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 of 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 showed 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. By understanding how this professionalization can affect the efficiency, accountability and sustainability of zakat programs. Furthermore, it can increase the positive impact generated from the distribution of zakat funds.

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 PLS-SEM 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. Dengan memahami bagaimana profesionalisasi ini dapat memengaruhi efisiensi, akuntabilitas, dan keberlanjutan program zakat. Selanjutnya, dapat meningkatkan dampak positif yang dihasilkan dari distribusi dana zakat.

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

INTRODUCTION

Zakat is an important instrument in the Islamic economy for alleviating poverty and increasing prosperity, but its management still needs to be improved, so its contribution becomes more existent. Alam (2010) said that in most countries, Islamic philanthropic wealth is mismanaged or misused, which reflects poor governance, organizational dysfunction, and neglect of personnel systems and improving the quality of human resources. *Zakat* management also faces the reality of weak governance in the fields of law, administration, and management (Saad, 2019). More recent research also finds that HR competency is still part of the pressing problem at *Amil Zakat* Institutions (BAZ and LAZ) to this day (Listanti et al., 2021; Huda, 2013; Nasri et al., 2019), although studies reveal that *this profession* at BAZ and LAZ is quite professional (Yudha et al., 2018).

The problem of *the* professionalization of *amil* or human resources, managing *zakat* is an ongoing problem in *zakat* management institutions. The role of *amil* in *zakat* management is a very important, but not much attention is given to its professionalization efforts (Adnan, 2017). In fact, professionalism is a key concept in the sociology of work, professions, and organizations (Evetts, 2013), which is needed to improve the quality of performance (Nasri et al., 2019). Professional workers can still provide high-

quality performance results, even when they work in an environment that does not reward these efforts (Leonard & Masatu, 2010). Professionalism can extend workers' work resilience (Park & Kim, 2018), as well as influence innovative work behavior (Messmann et al., 2010), which is very much needed in today's job competition. In *this context*, the research results of Nasri et al, (2019) *showed* that professionalism in *zakat* institutions significantly influences the financial performance of the institution. Meanwhile, the research of Nasution (2023) revealed that the role of professional *amil* remains a determining factor in the decision to give *zakat*.

This kind of profession in Indonesia is currently being boosted, among other things, by the development of Zakat and *waqf* management study programs (MAZAWA) in universities. Developing educational programs constitutes a crucial aspect of cultivating professionalism (Park & Kim, 2018; West, 1993). Thus, the MAZAWA study program is aimed at increasing the professionalization of *amil* in the future, including as consultants and entrepreneurs in the field of Zakat and *waqf*, which has experienced different developments from conventional Zakat management. However, it needs to worry about whether MAZAWA study program students are interested in pursuing a career as *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 (2022). They 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). Besides, there is the fact that some of the MAZAWA study programs have closed due to a lack of interest among students. The research also shows that there are critical impressions from students regarding the process of professionalization of *amil* in Indonesia. Including whether it has become a full-time profession, education, training, and competency development, the legitimacy of *amil* associations, the existence of its code of ethics, as well as legal protection and the role of the state for the professional occupation.

This research aims to find out the intentions of MAZAWA students to decide amil as a profession. It is important to know the reasons because they are expected to regenerate Zakat distribution. Regeneration is certainly important considering the tendency of older workers to be less productive and efficient and reluctant to adopt the latest technology (Hamilton et al., 2015).

Thus, this research will describe the critical impressions of students regarding its professionalization, what level their career intentions are, and how these impressions influence career intentions.

LITERATURE REVIEW
Professionalization

The previous sociological approaches generally differentiated professions based on their definition of job characteristics. Wilensky (1964) expressed 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 needs professional authority must find its technical basis, such as asserting exclusive jurisdiction, relating skills and jurisdiction to training standards, and convincing the public that its services are uniquely trustworthy.

Professionalization is a process in which an occupation is publicly recognized as a profession based on determined criteria. It seems to be in two categories. First, it relates to increasing status, and the other relates to increasing the capacity of members to improve the quality of services provided (Hoyle, 2001). It involves developing the skills, identity, norms, and values associated with being part of a professional group. Professionalization begins with undergraduate education and training and continues during the early career stages (Levine & Bell, 2015).

The stages being a professional have five steps: 1) start doing the full-time work that needs to be done; 2) provide training with the establishment of development schools; 3) join a professional association; 4) get legal protection to protect the work area and maintain the code of ethic;. 5) make rules to eliminate the unreasonable and immoral, to reduce internal competition, to protect clients, and to emphasize ideal service. The opinion can be said to be in line with the previous experts, including West (Almasri et al., 2023), with modifications in certain parts.

Amil as a professional career

Amil is a group of people who are involved in an administrative body that manages *zakat*, whether they are fundraisers, accountants, financial programs, or *zakat* distributors (al-Qaradhawi, 1973). The role of it in managing *zakat* is mentioned in the Al-Quran Surah At-Taubah: 60, which shows the urgency of their role. *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,

the professionalization of *amil* becomes important; it 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. It is mostly done as part-time or side work and is considered part of social work, not 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* (Almasri et al., 2023)*.

The relationship between impressions of professionalization and career intentions

An impression is a deep effect or influence on thoughts or feelings. It means how someone feels about something, which plays a role in determining someone's subsequent interest and intentions towards that something (Kerr, 2020). In this research, we will look at the influence of this impression on career choices. Of course, there are various kinds of impressions, but in this research, the focus is on their impressions of the professionalization of *amil*, what their impressions and feelings towards the the profession is, and whether these impressions influence their future career choices to become *amil*.

Previous studies stated that the way a person views the professionalism has an influence on career choice or career turnover. Professional identity is the result of the process internalizing one's professional values, identification with one's work, and psychological attachment to that work. The importance of professional identity in understanding one's career and career choices cannot be overstated. Individuals who have a strong professional identity typically feel proud of their career path, achieve personal growth, and accomplishment through their career journey (Wang, 2020). A study by Ramli et al. (2020) on 206 health workers showed that professional identity is a strong predictor of turnover intention. A study of higher education staff members showed that professional identity was also considered an influential factor in work engagement (Zhou et al., 2018). Research by Dewi and Yanti (2018) on accounting students found that professional recognition was able to

strengthen the relationship between students' understanding of the accountant's code of ethics and their career choice as accountants. This is in line with Harahap and Efendri (2022). So based on these descriptions, the hypothesis in this study reveals that impressions of amil have a significant effect on students' career intentions.

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 number of samples in this study was 95. Determining the sample size is considered sufficient for research that uses the PLS-SEM approach, as Lacobucci (2010) believes that the minimum sample for research using the SEM approach is 50, with ideally each construct being measured with at least three indicator variables. The data were collected using a questionnaire employing a 1-5 Likert scale. To streamline the data collection process, the questionnaires were sent to the respondents through a Google Form. Consequently, the data addressing this research problem is 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 uses SmartPLS 4.0 software. This technique is applied to see whether students' critical impressions or perceptions of *amil* professionalization influence their career intentions or not. To examine students' critical impressions of the professionalization of *amil* in Indonesia, it was taken from the opinions they wrote in the columns provided on the questionnaire sheets distributed. These results were analyzed qualitatively using the thematic analysis method (Lester et al., 2020). 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 (1993), a three-categorization version with the formula: $(x \leq m - l.5s)$, $(m - l.5s < x \leq m - l.5s)$, and $(x > m + l.5s)$, with the information that (m) is the mean and (s) is the standard deviation.

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, 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 Table 1, obvious 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

This statistical calculation requires answering the two questions that were asked at the beginning of this article, in addition to the main question of seeing the effect of X on Y. The problem that will be analyzed using these hypothetical statistics is the level of students' impressions of the professionalization of *amil* in Indonesia and the level of their own intention to pursue a career as professional *amil* in the future.

The author has proposed five statements to respondents. The results are calculated based on the Azwar formula (Azwar, 1993). the following results are found: It is known that the maximum score for the total of these five statements is 2.375, while the minimum score is 475. The hypothetical mean value, is 1.425. While the standard deviation value is 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 was

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 (Table 2).

Table 2. Students' impressions of the five categories of *amil* professionalization

Category: Question items	Score	Result
***Amil* has become a full-time profession:** *Amil* at *zakat* institutions is a full-time job, not a side job, because this profession is financially sufficient and has a clear career path for self-development.	367	Medium
Education, training and competency development for *amil:* Training and development, including the establishment of university level education for *amil* have been carried out very well.	367	Medium
The legitimacy of *amil* associations: The association for *amil* has been well established and has legitimacy in society.	358	Medium
Existence of *amil* zakat code of ethics: *Amil* has its own code of ethics, which it has been carried out and adhered to, and for violations there are sanctions and supervision.	382	High
Legal protection and the role of the state for the *amil* profession: The state is present to protect the amil profession in the form of providing legality, a legal protection that protects amil, as well as providing support to elevate the dignity of it, including sufficient authority to manage *zakat*.	376	Medium
Total	**1.850**	**Medium**

Source: Data processed by researchers (2023)

Table 2, 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 profession 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 (Table 3). 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. Students' intentions for a career as *amil*

Category	Score	Results
Inclination toward a career as an *amil*	384	High
Commitment to pursuing MAZAWA education	390	High
The priority given to a career as an *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. 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 Average Variance Extracted (AVE) value is > 0.5 (Jogiyanto & Abdillah, 2009). The data in this study showed that there are no variable indicators whose outer loading value is below 0.7 (Figure 1). So all indicators are declared suitable or valid for research and can be used for further analysis. The convergent validity test is seen in the 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 4.
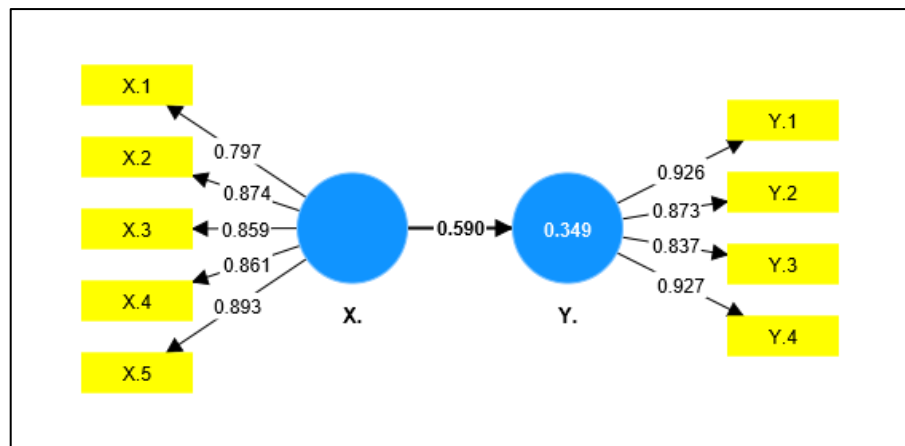
Figure 1. PLS Algorithm
Source: SmartPLS 4.0 (2023)

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 (Table 5).

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.

To see the direct 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. Based on Table 7, the intention variable is 0.349, which means that the percentage influence of impression on the professionalization of amil is 34.9%.

Table 5. Result Cross-Loading Test

	Fornell-Larcker Criterion Value		HTMT Value	
	X	**Y**	**X**	**Y**
X	0.858			
Y	0.59	0.892	0.633	

Source: Data processed (2023)

Table 6. Composite Reliability and Cronbach's Alpha Value

Variable	Composite Reliability Values	Cronbach's Alpha Value	R-square	Adjusted R-square
X	0.933	0.91		
Y	0.939	0.913	0.349	0.342

Source: Data processed (2023)

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

greater the value of variable X, the greater the intention will increase with the value of the coefficient. Based on Table 7, The t-statistic of the relationship between X and Y is 6,709. It greater than the t-Table (1,96), meaning it has a significant effect.

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	0.000

Source: Data processed (2023)

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 (2023)

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

Discussion

The findings in this research revealed 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, the legitimacy of *amil* associations, as well as legal protection and the role of the state for it. Meanwhile, according to students' impressions, the existence of the *zakat* code of ethics has gone well. Whether *amil* has become a full-time profession, some criticize when *amil* still works in other professions, such as teachers or lecturers, due to a lack of finances. In fact, working full-time as an *amil* becomes 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 proved by the fact that there are only a

few universities in Indonesia that aim to develop *zakat* and *waqf* management study programs. In fact, this step is one of the keys to increase the professionalization of amil and is even necessary to support the certification of *zakat* experts. *Zakat* is related to the property of Muslims it cannot be handled by random people. Allah says in the Quran 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 it only brings destruction.

It also requires the public legitimacy of *amil* associations. Students expressed that the formation of associations has been well established. This can help in coordinating *amil*, ensuring transparency in the management of *zakat* funds, as well as providing a platform for collaboration and sharing experiences between them. The existence of such an association can also increase public trust 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, so they prefer to distribute their *zakat* directly. Steps to provide protection for *zakat amil* have been taken through the *Zakat* Management Law regulations. Nevertheless, the presence of this law has not been fully able to accommodate the authority of zakat amil. It is still in partial progress, 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 *amil* (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 massive demand in Indonesia, even though it has been closed at one of the universities due to lack of interest, shows that it needs more efforts to develop and advance the professionalization of *amil zakat*.

The results of this study also found that their impressions had a significant influence on career intentions; the better their impression, the higher their intentions. The results of this research supported the previous

research, including research by Kerr (2020) regarding the influence of impressions on interest, research by Ramli et al. (2020) on health workers, research by Zhou et al. (2018) on higher education staff, and research by Dewi and Yanti (2018), as well as research by Harahap & Efendri (2022) on accounting students. The results emphasize the urgency of forming an impression of professionalism, including the *amil* profession, to increase students' intentions to pursue a career as *amil* professionals.

The results of this research showed, as reported above, that students' impressions of the professionalization of *amil* in Indonesia still need improvement. The results of previous research showed that there are at least four things that need to be improved in student impressions because they did not meet their expectations. In an effort to increase student intentions, this research prioritized improvements in these four areas of professionalization. In this way, they will be better and will increase people's intentions to pursue a career as professional *amil*, which is expected to improve the quality of human resources for zakat management in Indonesia, so that the contribution of zakat will be more optimal in alleviating poverty and increasing prosperity.

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, the 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 professionalizing *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 expected that the overall impression of the professionalization of *amil* will increase, which in turn will increase people's intentions to pursue a career as professionals. This study emphasizes the ongoing efforts needed to develop and advance the professionalization of zakat *amil*.

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