**CRITICAL IMPRESSIONS ON *AMIL* PROFESSIONALIZATION AND ITS INFLUENCE ON CAREER INTENTIONS: A PLS-SEM APPROACH**

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***Abstract***

*The issue of professionalization of amil (zakat managers) still continues to occur in zakat organizations and has received strong criticism, including from students of the zakat and waqf management study program (MAZAWA). These criticisms include whether amil has become a full-time profession, education, training and competency development for amil, the legitimacy of amil associations, the existence of a zakat amil code of ethics, as well as legal protection and the role of the state for the amil profession. This research aims to find out whether their critical impressions influence their intention to pursue a career as a professional amil. Conducted at UIN Sunan Ampel, Surabaya, and IAIN Langsa, this research involved 95 respondents. Descriptive statistics and SEM-PLS via SmartPLS 4.0 software were used for data analysis. The results of the research show that students' impressions of the professionalization of amil in Indonesia are in the medium category, which shows that there is still a lot of criticism towards it, but their intention to pursue a career as amil remains high. Their perceptions significantly influence their career intentions; the better their perception, the higher their intention.*

**Keywords***: Amil professionalization; Critical impression; Career intention*

**Abstrak**

Isu profesionalisasi *amil* (pengelola zakat) masih terus terjadi di organisasi zakat dan mendapat kritik keras, termasuk dari mahasiswa program studi manajemen zakat dan wakaf (MAZAWA). Kritik-kritik tersebut antara lain apakah *amil* telah menjadi profesi penuh waktu, pendidikan, pelatihan dan pengembangan kompetensi bagi *amil*, legitimasi perkumpulan *amil*, keberadaan kode etik *amil* zakat, serta perlindungan hukum dan peran negara bagi profesi *amil*. Penelitian ini bertujuan untuk mengetahui apakah impresi kritis mereka mempengaruhi intensi mereka untuk berkarir sebagai *amil* profesional. Dilakukan di UIN Sunan Ampel, Surabaya, dan IAIN Langsa, penelitian ini melibatkan 95 responden. Statistik deskriptif dan SEM-PLS melalui perangkat lunak SmartPLS 4.0 digunakan untuk analisis data. Hasil penelitian menunjukkan bahwa impresi mahasiswa terhadap profesionalisasi *amil* di Indonesia berada pada kategori sedang yang menunjukkan masih banyak kritik terhadapnya, namun intensi mereka untuk berkarir sebagai *amil* tetap tinggi. Persepsi mereka berpengaruh secara signifikan terhadap intensi berkarir mereka; semakin baik persepsi mereka, maka semakin tinggi intensi mereka.

**Kata kunci**: Profesionalisasi *amil*; Impresi kritis; Intensi berkarir

**INTRODUCTION**

Professionalism stands out as a fundamental concept within the realms of work, professions, and organizations in the field of sociology (Evetts, 2013). The significance of this professionalism lies in its pivotal role in improving the quality of performance (Nasri et al., 2019) and elevating job satisfaction levels (Pollard, 1995). According to the research findings by Leonard and Masatu (Leonard & Masatu, 2010), professionals are capable of delivering exemplary performance even when operating in environments that may not fully recognize or value their endeavors. The practice of professionalism plays a vital role in enhancing the resilience of workers (Park & Kim, 2018) and influencing innovative work behaviors (Messmann et al., 2010), traits that are particularly sought after in today's fiercely competitive job market.

Zakat institutions must adopt professionalism to foster enhancements in their performance. According to Nasri et al.'s research findings (Nasri et al., 2019), professionalism within zakat institutions significantly impacts the financial performance of the institution. Nasution (Nasution, 2023) emphasized that the professionalism of *amil* remains a crucial factor influencing the decision to contribute zakat, despite the rapid digitization of zakat processes. While some research indicates that *amil* at both the *Amil* Zakat Agency (BAZ) and the *Amil* Zakat Institute (LAZ) demonstrate a considerable level of professionalism (Yudha et al., 2018), it is paradoxical to note that human resource competence continues to be a persistent issue at BAZ and LAZ, as highlighted in various studies (Listanti et al., 2021; Huda, 2013). This ongoing professionalization challenge persists in zakat organizations, despite prior criticisms of *amil* professionalism, such as those expressed by Nasir Alam (Alam, 2010), who asserted that philanthropic wealth is often mismanaged or misused in many countries, reflecting poor organizational management, dysfunction, and neglect of personnel systems, thereby hindering the improvement of human resource quality.

Developing educational programs constitutes a crucial aspect of cultivating professionalism (Park and Kim, 2018; West, 1993). Consequently, our inquiry revolves around the curiosity of whether students enrolled in the MAZAWA study program harbor an inclination to pursue a career as zakat *amil*. These intentions and interests can be significant predictors of performance outcomes (Nye et al., 2012). This inquiry stems from a comparative analysis with agricultural students, whose disinterest in becoming professional farmers was demonstrated in the research findings of Nainggolan (2022) and Kharisudin and Irwandi (Kharisudin & Irwandi, 2022). The mentioned studies indicated a preference among agricultural students for establishing businesses in alternative sectors rather than pursuing a career in farming (Nainggolan, 2022). Agus Budiyanto, the Executive Director of the Zakat Forum (FOZ), further disclosed that the enthusiasm for working as a zakat collector currently remains relatively subdued (Anggoro et al., 2021). Our research also shows that there are critical impressions from students regarding the process of professionalization of *amil* in Indonesia, including whether *amil* has become a full-time profession, education, training and competency development for *amil*, the legitimacy of *amil* associations, the existence of *amil* zakat code of ethics, as well as legal protection and the role of the state for the professional profession.

This research aims to determine the intentions of MAZAWA students to pursue a career as professional *amil* amidst their critical impressions of efforts to professionalize *amil* itself. It is important to know their intentions because they are expected to regenerate zakat management. Regeneration is certainly important considering the tendency of older workers to be less productive and efficient and reluctant to adopt the latest technology (H*amil*ton et al., 2015). Thus, this research will describe the critical impressions of students regarding the professionalization of *amil*, what is the level of their career intentions, and whether these impressions influence career intentions.

**LITERATURE REVIEW**

**Professionalization**

Older sociological approaches generally differentiate professions based on their definition of job characteristics. In their own dictionaries, including the Big Indonesian Dictionary and The Britannica Dictionary, they add certain characteristics to professions, not limited to work, but must be based on education, training or special skills. Wilensky (Wilensky, 1964) expresses this of course to differentiate between doctors and carpenters, lawyers and auto workers.

Wilensky (1964) stated that for something to be considered professional, it must have specialization, major application of theory, transferability of skills, job stability or attachment to the company, and the existence of work rules. Any occupation that wishes to exercise professional authority must find a technical basis for it, assert exclusive jurisdiction, link skills and jurisdiction to training standards, and convince the public that its services are uniquely trustworthy.

Professionalization is the process by which occupations have become, or are attempting to become, publicly recognized as professions according to the extent to which they meet presumptive criteria. Professionalization can be seen as having two strands. One strand relates to increasing status. Another strand relates to increasing the capacity of members to improve the quality of services provided (Hoyle, 2001). Professionalization involves developing the skills, identity, norms, and values associated with being part of a professional group. Professionalization can begin during undergraduate education, is central to graduate training, and continues during early career stages (Levine & Bell, 2015).

The process to professionalize a job, according to Wilensky (Wilensky, 1964), requires five steps: 1) start doing the full-time work that needs to be done; 2) providing training with the establishment of development schools; 3) join to form a professional association; 4) There will be persistent political agitation to obtain legal support to protect the work area and maintain the code of ethics. If areas of competence are not clearly exclusive, legal protection of the title will be the goal; 5) Ultimately rules to eliminate the unreasonable and immoral, rules to reduce internal competition, and rules to protect clients and emphasize ideal service will be embodied in a formal code of ethics. Wilensky's opinion can be said to be in line with the opinions of subsequent experts, including West (West, 1993), with modifications or perhaps additions and subtractions in certain parts.

***Amil* as a professional career**

*Amil* is everyone involved in an administrative body that administers and manages zakat, whether he is a fundraiser, accountant, financial, program, and zakat distributor (al-Qaradhawi, 1973). The role of *amil* in managing zakat is mentioned in the Al-Quran Surah At-Taubah: 60, which shows the urgency of their role. The emphasis on the position of *amil* wants to emphasize that zakat in Islam should not be perceived as an individual task, even though it is part of the government's task (al-Qaradhawi, 1973). In this context, professionalization of *amil* becomes important in managing zakat; Zakat should not be managed haphazardly because it is an important part of the Islamic economy.

*Amil* as a profession, so far, still encounters obstacles and challenges. Work as *amil* is still mostly done as part-time and side work. It is considered part of social work so it is not considered a career choice. Liljegren (2008) wrote that in America's own history there was a debate about whether American social workers could be considered part of a profession based on criteria such as scientific knowledge, status and societal mandate. It was then concluded that social work cannot be considered a profession. Among other things, social work is considered to not have an adequate scientific basis in the form of its own scientific journal. However, later, cited by Liljegren (2008), Greenwood remade the analysis based on his own criteria and concluded that now social work in the US can be considered a profession. This view is also being strengthened in Indonesia by building various facilities and infrastructure to support the professionalization of *amil*.

**METHOD**

This study is based on empirical research conducted at two campuses that offer programs in zakat and waqf management, specifically at UIN Sunan Ampel, Surabaya, and IAIN Langsa. The minimum sample size for this research adheres to Dawn Iacobucci's recommendation(Iacobucci, 2010) for SEM-based studies, which is 95 respondents. The data were collected using a questionnaire employing a 1-5 Likert scale. To streamline the data collection process, the questionnaires were administered to the respondents through a Google Form. Consequently, the data addressing this research problem are considered primary data, originating directly from the respondents. Nevertheless, we will complement our analysis of this primary data with the utilization of secondary data.

Data analysis techniques use descriptive statistics and PLS-SEM using SmartPLS 4.0 software. This technique is used to see whether students' critical impressions or perceptions of *amil*'s professionalization influence their career intentions. Meanwhile, to see their level of impression and intention to pursue a career as *amil*, a hypothetical statistical analysis technique was used, as suggested by Azwar (Azwar, 1993), a three-categorization version with the formula: (x ≤ m - l.5s), (m - l.5s < x ≤ m - l.5s) and (x > m + l.5s).

**RESULTS AND DISCUSSION**

**Examination of respondents**

Participants in the study consisted of students enrolled in the zakat and waqf management study program at two educational institutions, namely UIN Sunan Ampel and IAIN Langsa. The examination of respondents' characteristics in this research focused on three dimensions: gender, age, and semester.

**Table 1. Respondent Description**

|  |  |  |  |
| --- | --- | --- | --- |
| Category | Indicator | Total | Percentage |
| Gender | Male | 49 | 51,5 |
| Female | 46 | 48.4 |
| Semester | I | 53 | 55.7 |
| III | 18 | 18.9 |
| V | 14 | 14.7 |
| VII | 10 | 10.5 |
| Age | 18 | 33 | 34.7 |
| 19 | 25 | 26.3 |
| 20 | 17 | 17.8 |
| 21 | 9 | 9.4 |
| 22 | 7 | 7.3 |
| 23 | 4 | 4.2 |

**Source: Data processed by researchers (2023)**

According to the data presented in table 1, it is evident that 51.5% of the research participants were male (49 individuals), while 48.4% were female (46 individuals). Consequently, there was a nearly equal distribution of respondents between the two genders in this study. The majority of respondents were first-semester students, comprising 53 individuals, followed by 18.9% from the third semester, 14.7% from the fifth semester, and 10.5% from the seventh semester. Regarding age distribution, respondents in this research were predominantly 18 years old, with a total of 33 individuals. The age range of the respondents varied, encompassing both older and younger individuals.

**Hypothetical statistics of impressions and intentions**

The author has proposed five statements to respondents, the results are as follows: It is known that the maximum score for the total of these five statements is 2,375, while the minimum score is 475. To obtain the hypothetical mean value, the formula is used: µ=1/2(i\_max+i\_min)∑ k, resulting in a value of 1.425, while to get the standard deviation value, use the formula: σ=1/6(X\_max-X\_min), resulting in a value of 316.6. Meanwhile, the total score for student answers was 1,850.

Meanwhile, for each question, it is known that the maximum score is 475, while the minimum score is 95. Using the same formula, the hypothetical mean value is 285, while the standard deviation value is 63.3. Meanwhile, the score obtained for each question: the first question got a score of 367, the second question got a score of 367, the third question got a score of 358, the fourth question got a score of 382, and the fifth statement got a score of 376. The results can be seen in the following table.

**Table 2. Hypothetical statistics of impressions on the professionalization of *amil***

|  |  |  |
| --- | --- | --- |
| Category | Score | Result |
| *Amil* has become a full-time profession | 367 | Medium |
| Education, training and competency development for *amil* | 367 | Medium |
| The legitimacy of *amil* associations | 358 | Medium |
| Existence of *amil* zakat code of ethics | 382 | High |
| Legal protection and the role of the state for the *amil* profession | 376 | Medium |
| Total | 1.850 | Medium |

**Source: Data processed by researchers (2023)**

Based on the table above, the first, second, third and fifth statements are in the medium category, while the fourth question is in the high category. Meanwhile, in total, all questions are in the medium category. This means that MAZAWA students' perceptions of the ongoing professionalization in Indonesia are in the medium category.

Assessing students' aspirations for a career as professional *amil*s involved the application of hypothetical statistical analysis techniques. The cumulative score for all four questions ranged from a minimum of 380 to a maximum of 1,900. The total score for student responses was 1,522. For each individual question, the maximum score was 475, and the minimum was 95. Applying the same formula, the hypothetical mean value was determined to be 285, and the standard deviation was 63.3. The scores obtained for each question were as follows: the first question garnered a score of 384, the second question received a score of 390, the third question achieved a score of 367, and the fourth question attained a score of 381. Meanwhile, in total, all questions are in the high category. This means that MAZAWA students' intentions to have a career as *amil* are in the high category.

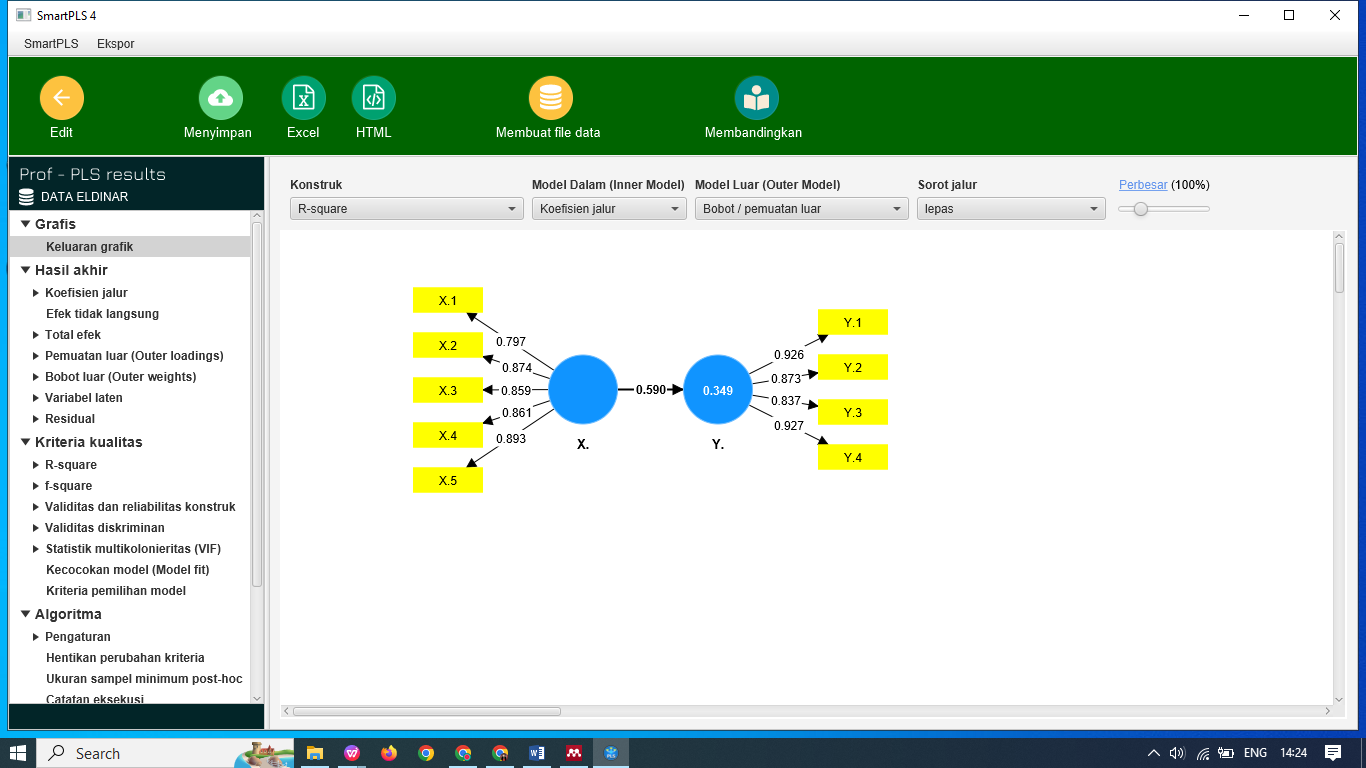
**Table 3. Hypothetical Statistics of Career Intentions as an *Amil***

|  |  |  |
| --- | --- | --- |
| Category | Score | Results |
| Inclination toward a career as a zakat *amil* | 384 | High |
| Commitment to pursuing MAZAWA education | 390 | High |
| The priority given to a career as a zakat *amil* | 367 | Medium |
| Readiness to embark on a career as an *amil* at both BAZ and LAZ | 381 | High |
| Total | 1522 | High |

**Source: Data processed by researchers (2023)**

**PLS-SEM analysis results**

The outer model is evaluated by looking at the validity and reliability values of the measurements of the model.



**Figure 1. PLS Algorithm**

**Source: SmartPLS 4.0 (2023)**

Convergent validity is the correlation between the indicator score and the construct score. The PLS-SEM model meets convergent validity and can be said to be valid if the outer loading value is > 0.7 and the AVE value is > 0.5 (Jogiyanto & Abdillah, 2009). The data in this study shows that there are no variable indicators whose outer loading value is below 0.7, so that all indicators are declared suitable or valid for research use and can be used for further analysis. Apart from that, the convergent validity test is seen from the Average Variance Extracted (AVE) value. The variables in this research already have an AVE value > 0.5. The AVE value in the model can be seen in table 3 below.

**Table 4. Average Variance Extracted (AVE) Value**

|  |  |
| --- | --- |
| Variable | AVE Value |
| (X) | 0.735 |
| (Y) | 0.795 |

**Source: Data processed with SmartPLS 4.0 (2023)**

For discriminant validity, the Fornell Larcker Criterion or HTMT and Cross Loading values are used. An indicator is said to meet discriminant validity if the correlation value of the variable with the variable itself on the Fornell Larcker Criterion cannot be smaller than the correlation with other variables, while the HTMT value must be less than 0.9 to ensure discriminant validity between two reflective constructs (Henseler et al., 2015). Meanwhile, the Cross Loading of the indicator on the variable is the largest compared to other variables. The Fornell Larcker Criterion values can be seen in the table below.

**Table 5. Fornell Larcker Criterion Value**

|  |  |  |
| --- | --- | --- |
|  | X | Y |
| X | 0.858 |  |
| Y | 0.59 | 0.892 |

**Source: Data processed with SmartPLS 4.0 (2023)**

Next, the reliability value of the indicators on a variable is tested by Composite Reliability and Cronbach's Alpha. If the Composite Reliability and Cronbach's Alpha values are > 0.7, then a variable can be said to meet Composite Reliability and Cronbach's Alpha. You can see the Composite Reliability and Cronbach's Alpha values for each variable in table 6.

**Table 6. Composite Reliability and Cronbach’s Alpha Value**

|  |  |  |
| --- | --- | --- |
| Variable | Composite Reliability Values | Cronbach’s Alpha Value |
| (X) | 0.933 | 0.91 |
| (Y) | 0.939 | 0.913 |

**Source: Data processed with SmartPLS 4.0 (2023)**

To see the direct and indirect influence between variables, a structural model test or Inner Model evaluation is carried out. Starting by looking at the R-Square value, then the path coefficient, T-Statistic (bootstrapping), predictive relevance, and model fit to evaluate the Inner Model with PLS-SEM. In this research, the R-Square value shown in the table for the intention variable is 0.349, which means that the percentage influence of impression on the professionalization of *amil* is 34.9%.

The path coefficient value is a value that shows the direction of the variable relationship, whether the hypotheses have a positive or negative direction. These path coefficients are between -1 to 1. If the value is 0 to 1 then the relationship is positive and if the value is 0 to -1 then the relationship is negative. The results of the analysis show that variable X has a positive relationship with Y, namely 0.590. This means that the greater the value of variable X, the greater the intention will increase by the value of the coefficient.

After the previous data meets the measurement requirements, the T-Statistics (bootstrapping) test is carried out.

**Table 7. T-statistics (Bootstrapping)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Original sample (O) | Sample average (M) | Standard deviation (STDEV) | T statistics (|O/STDEV|) | P values |
| X. -> Y. | 0.59 | 0.595 | 0.088 | 6.709 | 0 |

**Source: Data processed with SmartPLS 4.0 (2023)**

Based on the table above, it can be seen that the t-statistics of the relationship between X and Y is greater than the t table, namely 6,709, meaning it has a significant effect. Apart from that, it can also be seen from the probability number > 0.05, then H0 is accepted, and if the probability number < 0.05, then H0 is rejected. The results can be seen in the table above, that variable X has a probability number (P value) smaller than 0.05, all variables have a significant effect.

Furthermore, the predictive relevance value carried out via the blindfolding test has a value above zero (0), namely 0.32, meaning that the predictive relevance value carried out via the blindfolding test has a good observation value. Meanwhile, based on table 8 below, it shows that the NFI value in this model is 0.897. This means that this research model is 89.7% fit.

**Table 8. Fit Model**

|  | Saturated Model | Estimated Model |
| --- | --- | --- |
| SRMR | 0.068 | 0.068 |
| d\_ULS | 0.208 | 0.208 |
| d\_G | 0.124 | 0.124 |
| Chi-Square | 68.27 | 68.27 |
| NFI | 0.897 | 0.897 |

**Source: Data processed with SmartPLS 4.0 (2023)**

**Discussion**

The findings in this research reveal that students' impressions of the professionalization of *amil* in Indonesia are in the medium category, indicating that there is still a lot of criticism towards it. Four of the five professionalization categories received moderate scores, namely those related to whether *amil* has become a full-time profession, education, training and competency development for *amil*, legitimacy of *amil* associations, as well as legal protection and the role of the state for the *amil* profession. Meanwhile, according to students' impressions, the existence of the zakat code of ethics has gone well. Regarding whether *amil* has become a full-time profession, some criticize that there are still *amil* who work in other professions, including as teachers or lecturers due to lack of finances. In fact, according to students, working full-time as an *amil* has become a requirement for work professionalism to be more effective in managing zakat funds.

As for training and competency development for *amil*, students are worried that the majority of people do not know about the existence of university-level education for *amil*, as evidenced by the fact that there are still few universities in Indonesia who dare to develop zakat and waqf management study programs. In fact, this step is one of the keys to increasing the professionalization of *amil*, and is even very necessary to encourage certification of zakat experts. Zakat is related to the property of Muslims, it cannot be handled by just anyone. Allah Himself says in the Koran that wealth should not be given to ignorant people. The hadith of the Prophet states that if a matter is handed over to someone who is not an expert, then only waiting for its destruction.

Professionalization of *amil* also requires public legitimacy of *amil* associations. Students expressed that the formation of associations for *amil*-*amil* associations that have been well established and have legitimacy in society is a very positive step. This can help in coordinating the efforts of *amil*s, ensuring transparency in the management of zakat funds, as well as providing a platform for collaboration and exchange of experiences between them. The existence of such an association can also increase public confidence in the process of collecting and distributing zakat, because there is an independent institution that supervises *amil* activities. However, according to student criticism, many people do not believe in zakat institutions, or whatever the term is, so they continue to distribute their zakat directly. Lastly, criticism of legal protection and the role of the state. Steps to provide protection for zakat *amil* have been taken through the Zakat Management Law regulations. However, the presence of this law has not been fully able to accommodate the authority of zakat *amil*. The authority for *amil* zakat is still partial, meaning that the state does not require people to pay zakat through *amil*, but can be given individually. This condition is like allowing zakat institutions to carry out their duties on their own, in this case there are still problems, so that zakat collection never reaches its potential.

Another finding in the research is that their intention to pursue a career as an *amil* remains high. These results dismiss concerns about low interest in working as a zakat earner (Anggoro, et al, 2021). These results are also different from the results of Nainggolan's (2022) research which shows the low interest of agricultural students in becoming farmers. The high intention of MAZAWA students to pursue a career as *amil* zakat shows their passion for developing the professionalization of *amil* zakat in the future. However, it is in line with the opinion of Liu et al., (2023) that there is still a gap in the development of social work education and practice, which implies the need for promotion and cooperation between academic institutions and social organizations. The fact that the MAZAWA study program is currently not in great demand in Indonesia, and there is even a MAZAWA study program that has been closed at one of the universities due to lack of interest, shows that efforts are still needed to develop and advance the professionalization of *amil* zakat.

The results of this study also found that their impressions had a significant influence on their career intentions; the better their impression, the higher their intention. Previous research results show that at least four areas need to be improved in students' impressions because they have not met their expectations. In an effort to increase student intentions, this research prioritizes improvements in these four areas of professionalization. In this way, the impression of the professionalization of *amil* will be better and will increase people's intentions to pursue a career as *amil* professional.

**CONCLUSION**

Students' impressions of the professionalization of *amil* in Indonesia received a moderate score, indicating widespread criticism. In particular, aspects such as full-time professionalism, education and training, legitimacy of the *amil* association, and legal protection received moderate feedback. However, the zakat code of ethics has received positive recognition. Although there are concerns, due to criticism here and there regarding the process of professionalization of *amil*, research reveals the high intention of students to pursue a career as *amil*. Additionally, research highlights the significant impact of students' impressions on their career intentions, with better impressions correlating with higher intentions. To increase student intentions, this research prioritizes improvements in four areas of professionalization. It is hoped that the overall impression of the professionalization of *amil* will increase, which in turn will increase people's intentions to pursue a career as *amil* professional. This study emphasizes the ongoing efforts needed to develop and advance the professionalization of zakat *amil*.

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