

Amil Zakat Performance: The Mediating Role of Islamic Work Motivation

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ABSTRACT

Introduction: The persistent gap between Indonesia's zakat potential and its actual collection highlights the need to improve the performance of amil zakat through effective leadership, professional competence, and strong Islamic work motivation. This study examines the influence of prophetic leadership and competence on the performance of amil zakat, with Islamic work motivation serving as a mediating variable in zakat institutions across East Kalimantan, Indonesia.

Methods: This study employed a quantitative explanatory research design. Data were collected from 103 amil zakat representing 12 officially registered zakat institutions in East Kalimantan using purposive sampling. Structural Equation Modelling (SEM) with WarpPLS 8.0 was used to test the direct and indirect relationships among prophetic leadership, competence, Islamic work motivation, and amil zakat performance.

Results: The findings indicate that prophetic leadership and competence significantly improve amil zakat performance both directly and indirectly through Islamic work motivation. Islamic work motivation was found to play a significant mediating role, indicating that leadership based on prophetic values (shiddiq, amanah, tabligh, and fathanah) and professional competence enhance employees' motivation, which subsequently improves organizational performance.

Conclusion and suggestion: This study contributes to the development of Islamic human resource management by providing empirical evidence on the importance of integrating prophetic leadership, competence, and Islamic work motivation to enhance amil zakat performance. The findings suggest that zakat institutions should strengthen leadership development programs grounded in prophetic values while continuously improving professional competencies and fostering Islamic work motivation. Future

research is recommended to include broader geographical coverage, larger samples, and additional organizational or contextual variables to provide a more comprehensive understanding of performance improvement in zakat institutions.

Keywords: *Prophetic Leadership, Islamic Work Motivation, Amil Zakat Performance, Islamic Management*

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INTRODUCTION

Zakat is a vital instrument in the Islamic economic system, serving a strategic role in promoting development and empowering the ummah. Through zakat institutions, community funds can be collected, managed, and distributed professionally, transparently, and in accordance with sharia principles. The success of zakat institutions in fulfilling their socio-economic functions largely depends on the quality of human resources particularly the amil zakat who are directly responsible for the operational implementation of these institutions. Optimal performance of amil is key to enhancing public trust and ensuring the effective distribution of zakat for community welfare. One of the factors influencing amil performance is the leadership style applied within zakat institutions. Prophetic leadership represents the ideal leadership model because it integrates moral, spiritual, and professional values into managerial practice. This leadership model is grounded in the four prophetic traits—shiddiq (truthfulness), amanah (trustworthiness), tabligh (effective communication), and fathanah (wisdom) (Antonio, 2013). These values foster an Islamic work culture characterized by sincerity, responsibility, and a strong sense of service to the ummah. Previous studies have demonstrated that Islamic leadership significantly affects employee performance across various sectors, including Islamic financial and educational institutions (Candra et al., 2022; Virana & Maftuhah, 2023; Abdelwahed et al., 2024).

In addition to leadership, amil competence plays a crucial role in supporting the performance of zakat institutions. Competence encompasses technical, managerial, interpersonal, and spiritual abilities that enable amil to perform their duties effectively and efficiently (Zaroni et al., 2024). Earlier research has shown that improving competence is positively correlated with work quality and effectiveness (Noviyanti et al., 2024; Simbolon, 2020). However, other studies have found contrasting results, suggesting that competence must be supported by strong motivational factors to produce optimal performance (Elkhori & Budianto, 2024). Within the context of zakat management, Islamic work motivation serves as an essential internal driving force. Employees who view their work as an act of worship (lillāhi ta'ālā) are more likely to exhibit higher levels of commitment and responsibility. Gagné & Deci (2024) explain that fundamental human needs—such as autonomy, competence, and relatedness—contribute to intrinsic motivation, which directly enhances performance. Similar findings were reported by Patihha et al. (2024) and Nasrul et al. (2021), who found that Islamic work motivation has a significant positive influence on employee performance.

East Kalimantan is one of the Indonesian provinces with considerable zakat potential, estimated at IDR 6.99 trillion. However, the actual collection has only reached approximately IDR 116.67 billion, or 1.65% of the potential (FOZ Kaltim, 2024). Data from BAZNAS indicate fluctuating trends in zakat, infak, and sadaqah (ZIS) collection between 2018 and 2023, with a significant decline during the Covid-19 pandemic and a notable recovery in 2023—an increase of 64%. This upward trend reflects improving institutional performance, yet it also highlights the need to strengthen governance based on Islamic values through prophetic leadership, enhanced amil competence, and stronger Islamic work motivation. Although numerous studies have examined the effects of leadership and competence on performance, research that positions Islamic work motivation as a mediating variable within zakat institutions remains scarce. Therefore, this study seeks to fill that gap by analyzing the influence of

prophetic leadership and competence on amil performance, with Islamic work motivation serving as a mediating variable in zakat institutions across East Kalimantan.

Despite the rapid development of zakat institutions in Indonesia, challenges related to organizational effectiveness and human resource quality continue to hinder the realization of zakat's socio-economic objectives. As nonprofit organizations with dual accountability to both society and Allah SWT, zakat institutions are required not only to maintain financial transparency but also to demonstrate high standards of professionalism, ethical conduct, and service quality. The increasing expectations of stakeholders—including *muzakki*, *mustahik*, government agencies, and the broader public—require zakat institutions to adopt management practices that integrate modern organizational principles with Islamic ethical values. Consequently, improving the quality of human resources has become a strategic priority for ensuring institutional sustainability and strengthening public confidence in zakat management (Mokodenseho et al., 2024; Hadi et al., 2026).

The strategic role of amil zakat extends beyond administrative functions. Amil are responsible for planning, collecting, managing, distributing, and reporting zakat funds while maintaining effective communication with donors and beneficiaries. Their responsibilities require not only technical competence but also integrity, accountability, empathy, and commitment to Islamic values. Recent studies emphasize that the quality of human resources is one of the principal determinants of institutional effectiveness and public trust in zakat organizations (Hadi et al., 2026; Zaroni et al., 2024). In recent years, Islamic leadership has received increasing scholarly attention because conventional leadership theories often emphasize organizational efficiency while paying limited attention to spiritual and ethical dimensions. Prophetic leadership offers an alternative paradigm by integrating managerial effectiveness with Islamic moral values. Unlike transactional leadership, which focuses primarily on rewards and punishments, or transformational leadership, which emphasizes vision and inspiration, prophetic leadership combines ethical integrity, spiritual accountability, social justice, and professional excellence. Leaders who embody the prophetic characteristics of *shiddiq*, *amanah*, *tabligh*, and *fathanah* are expected to cultivate organizational cultures characterized by trust, collaboration, transparency, and continuous improvement (Abdelwahed et al., 2024; Suradi et al., 2025).

Empirical evidence increasingly supports the effectiveness of Islamic leadership in improving organizational outcomes. Studies conducted in Islamic financial institutions, educational organizations, and faith-based nonprofit institutions consistently demonstrate positive relationships between Islamic leadership practices and employee engagement, organizational commitment, work motivation, and employee performance (Abdelwahed et al., 2024; Ma'ruf & Muafi, 2025; Zulkifli et al., 2026). These findings indicate that leadership grounded in Islamic values not only influences employee behavior directly but also shapes organizational culture and strengthens institutional resilience. Nevertheless, empirical studies specifically examining prophetic leadership within zakat institutions remain limited. Competence constitutes another fundamental determinant of organizational performance. Human capital theory suggests that organizations with highly competent employees are better positioned to achieve strategic objectives because employees possess the knowledge, skills, and abilities required to perform organizational tasks effectively. Within zakat institutions, competence includes understanding Islamic jurisprudence related to zakat (*fiqh al-zakat*), financial management, information technology, fundraising strategies, public communication, beneficiary empowerment, and organizational governance. Furthermore, competence also encompasses interpersonal capabilities, including teamwork, adaptability, and emotional intelligence, enabling amil to respond effectively to increasingly complex organizational challenges (Noviyanti et al., 2024; Zaroni et al., 2024).

However, competence alone may not automatically produce superior organizational performance. Employees with excellent technical abilities may still demonstrate suboptimal performance if they lack sufficient motivation or emotional attachment to organizational goals. Contemporary organizational behavior literature argues that motivation functions as the mechanism through which knowledge and abilities are translated into productive work behavior. In Islamic organizations, work motivation is not merely driven by economic

incentives but is deeply influenced by spiritual beliefs, religious commitment, and the perception that work represents an act of worship (*ibadah*). Islamic work motivation therefore provides an intrinsic source of commitment that strengthens both ethical behavior and organizational effectiveness (Gagné & Deci, 2024; Aflah et al., 2021). Islamic work motivation encourages employees to perform their duties sincerely (*ikhlas*), responsibly, and consistently regardless of external rewards. Individuals who perceive their professional responsibilities as acts of worship tend to exhibit stronger organizational commitment, greater resilience in facing workplace challenges, and higher ethical standards in decision-making. Such characteristics are particularly important in zakat institutions because employees are entrusted with managing public funds intended for poverty alleviation and social welfare. Consequently, Islamic work motivation is expected to strengthen the positive effects of prophetic leadership and competence on employee performance (Patihha et al., 2024; Nasrul et al., 2021; Surianto et al., 2026).

The mediating role of Islamic work motivation has received growing attention within Islamic human resource management research. Recent empirical findings demonstrate that leadership and competence improve employee performance more effectively when employees possess strong intrinsic motivation rooted in Islamic values (Zulkifli et al., 2026; Surianto et al., 2026). Nevertheless, empirical evidence concerning this mediating mechanism remains fragmented, particularly within nonprofit religious organizations. Most previous studies have focused on Islamic banking, educational institutions, or government organizations, while relatively few have investigated zakat institutions despite their unique governance characteristics. The context of East Kalimantan provides an important setting for examining these relationships. Besides possessing substantial zakat potential, the province is currently experiencing significant economic transformation associated with Indonesia's new capital city (IKN Nusantara). Economic expansion, population growth, urbanization, and increasing business activities are expected to substantially increase zakat potential over the coming years. These developments simultaneously create opportunities and challenges for zakat institutions, requiring stronger governance systems, more professional human resource management, and leadership capable of maintaining public trust. Consequently, understanding the determinants of amil performance has become increasingly important for ensuring that zakat institutions effectively contribute to sustainable socio-economic development (FOZ Kaltim, 2024).

Based on the foregoing discussion, this study develops an integrated conceptual framework in which prophetic leadership and competence function as organizational resources that enhance Islamic work motivation, which subsequently improves amil performance. By examining both direct and indirect relationships simultaneously using Structural Equation Modelling (SEM), this study provides a more comprehensive understanding of the mechanisms through which leadership and competence influence employee performance. Unlike previous studies that primarily investigated direct relationships, this research explicitly incorporates Islamic work motivation as a mediating construct, thereby contributing to the growing literature on Islamic human resource management and zakat governance (Hadi et al., 2026; Zulkifli et al., 2026). Accordingly, this study aims to analyze the direct effects of prophetic leadership and competence on the performance of amil zakat, investigate the influence of prophetic leadership and competence on Islamic work motivation, and examine the mediating role of Islamic work motivation in strengthening employee performance within zakat institutions in East Kalimantan. The findings are expected to enrich the literature on Islamic leadership, human resource management, and zakat governance while providing practical recommendations for policymakers and zakat institutions in designing leadership development programs, competency enhancement initiatives, and motivation-based human resource strategies that support sustainable institutional performance.

LITERATURE REVIEW

Prophetic leadership is a leadership model rooted in the exemplary conduct of Prophet Muhammad (peace be upon him), founded upon four fundamental traits: shiddiq (integrity),

amanah (trustworthiness), tabligh (communication), and fathanah (wisdom) (Antonio, 2013). This model emphasizes the balance between morality, spirituality, and professionalism in exercising leadership roles (Zaroni et al., 2026). In the perspective of Herzberg's Motivation Theory (Herzberg, 1959), prophetic values align with motivator factors that emphasize meaningful work, recognition, and responsibility, which in turn enhance employees' intrinsic motivation. Leaders who embody prophetic values can bridge the spiritual and professional dimensions of work, encouraging subordinates to perform their duties as acts of worship and linking their work to an eternal (ukhrawi) orientation. Robbins & Judge (2013) argue that transformational leadership, which emphasizes vision, moral values, and exemplary conduct, strongly influences work motivation. Therefore, prophetic leadership in zakat institutions can be regarded as an Islamic form of transformational leadership that motivates followers through spiritual and moral inspiration. Empirical studies support this relationship; Yusuf (2022) found that prophetic leadership positively affects employees' work motivation in Islamic universities. Similar results were reported by Zainuri and Aima (2019) at Al Salaam Islamic Bank and by Indayanti & Malik (2023), who confirmed that prophetic leadership enhances motivation among lecturers and educational staff. Based on these findings, it is hypothesized that prophetic leadership positively influences the Islamic work motivation of amil zakat.

In addition to leadership, competence is an important factor influencing the work motivation of amil zakat. Competence is defined as a combination of knowledge, skills, and attitudes that enable individuals to perform their tasks effectively (Spencer & Spencer, 1993). In the context of zakat institutions, competence includes mastery of zakat jurisprudence (fiqh zakat), organizational management, communication, and spiritual integrity (Supriyadi, 2020). Based on Self-Determination Theory (Ryan & Deci, 2000), intrinsic motivation emerges when individuals feel competent and autonomous in their work. In Islam, the concept of competence aligns with the principles of al-kifā'ah (capability) and al-amānah (moral responsibility), as emphasized in QS. Al-Qashash [28]: 26, which states that those who are capable and trustworthy deserve to be entrusted with responsibility. Amil zakat with high competence will perform their duties with professionalism and sincerity, fostering strong Islamic motivation. Tarigan & Setiawan (2020) found that competence significantly affects work motivation among employees in Islamic banking institutions. Similar findings were reported by Ibrahim et al. (2022) and Saban et al. (2020), who demonstrated that competence enhances motivation and job satisfaction by increasing self-confidence and professional ability. These findings strengthen the assumption that amil competence positively affects Islamic work motivation.

Furthermore, prophetic leadership also influences the performance of amil zakat. Performance can be defined as the result of individual work that reflects quality, quantity, effectiveness, and timeliness (Mathis & Jackson, 2008). In zakat institutions, amil performance is not only assessed through technical achievements but also through adherence to sharia principles and contributions to the welfare of the ummah. Prophetic leadership has great potential to improve performance through moral example and spiritual guidance. According to Path-Goal Theory (House, 1971), leaders who provide direction, support, and spiritual motivation encourage subordinates to achieve higher performance targets. Prophetic values help establish an ethical and productive work culture. Studies by Zaim et al. (2022), Abdelwahed et al. (2024), and Hamzah et al. (2021) demonstrate that Islamic leadership positively influences employee performance by shaping organizational values and promoting an Islamic work culture. Therefore, it is hypothesized that prophetic leadership positively affects the performance of amil zakat.

Similarly, competence plays a crucial role in determining performance. According to Human Capital Theory (Becker, 1964), competence represents a key organizational asset, encompassing knowledge, skills, and abilities that enhance productivity. In Islamic thought, this aligns with the principles of qawiyy (competent) and amīn (trustworthy), as mentioned in QS. Al-Qashash [28]: 26, which highlights the importance of combining ability and honesty. The competence of amil zakat includes technical abilities in fundraising and fund distribution, as well as spiritual and social capabilities in serving the community. Studies by Lumanauw (2022), and Krisnawati & Bagia (2021) show that competence positively affects employee performance across various organizational sectors. Thus, the higher the competence of amil

zakat, the better their performance in managing zakat professionally and in accordance with Islamic principles.

Islamic work motivation also exerts a strong influence on the performance of amil zakat. This form of motivation views work as an act of worship and devotion to Allah SWT (Beekun & Badawi, 2005). Based on Self-Determination Theory (Deci & Ryan, 2000), intrinsic motivation drives individuals to work with dedication and responsibility. From an Islamic perspective, motivation is not merely material but also spiritual—the pursuit of Allah’s pleasure and reward (Zafran, 2022). Several studies support this relationship; for example, Paaïs & Pattiruhu (2020) found that motivation significantly affects performance, while Hendijani et al. (2016) and Patihha et al. (2024) revealed that Islamic work motivation enhances employee productivity and effectiveness. These findings indicate that Islamic work motivation positively affects the performance of amil zakat.

The relationship between prophetic leadership, competence, and performance may not always be direct; it can be mediated by Islamic work motivation. Prophetic leaders and competent amil can foster spiritual motivation that, in turn, drives higher performance. According to Self-Determination Theory (Deci & Ryan, 2000), intrinsic motivation acts as a psychological mechanism mediating the effect of work environment factors on performance outcomes. Islamic work motivation serves as an intervening variable that strengthens the link between leadership and performance, as spiritual drive encourages individuals to work sincerely with an orientation toward worship. Studies by Abdelwahed et al. (2024) and Astuti (2020) found that work motivation mediates the relationship between Islamic leadership and performance, while Riyantisa (2023) discovered that motivation also mediates the effect of competence on government employee performance. Thus, it is concluded that Islamic work motivation mediates the relationship between prophetic leadership and competence on the performance of amil zakat.

Conceptually, this research model explains the relationships among prophetic leadership (X_1) and amil competence (X_2) on amil zakat performance (Y_2), with Islamic work motivation (Y_1) as a mediating variable. The model is supported by Prophetic Leadership Theory (Antonio, 2013), Human Capital Theory (Becker, 1964), and Self-Determination Theory (Deci & Ryan, 2000), which collectively assert that spiritual values, professional competence, and intrinsic Islamic motivation synergistically enhance amil performance in managing zakat institutions with trustworthiness (amanah), effectiveness, and justice.

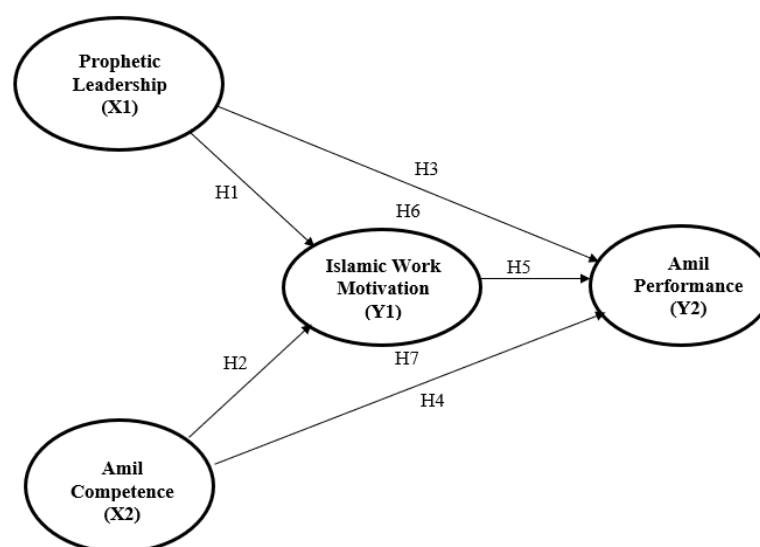


Figure 1. Conceptual Framework

METHOD

This study employed a quantitative explanatory research design to examine the causal relationships among prophetic leadership, competence, Islamic work motivation, and the performance of *amil zakat* in zakat institutions across East Kalimantan, Indonesia. An explanatory approach was selected because the primary objective of this research was to test theoretically developed hypotheses and identify both direct and indirect causal effects among the study variables. Quantitative methods are considered appropriate for examining structural relationships and generating empirical evidence that can support theory development in Islamic human resource management (Hair et al., 2022; Kock, 2023). The study was conducted in twelve officially registered zakat institutions operating in East Kalimantan, consisting of the Provincial National Board of Zakat (BAZNAS), district and municipal BAZNAS offices, and several National Zakat Institutions (*Lembaga Amil Zakat* or LAZ). These institutions were selected because they represent the formal zakat management organizations recognized by the Indonesian government and play a strategic role in collecting and distributing zakat funds within the province. East Kalimantan was chosen as the research setting due to its substantial zakat potential and its strategic position as the location of Indonesia's new national capital (IKN Nusantara), which is expected to accelerate regional economic development and increase zakat collection potential (FOZ Kaltim, 2024).

The population comprised all *amil zakat* employed in the selected zakat institutions. Because not all employees are directly involved in zakat management activities, purposive sampling was employed to obtain respondents who met predetermined criteria. Respondents were required to (1) be actively employed as *amil zakat* in an officially registered zakat institution, (2) have at least one year of working experience, and (3) be directly involved in operational, managerial, fundraising, distribution, or administrative activities related to zakat management. These criteria ensured that respondents possessed sufficient organizational experience to evaluate leadership practices, competence, motivation, and performance accurately (Hair et al., 2022). A total of 117 questionnaires were distributed to eligible respondents between January and March 2025. After screening for completeness and consistency, 103 questionnaires were deemed valid for analysis, resulting in a response rate of approximately 88%. According to Hair et al. (2022), this sample size is adequate for Partial Least Squares Structural Equation Modelling (PLS-SEM), particularly when the model contains several latent constructs and mediation relationships. Furthermore, the achieved response rate exceeds the minimum threshold generally recommended for organizational survey research, thereby reducing the potential for non-response bias (Kock, 2023).

Primary data were collected using a structured questionnaire consisting of closed-ended statements measured on a five-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree. The measurement instrument was adapted from validated scales reported in previous studies and modified to suit the context of zakat institutions. Prophetic leadership was measured using indicators reflecting the four prophetic values—shiddiq, amanah, tabligh, and fathanah (Antonio, 2013; Abdelwahed et al., 2024). Competence was measured through dimensions of knowledge, technical skills, managerial capability, interpersonal communication, and spiritual competence (Noviyanti et al., 2024; Zaroni et al., 2024). Islamic work motivation was assessed using indicators related to sincerity (*ikhlas*), worship orientation (*ibadah*), responsibility, commitment, and intrinsic motivation based on Islamic values (Gagné & Deci, 2024; Patihha et al., 2024). Meanwhile, employee performance was measured through indicators of work quality, productivity, timeliness, responsibility, effectiveness, and service orientation, which have been widely used in human resource performance studies (Virana & Maftuhah, 2023).

Data analysis was performed using WarpPLS version 8.0, which applies the Partial Least Squares Structural Equation Modelling (PLS-SEM) approach. PLS-SEM was selected because it is suitable for predictive research, complex structural models, mediation analysis, and studies involving relatively moderate sample sizes (Hair et al., 2022; Kock, 2023). The analysis was conducted in two stages. The first stage involved evaluating the measurement model (outer model) by examining indicator reliability, internal consistency reliability using Cronbach's Alpha and Composite Reliability (CR), convergent validity using Average Variance

Extracted (AVE), and discriminant validity using the Fornell–Larcker criterion and Heterotrait–Monotrait Ratio (HTMT). The second stage assessed the structural model (inner model) by evaluating path coefficients, coefficient of determination (R^2), predictive relevance (Q^2), effect size (f^2), and model fit indices. The significance of direct, indirect, and mediating effects was tested using the bootstrapping procedure with 5,000 resamples at a significance level of 5% ($p < 0.05$), following the recommendations of Hair et al. (2022). This analytical procedure enables comprehensive evaluation of both the direct influence of prophetic leadership and competence on employee performance and the mediating role of Islamic work motivation within zakat institutions.

RESULT AND ANALYSIS

The outcomes of the SEM-PLS analysis will be presented in two sections: the measurement model (in the outer model) and the structural model (in the inner model). This approach is advantageous and has demonstrated suitability for a comprehensive evaluation of construct validity and reliability, along with hypothesis testing.

Outer Model Evaluation

The outer model or measurement model within the Partial Least Squares Structural Equation Modeling (SEM-PLS) framework seeks to assess how well the indicators employed can accurately and dependably signify latent constructs. This testing is essential to ensure that the analyzed data has adequate measurement quality before entering the structural analysis stage (inner model). Therefore, this study conducted a series of tests that included: convergent validity and indicator significance, composite reliability, and Average Variance Extracted (AVE).

Tabel 1. Outer Loading and Significance of Construct Indicators

Construct	Range of Outer Loadings	Mean SE	P-value	Remarks
Prophetic Leadership (X1)	0.790 – 0.935	0.078	< 0.001	All indicators are significant and valid
Amil Competence (X2)	0.784 – 0.886	0.079	< 0.001	All indicators are significant and valid
Islamic Work Motivation (Y1)	0.654 – 0.919	0.079	< 0.001	All indicators are significant; MKI12 retained
Amil Performance (Y2)	0.775 – 0.890	0.079	< 0.001	All indicators are significant and valid

Source: WarpPLS Output, 2025

The results of the *outer loading* test show that all indicators across the four constructs have loadings above the 0.70 threshold and are statistically significant at $p < 0.001$, confirming satisfactory convergent validity. The highest loading value (0.935) appears in indicator KP6 of the Prophetic Leadership construct (X1), while the lowest loading value (0.654) is found in indicator MKI12 of the Islamic Work Motivation construct (Y1). Although MKI12's loading is slightly below the ideal threshold of 0.70, it remains significant and is retained because it does not reduce the overall construct reliability. According to Hair et al. (2018), indicators with loadings between 0.60 and 0.70 may be accepted if the construct's *Composite Reliability (CR)* and *Average Variance Extracted (AVE)* exceed the recommended minimum values. Overall, these findings confirm that all indicators are valid and strongly represent their corresponding constructs Prophetic Leadership, Amil Competence, Islamic Work Motivation, and Amil Performance. Hence, the measurement model (*outer model*) is declared fit, valid, and reliable, supporting its readiness for subsequent structural model (*inner model*) analysis.

Table 2. Composite Reliability of Constructs

Construct	Composite Reliability (CR)	Minimum Threshold	Remarks
Prophetic Leadership (X1)	0.971	≥ 0.70	Very high reliability
Amil Competence (X2)	0.959	≥ 0.70	Very high reliability
Islamic Work Motivation (Y1)	0.976	≥ 0.70	Very high reliability
Amil Performance (Y2)	0.971	≥ 0.70	Very high reliability

Source: WarpPLS Output (2025)

The results of the *composite reliability* test show that all constructs in the model demonstrate excellent internal consistency. Each construct—Prophetic Leadership (X1), Amil Competence (X2), Islamic Work Motivation (Y1), and Amil Performance (Y2)—exceeds the recommended minimum reliability threshold of 0.70 (Hair et al., 2018). The obtained CR values range from 0.959 to 0.976, which indicates a very high level of reliability across all constructs. Composite reliability assesses the degree to which a set of observed variables consistently represent the underlying latent construct. High CR values confirm that the indicators are homogeneous and collectively measure the same concept with minimal measurement error. The values above 0.90 suggest exceptional consistency among indicators and a strong degree of inter-item correlation. These findings imply that the measurement model is internally consistent and highly reliable, providing confidence that the constructs are measured accurately and can be used for further structural (inner model) analysis. Consequently, all constructs meet the standards of reliability required for empirical studies in management and behavioral sciences.

Table 3. Average Variance Extracted (AVE)

Construct	AVE	Minimum Threshold	Remarks
Prophetic Leadership (X1)	0.756	≥ 0.50	Valid (convergent)
Amil Competence (X2)	0.679	≥ 0.50	Valid (convergent)
Islamic Work Motivation (Y1)	0.741	≥ 0.50	Valid (convergent)
Amil Performance (Y2)	0.708	≥ 0.50	Valid (convergent)

Source: WarpPLS Output, 2025

The results of the *Average Variance Extracted (AVE)* analysis indicate that all constructs meet the minimum criterion for convergent validity. Each construct Prophetic Leadership (X1), Amil Competence (X2), Islamic Work Motivation (Y1), and Amil Performance (Y2) has an AVE value greater than 0.50, ranging from 0.679 to 0.756. According to Fornell and Larcker (1981), an AVE value of 0.50 or higher signifies that the construct explains more than 50% of the variance in its indicators, which demonstrates good convergent validity. These results confirm that the indicators used in this study are strongly correlated with their respective constructs and successfully capture the underlying theoretical dimensions. The high AVE values also imply that the constructs possess substantial explanatory power and minimal measurement error, which strengthens the accuracy and stability of the measurement model. Therefore, it can be concluded that all constructs in this study Prophetic Leadership, Amil Competence, Islamic Work Motivation, and Amil Performance are valid and convergent, ensuring that the measurement model is robust and suitable for further structural equation modeling (inner model) analysis.

Goodness of Fit Model Examination

Goodness of Fit testing is an essential process in assessing how well a developed statistical model aligns with the actual empirical data. Various methods exist for assessing model goodness of fit, and the choice of method is generally tailored to the type of model and the research objectives being used. In this study, the Goodness of Fit test was conducted using the Coefficient of Determination (R-squared) value. The R-squared statistic indicates the extent to which the independent variables in the model account for the variance in the dependent variable. A higher R-squared value signifies a larger portion of explained variance,

reflecting strong predictive capability of the model. The following table displays the interpretation of the R-squared values for each construct.

Table 4 R-Square (R^2) of Endogenous Constructs

Endogenous Construct	R-Square (R^2)
Islamic Work Motivation (Y1)	0.783
Amil Performance (Y2)	0.791

Source: WarpPLS Output, 2025

The *R-Square* (R^2) values represent the coefficient of determination, which indicates the extent to which exogenous variables explain the variance of endogenous constructs. Based on the results, the R^2 value for Islamic Work Motivation (Y1) is **0.783**, and for Amil Performance (Y2) is 0.791. According to Chin (1998), an R^2 value of 0.67 or higher indicates a strong explanatory power, 0.33 indicates a moderate level, and 0.19 reflects a weak level of explanation. These findings imply that the independent variables—Prophetic Leadership (X1) and Amil Competence (X2)—are able to explain 78.3% of the variance in Islamic Work Motivation, while the combination of Prophetic Leadership (X1), Amil Competence (X2), and Islamic Work Motivation (Y1) explains 79.1% of the variance in Amil Performance. The remaining variance (approximately 21–22%) may be attributed to other external factors not included in this model, such as organizational culture, job satisfaction, or institutional support. Overall, the high R^2 values indicate that the proposed structural model possesses **strong** explanatory power and is effective in capturing the relationships among the constructs studied. This confirms that Prophetic Leadership and Amil Competence, both directly and indirectly through Islamic Work Motivation, substantially influence the performance of zakat managers (*amil*) in East Kalimantan.

Hypothesis Testing

In this research, hypothesis testing was performed by analyzing inner weights with the t-test on a Partial Least Squares (PLS) structural model. This examination seeks to evaluate the importance of the connection between latent variables. Inner weights indicate the importance and influence of exogenous variables in forecasting endogenous variables. Significance is tested based on the p-value. The relationship between variables is considered significant if the p-value is <0.05 , and insignificant if the p-value is >0.05 . The results of testing the direct and indirect (mediation) effects between constructs are presented in Table 5 below.

Table 5. Results for Inner Weights (Direct and Indirect Effects)

No	Relationship Between Variables	Path Coefficient	P-Values	Remarks
Direct Effects				
1	X1 → Y1 (Prophetic Leadership → Islamic Work Motivation)	0.250	0.004	Significant
2	X2 → Y1 (Amil Competence → Islamic Work Motivation)	0.658	< 0.001	Significant
3	X1 → Y2 (Prophetic Leadership → Amil Performance)	0.186	0.025	Significant
4	X2 → Y2 (Amil Competence → Amil Performance)	0.273	0.002	Significant

No	Relationship Between Variables	Path Coefficient	P-Values	Remarks
5	Y1 → Y2 (Islamic Work Motivation → Amil Performance)	0.476	< 0.001	Significant
Indirect Effects				
6	X1 → Y2 (through Y1)	0.119	0.040	Significant (partial mediation)
7	X2 → Y2 (through Y1)	0.313	< 0.001	Significant (partial mediation)

Source: WarpPLS Output (2025)

The results of the *inner model* analysis indicate that all hypothesized relationships are statistically significant, both in the direct and indirect effects. The direct effect of Prophetic Leadership (X1) on Islamic Work Motivation (Y1) is positive and significant ($\beta = 0.250$; $p = 0.004$), suggesting that leaders who embody prophetic values such as *shiddiq*, *amanah*, *tabligh*, and *fathanah* effectively enhance the spiritual motivation of amil zakat. Similarly, Amil Competence (X2) has a stronger direct influence on Islamic Work Motivation ($\beta = 0.658$; $p < 0.001$), indicating that skilled, knowledgeable, and morally responsible amil are more likely to demonstrate intrinsic motivation rooted in Islamic principles. Furthermore, both Prophetic Leadership (X1) and Amil Competence (X2) significantly affect Amil Performance (Y2) directly, with path coefficients of 0.186 ($p = 0.025$) and 0.273 ($p = 0.002$), respectively. This demonstrates that competent and value-driven leadership contributes to higher quality, timeliness, and effectiveness in amil performance. The direct relationship between Islamic Work Motivation (Y1) and Amil Performance (Y2) is also highly significant ($\beta = 0.476$; $p < 0.001$), reinforcing the idea that spiritually motivated amil perform better and show stronger commitment to their duties.

The analysis of indirect effects further reveals that Islamic Work Motivation (Y1) partially mediates the relationships between both Prophetic Leadership (X1) and Amil Performance (Y2) ($\beta = 0.119$; $p = 0.040$), as well as between Amil Competence (X2) and Amil Performance (Y2) ($\beta = 0.313$; $p < 0.001$). This means that while leadership and competence directly improve performance, their effects are amplified when amil are driven by Islamic intrinsic motivation. The mediation is partial, implying that both direct and indirect pathways contribute significantly to the overall model. Overall, these findings highlight that effective zakat management institutions rely on a combination of prophetic leadership, high amil competence, and strong Islamic work motivation to achieve optimal performance. The partial mediation role of Islamic Work Motivation underscores the importance of fostering spiritual values in the workplace, as it enhances the impact of managerial and human resource factors on institutional effectiveness.

DISCUSSION

The findings of this study reaffirm that prophetic leadership, amil competence, and Islamic work motivation are pivotal determinants of amil zakat' performance. The interplay among these variables illustrates that effective zakat management requires not only technical expertise but also a profound integration of moral and spiritual values. This aligns with the integrated framework of Prophetic Leadership Theory (Antonio, 2013), Human Capital Theory

(Becker, 1964), and Self-Determination Theory (Deci & Ryan, 2000), which collectively emphasize that sustainable human resource performance in Islamic organizations emerges from the harmony between spirituality, competence, and intrinsic motivation. The role of prophetic leadership in enhancing Islamic work motivation is evident in how leaders embody and transmit the core prophetic values *shiddiq*, *amanah*, *tabligh*, and *fathanah*. Such leadership inspires subordinates to internalize their professional duties as acts of worship (*'ibadah*), leading to greater sincerity, moral awareness, and accountability. Leaders who practice truthfulness, trustworthiness, wisdom, and effective communication cultivate a workplace culture grounded in faith and service. This moral and spiritual leadership not only enhances motivation but also nurtures emotional connection, shared vision, and collective purpose among employees. Previous studies have similarly shown that leaders who exhibit spiritual authenticity strengthen intrinsic motivation and foster organizational commitment through role modeling and ethical behavior.

The study also highlights that competence plays a dual function both as a driver of motivation and a direct contributor to performance. Amil who possess comprehensive knowledge of zakat management, strong interpersonal communication, and sound spiritual integrity tend to perform their duties more effectively and conscientiously. In Islamic institutions, competence is not limited to technical proficiency but extends to the embodiment of *al-kifā'ah* (capability) and *al-amānah* (trustworthiness). Competent amil are more confident in decision-making, more proactive in community engagement, and more consistent in adhering to sharia-based governance principles. These characteristics stimulate intrinsic motivation because individuals who feel capable and responsible are naturally more driven to contribute meaningfully to their organization. Furthermore, prophetic leadership directly enhances performance by fostering an ethical and visionary organizational climate. Leaders who provide direction, moral support, and spiritual guidance instill discipline and responsibility among subordinates. Such leadership encourages a sense of belonging and purpose, where every task is perceived as part of a larger mission of serving the ummah. Through consistent moral example, leaders help shape a productive work culture that balances efficiency with compassion, and professionalism with spirituality. This finding resonates with the broader literature on Islamic leadership, which emphasizes the transformative power of value-driven leadership in improving both individual and organizational outcomes.

The influence of Islamic work motivation on performance further confirms the significance of spirituality as a motivational force. When employees perceive their work as a form of devotion to Allah, they display greater persistence, ethical conduct, and dedication to excellence. Islamic motivation transcends material incentives; it anchors performance in the pursuit of divine pleasure (*mardhatillah*). This orientation produces higher levels of self-discipline, cooperation, and altruism qualities that are vital for institutions managing public trust such as zakat. Motivated amil not only fulfill their duties more effectively but also act as agents of *da'wah* through exemplary behavior in serving the community. The mediating role of Islamic work motivation reveals that both prophetic leadership and competence enhance performance indirectly by stimulating intrinsic spiritual motivation. This finding underscores the psychological mechanism proposed by Self-Determination Theory, where motivation based on autonomy, competence, and relatedness leads to superior behavioral and performance outcomes. In this case, spiritual motivation serves as the connecting link between managerial competence and ethical leadership, translating internal values into tangible work results. Thus, leadership and competence must be complemented by motivational systems that align organizational goals with spiritual aspirations.

In the context of zakat institutions in East Kalimantan, these findings carry significant managerial implications. Although the region possesses vast zakat potential, its realization remains relatively low, partly due to inconsistent organizational performance. Strengthening prophetic leadership practices, enhancing amil competence, and nurturing Islamic motivation can help bridge this gap. Leadership training grounded in prophetic values can instill integrity and transparency, while competency development programs can professionalize zakat management processes. Moreover, motivational frameworks rooted in Islamic ethics—such as recognizing work as worship and emphasizing accountability before Allah—can sustain

long-term commitment and excellence. Overall, this study reinforces that improving amil performance requires a holistic approach that integrates spiritual values, human capital development, and intrinsic motivation. When zakat institutions internalize these principles, they not only enhance operational efficiency but also fulfill their broader mission of empowering communities and promoting socio-economic justice in accordance with Islamic teachings.

CONCLUSION

This study concludes that Prophetic Leadership, Amil Competence, and Islamic Work Motivation collectively and significantly influence the performance of amil zakat in East Kalimantan. Specifically; Prophetic Leadership has a positive and significant impact on both Islamic Work Motivation and Amil Performance, emphasizing the importance of moral and spiritual integrity in leadership; Amil Competence is the strongest predictor of Islamic Work Motivation and Amil Performance, highlighting the value of skill, knowledge, and professionalism in managing zakat institutions; Islamic Work Motivation directly enhances Amil Performance and partially mediates the effects of Prophetic Leadership and Amil Competence on performance outcomes. These findings reinforce the theoretical integration of spiritual leadership and human capital perspectives in the context of Islamic social finance. Practically, the study provides a framework for zakat institutions to design human resource strategies that balance technical excellence with moral-spiritual development. Enhancing prophetic leadership practices, improving amil competencies, and cultivating Islamic work motivation are strategic steps toward achieving a transparent, accountable, and transformative zakat management system. In conclusion, this research underscores that high-performing zakat institutions are not merely the result of efficient management but are built upon faith-based leadership, competent human resources, and intrinsic Islamic motivation. When these elements synergize, they create a sustainable ecosystem for social empowerment, poverty alleviation, and the realization of *maqāṣid al-sharī'ah* in the socio-economic sphere.

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