

From Purification Movement to Social Philanthropy: The Transformation of PERSIS in the Management of ZIS for Mustahik Empowerment

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Abstrak

Artikel ini menganalisis transformasi PERSIS dalam pengelolaan dana umat melalui Lembaga Amil Zakat (LAZ) PERSIS serta implikasinya terhadap pemberdayaan *mustahik*. Penelitian menggunakan pendekatan kualitatif dengan jenis studi kasus instrumental tunggal. Data dikumpulkan melalui wawancara mendalam, observasi lapangan, dan analisis dokumen kelembagaan. Hasil penelitian menunjukkan bahwa transformasi PERSIS tidak menghilangkan identitas pemurnian akidah, tetapi memperluas artikulasi gerakan ke ranah sosial-ekonomi melalui tata kelola zakat, infak, dan sedekah yang lebih profesional. LAZ PERSIS menjadi ruang pelembagaan transformasi tersebut melalui penguatan transparansi, akuntabilitas, program pemberdayaan, dan distribusi dana umat. Namun, proses pemberdayaan masih menghadapi tantangan pada aspek tindak lanjut, monitoring, dan pengukuran dampak program. Artikel ini berkontribusi pada kajian transformasi organisasi Islam dan filantropi Islam dengan menunjukkan hubungan antara perubahan kelembagaan, tata kelola Zakat, Infak, dan sedekah (ZIS), serta pemberdayaan *mustahik*.

Kata Kunci: LAZ Persis; pemberdayaan mustahik; Persis; transformasi organisasi.

Abstract

This article analyzes the transformation of PERSIS in managing community funds through LAZ PERSIS and its implications for the empowerment of mustahik. This study employs a qualitative approach using a single instrumental case study design. Data were collected through in-depth interviews, field observations, and analysis of institutional documents. The study indicate that the transformation of PERSIS does not diminish its identity of doctrinal purification, but rather expands the articulation of its movement into the socio-economic sphere through more professional governance of zakat, infaq, and sadaqah. LAZ PERSIS

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serves as an institutional space for this transformation by strengthening transparency, accountability, empowerment programs, and the distribution of community funds. However, the empowerment process continues to face challenges in terms of follow-up, monitoring, and program impact measurement. This article contributes to the study of Islamic organizational transformation and Islamic philanthropy by demonstrating the relationship between institutional change, ZIS governance, and the empowerment of mustahik.

Keywords: LAZ Persis; mustahik empowerment; organizational transformation; Persis.

INTRODUCTION

Within Indonesian Muslim society, zakat, infaq, and sadaqah are no longer understood merely as personal acts of worship. Rather, they have increasingly developed into social instruments managed through institutions, procedures, reporting mechanisms, empowerment programs, and institutional networks (Jaenudin & Herianingrum, 2022). Empirical studies indicate that zakat institutions not only collect and distribute funds through conventional mechanisms, but also administer economic empowerment programs through the distribution of productive zakat, business mentoring, and training for *mustahik* (Nugraha et al., 2024). This shift has had a direct impact on *mustahik* communities. They no longer receive only short-term assistance, but are increasingly engaged in mentoring schemes, training, access to capital, and community-based economic programs designed to improve their income and welfare (Jarwanto & Anantyasari, 2025). It is within this context that Islamic organizations face new demands. Their role is no longer sufficient as guardians of religious teachings alone; they are also expected to demonstrate their social relevance in the lives of poor communities through tangible improvements in *mustahik* income and economic independence (Hakim & Novi Rifa, 2020).

This phenomenon is evident in Persatuan Islam, or PERSIS, a modernist Islamic organization founded on 12 September 1923 in Bandung as an Islamic reform movement grounded in doctrinal purification and education (Suharto, 2013). Historically, PERSIS has been strongly associated with the purification of Islamic creed, da'wah, education, and the formation of religious understanding based on the Qur'an and Sunnah, as reflected in studies of the movement's patterns of resistance and adaptation, which demonstrate its consistency in upholding purificatory principles within contemporary social contexts (Yulianto & Suparto, 2025). In its subsequent development, PERSIS demonstrated an expansion of its movement orientation, no longer focusing solely on normative da'wah but also engaging institutionally with the needs of the Muslim community (Zaenudin et al., 2024). This expansion does not signify an abandonment of its identity of doctrinal purification; rather, it broadens the articulation of the organization's role into the socio-economic sphere, including education, da'wah, health, and community welfare, through the institutions it has established (Eliwatis et al., 2022). This transformation is explicitly reflected in the strengthening of LAZ PERSIS as an institution responsible for managing zakat, infaq, and sadaqah (ZIS), with the aim of

improving community welfare in the fields of education, da'wah, social affairs, the economy, and health. Previous studies on zakat, infaq, and sadaqah (ZIS) utilization strategies at LAZ PERSIS in Bandung City found that the institution manages zakat, infaq, and sadaqah (ZIS) funds through various community economic programs, although it continues to face challenges related to suboptimal mentoring and supervision in *mustahik* empowerment programs (Febby bilqis & Nurfahmiyati, 2024)

Initial observations of PERSIS's institutional dynamics indicate a shift in its movement pattern from a firm and argumentative style of da'wah toward a more adaptive, socially oriented, and institutionalized approach, in line with the changing paradigm of Islamic philanthropy, which increasingly emphasizes professionalism, inclusivity, and social impact in zakat management and *mustahik* empowerment (Abidin & Muhamad Rusmana, 2023). This transformation process is also reflected in the change in the nomenclature and strategic orientation of its zakat institution, from Pengurus Zakat Umat to Lembaga Amil Zakat PERSIS (LAZ PERSIS), which was established to respond comprehensively to the socio-economic needs of the Muslim community, including in the fields of education, da'wah, social welfare, economics, and health. (Hurun'in, 2024). The implications of this institutional change are reflected in increased public trust and the growing professionalism of LAZ, as indicated by its "Good" rating in sharia compliance and an unqualified opinion on its financial statements, both of which demonstrate institutional transparency and accountability (PERSIS, 2025; Persatuan Islam, 2025). LAZ PERSIS also implements a transparent, adaptive, proactive, and collaborative model for managing community funds through the strengthening of system digitalization and the enhancement of professional governance (LAZ PERSIS, 2025). Empirical evaluations of the BANGKIT Program implemented by LAZ PERSIS at the local level, such as in Kawalu Tasikmalaya and Cipedes, Tasikmalaya City, indicate an increase in *mustahik* income after participation in the empowerment program, although follow-up measurement and long-term impact evaluation remain challenges that require further improvement (Abidin & Muhamad Rusmana, 2023). Studies on PERSIS have thus far tended to situate the organization within the frameworks of ideology, da'wah, education, and doctrinal purification. Meanwhile, studies on zakat have more frequently emphasized distribution effectiveness, fund potential, institutional transparency, or muzakki trust. However, relatively few studies have examined the relationship between the transformation of Islamic organizations, ZIS governance, and the lived experiences of *mustahik* empowerment in an integrated manner. This article addresses that gap by examining LAZ PERSIS as an institutional arena through which the transformation of the PERSIS movement is embodied in the management of community funds.

Poverty remains a central context that underscores the relevance of zakat, infaq, and sadaqah as Islamic socio-economic instruments. Statistics Indonesia reported that, as of March 2025, Indonesia's poverty rate stood at 8.47 percent, equivalent to 23.85 million people, with rural poverty reaching 11.03 percent and urban poverty 6.73 percent, based on the National Socio-Economic Survey released by BPS. Although this figure reflects a

decline from the previous period, poverty remains a structural challenge (BPS: 2025). At the global level, data published by the World Bank updated the extreme poverty line to below US\$2.15 per day based on the 2017 purchasing power parity approach and showed that hundreds of millions of people continue to live in extreme poverty. The data further warned that, without inclusive growth, projections toward 2030 indicate that hundreds of millions of people will remain below the extreme poverty threshold. (World Bank: 2025). These empirical studies indicate that poverty alleviation cannot rely solely on short-term charitable assistance, as poverty is multidimensional and requires a more systematic empowerment approach. In this context, zakat, infaq, and sadaqah should be positioned as institutionalized, targeted, and sustainable instruments of empowerment that strengthen the economic capacity of *mustahik* rather than merely addressing immediate consumptive needs. Provincial-level panel study show that zakat plays a significant role in reducing the number of people living in poverty, as measured by the headcount ratio, and in enabling some *mustahik* to move above the poverty line. However, its effects on the depth and severity of poverty remain limited, indicating that zakat is more effective in reducing the number of poor people than in addressing inequality among those who remain poor (Choiriyah et al., 2020).

Recent literature on productive zakat emphasizes that the effectiveness of zakat, infaq, and sadaqah (ZIS) is highly dependent on the quality of governance, targeting accuracy, business mentoring, transparency, accountability, and impact measurement. Zakat empowerment programs and business assistance have a positive effect on the growth of *mustahik* enterprises and their welfare; however, these outcomes do not occur automatically in the absence of appropriate program design and adequate assistance, as a comprehensive approach is required in *mustahik* empowerment (Mawardi et al., 2023). Other studies on zakat governance identify transparency and accountability as essential elements that support the credibility of zakat institutions, as information disclosure and institutional responsibility contribute to enhancing public trust and support for empowerment programs. Further empirical research also confirms that the management of productive zakat, when accompanied by mentoring mechanisms, business management training, and monitoring and evaluation, contributes to strengthening the economic capacity of *mustahik*, while also demonstrating that well-designed program planning helps ensure more sustainable benefits for beneficiaries (Lasmiatun, 2020). These studies reinforce the conclusion that the remaining research gap is no longer merely whether productive zakat has the potential to reduce poverty, but rather how zakat institutions establish accountable governance, how empowerment programs are monitored on a sustainable basis, and the extent to which *mustahik* experience tangible improvements in their economic capacity.

However, the existing literature still leaves an important gap. A substantial body of research on PERSIS has tended to situate the organization within the frameworks of ideology, da'wah, education, and purification movements, with greater emphasis on normative aspects and the historical development of the movement (Yulianto & Suparto,

2025). Some studies on zakat have focused more on measuring effectiveness, potential, distribution strategies, or the relationship between transparency and muzakki trust, with an emphasis on quantitative outcomes such as the growth of *mustahik* enterprises or changes in poverty levels (Mawardi et al., 2023). Although these studies are important, they have not sufficiently explained deeper social processes, such as how Islamic organizations like PERSIS undergo institutional transformation, how such changes are interpreted by organizational administrators and beneficiaries, and how empowerment unfolds within the lived experiences of *mustahik* (Febby bilqis & Nurfahmiyati, 2024). This gap provides the primary rationale for employing a qualitative approach, as it enables the examination of internal dynamics and social experiences that cannot be adequately captured through quantitative data alone.

Theoretically, this study employs Kurt Lewin's organizational change theory to examine the transformation process of PERSIS through the stages of unfreezing, change, and refreezing (Burnes, 2020). The unfreezing stage is used to understand the emergence of the need for change, whether driven by internal leadership dynamics, demands for professionalization, zakat regulations, or the social needs of the Muslim community. The change stage is employed to examine the shift in organizational strategy toward more professional and responsive ZIS management, including through system digitalization, *mustahik*-based program planning, and adaptive monitoring and evaluation mechanisms (Mawardi et al., 2023). The refreezing stage is used to examine the institutionalization of change through LAZ PERSIS, governance arrangements, empowerment programs, and institutional accountability, thereby enabling change to become internalized and sustainable. Meanwhile, Robert Chambers's empowerment theory is employed to understand *mustahik* not as passive recipients of assistance, but as social subjects who possess lived experience, voice, capacity, and agency in the process of moving out of poverty (Pudjiarti, 2023). This approach emphasizes that the effectiveness of productive zakat should not be assessed solely in terms of financial distribution, but also through improvements in *mustahik* economic capacity, independence, and participation at every stage of the empowerment program.

Based on this background, this study aims to analyze the process of organizational transformation within PERSIS from a movement centered on doctrinal purification toward an expanded social role in the management of community funds. It also seeks to examine the implications of this transformation for zakat, infaq, and sadaqah (ZIS) governance by LAZ PERSIS and to explain the process of poverty alleviation through the empowerment programs it implements. The scope of the study is limited to the institutional experiences of PERSIS and LAZ PERSIS in managing zakat, infaq, and sadaqah, particularly in relation to the transformation process, the governance of community funds, and the practice of *mustahik* empowerment. Theoretically, this study contributes to the development of scholarship on Islamic organizational transformation and empowerment-based Islamic philanthropy. Practically, it may provide valuable

insights for Islamic community organizations and zakat management institutions in developing zakat, infaq, and sadaqah (ZIS) management models that are more participatory, accountable, and effective in fostering the economic independence of poor communities

RESEARCH METHOD

This study employs a qualitative approach with a single instrumental case study design, focusing on the organizational transformation of PERSIS through LAZ PERSIS. It is a field-based study, with primary data drawn from the organization's natural setting at the PERSIS/LAZ PERSIS headquarters in Bandung, as well as from its service networks in other regions.

Informants and Selection: A purposive sampling strategy was employed to select 10 organizational informants, consisting of the LAZ Director, Program Director, empowerment staff, chief secretary, and screening staff, as well as 5 *mustahik* from the Kampung Bangkit program. Informants were selected based on their positions, level of involvement, and direct knowledge of the organizational transformation and program implementation.

Data Collection: Semi-structured interviews were conducted for 60–90 minutes with each informant between May 2025 and February 2026, using an interview guide, audio recordings with consent, and field notes. Field observations focused on service activities, interactions between amil and community members, the screening of prospective beneficiaries, and empowerment practices. Document analysis was conducted on annual reports, ZIS management guidelines, program documents, and scholarly references related to organizational transformation and Islamic philanthropy.

Data Analysis: An interactive qualitative analysis model was employed, consisting of data collection, data reduction, data display, and conclusion drawing. Data reduction was conducted by selecting, simplifying, and categorizing the data according to three main themes: organizational transformation, zakat, infaq, and sadaqah (ZIS) governance, and *mustahik* empowerment. The data were presented in the form of thematic narratives, category matrices, and informant quotations.

Triangulation and Validity: Trustworthiness was ensured through source triangulation involving informants, documents, and observations; methodological triangulation through interviews, observations, and documentation; and member checking. Transferability, dependability, and confirmability were maintained through detailed contextual descriptions, systematic documentation of research procedures, and the preservation of an audit trail.

Ethics: Informant consent was obtained through informed consent procedures, sensitive identities were kept confidential, and the data were used solely for academic purposes.

RESULT AND DISCUSSION

This study indicate that the transformation of PERSIS cannot be interpreted as a complete change of identity. PERSIS has not abandoned its foundational commitment to the purification of Islamic creed (*akidah*). Rather, PERSIS has expanded the expression of its movement into the socio-economic sphere through the management of zakat, infaq, and sadaqah by LAZ PERSIS. This transformation is reflected in four main patterns: the rearticulation of movement identity, the professionalization of ZIS governance, the shift from aid distribution toward the empowerment of *mustahik*, and the fragility of empowerment processes when follow-up mechanisms and impact measurement have not yet been implemented systematically. The research documents also affirm that PERSIS' transformation into a movement that is more integrated with the cultural dynamics of society is closely associated with increasing public trust, professionalism, transparency, and accountability in the management of community-based Islamic funds.

Rearticulation of Movement Identity: Transformation without Losing Its Roots

The transformation of PERSIS is more appropriately understood as a rearticulation of identity rather than a replacement of identity. PERSIS continues to maintain its characteristic commitment to the purification of Islamic creed (*akidah*), yet the way the organization manifests Islamic values has expanded (Suharto, 2009). In its early phase, PERSIS was more widely recognized through purification-oriented da'wah, religious debates, and the demarcation of doctrinal boundaries (Noer, 1963). In the subsequent phase, however, PERSIS began to develop forms of social presence through education, philanthropy, and empowerment. Thus, this transformation does not eliminate its doctrinal orientation; rather, it changes the way doctrine is actualized in the life of society (Rahman & Saebani, 2018).

From Kurt Lewin's perspective, this process can be understood as the unfreezing phase (Hussain et al., 2018). The organization began to recognize that its established patterns were no longer sufficient to respond to changing social demands. The unfreezing phase was not merely a matter of the administrators' rational awareness of the need for change; it also reflected a form of moral unease. The organization began to reconsider

how the value of purification could remain relevant when society required not only doctrinal explanations of *akidah*, but also access to economic resources, health assistance, education, and the strengthening of life capacities. Lewin's three-stage model, therefore, should not be reduced to a mere technique of change management, since its theoretical foundation lies in the dynamics of the social field and the transformation of group behavior.

Organizational change demonstrates that transformations within Islamic organizations do not always follow the logic of managerial efficiency but also proceed through identity negotiations. PERSIS must continue to preserve its normative authority as a purification movement, while at the same time building broader social acceptance (Mughni, 1980). This tension is significant, as it shows that the transformation of religious organizations is not synonymous with the secularization of their role. On the contrary, transformation can serve as a new way of translating religious values into more concrete social practices (Suharto, 2013). Organizational change always involves reactions at both the micro and macro levels, including support, resistance, uncertainty, and the psychological adjustment of organizational actors. Change does not only generate administrative resistance, but also identity-related anxiety. The question that emerges is not merely "whether the structure has changed," but "whether this change remains faithful to the organization's da'wah mission."

Professionalization of ZIS: Spiritual Trust within a Modern Governance Framework

The second theme indicates that the transformation of PERSIS has found its institutional form through the professionalization of zakat, infaq, and sadaqah (ZIS) management by LAZ PERSIS. The management of community-based Islamic funds has shifted from a model grounded in moral proximity and personal trust toward a system-based model characterized by reporting mechanisms, auditing, digital channels, collaboration, and accountability. LAZ PERSIS adopts a collection model that is transparent, adaptive, proactive, and collaborative, in line with the concept of Good Amil Governance, which positions strong accountability standards as the basis for the legitimacy of zakat institutions within the context of Islamic philanthropy in Indonesia (Mutya & Maulina, 2025). This is reflected in the annual program reports and financial statements, which are publicly disclosed on the institution's official website, making them accessible to the broader community. Moreover, LAZ PERSIS has undergone a financial audit by an independent public accountant and has been issued an unqualified opinion (LAZ PERSIS, 2024). Fundraising is conducted through a variety of channels, including

religious sermons, study sessions, majelis taklim, official websites, social media, zakat pick-up services, door-to-door collection, and institutional collaborations.

The significance of this study lies in the fact that spiritual trust (*amanah*) has begun to be translated into modern governance practices. In the context of Islamic philanthropy, *amanah* cannot merely be claimed as a good intention. Rather, it must be demonstrated through mechanisms that are visible, auditable, and accountable, including standardized sharia accounting practices to validate the accountability of community-based Islamic funds (Mutya & Maulina, 2025). LAZ PERSIS consistently undergoes the Sharia Compliance Audit conducted by the Inspectorate General (Itjen) of the Ministry of Religious Affairs of the Republic of Indonesia and has been officially awarded a rating of 'Good' (Persis, 2025). At this point, LAZ PERSIS has entered the institutional logic of national zakat governance, which increasingly demands standardization, compliance, and the strengthening of organizational capacity. The 2024 Year-End National Zakat Management Report states that there are 721 zakat management institutions in Indonesia, consisting of the central BAZNAS, provincial BAZNAS, regency/municipal BAZNAS, and 173 LAZ. This figure indicates that LAZ PERSIS operates within an increasingly large and competitive zakat ecosystem. In line with the direction of national zakat policy outlined in the Indonesia Zakat Outlook 2024, which emphasizes the optimization of collection, distribution, human resource and IT development, governance, and network strengthening. Thus, the professionalization of LAZ PERSIS is not merely an internal organizational choice; it also represents a response to the increasingly complex regulatory and governance ecosystem of national zakat management (Pusat Kajian Strategis BAZNAS, 2024).

However, when observed from a broader perspective, this reality gives rise to a paradox. The more professional a zakat institution becomes, the greater the administrative distance between *muzakki*, *amil*, and *mustahik*. Screening procedures, reporting mechanisms, audits, and documentation indeed strengthen accountability. Yet, overly formal procedures may cause philanthropic relations to feel increasingly bureaucratic. It is at this point that the qualitative contribution of this study becomes evident. This study does not merely show that LAZ PERSIS has strengthened its governance; it also demonstrates that professionalization brings about a shift in meaning: from sadaqah as a personal act toward zakat as an organized social system.

Empowerment of *Mustahik*: From Objects of Assistance to Social Subjects

The third theme shows that zakat, infaq, and sadaqah (ZIS) management by LAZ PERSIS does not merely operate within a consumptive assistance pattern, but also moves toward economic empowerment. The 'Umat Mandiri', 'Rumah Bangkit', and 'Kampung Bangkit' programs demonstrate efforts to connect zakat, infaq, and sadaqah (ZIS) funds with training, business capital, mentoring, and community development. LAZ PERSIS engages *mustahik* through feasibility studies, problem identification, risk analysis, resource analysis, and collaboration with relevant stakeholders. *Mustahik* are not merely positioned as aid recipients but are guided to become active participants with a voice in the program processes (Asep Sofyan, 2025).

From Robert Chambers' perspective, this Program is significant because empowerment does not begin from institutional assumptions, but from the realities of the poor. Chambers emphasizes that the knowledge of poor communities is often subordinated to the knowledge of elites, professionals, and development bureaucrats. The 2023 'IDS Bulletin' reflection on Chambers' thought positions power, poverty, and knowledge as the core of the participatory approach. Thus, the empowerment of *mustahik* should not be understood merely as the provision of capital. Rather, it must be read as a transformation of power relations between the program-providing institution and the beneficiaries (Thompson & Cannon, 2023).

Studies on productive zakat that are commonly found tend to evaluate success primarily from an economic perspective. Firmansyah, in the Eastasouth Journal of Economics and Business, argues that productive zakat is directed toward enabling *mustahik* not only to receive consumptive zakat, but also to develop sustainable business activities. This study is consistent with that argument, yet it adds a qualitative dimension by showing that sustainability does not depend solely on capital. It also depends on self-confidence, market access, mentoring relationships, business management capacity, and the ability of *mustahik* to withstand everyday economic pressures (Rokibullah, 2025).

This is where the role of this study provides an alternative perspective. *Mustahik* should not be understood merely as "program targets." Rather, they are social actors who carry histories of poverty, family burdens, limited educational access, income instability, and the hope for recovery. When LAZ PERSIS provides training and business capital, what changes is not only the economic balance sheet. What also changes is the way *mustahik* perceive themselves. They begin to feel recognized, trusted, and given space to make an attempt. This subjective transformation is often invisible in numerical reports, yet it is highly decisive for the sustainability of empowerment.

Ambiguity of Empowerment: Between Emergency Assistance and Self-Reliance

The fourth theme shows that empowerment does not proceed in a linear manner. Consumptive assistance remains necessary because some *mustahik* are still in unstable basic living conditions. LAZ PERSIS ensures that the basic needs of beneficiaries are fulfilled first before encouraging their participation in productive programs. The research documents indicate that ZIS management is implemented through traditional consumptive, creative consumptive, traditional productive, and creative productive models. One of the main programs, *Kampung Bangkit*, is reported to have contributed to an increase in income of approximately 20 to 50 percent per month; however, its main weakness still lies in the limited follow-up mechanisms and the insufficient assessment of program impact (Najieb: 2026).

Empowerment has a layered temporality due to the fact that beneficiaries are not always immediately ready to participate in productive programs. Before discussing entrepreneurship, some *mustahik* must first be assisted in addressing basic needs such as food, health, debt, children's education, or household crises. If these basic needs are neglected, empowerment may instead become a new psychological burden (UU No.23, 2011). *Mustahik* are expected to become self-reliant, while the foundations of their lives remain unstable. In this context, consumptive assistance is not necessarily opposed to empowerment. Rather, consumptive assistance can serve as an initial protective phase before productive programs are introduced.

Research on the empowerment of *mustahik* by BAZNAS during the 2019–2024 period has continued to develop, yet it still requires deeper examination of program performance, empowerment models, and the sustainability of program impacts (Andriani et al., 2025). Empowerment should not be assessed merely from the programs that have been launched (Hamidah et al., 2021). Rather, it must be examined through the experiences of *mustahik* after the program has been implemented: whether their businesses continue to operate, whether their income remains stable, whether market access becomes available, and whether relations of dependency are reduced (Rahman Allawi & Wibowo, 2021).

Narratives of success in Islamic philanthropy should not be drawn too conclusively without considering multiple aspects. An increase in the income of assisted communities is important, but it is not sufficient to claim that poverty has been addressed in a sustainable manner (Al Haq et al., 2021). Poverty has structural dimensions. *mustahik* may experience an increase in income within a certain period, yet remain vulnerable when

confronted with illness, crop failure, rising prices, declining market demand, or family problems. Therefore, the main contribution of this study does not lie in claiming that the program has achieved final success, but in understanding that empowerment is a fragile, gradual process that requires systematic follow-up (Haliim, 2026).

Researcher's Reflection: Reading the Organization from Within and from Below

As a qualitative study, the interpretation of data cannot be separated from the researcher's positionality. The researcher engages with two fields of meaning simultaneously. The first is the internal field of the organization, which views zakat, infaq, and sadaqah (ZIS) management as part of da'wah and institutional trust (*amanah*). The second is the field of *mustahik* experience, in which assistance is interpreted as hope, opportunity, burden, or a process of economic recovery. If the researcher is too closely aligned with the institutional narrative, the study risks merely reproducing the organization's claims of success. Conversely, if the researcher emphasizes only the vulnerability of *mustahik*, the study may fail to capture the concrete work carried out by the organization.

Therefore, the reading of data in this study needs to be reflective. PERSIS is not positioned as an organization that has simply succeeded in transforming itself. Nor is PERSIS positioned as an organization that has lost its purification-oriented identity. This study views PERSIS as an organization that is negotiating its religious identity, the demands of modern governance, and the social needs of the Muslim community. LAZ PERSIS serves as a concrete arena in which this negotiation takes place through fundraising, aid distribution, training, mentoring, auditing, collaboration, and program evaluation.

This position is important for maintaining analytical depth. Organizational transformation is not only visible in documents, structures, or reports. It is also reflected in the way administrators speak about *amanah*, the way *amil* interpret accountability, the way *mustahik* experience assistance, and the way communities perceive change. By reading the organization from within and from the lived experiences of *mustahik* from below, this study seeks to avoid two forms of reduction. The first is managerial reduction, which views change merely as system improvement. The second is charitable reduction, which views zakat merely as the distribution of aid.

Synthesis of the Discussion

Conceptually, this study shows that the transformation of PERSIS through LAZ PERSIS can be understood as a transformation of social da'wah based on empowerment. Da'wah is no longer present merely as doctrinal correction, but also as the governance of community-based Islamic funds and as a practice of solidarity with vulnerable groups. Within Lewin's framework, PERSIS experienced the unfreezing of its established patterns, moved toward more professional social management, and subsequently institutionalized this change through LAZ PERSIS. Within Chambers' framework, however, such change becomes meaningful only when *mustahik* do not merely receive assistance, but also gain space to develop capacity, access, and self-reliance..

The theoretical contribution of this study lies in bringing together the study of Islamic organizational transformation and the study of *mustahik* empowerment. Some strands of literature situate Islamic organizations within studies of ideology, da'wah, or social movements. Other strands of literature place zakat within studies of economic effectiveness and governance. This study connects these two domains. It shows that ZIS management is not merely an issue of philanthropy, but also a space in which organizational identity is transformed and social relations among institutions, *muzakki*, *amil*, and *mustahik* are reconfigured.

Its practical contribution lies in cautioning that the professionalization of LAZ must be balanced with sensitivity to empowerment. Transparency, auditing, and reporting are important for building trust. However, the success of empowerment must still be assessed through the lived experiences of *mustahik*. A good program is not merely one that has been distributed, but one that enables beneficiaries to better understand their problems, access resources, develop their capacities, and gradually reduce dependency. Therefore zakat, infaq, and sadaqah (ZIS) management should not stop at aligning programs with development indicators, but should move further toward producing concrete changes in the dignity, agency, and sustainability of the lives of poor communities.

CONCLUSION

This study demonstrates that the transformation of PERSIS through LAZ PERSIS does not represent a total shift in organizational identity, but rather a rearticulation of a religious movement within a broader social context. PERSIS continues to preserve its doctrinal foundation of theological purification while expanding the manifestation of its da'wah through a more professional, institutionalized, and empowerment-oriented

management of zakat, infaq, and sadaqah. Within Kurt Lewin's framework, this transformation occurred through the unfreezing of established patterns, a shift toward more adaptive ZIS governance, and the institutionalization of LAZ PERSIS as an instrument of social da'wah and community service.

The findings further indicate that the professionalization of ZIS through transparency, accountability, digitalization, collaboration, and auditing strengthens the institutional legitimacy of LAZ PERSIS. However, success should not be measured merely by administrative quality or increased fund collection, but by tangible changes in the lives of *mustahik*. From Robert Chambers' perspective, *mustahik* should be positioned as subjects of empowerment who possess voice, capacity, and agency. LAZ PERSIS programs have shifted from consumptive assistance toward economic empowerment through training, business capital, mentoring, and community development. Nevertheless, increased income alone is insufficient to conclude that empowerment has been fully achieved, as the process remains gradual and vulnerable. Therefore, monitoring, evaluation, and post-program assistance need to be strengthened to ensure more sustainable empowerment outcomes.

Theoretically, this study bridges the literature on Islamic organizational transformation and empowerment-based philanthropy, positioning ZIS management not merely as the distribution of funds, but also as a space for organizational identity change and social relations. Practically, the study highlights the importance of balancing governance professionalization with sensitivity to the lived experiences of *mustahik*. As this study is limited to a single case, future research should employ comparative and longitudinal approaches to assess the sustainability of empowerment outcomes and examine the relevance of these findings across other zakat institutions and Islamic organizations.

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