution that has been active since 2002. To date, it has undergone three institutional transformations. In 2002-2010, it was named Dompét Dhuafa Bandung, then changed to Dompét Dhuafa West Java, the name Dompét Dhuafa because it was born from the initiative of Dompét Dhuafa Republika in collaboration with the Dompét Dhuafa Bandung Foundation. Then in 2011, it rebranded to Sinergi Foundation through the process of changing the Foundation's name from the Dompét Dhuafa Bandung Foundation to the Semai Sinergi Umat Foundation with the Sinergi Foundation brand.

Since 2003, the Sinergi Foundation has focused on collecting, managing, and utilizing waqf funds. In fact, in 2004-2005, there was a significant increase in collection, from 750 million rupiah per year to 1.5 billion rupiah. This increase was due to waqf proceeds from the Free Maternity Home program. In 2014, waqf proceeds increased again, reaching 50 million rupiah per month, with the introduction of a new program, the Firdaus Memorial Park Muslim cemetery waqf. Each waqf donor receives a waqf plot for two people. The program has been widely responded to by people aged 45 and above (Abdal, W. (2023). Interview with Wahyu).

Starting in 2020, the Sinergi Foundation launched a waqf program for water wells, an Al-Quran Islamic boarding school, and an educational waqf for Kutab Al-Fatih. The program has received a positive response from millennials, as evidenced by the increasing number of donors entrusting their waqf to the Sinergi Foundation.

Table 1
Amount of Waqf and Wakif for the 2020-2022 Period

Donation	2020		2021		2022	
	Waqf Acquisition	Amount of Wakif	Waqf Acquisition	Jumlah Wakif	Waqf Acquisition	Amount of Wakif
Total Waqf Donation	6.344.563.287	1200	11.559.227.191	Total Waqf Donation	6.344.563.287	1200
Digital Endowment	186.081.751	450	412.240.336	Digital Endowment	186.081.751	450

** data source from Sinergi Foundation marketing*

The data is interesting to observe, especially regarding digital waqf, because the waqif who donate digitally are millennials who are accustomed to using technology. Wahyu, the Sinergi Foundation donor service supervisor, said on Tuesday, March 21, 2023, at the Sinergi Foundation Office that since the socialization of the water well waqf program, Islamic boarding school waqf, and Kutab Alfatih education waqf with donation values starting from IDR 10,000, many have entrusted waqf digitally, and the average age is between 20-40 years (Abdal, W. (2023). Interview with Wahyu). Based on this data, there was an increase in waqf revenue from 2020 to 2021 of IDR 226,158,585, or 122%, and an increase in the number of waqif by 1,358 people or 301%. Meanwhile, from 2021 to 2022, an interesting phenomenon occurred: the value of waqf decreased by Rp 24,887,736, or 6.03%. However, the number of waqifs increased by 1,994 people, or 110%. This indicates a decrease in the value of waqf donations issued by each waqif compared to the previous year.

Interviews with donors in the preliminary study (pre-observation) revealed an interesting insight: a different orientation in the waqf practices of donors to the Muslim Cemetery Waqf program. This orientation manifests as a shift in the goal of waqf, with donors participating in the Muslim Cemetery Waqf program seeking to obtain burial plots at a relatively lower cost compared to similar plots in similar locations. For example, MTR, a waqif who has only been waqfing at the Sinergi Foundation for two months, stated: "I donated to the Sinergi Foundation just two months ago, and it was my first. I was attracted to donating because of the facilities the Sinergi Foundation provides to donors. I donated through a bank transfer service."

This phenomenon demonstrates the religiosity of the waqf in implementing his/her religious beliefs through waqf worship. In religious terms, religiosity is equated with the potential for belief or faith acquired by a person (or humanity) from God. The quality of religiosity begins and stems from a deep appreciation and practice of belief in God Almighty, which is reflected in a person's individual, social, and religious behavior, whether alone, as a family member, a member of a professional community, or a member of society. With a high level of religiosity, a person will position others as multidimensional beings, consisting of a unity of biological, psychological, spiritual, and socio-cultural elements. In this context, the phenomenon of a person's religiosity becomes a fundamental part of basic human quality (Rakhmat, 2013).

Therefore, based on this overview, there are important gaps that require attention, including: First. The realization of waqf collection is still low compared to the existing potential. Second. Most existing research focuses more on the legal and fiqh aspects of waqf, management, and the role of waqf in economic development, lacking studies that specifically examine how the religiosity of managers impacts the strategy and effectiveness of waqf collection. Religiosity is often understood as a spiritual dimension, but has not been widely discussed in the context of professionalism and management practices. This gap can be filled by research that examines the relationship between the personal faith of LAZ managers and their performance in waqf fund collection. Third. Several studies have stated that religious values play an important role in Islamic organizations, but few provide empirical data or models that support the relationship between manager religiosity and success in waqf collection. This empirical gap can be filled with research based on quantitative or qualitative data that shows how individual levels of religiosity influence waqf management performance.

Fourth. Most research on waqf still focuses on large waqf institutions with national coverage, or traditional institutions that focus more on land or property waqf. Few studies examine LAZ with a unique profile like the Sinergi Foundation, which may have a different approach to waqf collection and management, particularly related to its modern and innovative social and economic vision. This research could fill this gap by focusing on more dynamic and innovative LAZs, and the impact of their managers' religiosity in facing contemporary challenges. Fifth. Many studies emphasize professionalism and accountability in waqf management, but few investigate how religiosity plays a role in professionalism, accountability, and public trust. This research could explore how the level of manager religiosity plays a role in maintaining integrity and accountability in LAZ management, which in turn can increase waqf collection due to increased donor trust. Sixth. Specifically, the phenomenon at the Sinergi Foundation is a decrease in the acquisition of waqf collections and a shift in the orientation of waqf in the Muslim burial waqf program, namely obtaining cheap burial plots compared to the cost of burial plots in other equivalent places.

This provides a strong basis for the problem statement, stating that the development of Islamic philanthropy, particularly in waqf collection, is related to religiosity. Therefore, researchers are interested in further examining the religiosity of managers, religious values in institutional management, waqf collection management, and the impact of manager religiosity and management on waqf collection. Several reasons motivated researchers to conduct research on this topic, including: First. Waqf managed by Islamic philanthropic institutions has been proven to have a positive impact on improving people's lives. Therefore, it is important to continue developing it to further benefit society. Second, the potential for waqf in Indonesia reaches 2,000 trillion rupiah per year. The potential for cash waqf is 180 trillion rupiah, but the realization of cash waqf collection has only reached 1.4 trillion rupiah. The National Waqf Index is still considered insufficient because many institutions are still categorized as insufficient and sufficient. Therefore, it is important to study this more deeply to find ways to optimize the potential of waqf in community development.

Third. The manager is the key to waqf management. All waqf development activities begin with the manager. Fourth, the manager's religiosity is crucial for effective and reliable management. Fifth, changes in the external environment demand organizational transformation as a means of continuous improvement. Sixth, the general public views waqf as still primarily focused on assets such as land for mosques, schools, and cemeteries, with little emphasis on productive aspects.

2. Research Method

The research approach is the ontological and epistemological foundation of any scientific activity. Selecting the right approach not only determines how data is obtained but also the researcher's perspective on social reality, the nature of knowledge, and the relationship between the researcher and the object of study. In social research, including those examining religiosity and Islamic philanthropy management, the research approach is key to determining the direction of analysis and the validity of the interpretation of the study results

In the context of this research, a qualitative approach was chosen because it allows for in-depth, subjective, and contextual exploration of meaning. John W. Creswell states that a qualitative approach is used to understand the meanings that individuals or groups construct regarding a social or humanitarian problem in a holistic and interpretive manner (Creswell, 1994). Creswell defines the qualitative approach as follows, "Qualitative research focuses on the processes that are occurring as well as the product or outcome. Researchers are particularly interested in understanding how things occur (Creswell, 1994)."

Creswell's view above reveals that a qualitative approach focuses on the processes that occur in research. This demonstrates that qualitative research cannot be limited. Furthermore, researchers are a crucial part of research, helping to understand the social phenomena that occur during the research process. John W. Creswell also stated that qualitative research is a method aimed at exploring and understanding the meanings that individuals or groups ascribe to social or humanitarian issues. Qualitative research procedures, or methodologies, also have inductive characteristics influenced by the researcher's experience in collecting and analyzing data (Creswell, 1994).

This study uses ethnographic methods to explore the religiosity of managers and management practices in developing waqf at the Sinergi Foundation, especially in collecting waqf. Researchers can obtain detailed and complete research data regarding this phenomenon by communicating directly with the parties involved, as well as being directly involved as Sinergi Foundation volunteers.

Ethnography is an empirical and theoretical approach aimed at obtaining in-depth descriptions and analyses of cultures based on intensive field research. The goal of ethnographic research is to provide a holistic picture of the research subjects, with an emphasis on capturing individuals' everyday experiences by observing and interviewing them and others they interact with. Ethnography literally means "writing about a group of people." According to (Moleong, 2021) "ethnographic design is a qualitative research procedure for describing and analyzing various cultural groups, interpreting patterns of behavior, beliefs, and language that develop and are used by a community group over time."

Judging from its origin, the term ethnography comes from the words "ethno" (nation) and "graphy" (to describe), so ethnography aims to describe a culture in its entirety, namely all aspects of culture, both material ones such as cultural artifacts (tools, clothing, buildings, and so on) and abstract ones, such as experiences, beliefs, norms and value systems of the group being studied. Departing from this term and explanation, it can be interpreted that ethnography is a method that explains, describes, identifies various human characteristics (nations) from general things to specific things. Ethnographic design is a qualitative research procedure for describing and analyzing various cultural groups with the aim of interpreting various patterns of behavior, beliefs, and language that develop over time. The Center for Cultural Institutions defines culture as everything related to human behavior and beliefs (Mudjiyanto, 2009).

Qualitative research using an ethnographic approach, data is understood as any form of information that helps researchers understand the meaning, structure, and social practices of a community in the context of its natural life (Patton, 2015). Because the focus of this research is the relationship between the religiosity of managers and the management of waqf collection at LAZ Sinergi Foundation, the data is not limited to verbal statements of informants, but includes actions, work habits, organizational artifacts, institutional documents, symbolic interactions, managerial decisions, and the regulatory context that frames waqf practices in Indonesia.

There are two types of data to be obtained from this research: primary data and secondary data. Primary data was obtained through observation, interviews, and documentation in this study, related to the following:

- a) Narratives of the religious and professional experiences of the managers (in-depth interviews).
- b) Participatory observation of work practices: collection meetings, waqf campaigns, interactions with waqf, accountability reporting.
- c) Religious symbolic behavior in work (e.g., integration of prayer, sharia terminology in meetings, use of verses/hadith in waqf persuasive materials).
- d) Managerial decision making that touches on ethical issues: transparency of funds, program priorities, determination of productive waqf schemes.
- e) Managers' responses to pressure from targets, regulations, and waqf expectations.
- f) Waqf proceeds, number of donors and reasons for donors to participate in the waqf program.

Secondary data was obtained from written documents, archives, publications, and relevant regulations. In this study, secondary data will strengthen the triangulation of field findings and help position the Sinergi Foundation within the macro context of national waqf philanthropy, including:

- a) Sinergi Foundation internal documents: SOP for waqf collection, annual reports, sharia/financial audit reports, digital campaign materials, donor statistics data, and minutes of strategic meetings.
- b) Legal/regulatory documents: Law No. 41 of 2004 concerning Waqf; related implementing regulations; guidelines of the Indonesian Waqf Board (BWI); regulations related to sharia financial reporting (e.g., PSAK related to waqf/zakat).
- c) Sector reports: National Waqf Index (KNEKS-BWI various years), national philanthropy reports, digital donation surveys.
- d) Academic literature: religiosity studies (Glock & Stark), social community values (Matras), classical management functions (Fayol), waqf management (Rozalinda), organizational ethics & religiosity (Weaver & Agle), Indonesian Islamic philanthropy studies (Fauzia), digital waqf behavior (Kasri & Chaerunnisa), and others.

3. Results and Discussion

a. *A Brief History and Journey of LAZ Sinergi Foundation*

Sinergi Foundation (SF) was established on October 14, 2002, as a non-profit organization carrying out a socio-religious mission based on Islamic philanthropy. Born from the collective spirit of da'wah activists and community leaders in Bandung, SF initially arose from concerns about the large potential of zakat, infaq, sedekah, and waqf (ZISWAF) that had not been professionally managed and had a significant impact on community empowerment. Its official deed of establishment was signed by Notary Evy Hybridawati, S.H., M.H., which later became the legal basis for the institution's operations (Foundation, 2023).

In the early stages, SF was better known as an institution that was active in raising humanitarian funds and distributing social assistance directly under the name Dompot Dhuafa Bandung, then changed to Dompot Dhuafa West Java and became the name Sinergi Foundation in 2011. The name change was driven by the end of the cooperation period with Dompot Dhuafa Republika.

Over time, the institution's grand vision began to take shape: to make waqf and religious social funds strategic instruments for sustainable community development. This spirit was driven by the realization that zakat, infaq, and waqf are not merely for short-term consumption but can also be developed into economic strength for the community through professional, accountable management based on Islamic values.

The early 2000s marked a period of institutional consolidation. The Sinergi Foundation began developing program units and strengthening its internal structure. During this period, a professional approach was implemented in organizational governance, including fundraising, financial reporting,

and program distribution. Partnerships with various parties, such as community leaders, Muslim entrepreneurs, and government agencies, began to form.

The years 2007-2012 marked a significant milestone in SF's transformation into an institution that not only operates in charity but also in the empowerment sector. One innovative program that emerged was the Free Maternity Home (RBC), which became a model for free healthcare services based on productive waqf. Furthermore, SF also began developing a social business model by establishing waqf business units whose proceeds are used to support social programs.

As public trust grew, SF expanded its reach by establishing productive waqf models, such as Fishbank for fishermen empowerment, waqf-based integrated agriculture, Kuttab Al-Fatih, and Islamic microfinance institutions. All these programs are implemented with a philosophy of cross-sector synergy: philanthropy, business, and community empowerment.

In its second decade (2013-2022), the Sinergi Foundation further strengthened its identity as a productive waqf institution. The organization's vision was updated to further emphasize SF's position as a reference for waqf management and social innovation based on Islamic values. During this period, SF received various external recognitions, including from Bank Indonesia, the Indonesian Waqf Board, the National Zakat Forum, and university academics. Some notable awards received include: the 2020 and 2022 IFA Awards for the Best Productive Waqf Fundraising Category; the 2022 FOZ Award for the Best Provincial Economic Program Institution; and an award from the University of Indonesia (2019) for the best scholarship partner.

For more than two decades, the Sinergi Foundation has continuously adapted to changing times. Digitalization of fundraising strategies, utilization of social media, and strengthening accountability through technology-based financial reporting have been key components of this institution's journey. SF is now not only a social program implementer but also a think tank focused on developing a productive waqf ecosystem in Indonesia.

Under the leadership of national figures such as KH. Miftah Faridl, Erie Sudewo, and a number of young professionals have transformed SF into an organization that integrates Islamic values, modern managerial capacity, and strategic vision to advance the people's civilization based on the people's social economy. The organization's activities are carried out legally under an operational permit as a zakat institution, in accordance with the Decree of the Minister of Religious Affairs of the Republic of Indonesia No. 946 of 2023, concerning the Recognition of the Semai Sinergi Umat Foundation (Sinergi Foundation) as a Provincial-Scale Zakat Amil Institution (LAZ). Then the waqf operation is based on the legality of the Waqf Nazhir, according to the Decree of the BWI (Indonesian Waqf Agency) Nadzir Registration Certificate Registration Number: 3.3.00056.

b. Vision, Mission and Core Values of the Organization

Since its inception, the Sinergi Foundation (SF) has positioned itself as an Islamic philanthropic institution that not only distributes aid but also designs sustainable programs with significant social impact. To this end, SF has formulated a vision, mission, and core values that serve as the philosophical foundation and strategic guidelines for institutional management. Sinergi Foundation's vision is: "To become a reference for waqf management and social empowerment innovation." This vision affirms SF's orientation as an institution that aspires to be a leading model in developing productive waqf and social empowerment based on Islamic values. It focuses not only on fundraising and distribution but also on program innovation that leverages the community's independence (Foundation, 2023).

To realize this vision, SF has established several strategic missions:

- 1) Building the best model for managing waqf and ZIS (Zakat, Infak, Sedekah) which is oriented towards the welfare of the community.
- 2) Developing sustainable social innovation programs, by combining Islamic values and managerial professionalism.
- 3) Strengthening human resource capacity and institutional governance, in order to create a trustworthy, accountable, and highly competitive organization.

- 4) Educating the public about the importance of waqf and ZIS as instruments for the socio-economic development of the community.

SF's core values are known as four main principles, which are not only slogans, but are also internalized in the organization's work culture (Foundation, 2023):

- 1) Trust: Carrying out every task with honesty, integrity, and full responsibility to God and society.
- 2) Collaborative: Emphasizes cross-sector collaboration, both with individuals, communities, and other institutions, to achieve common goals.
- 3) Leadership: Having the courage to lead and make decisions that are in the interests of the people and based on sharia principles.
- 4) Inspirational: Be a role model and source of inspiration in creating social programs that have a broad impact.

These values reflect an institutional character that integrates spirituality, professionalism, and innovation. In the context of this research, these values also serve as an important framework for understanding the religiosity of waqf managers and their implications for waqf management practices.

c. *Sinergi Foundation Organization Transformation and Rebranding*

Sinergi Foundation, currently known as one of the leading Islamic philanthropic institutions in Indonesia, has a long history that began with the establishment of the Dompot Dhuafa Bandung Foundation on October 14, 2002, through a Notarial Deed by Evy Hybridawati, S.H., M.H. (Foundation, 2023). In its early days, the institution's primary focus was collecting and distributing zakat, infaq, and sedekah (ZIS) funds to those in need in Bandung and its surrounding areas. The social fund management model during this period was still simple, oriented towards direct distribution, with a relatively streamlined organizational structure and direct involvement of the founders in program implementation. Nevertheless, the institution's presence began to gain public trust, as indicated by the increasing number of donors and the scope of its social programs. This is as expressed by Rachmalia.

The foundation's synergy began in 1998, when Mr. Eri Sudewo, the director of Dompot Dhuafa Republika, encouraged the opening of an office in Bandung. This was then realized with the opening of a Dompot Dhuafa cash office located at Bank Muamalat Buah Batu. At that time, there were only two team members, namely Mr. Yazid and Mr. Sepriyanto. As the public response began to grow and donors increased, in 2000, it was named Dompot Dhuafa Republika West Java Representative. In 2002, the implementation of the Multi-Corridor Network (JMK) concept by Dompot Dhuafa Republika received a positive response, including from the Dompot Dhuafa West Java Representative. So on October 14, 2002, a DD Republika-affiliated institution was established under the name of the Dompot Dhuafa Bandung Foundation with deed number 42, before notary Evy Hybridawati Wargahadibrata, SH (Rachmalia, I. (2024). Interview).

Along with the expansion of the program's reach and the community's growing needs, this organization expanded its institutional identity by changing its name to Dompot Dhuafa West Java (DD Jabar).

Since 2004, there has been a significant increase, particularly in fundraising and programs. By 2007, the empowerment program had spread to at least nine cities and regencies in West Java, prompting us to rebrand from Dompot Dhuafa Bandung to Dompot Dhuafa West Java. The management of Dompot Dhuafa West Java is a collaboration between the Dompot Dhuafa Bandung Foundation and the Dompot Dhuafa Republika Foundation (Rachmalia, I. (2024). Interview).

This name change was not merely administrative, but also reflected the expansion of the institution's geographic reach and increased legitimacy at the provincial level. During this phase, Dompot Dhuafa West Java began pioneering community empowerment programs, albeit on a limited scale, as an effort to go beyond providing consumer assistance to creating a more sustainable social

impact. A more fundamental transformation occurred on February 17, 2011, when the institution officially changed its name to the Semai Sinergi Umat Foundation with the public brand Sinergi Foundation, through Notarial Deed No. 24.

However, in 2010, a new policy was issued by the central government, requiring all organizations using the Dompét Dhuafa name to become branches of the Dompét Dhuafa Republika Foundation. The central government offered to either keep using the Dompét Dhuafa name, but the Dompét Dhuafa Bandung Foundation would be closed or merged into the Dompét Dhuafa Republika Foundation, or to continue using the existing foundation, but not to use the Dompét Dhuafa name. After that, we consulted with the Board of Trustees, supervisors, and administrators of the Foundation. Therefore, in the official Board of Trustees meeting on February 17, 2011, the Dompét Dhuafa Bandung Foundation, which was affiliated with the Dompét Dhuafa Republika Foundation, changed its name to the Semai Sinergi Umat Foundation (Sinergi Foundation) (Rachmalia, I. (2024). Interview).

This name change is not simply a change of identity, but rather part of a rebranding process accompanied by a strategic repositioning of the institution. Sinergi Foundation is expanding its vision and mission to become a center for productive waqf management and social innovation for community empowerment (Admin, 2023). With this new identity, the institution is releasing its dependence on the Dompét Dhuafa brand and simultaneously affirming its independence as a professional, accountable philanthropic entity focused on Islamic value-based programs oriented toward sustainable community development.

This change process can be analyzed using the organizational transformation theory framework proposed by Gouillart and Kelly. According to them, effective transformation encompasses four main dimensions: reframing, restructuring, revitalizing, and renewing people (Gouillart & N.J., 1995). The transformation of the Sinergi Foundation clearly reflects these four dimensions. In terms of reframing, the institution redefined its role, from a mere charitable organization to an empowering institution that emphasizes productive waqf management and social innovation-based development. The restructuring was carried out through changes in the legal entity and organizational structure, clearly separating governance functions through the foundation's board of directors and executive functions through professional operational management. Revitalization was realized through the launch of various new productive programs, such as the Free Maternity Home (RBC), Fishbank, Kuttab Al-Fatih, and an integrated waqf-based agricultural program. Meanwhile, renewing people was carried out through strengthening human resource capacity, internalizing the institution's core values such as trustworthiness, collaboration, inspirational leadership, and integrating religiosity into daily work practices.

This transformation has had a significant impact on the institution's identity, performance, and public legitimacy. Under the Sinergi Foundation brand, the institution has emerged as a pioneer in the development of productive waqf in Indonesia, integrating spiritual values with modern governance (Yuniani, 2021). The success of this transformation is reflected in the various national awards it has received, including the IFA Awards (2020 and 2022) for the productive waqf fundraising category, as well as recognition from the Zakat Forum and the Indonesian Waqf Board. Furthermore, the institution's reputation has been further strengthened by achieving a WTP (Unqualified Opinion) in its financial audit and increasing public participation. The Sinergi Foundation's new identity also emphasizes that the changes undertaken are not merely a name change but a fundamental shift in the organization's paradigm, structure, and culture, establishing it as a model for a modern Islamic philanthropic institution grounded in Islamic values and managerial professionalism.

d. Institutional Structure

The Sinergi Foundation, legally registered as the Semai Sinergi Umat Foundation, has an organizational structure designed to ensure professional governance grounded in Islamic values. This structure is built with a clear separation of roles between strategic policy formulation, sharia oversight,

and program implementation. This separation of functions allows for a balance between the principles of good governance and a commitment to religious values. At the highest level is the Advisory Board, which acts as a strategic authority in determining the direction and main policies of the institution. This board is led by Prof. Dr. KH. Miftah Faridl, a charismatic cleric and founder of the Sinergi Foundation. Along with him, several national figures are also part of the Advisory Board, including Drs. H. Erie Sudewo, MDM., founder of Dompot Dhuafa and pioneer of the professional zakat movement in Indonesia, H. Rachmat Badruddin, who has a reputation in economics and management, and Dr. KH. Saiful Islam Mubarak, Lc. (Foundation, 2023).

Under the Board of Trustees is the Sharia Supervisory Board, which plays an important role in ensuring that all activities related to the collection and management of social funds, especially waqf, are carried out in accordance with the provisions of Islamic law. This board consists of scholars, sharia academics, and Islamic law practitioners, including KH Athian Ali M. Da'i, MA., Ust. Maman Surahman, Lc., M.Ag., Drs. H. Teguh Kustiono, Panji Adam. S.Sy. M.H. The presence of the Sharia Supervisory Board not only provides Sharia legitimacy to the institution but also strengthens public trust in the Sinergi Foundation's integrity and credibility as a trustworthy Islamic philanthropic institution. Then the management of the Foundation is led by Drs. Sepriyanto.

To implement all strategic policies, day-to-day program implementation is carried out by Operational Management, led by a Chief Executive Officer (CEO), namely Asep Irawan. This management is responsible for planning, managing, and evaluating all programs, including productive waqf, which is one of the institution's main focuses. The operational management structure comprises various directorates and divisions with specific functions, including the Productive Waqf Division, the Fundraising and Communication Division, the Social Programs and Empowerment Division, and the Finance and General Division. This division collaborates with an independent auditor, KAPARAUtomodanRekan, to ensure the institution's financial reports are prepared in a transparent and accountable manner.

The separation of roles between the foundation's governance and operational management (executive) reflects the application of modern management principles as described by Henry Fayol, who emphasized the importance of planning, organizing, implementing, and monitoring functions in every organization (Fayol, 1949). Strategic decisions are made through a deliberative process involving the Board of Trustees, the Sharia Board, and the Foundation's management, while policy implementation is carried out professionally by the management team. With this pattern, the Sinergi Foundation can integrate religious values with modern governance practices, thereby maintaining professionalism and a commitment to sharia principles across all its activities.

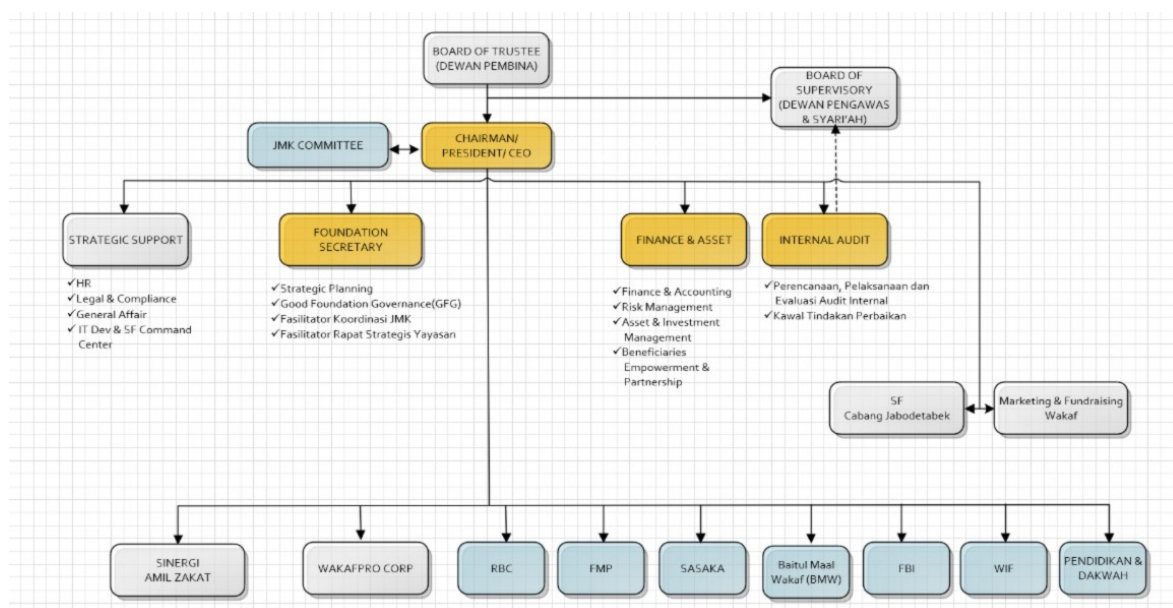


Figure 1. Synergy Foundation Structure Chart

e. *Six Pillars of the Flagship Program*

The Sinergi Foundation, legally registered as the Semai Sinergi Umat Foundation, carries out its philanthropic activities through six main pillars that serve as the institution's strategic foundation (Foundation, 2023). These pillars are designed to realize the institution's grand vision of making zakat, infaq, sedekah, and waqf (ZISWAF) an instrument that is not only charitable but also capable of empowering the community in a productive and sustainable manner. Each pillar is built to provide a broad, equitable, and long-term social impact, so that its benefits can be felt tangibly by the community.

The Productive Waqf Pillar is the main characteristic of Sinergi Foundation. Through this pillar, the institution manages waqf assets in a productive manner by developing various business units, such as culinary, property, fashion, agriculture, and waqf property management, that generate surplus income. Funds obtained from this management are then used to finance various social, educational, and community empowerment programs. The main program in the productive waqf pillar includes: Ampera Pasteur Restaurant. The restaurant was established through a collaboration between the Sinergi Foundation and RM Ampera in 2016. Sinergi acts as an investor by utilizing productive waqf funds collected from donors. Meanwhile, RM Ampera is the manager and brand owner. Both agreed to cooperate with a profit-sharing pattern (*mudharabah*).

Ampera Pasteur Restaurant is a pilot project for SF, utilizing productive waqf funds. It operates on a profit-sharing basis between SF and Ampera. The partnership period is 10 (ten) years. Alhamdulillah, within two years, the waqf funds have been repaid from the profits of those two years. This serves as our capital for socializing and promoting waqf to the community and serves as an example for fellow waqf managers from other institutions. In addition, there are the General House Culinary in Lembang, the Orchid House, fashion businesses, property, and others. All of these utilize productive waqf funds with the aim of revolving waqf funds according to sharia principles, then the proceeds are used for social programs such as the Free Maternity Home, Kutab Al-Fatih Cileunyi, and several other social programs (Gerry. (2024). Interview).

The waqf investment is managed under the auspices of the Wakafpro Corporation, a subsidiary of the Semai Sinergi Umat Foundation. Furthermore, there is the Land of Wakaf Teras Lembang, a waqf-based halal tourism area located in Lembang, West Bandung Regency, at Jl. Tangkuban Perahu KM 17. This area stands on 2.3 hectares of waqf land, donated by the Mashudi family. This area combines the concepts of productive waqf and social waqf, featuring several business units, a mosque, and educational facilities. These business units include General's House Culinary (Ameera, 2024).

Figure 2. Waqf Business Unit: General's House Culinary (SF Document)



The Education Synergy Pillar focuses on enhancing the quality of human resources by providing education grounded in Islamic values. This program includes support for educational institutions such as Kuttab Al-Fatih, scholarships, and Quran literacy programs. Education is seen as a strategic long-term investment to shape a generation of intelligent, moral, and competitive Muslims. Kutab Al-Fatih is an educational waqf program run through a collaboration between the Sinergi Foundation and Al-Fatih Pillar of Civilization. Both share a lofty ideal: building education that transcends social strata.

f. Religiosity of Sinergi Foundation Management

The religiosity of managers is a fundamental aspect in understanding the institutional dynamics of the Sinergi Foundation. In the context of Islamic philanthropic institutions, religiosity is seen not only as an expression of personal faith but also as a factor influencing the way of thinking, work ethic, and direction of organizational policies. Religiosity serves as a moral foundation and social energy that drives the emergence of managerial practices with integrity, particularly in the collection of waqf, which demands high accountability and sharia legitimacy.

The religiosity discussed in this study relates to the dimensions of knowledge, experience, and consequentiality. These three dimensions can shape a person's religious behavior in both the personal and social spheres. . Among the Sinergi Foundation administrators, religiosity is evident not only in their worship routines but also in how they position their institutional role as part of social worship. From this perspective, religiosity becomes a crucial instrument for ensuring that waqf management is not merely a formal procedure but is grounded in universal Islamic values such as trustworthiness, justice, and beneficence.

Furthermore, the religiosity of managers manifests in various forms: the background of life that shapes spiritual identity, the process of internalizing values through formal and informal education, and the application of religious values in organizational policies. The socio-cultural context of the organization also plays a role, as the Islamic work culture fostered at the Sinergi Foundation blends with modern management principles, creating a unique institutional model that is relevant to the needs of contemporary society.

Based on this, the discussion of the religiosity of managers in this chapter will be directed at uncovering how the beliefs, attitudes, and actions of managers directly contribute to the sustainability and effectiveness of the institution, particularly in the area of waqf collection. This description will include profiles of key informants: the CEO, the finance director, and the waqf director as operational policy makers within the institution, by exploring their life journeys, religious knowledge, spiritual experiences, and the application of religious values in organizational management. Through this approach, the researcher seeks to demonstrate how personal religiosity can be institutionalized into an organizational culture that not only strengthens professionalism but also provides sharia legitimacy and public accountability for the Sinergi Foundation.

4. Conclusion

The research findings show that the religiosity of the LAZ Sinergi Foundation administrators is reflected in the dimension of religious knowledge that shapes their understanding of waqf as a religious trust. The administrators' religious knowledge stems not only from formal education but also from their family environment, learning experiences, and social interactions, which shape their understanding of their responsibilities as waqf administrators. This understanding leads to the waqf being viewed not merely as a philanthropic instrument but as a social service whose sustainability must be maintained. This religious knowledge provides a conceptual basis for the administrators in understanding their institutional duties and determining the direction of waqf management that is oriented towards the public good.

The religiosity of the managers is also evident in the religious experiences that shape their attitudes in carrying out institutional duties. Life experiences related to religious education, da'wah activities, and involvement in social activities foster a relatively strong religious awareness in the managers. This awareness influences their attitude in viewing their work as part of their religious responsibilities, so that institutional duties are carried out with sincerity and high commitment. These

religious experiences contribute to the formation of an attitude of trustworthiness, integrity, and prudence in managing waqf, which then becomes an important characteristic of the organization's work culture.

The religiosity of the managers reaches its most concrete form in the consequential dimension, namely when the religious values believed in are embodied in concrete institutional actions. This dimension is evident in efforts to safeguard the principal of the waqf, develop productive waqf programs, and implement organizational governance oriented towards social benefits and waqf sustainability. The values of trustworthiness internalized by the managers are reflected in their daily work practices, both in decision-making and in their relationships with the community. Thus, the religiosity of the LAZ Sinergi Foundation managers does not stop at the level of religious knowledge and experience, but develops into concrete actions that shape a consistent pattern of waqf management.

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