



A Data-Driven Fundraising Framework: Integrating Need Assessment and Social Accountability in Community-Based Islamic Philanthropy

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Abstract

The increasing demand for transparency and accountability in Islamic philanthropic organizations has highlighted the limitations of conventional fundraising practices that prioritize resource mobilization without systematic beneficiary identification. This study proposes a data-driven fundraising framework that integrates multidimensional need assessment with fundraising and distribution processes to strengthen social accountability in community-based Islamic philanthropy. Employing an action research approach, the study was conducted at Lazismu Kubu Raya, Indonesia. Data were collected through field observations, structured interviews with village officials and neighborhood leaders, household surveys, beneficiary verification, and participatory observation during fundraising and aid distribution activities. The findings demonstrate that multidimensional need assessment based on housing conditions, household dependency ratio, and income stability enables the development of reliable beneficiary profiles that significantly improve targeting accuracy and reduce information asymmetry. Furthermore, integrating verified beneficiary data with micro-philanthropy fundraising through household donation boxes enhances donor confidence by increasing transparency throughout the fundraising cycle. The study also reveals that embedding aid distribution within community religious gatherings reinforces public trust and strengthens donor engagement through visible social accountability. Theoretically, this research extends the literature on Islamic philanthropy by conceptualizing fundraising as an integrated ecosystem that connects beneficiary identification, fundraising activities, and accountable distribution rather than treating these stages as independent processes. Practically, the proposed framework offers a replicable model for zakat institutions and community-based nonprofit organizations seeking to improve fundraising effectiveness, organizational legitimacy, and sustainable donor participation through evidence-based decision-making.

Keywords: Data-driven fundraising; Islamic philanthropy; Need assessment; Social accountability; Beneficiary profiling; Public trust.



PUBLIC INTEREST STATEMENT

This study is significant because it demonstrates that the effectiveness of community-level Islamic philanthropy depends not only on the amount of funds raised but also on the accuracy of identifying beneficiaries' actual needs through reliable field-based data. It addresses a gap in the existing literature by integrating multidimensional poverty-based need assessment with retail fundraising strategies within a unified operational framework. For scholars and practitioners of zakat and Islamic philanthropic institutions, the study provides practical guidance on transforming field data into valid beneficiary profiles that support evidence-based decision-making. The proposed approach contributes to minimizing targeting errors while enhancing transparency, accountability, and public trust among local donors, thereby strengthening the sustainability and effectiveness of community-based philanthropic initiatives.

INTRODUCTION

The post-pandemic economic landscape has intensified the demand for greater accountability and strategic governance within Islamic philanthropic organizations. Rather than relying solely on traditional charitable activities, these institutions are increasingly expected to adopt evidence-based management practices that ensure transparency, efficiency, and sustainable social impact. Globally, the collection of Islamic social funds, including zakat, infaq, and sadaqah (ZIS), has experienced substantial growth. However, improvements in fundraising performance have not always been accompanied by corresponding advances in beneficiary targeting and distribution efficiency. At both national and community levels, overlapping social assistance programs and inaccurate beneficiary identification remain persistent challenges due to fragmented poverty data and weak coordination among local stakeholders. In West Kalimantan, particularly in community-based philanthropic institutions such as Lazismu Kubu Raya, these challenges are reflected in difficulties in identifying eligible beneficiaries, thereby reducing the effectiveness of mosque-based philanthropic initiatives. This situation underscores the need for a systematic and data-driven approach to beneficiary mapping prior to fundraising activities.

Fundraising strategies have been extensively examined in both national and international philanthropic literature. Previous studies generally emphasize that fundraising success depends on organizational reputation, donor relationship management, communication strategies, and fundraising channels. Nevertheless, scholarly debate persists regarding the primary determinants of fundraising effectiveness. While some studies argue that attracting new donors through persuasive communication should be the main organizational priority, others highlight transparency and accountability as fundamental drivers of donor commitment and long-term organizational sustainability. Despite these advances, existing research tends to treat fundraising and beneficiary distribution as two independent organizational functions. Consequently, limited attention has been devoted to understanding fundraising as an integrated management ecosystem in which beneficiary identification and fundraising activities are strategically interconnected.

The existing literature reveals a significant research gap concerning the integration of multidimensional need assessment into the early stages of fundraising management. To date, few studies have developed a comprehensive conceptual framework that systematically links pre-fundraising beneficiary assessment with community-based retail fundraising. Moreover, previous research has largely overlooked the role of multidimensional poverty indicators such as housing conditions, household dependency ratio, and income stability in constructing valid beneficiary profiles before fundraising campaigns are implemented. This theoretical and contextual limitation has resulted in fundraising practices that frequently lack evidence-based

planning, thereby reducing distribution accuracy and organizational accountability. Addressing this gap provides the primary motivation and originality of the present study.

This study aims to examine the implementation of a data-driven fundraising strategy in Lazismu Kubu Raya by integrating multidimensional need assessment with community-based fundraising and transparent aid distribution. Specifically, the research investigates how geographically targeted need assessment contributes to the development of accurate beneficiary profiles and explores how integrating verified beneficiary data with household-based retail fundraising enhances accountability and public trust. By examining the complete fundraising cycle from planning and beneficiary identification to fundraising and aid distribution the study seeks to evaluate the effectiveness and internal consistency of evidence-based management practices in Islamic philanthropy.

The novelty of this research lies in proposing an integrated data-driven fundraising framework that combines action research with geographically based social mapping to strengthen accountability in community-based Islamic philanthropy. Unlike previous studies that separately examine fundraising and aid distribution, this study conceptualizes fundraising as a unified ecosystem connecting multidimensional need assessment, beneficiary profiling, fundraising implementation, and accountable distribution. Theoretically, the study extends the literature on Islamic philanthropy by demonstrating that social accountability should be established from the beneficiary identification stage rather than solely through post-distribution reporting. Practically, the findings provide empirical evidence that small-scale retail fundraising through household donation boxes can be significantly optimized when supported by reliable beneficiary data. The proposed framework offers a replicable model for zakat institutions, mosque-based organizations, and community nonprofit organizations seeking to enhance fundraising effectiveness, organizational legitimacy, and public trust through evidence-based decision-making.

LITERATURE REVIEW

Conceptual Framework

The conceptual foundation of this study is built upon the Resource-Based View (RBV) and the theory of Social Accountability, both of which provide complementary perspectives for explaining organizational effectiveness in community-based Islamic philanthropy. According to RBV, organizational resources that are valuable, rare, inimitable, and effectively organized constitute a source of sustainable competitive advantage. Within nonprofit organizations, reliable beneficiary data and the organizational capability to collect, verify, and utilize such information represent strategic intangible resources that enhance institutional performance and legitimacy.

In the context of Islamic philanthropy, data-driven fundraising is defined as a systematic process of identifying, mobilizing, and managing charitable resources through evidence-based decision-making. Rather than focusing exclusively on increasing donations, this approach emphasizes the integration of fundraising activities with accurate beneficiary identification to improve both operational efficiency and public accountability.

Need assessment serves as the central diagnostic mechanism for identifying socioeconomic disparities within target communities. By incorporating multidimensional poverty indicators including housing conditions, household dependency ratio, and income stability it enables organizations to develop credible beneficiary profiles that reflect actual community needs. From the perspective of Social Accountability, transparent beneficiary identification strengthens organizational legitimacy by reducing information asymmetry between philanthropic institutions and donors. Consequently, the availability of valid

beneficiary data enhances donor confidence, encourages sustained participation in fundraising programs, and ultimately improves the effectiveness of charitable resource allocation.

Research Propositions

Given the qualitative action research design adopted in this study, formal statistical hypotheses are replaced with research propositions derived from theoretical arguments and empirical findings reported in previous studies. Existing evidence consistently suggests that transparency in beneficiary selection positively influences donor confidence and charitable giving behavior. Contemporary donors increasingly expect nonprofit organizations to demonstrate clear accountability regarding how donations are allocated and who benefits from philanthropic programs.

Building upon this theoretical foundation, the present study proposes the following research propositions: Proposition 1. *Implementing multidimensional poverty-based need assessment improves the accuracy of beneficiary targeting in community-based Islamic philanthropic programs.* Proposition 2. *Integrating transparent beneficiary profiling with household-based retail fundraising strengthens donor trust and enhances community participation in Islamic philanthropic initiatives.* These propositions guide the empirical investigation and provide an analytical framework for examining the relationship between evidence-based beneficiary identification, fundraising effectiveness, and social accountability.

METHOD

The conceptual model developed in this study translates the proposed theoretical relationships into an operational analytical framework. The model positions Need Assessment as the primary input, implemented through geographically targeted community mapping within a three-kilometer service radius in collaboration with neighborhood leaders and local government representatives. Beneficiary identification is conducted using multidimensional poverty indicators, including housing conditions, household dependency ratio, and household income stability, resulting in the development of validated beneficiary profiles.

These verified beneficiary profiles subsequently become the foundation for implementing community-based retail fundraising through household donation boxes managed by Lazismu. The fundraising process culminates in a transparent aid distribution mechanism integrated with community religious gatherings, thereby reinforcing social accountability and increasing donor confidence through visible and accountable resource allocation. Overall, the proposed conceptual framework illustrates fundraising as an integrated management ecosystem in which need assessment, beneficiary profiling, fundraising implementation, and transparent distribution function as interconnected stages rather than isolated organizational activities. This integrated perspective aligns the theoretical framework, research propositions, and empirical analysis while providing a comprehensive model for strengthening accountability and sustainability in community-based Islamic philanthropy.

This study employed a qualitative action research design to examine the implementation of a data-driven fundraising strategy in a community-based Islamic philanthropic organization. Action research was considered appropriate because it enables researchers to participate directly in organizational processes while simultaneously generating practical knowledge for institutional improvement. The research focused on the complete fundraising cycle, including beneficiary identification, fundraising implementation, and aid distribution, allowing for an in-depth understanding of organizational practices within their natural setting.

The study was conducted at Lazismu Kubu Raya, West Kalimantan, Indonesia, during the implementation of a community fundraising program in May 2026. Participants were

selected purposively based on their direct involvement in the fundraising process and included Lazismu administrators, village government officials from Parit Baru Village, neighborhood leaders (RT/RW), and community members identified as potential beneficiaries. These stakeholders provided complementary perspectives regarding beneficiary identification, fundraising implementation, and aid distribution.

Data were collected using multiple qualitative techniques to enhance the credibility of the findings. First, administrative coordination with village authorities was conducted to obtain access to official community information and facilitate beneficiary identification. Second, structured interviews were carried out with neighborhood leaders (RT/RW) to validate socioeconomic conditions and identify eligible beneficiary households. Third, direct field observations and household surveys were conducted within a three-kilometer radius of the mosque to assess multidimensional poverty indicators, including housing conditions, household dependency ratio, and income stability. Finally, participatory observation was undertaken during the collection of household donation boxes and the distribution of charitable assistance, enabling the researchers to document the implementation of fundraising activities and accountability practices in real time.

The collected data were analyzed using thematic analysis following an iterative coding process. Field notes, interview transcripts, and observational records were first organized and coded to identify recurring patterns. Similar codes were subsequently grouped into broader themes representing the stages of data-driven fundraising, beneficiary profiling, retail fundraising implementation, and social accountability. The emerging themes were continuously compared across different data sources to ensure analytical consistency and strengthen the interpretation of findings.

To ensure the rigor of the study, credibility was enhanced through data triangulation, combining interviews, field observations, documentary evidence, and participatory observation. Member checking was conducted with key informants to verify the accuracy of the interpreted findings, while prolonged engagement throughout the fundraising cycle enabled the researchers to develop a comprehensive understanding of the organizational context. These procedures contributed to the credibility, dependability, and confirmability of the research findings. Prior to data collection, permission was obtained from Lazismu Kubu Raya and the local authorities of Parit Baru Village. All participants voluntarily agreed to participate after receiving information regarding the purpose of the study. Personal identities and confidential information were anonymized to protect participant privacy, and the research adhered to ethical principles governing social science research.

RESULT

Need Assessment as the Foundation of Data-Driven Fundraising

The first phase of the fundraising program focused on conducting a comprehensive need assessment to identify eligible beneficiaries before fundraising activities were initiated. Field mapping was carried out within a three-kilometer radius surrounding Lazismu Kubu Raya in collaboration with local government officials and neighborhood leaders (RT/RW). This collaborative approach enabled the research team to verify community socioeconomic conditions using official local information and direct household observations.

The beneficiary identification process employed three multidimensional poverty indicators: (1) housing conditions, (2) household dependency ratio, and (3) household income stability. These indicators were used collectively to evaluate the socioeconomic vulnerability of each household rather than relying solely on administrative records. The field verification process resulted in the development of validated beneficiary profiles, which subsequently became the primary reference for determining aid priorities.

The findings indicate that integrating local stakeholder verification with multidimensional poverty assessment substantially improved the accuracy of beneficiary identification. The resulting beneficiary database reduced uncertainty in aid allocation and provided an evidence-based foundation for subsequent fundraising activities.

Community-Based Retail Fundraising

Following beneficiary verification, Lazismu Kubu Raya implemented a community-based retail fundraising strategy through the distribution of household donation boxes. Rather than depending on large institutional donors, this approach encouraged regular micro-donations from local households. Field observations conducted during the donation collection process demonstrated active community participation. One documented collection point at the Parit Baru Village Office generated IDR 6,600 from a single household donation box. Although the monetary value was relatively small, observations indicated that the fundraising strategy emphasized the cumulative impact of continuous small-scale donations across numerous participating households. The findings further suggest that household donation boxes reduced psychological barriers to charitable giving because donors were able to contribute voluntarily according to their financial capacity. This mechanism encouraged broader community participation while creating a stable and sustainable source of philanthropic funding.

Transparent Aid Distribution and Social Accountability

The final stage involved the distribution of charitable assistance to verified beneficiaries during a community religious gathering held at Masjid At-Tanwir Al-Kazhim. Integrating aid distribution with a public religious event created an open and transparent environment in which donors and community members could directly observe the allocation of charitable resources. Two important findings emerged from this stage. First, all beneficiaries receiving assistance had previously undergone field verification based on the multidimensional need assessment, ensuring that aid distribution remained consistent with the established beneficiary profiles. Second, the distribution process incorporated an adaptive verification mechanism that allowed newly identified vulnerable households, who had not been included in the initial village records, to undergo immediate eligibility assessment before receiving assistance.

These findings demonstrate that transparent aid distribution strengthened organizational accountability by reducing perceived targeting errors and increasing public confidence in the management of charitable funds. Direct interaction between donors, beneficiaries, and organizational representatives during the distribution event further reinforced trust and community engagement, thereby supporting the long-term sustainability of fundraising activities.



Figure 1.
Integrated Data-Driven Fundraising Process

Figure 1 illustrates the complete fundraising cycle implemented by Lazizmu Kubu Raya. The process begins with multidimensional need assessment, followed by beneficiary profiling, community-based retail fundraising through household donation boxes, and concludes with transparent aid distribution integrated into community religious activities. This sequence demonstrates how evidence-based beneficiary identification supports accountability throughout the fundraising process and contributes to strengthening public trust.

DISCUSSION

Interpretation of Findings in Relation to the Research Questions and Theoretical Framework

The findings of this study demonstrate that multidimensional need assessment constitutes the fundamental component of an effective data-driven fundraising strategy in community-based Islamic philanthropy. The integration of housing conditions, household dependency ratio, and income stability into beneficiary identification substantially improved the accuracy of aid targeting and reduced information asymmetry between zakat administrators and potential beneficiaries. These findings directly address the first research question by demonstrating that evidence-based beneficiary profiling enhances the effectiveness of fundraising management beyond conventional donation collection practices.

From the perspective of the Resource-Based View (RBV), the capability to collect, verify, and transform community socioeconomic data into reliable beneficiary profiles represents a valuable organizational resource. Unlike tangible financial assets, validated beneficiary information functions as a strategic intangible asset that strengthens organizational legitimacy and improves decision-making. This finding supports the RBV proposition that sustainable organizational performance depends on unique internal capabilities that are difficult for competing organizations to replicate. Consequently, transparent beneficiary identification should be viewed not merely as an administrative procedure but as a strategic organizational capability that reinforces donor confidence and institutional sustainability.

Furthermore, the findings reinforce the principles of Social Accountability by demonstrating that accountability begins prior to fundraising through transparent beneficiary selection rather than being limited to post-distribution financial reporting. This proactive

accountability mechanism increases public confidence because donors are able to understand how beneficiaries are identified before financial resources are distributed.

Comparison with Previous Studies

The findings are generally consistent with previous studies reporting that organizational transparency positively influences donor trust and charitable giving. Earlier research has emphasized that accountability, organizational reputation, and effective communication contribute significantly to fundraising performance. The present study extends these findings by identifying beneficiary verification as an additional determinant of fundraising effectiveness. Nevertheless, an important contextual difference emerged when comparing the present findings with studies conducted in developed countries, where digital fundraising platforms are frequently identified as the dominant fundraising mechanism. In the community context of Kubu Raya, household donation boxes supported by neighborhood leaders and village authorities remained highly effective despite limited technological integration. This suggests that fundraising effectiveness is influenced not only by technological innovation but also by local social structures, cultural values, and institutional trust. These findings indicate that community-based fundraising models should be adapted to local socioeconomic conditions rather than universally adopting digital fundraising approaches. In communities characterized by strong interpersonal relationships and religious participation, face-to-face interactions and direct accountability may generate stronger donor commitment than purely technology-based fundraising systems.

Theoretical Contributions

This study contributes to the growing literature on Islamic philanthropy by proposing an integrated conceptualization of data-driven fundraising that combines need assessment, beneficiary profiling, retail fundraising, and transparent distribution within a single organizational framework. Previous studies have generally examined these activities independently, whereas the present findings demonstrate that they function as interconnected components of one integrated fundraising ecosystem. The study also extends the application of Social Accountability Theory by arguing that organizational accountability should be embedded throughout the entire fundraising cycle rather than being restricted to financial reporting after donations have been distributed. By positioning beneficiary verification as the initial stage of accountability, this research introduces a more proactive interpretation of accountability within nonprofit management. In addition, the findings enrich the application of the Resource-Based View in nonprofit organizations by identifying reliable beneficiary information as a strategic organizational resource capable of generating donor trust and strengthening institutional legitimacy. This perspective broadens RBV beyond its traditional application in commercial organizations and demonstrates its relevance for community-based Islamic philanthropic institutions.

Practical Implications

The findings provide several practical implications for zakat institutions and other community-based nonprofit organizations. First, organizational investment should prioritize systematic beneficiary assessment before implementing fundraising campaigns. Allocating resources to field verification and beneficiary mapping may produce greater long-term fundraising effectiveness than relying solely on promotional activities. Second, beneficiary databases should be updated regularly to ensure that aid distribution accurately reflects changing socioeconomic conditions. Continuous verification minimizes targeting errors while improving organizational transparency.

Third, integrating charitable distribution into public community events, such as religious gatherings, represents an effective mechanism for strengthening organizational accountability. Visible distribution activities enable donors to directly observe the social impact of their contributions, thereby reinforcing public trust and encouraging sustained participation in future fundraising initiatives. Finally, the proposed data-driven fundraising framework may serve as a practical reference for mosque-based philanthropic organizations seeking to improve fundraising performance through evidence-based management rather than intuition-based decision-making.

Contextual Implications

The effectiveness of the proposed fundraising model is closely associated with the unique sociocultural characteristics of the study setting. The three-kilometer operational area surrounding Lazismu Kubu Raya represents a suburban community characterized by strong interpersonal relationships, neighborhood solidarity, and active participation in religious activities. Within this context, household donation boxes function not only as fundraising instruments but also as symbols of collective social responsibility. The findings suggest that the success of micro-philanthropy cannot be evaluated solely through the monetary value of individual donations. Instead, its effectiveness derives from the cumulative participation of community members who share common religious values and social obligations. Consequently, locally embedded fundraising mechanisms may provide greater sustainability than standardized fundraising models developed for different socioeconomic environments. These contextual findings emphasize that philanthropic management should remain sensitive to local cultural dynamics. Rather than replacing community-based fundraising with purely digital systems, nonprofit organizations should integrate technological innovation with existing social capital and community trust to maximize both fundraising effectiveness and long-term organizational sustainability.

CONCLUSION

This study demonstrates that the effectiveness of data-driven fundraising in community-based Islamic philanthropy depends on the integration of three interconnected stages: multidimensional need assessment, community-based retail fundraising, and transparent aid distribution. The findings show that beneficiary identification based on housing conditions, household dependency ratio, and income stability provides a reliable foundation for developing valid beneficiary profiles. These verified profiles improve targeting accuracy, reduce information asymmetry, and strengthen accountability throughout the fundraising process. From a theoretical perspective, this study contributes to the literature on Islamic philanthropy by extending the application of the Resource-Based View (RBV) and Social Accountability Theory. The findings suggest that organizational capability in collecting and managing reliable beneficiary information constitutes a strategic organizational resource that enhances institutional legitimacy and public trust. Furthermore, this study proposes that accountability in nonprofit organizations should begin during the beneficiary identification stage rather than being limited to financial reporting after aid distribution. Practically, the proposed data-driven fundraising framework offers a replicable model for zakat institutions, mosque-based organizations, and other community nonprofit organizations seeking to improve fundraising effectiveness through evidence-based decision-making. Regular beneficiary verification, systematic need assessment, and transparent public distribution can strengthen donor confidence while supporting the long-term sustainability of philanthropic programs.

Despite these contributions, the study has several limitations. The research was conducted within a single community-based Islamic philanthropic organization using a

qualitative action research approach, which may limit the generalizability of the findings to other organizational and cultural contexts. Future studies should examine the proposed framework across multiple zakat institutions and geographical settings using mixed-methods or quantitative approaches to test the relationships among need assessment, beneficiary transparency, donor trust, and fundraising performance.

AUTHOR CONTRIBUTIONS

Conceptualization: N.A., A.S., and W.A.; Methodology: N.A.; Software: A.S.P.; Validation: W.A., R., and M.; Formal Analysis: A.S.; Investigation: W.A., R., and M.; Resources: M.; Data Curation: W.A.; Writing – Original Draft: W.A. and N.A.; Writing – Review & Editing: A.S.; Visualization: A.S.P.; Supervision: N.A.; Project Administration: W.A.; Funding Acquisition: R. All authors have read and approved the final version of the manuscript.

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INSTITUTIONAL REVIEW BOARD STATEMENT

Ethical review and approval were waived for this study because it involved community-based action research conducted as part of an academic project without medical, clinical, or psychological intervention. Data collection was carried out with permission from the local authorities of Parit Baru Village and in accordance with ethical principles for social science research.

INFORMED CONSENT STATEMENT

Informed consent was obtained from all participants involved in this study prior to data collection.

DATA AVAILABILITY STATEMENT

The data supporting the findings of this study are available from the corresponding author upon reasonable request. Data are not publicly available due to ethical considerations and the protection of participants' privacy.

DECLARATION ON THE USE OF GENERATIVE AI

During the preparation of this manuscript, the authors used Google Gemini to assist in improving language quality, refining the academic writing structure, and enhancing theoretical explanations. After using this tool, the authors carefully reviewed, revised, and took full responsibility for all content presented in the manuscript.

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CONFLICTS OF INTEREST

The authors declare no conflict of interest.

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