The Influence of Social Entrepreneurship and Organizational Culture on the Managerial Performance of Islamic Philanthropy in Pekanbaru

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Abstract. Islamic philanthropic institutions are charitable activities carried out by Muslim individuals or organizations based on Islamic principles. Islam has strong teachings about sharing and giving to people in need in order to empower the people. Islamic philathropy activists in carrying out their activities are of course inseparable from the people, where accountability in management is an important part in order to gain the people's trust. This research proves that the managerial performance of Islamic philanthropic institutions is influenced by the character of social entrepreneurship they have and also the organizational culture they build. The survey method was used with a sample of 55 Islamic philanthropy administrators in Pekanbaru City. The research results prove that social entrepreneurship and organizational culture, both partially and simultaneously, have a significant effect on the managerial performance of Islamic philanthropy in the city of Pekanbaru.

Keywords: Social Entrepreneurship; Organizational culture; Managerial Performance; Islamic Philanthropy

1 Introduction

Islamic philanthropy and community empowerment are two interrelated concepts and are often combined in an effort to improve the welfare of Muslims and society in general. Zakat, as one of the main obligations in Islam, is a significant source of funds for overcoming poverty and economic empowerment. Zakat can be used to empower poor individuals and families by providing financial assistance, helping them start small businesses, or providing skills training to increase their income. Many waqf (donation of assets to charity) in Islam have been given to support education. Property or assets mandated as waqf can be used to establish schools, universities or other educational institutions. This is a powerful way to empower Muslims by providing access to quality education. Empowering people through Islamic philanthropy covers various aspects of life, including economic, educational, health and social. The aim is to improve the quality of life of Muslims and society as a whole, in accordance with Islamic values and principles. Many Mukmin philanthropic organizations and charities are committed to achieving this goal of empowerment through various projects and programs.

BMT(Baitul Maal wat Tamwil) is a form of microfinance institution that operates based on Islamic sharia principles. BMT is known in the context of Islamic philanthropy because of its function in providing financial support to individuals or families in need, especially in the context of economic empowerment. BMT aims to combine finance and philanthropy in accordance with Islamic principles. They play a role in providing financial access to underprivileged communities, supporting economic empowerment, and promoting sharia- legal financial practices. In this case, BMT functions as an Islamic philanthropic tool that can help improve the welfare of the wider community and individuals.

LAZ(Amil Amal Institution) is a form of Islamic philanthropic institution which plays a role in collecting, distributing and managing amal funds and various other forms of donations in accordance with Islamic sharia principles. LAZ has an important role in Islamic philanthropy with a focus on distributing amal and charitable funds to those in need. LAZ functions as an intermediary between amal givers and amal recipients, ensuring that amal and charity funds are distributed efficiently and in accordance with sharia principles. Through this role, LAZ contributes to maintaining social justice and helping those in need in Islamic society.

The development of Islamic philanthropy studies in the last few decades has made a significant contribution to expanding the implementation of zakat objects [1]. The achievements of Islamic philanthropy in countries with a majority Muslim population have also not been able to optimally alleviate poverty and reduce social inequality. This requires a more in-depth study so that the potential for Islamic philanthropic funds in the world and in Indonesia in particular can be more optimal so that poverty and social inequality can be reduced [2]. Islamic philanthropy has an important role in empowering the community's economy. That the presence of philanthropy can be a collective effort to frame the spirit of generosity. Baitul Mal's management of philanthropic funds and fair distribution among the community has been able to eliminate poverty and social inequality and encourage the formation of a prosperous society [3]. Implementation of Islamic philanthropy in Indonesia, Islamic philanthropy creates social justice, and Islamic philanthropy is a spirit of development for the people [4].

Managerial performance in the context of Islamic philanthropy is very important because it ensures that the resources collected and allocated for charity in accordance with sharia principles are used efficiently and effectively. Good managerial performance in Islamic philanthropy helps achieve philanthropic goals efficiently and effectively, while ensuring that all activities carried out are in accordance with Islamic principles. It also supports the growth and sustainability of philanthropic organizations, which in turn will provide greater benefits to those in need and society at large. Good managerial performance has a close relationship with public trust. This is because effective and transparent management creates trust in society. When institutions have good managerial performance in all aspects, this creates trust in society. Trust is a valuable asset that can help an organization achieve its goals and gain support from donors, beneficiaries and other stakeholders. Conversely, when management is not carried out well, public trust can be eroded, which can have a negative impact on an organization's reputation and support.

So far, not many have conducted studies on the managerial performance of Islamic philanthropy such as zakat amil institutions and Baitul Mal. Nugraha's study examines organizational culture and participation [5]. Then Zulkrnaini assess the impact of policies [6]. The author looks at various developing phenomena such as Muslim social entrepreneurship in managing Islamic philanthropy and also organizational culture as a form of institutional culture which is certainly related to the managerial performance of Islamic philanthropy. In this research, the author is interested in proving the influence of social entrepreneurship and organizational culture on the managerial performance of Islamic philanthropies such as amil zakat institutions and baitul malls in the city of Pekanbaru.

Managerial performance refers to the ability and efforts of a manager or management team in managing, directing and supervising organizational resources and processes in order to achieve set goals. It involves a series of actions, practices, and decisions necessary to achieve organizational efficiency, effectiveness, and success.

Performance is influenced by organizational culture [7], also influenced by social entrepreneurship [8]. The emergence of social entrepreneurship is an interesting phenomenon because there are several differences from previous traditional entrepreneurial models. These differences are reflected in their own characteristics which are new ideas and breakthroughs in solving social problems [9]. Social entrepreneurship has emerged as a new approach that brings social innovation to overcome social problems or issues in society [10].

The research hypotheses proposed are first, social entrepreneurship has a significant effect on managerial performance; secondly, organizational culture has a significant effect on managerial performance; Thirdly, social entrepreneurship and organizational culture together have a significant effect on managerial performance.

This interest in conducting research is the basis for conducting this research with the formulation of the problem of whether social entrepreneurship and the organizational culture of Islamic philanthropic institutions influence managerial performance in the city of Pekanbaru. This is important because it is in the context of carrying out the interests of the people and maintaining the trust of the people.

2 Method

The research method used in this research is to collect data from respondents with the aim of gaining insight, information, or understanding about a topic or issue. Surveys can be conducted using various methods, depending on the nature of the research, the intended population, and the goals to be achieved. The population in this study were LAZ and BMT administrators in the city of Pekanbaru, the number of samples was taken based on the number of indicators used, where for the managerial performance variable used 4 indicators, namely: zakat, infaq, sadaqah and social funds, then for the social entrepreneurship variable used 3 indicators, namely the wishes of the people, responsibility for decisions, and actions taken. Meanwhile, organizational culture uses 4 indicators, namely the rules of the Koran, Sunnah, ethics of sharia institutions and ethics of honesty. So the total number of indicators is 11 indicators, the sample is set at 5 x indicators, totaling 55 people. The sampling technique is accidental sampling.

Data collection using questionnaires is one survey method that is often used in research. Using questionnaires as a data collection tool requires careful planning and design to ensure that the questions are relevant and valid, and that respondents feel comfortable and can understand the questions. Apart from that, ethics in research also needs to be maintained, especially in terms of protecting respondents' personal data. Quantitative data analysis techniques are used to process and interpret data in the form of numbers or numerical data. Quantitative data analysis helps researchers identify patterns, trends, and relationships in the data they collect. Multiple linear regression analysis is a statistical technique used to understand the relationship between two or more independent variables (predictors) and one dependent variable (the variable you want to predict).

To measure respondents' responses, a range of answers from strongly agree to strongly disagree with a range of five was used, divided by four so that each range had a value of 0.8

with an order of meaning ranging from very good to very bad. Meanwhile, to prove the hypothesis, statistical hypothesis testing is used.

3 Result and Discussion

3.1 Result

From the results of data collection in the field regarding respondents' responses regarding social entrepreneurship, organizational culture and managerial performance in Islamic philanthropy in the city of Pekanbaru. From the results of a survey conducted on 55 Islamic philanthropy administrators, it can be explained that first, the social entrepreneurship of Islamic philanthropy administrators in question refers to efforts to combine the principles of social entrepreneurship with Islamic values in an effort to achieve philanthropic goals. This can include various activities, such as establishing a social enterprise that focuses on social or economic problems faced by society, with an approach that is in accordance with Islamic teachings. Here's the response.

 Table 1. Respondents' Responses Regarding Social Entrepreneurship of Islamic Philanthropy

 Administrators in the city of Pekanbaru

No	Social entrepreneurship	SA	А	E	DA	SD	Score
1	The management always does things in accordance with Islamic provisions in empowering the people	0	8	37	10	0	3.0
2	The management is responsible for the decisions taken in empowering the people	0	24	24	7	0	3.3
3	The management takes actions deemed necessary in managing the institution to empower the people	0	7	42	6	0	3.0
	Average						3.1

Source: Processed Data, 2023

From table 1 it can be explained that the average respondent's answer with a score of 3.1 regarding social entrepreneurship means that the social entrepreneurship of Islamic philanthropy administrators in Pekanbaru city is in the quite good category. Of the three indicators used, it can be seen that the highest indicator lies in the Management having responsibility for the decisions taken in empowering the people. Meanwhile, the lowest indicator lies in the Management always doing things in accordance with Islamic provisions in empowering the people and also the Management taking actions deemed necessary in managing the institution to empower the people.

Then the second continues regarding organizational culture in Islamic philanthropic institutions, meaning that organizational culture in Islamic philanthropic institutions is a very important aspect in determining how the institution operates, interacts with stakeholders, and achieves its philanthropic goals. From the results of the respondents' responses can be seen in the following answers.

No	Organizational culture	SA	А	Е	DA	SD	Score
1	The institution has rules based on the Koran in managing ziswaf funds	0	19	23	13	0	3.1
2	The rules are also based on the sunnah in managing ziswaf funds	0	30	24	1	0	3.5
3	Management of ziswaf funds is based on sharia institutional ethics	0	34	18	3	0	3.6
4	Honesty ethics are also instilled in administrators in managing ziswaf funds	0	30	23	2	0	3.5
	Average						3.4

 Table 2. Respondents' Responses Regarding the Organizational Culture of Islamic Philanthropic

 Institutions in the City of Pekanbaru

Source: Processed Data, 2023

From the responses in table 2, it can be seen that the organizational culture of Islamic philanthropy institutions in Pekanbaru city has an average score of 3.4, which means that Islamic philanthropy in Pekanbaru city has a fairly good organizational culture. Of the four indicators used, it can be seen that the highest answer lies in the management of ziswaf funds based on the ethics of sharia institutions. Meanwhile, the lowest answer lies in the Institution having rules based on the Koran in managing ziswaf funds.

Next, the third is the managerial performance of Islamic philanthropic administrators, meaning the key elements in running Islamic philanthropic institutions effectively and efficiently. This managerial performance involves management of philanthropic funds, program development, relationships with stakeholders, and measuring social impact. The results of respondents' responses to the questions asked can be seen in table 3 below.

 Table 3. Respondents' Responses Regarding the Managerial Performance of Islamic Philanthropy

 Administrators in the City of Pekanbaru

No	Managerial performance	SA	А	Е	DA	SD	Score
1	Records are arranged systematically with easy access by the institution at any time	0	18	24	13	0	3.1
2	Records are recapitulated in the form of routine management reports for each period carried out by the institution	0	17	29	9	0	3.1
3	The institution also has intensive coordination on every element in managing ziswaf funds	0	18	28	9	0	3.2
4	The institution also always exchanges information regarding the collection and distribution of ziswaf funds	0	20	35	0	0	3.4
	Average						3.2

Source: Processed Data, 2023

From table 3 it can be seen that the managerial performance of Islamic philanthropy administrators in Pekanbaru City with an average answer score of 3.2 is included in the quite good category, this means that Islamic philanthropic administrators have quite good managerial performance in carrying out the mandate of the people. Of the four indicators used in measuring managerial performance, the highest answer lies in the Institution also always exchanging information regarding the collection and distribution of ziswaf funds. Meanwhile, the lowest answer lies in that the records are arranged systematically with easy access at any time by the

institution and also the records are recapitulated in the form of routine management reports for each period carried out by the institution.

Furthermore, if we look at the regression coefficient values and also the t test values, the data and explanation are as follows.

		Unstandardized Coefficients		Standardized Coefficients		
Model		В	Std. Error	Beta	t	Sig.
1	(Constant)	-2.260	2.207	·	-1.024	.311
	Social Entrepreneurship	.732	.238	.323	3.080	.003
	Organizational culture	.599	.119	.526	5.017	.000

Table 4. Coefficient Regression and t Test

a. Dependent Variable: Managerial Performance

Source: Processed Data, 2023

From table 4, it can be seen that the regression coefficient value for the regression entrepreneurship variable is 0.732, which means that it has a positive value, meaning that entrepreneurship has a positive influence on the managerial performance of the management of Islamic philanthropic institutions in Pekanbaru City, where the better the social entrepreneurship, the better the managerial performance will be with a value of 0.732. This is greater when compared to the regression coefficient value of the organizational culture variable. Likewise, organizational culture has a positive value of 0.599, which means that the better the organizational culture applied to Islamic philanthropic institutions, the better the management's managerial performance will be in carrying out the mandate of the people.

Furthermore, if we look at the statistical hypothesis tests obtained, we can see the t and sig test values. For the social entrepreneurship variable of 3.080 and 0.003, which means the alpha value is 0.05, it is proven that entrepreneurship has a significant effect on the managerial performance of Islamic philanthropy administrators in the city of Pekanbaru. Likewise for the organizational culture variable, with a calculated t value of 5.017 and sig. 0.000 smaller than the alpha value means that organizational culture has a significant influence on managerial performance.

To see the joint influence of social entrepreneurship and organizational culture variables on managerial performance with an R square value of 0.510, which means that 51% of the influence of social entrepreneurship and organizational culture on managerial performance, while the rest is influenced by other factors. The following is a description of the F test of the research variables.

Mc	odel	Sum of Squares	df	Mean Square	F	Sig.	
1	Regression	134.576	2	67.288	27.050	.000ª	
	Residual	129.351	52	2.488			
	Total	263.927	54				

a. Predictors: (Constant), Organizational Culture, Social Entrepreneurship
 b. Dependent Variable: Managerial Performance
 Source: Processed Data, 2023

From table 5, it can be seen that the calculated F value is 27,050 with sig. 0.000 is smaller than alpha 0.05, which means that together it is proven that social entrepreneurship and organizational culture have a significant effect on managerial performance.

3.2 Discussion

From the description of the research results obtained, it can be seen that managerial performance is proven to be influenced by the social entrepreneurship of management and also organizational culture. Management social entrepreneurship in the context of philanthropic institutions or organizations focused on philanthropic goals can have a significant influence on managerial performance. It is important to note that good collaboration between social entrepreneurship administrators and managers of philanthropic organizations is essential. These two roles must work together to achieve philanthropic goals. The results of this research are in line with what Darwis said that social entrepreneurship is able to empower society [10]. Nurfaqih also conveyed that through social entrepreneurship the community can be empowered, depending on the performance of the administrators who are trustworthy [8]. Wibowo also Wibowo that through social entrepreneurship, innovation can be obtained from administrators to achieve the desired goals [11]. From this explanation, it is theoretically proven that social entrepreneurship is able to achieve its goal, namely empowering the people.

Furthermore, theoretical evidence was also obtained that organizational culture has a significant influence on the managerial performance of Islamic philanthropy administrators in Pekanbaru city. A good organizational culture that is in accordance with Islamic values can form an environment that supports managers in achieving philanthropic goals effectively. The results of this research are in line with research conducted by Purwanti that a good work culture produces good management performance [7]. Also the results of Fandy's research explain that through organizational culture good performance can be achieved [12]. And Anggi also said that culture can improve performance [13]. This proves that through the organizational culture implemented among the management in this Islamic philanthropic institution, it provides Islamic values to the management and this makes the management more able to improve their deeds for the benefit of the people.

In practical terms, it can be seen that the administrators of Islamic philanthropy can improve the character of social entrepreneurship which focuses on creation and innovation in the interests of the people with various programs and activities and this provides its own value in its management of Islamic philanthropy. Then the management can also implement an Islamic organizational culture, so that in doing good deeds they will remain on the path of truth and uphold Islamic law.

4 Conclusion

From the description of the results and discussion, it can be concluded that it is proven that social entrepreneurship has a significant effect on managerial performance, as well as the organizational culture applied to Islamic philanthropy, which is also able to improve the managerial performance of administrators.

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