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The Comprehensive Examination of Zakat Governance Standards of Amil Zakat Institutions in Indonesia

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ABSTRACT: This article aims to meticulously synthesis empirical findings pertaining to the conduct of zakat collection institutions in Indonesia, emphasizing the incorporation of legal requirements such as Good Amil Governance, transparency and accountability, Zakat Core Principles (ZCP), and PSAK 109. The study adopted a qualitative methodology, pursuing a Systematic Literature Review (SLR) of 30 peer-reviewed and open-access articles, which underwent thematic analysis in compliance with PRISMA guidelines. The synthesis outcomes reveal that effective Amil governance constitutes an ultimate framework that enlightens standards for disclosure and accountability, which fosters concurrence between zakat patrons as well as impacting the efficacy of zakat institutions. ZCP and PSAK 109 behave as an ethical basis and scientific tools that augment the trustworthiness and authenticity of oversight, yet it remains to encounter obstacles concerning institutional ability alongside unity at its execution. This article presents an extensive theory converging on the dispersed nature of the Zakat authority literature while is beneficial empirically to the advancement of Islamic social finance studies, whereas providing ideas to strengthen Zakat governance in Indonesia.

KEYWORDS: zakat governance; zakat institutions; accountability; Zakat Core Principles; PSAK 109

1. INTRODUCTION

Zakat constitutes an essential vehicle within Islamic social finance, possessing an indispensable part within alleviating poverty, enhancing equitable society, and fostering charitable endeavors. In today's world, managing the flow of zakat has shifted toward private endeavors to a regimented strategy, notable for the establishment of qualified agencies devoted to the raising of zakat. Therefore, governing excellence of zakat organizations performs an enormous part to guarantee an effective and sustainable collection and distribution of zakat (Firmansyah, 2017; Mubtadi & Susilowati, 2018).

In Indonesia, the oversight of zakat proceeds by the National Zakat Amil Agency (BAZNAS) and Zakat Amil Institutions (LAZ), maneuvers rigorously within the confines of national statutes. A wide variety research point out that insufficient leadership has an immediate impact on deteriorated public trust and the effective utilization of zakat conceivable (Tahliani, 2018; Yolanda et al., 2020). It emphasizes the significance of attractive zakat governance to ensure sharia compliance as well as uphold the values of public accountability and transparency. An extensive list governing norms and structures has been established to further improve zakat management, most significantly the Zakat Core Principles (ZCP) applied as a global authoritative requirement, in conjunction with PSAK 109, renowned as the zakat accounting standard in Indonesia. Nevertheless, empirical research indicates that the adoption of both standards frequently remains imperfect and has yet to be assimilated into a holistic governance framework (Pamuncak, 2021; Hasanah, 2024).

Broadly speaking, the collected works discloses that consideration on zakat conception of governing remains disseminated and infrequently scrutinizes tenet of regulation disquiets in a patchwork manner. Unfluctuating supposing convinced inquiries spotlight on accountability and transparency and the consequences in excess of the accomplishments and assurance of zakat institutions (Mubtadi & Susilowati, 2018; Nofiansyah & Pramono, 2024; Pamuncak, 2021), insufficient elevation configuration and influential disputes (Firmansyah, 2017; Sawmar & Mohammad, 2019; Rozaan et al., 2023). On the other hand, investigations of the Zakat Core Principles (ZCP) and PSAK 109 have a tendency to be normative or procedural examines which be existent in inner context and are not unified into an exhaustive zakat governance context (Hasanah, 2024; Hamdani, 2019; Ikhsan et al., 2025). Subsequently, this research purposes to compromise an ample synthesis that assimilates the features of governance, accountability, and transparency, ZCP, and PSAK 109 within a cohesive analytical framework, arrange in a line with the scholarly discourse promoting for the conjunction of zakat authority, revelation, and supervision norms in Indonesia (Yolanda et al., 2020; Hartono et al., 2021; Riyanto & Fakkanna, 2024).

This study formulates an integrative conceptual model of executive authority to provide zakat institutions, anchored to distinctive assertions as well as a newsworthy synthesis of the existing literature. Good governance is conceptualized as a framework of structures, mechanisms, and decision-making processes that direct zakat management in accordance with sharia objectives and the public interest (Firmansyah, 2017; Sawmar & Mohammad, 2019). Within this outline, good amil governance appoints directly with procedures that uphold impartiality and ingenuousness. Research indicates that the amalgamation of good governance regarding oversight and openness boosts reliance within zakat contributors and bolsters the efficacy of zakat institutions (Mubtadi & Susilowati, 2018; Nofiansyah & Pramono, 2024).

Accountability purposes as an umbrella for zakat societies to preserve faithfulness towards stakeholders, whereas transparency guarantees the revelation of information pertaining to zakat collection, management, and distribution. The Zakat Core Principles (ZCP) and PSAK 109 constitute foundational and technical frameworks that enhance the execution of zakat governance. The ZCP offers prescriptive direction concerning oversight, risk management, and adherence to sharia principles, whereas PSAK 109 delineates the technical criteria for zakat financial disclosures. The amalgamation of these two standards within governance practices is thought to bolster the consistency, credibility, and legitimacy of zakat institutions (Hasanah, 2024; Pamuncak, 2021; Ikhsan et al., 2025).

These propositions serve as an analytical framework to systematically interpret the literature findings and qualitative data. This essay posits that strengthening the governance of zakat institutions proves essential for strengthening accountability, public confidence, and structural competence in zakat. The Zakat Core Principles and PSAK 109 provide a basis for improving governance; yet, their implementation requires governmental support and the enhancement of institutional capacity. Due to the shortage of sources, notably instances-based articles, which could have enabled the creation of further rigorous recommendations, the limitations of the study have been obvious on the surface. The current investigation will enhance its helpful accomplishments by appropriating the document for future research.

This paper is structured with an introductory chapter that delineates the problem's background, identifies research gaps, outlines study objectives, and presents results. The literature review establishes the theoretical foundation, hypotheses, and fundamental framework for the discourse. The research methodologies delineate the approach, samples, techniques, and instruments employed. Results as well as the discussion encapsulate the research findings, whereas the conclusion delineates the ultimate conclusions of the argument.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

2.1. Good Amil Governance

The governance of zakat collection institutions encompasses an arrangement of guidelines, systems, and procedures that oversee and regulate those in charge of zakat, to guarantee its compliance alongside sharia objectives and the greater public's benefit. The notion of effective Amil regulation appeared as a refinement of established communal governance, deliberately tailored to correspond with the distinctive attributes of trust-oriented non-profit entities. A multitude studies suggests that the enforcement of reliable governance guidelines reinforces mutually the effectiveness and credibility of zakat establishments (Firmansyah, 2017; Sawmar & Mohammad, 2019).

The inaccuracy regarding zakat from end to end in Indonesia is affected by its intimate facets, such as its organizational configuration, its usefulness of control mechanisms, and the level of competency of workforces responsible for amil errands. Yolanda et al. (2020) elucidated that the affiliation between control contrivances and technological auxiliary affords a pivotal role in augmenting the ability of forceful amil governance progressions. Undistinguishable discoveries were enunciated by Hartono et al. (2021), who reaffirmed the consequence of risk management within the governance framework of zakat institutions.

2.2. Accountability and Transparency of Good Amil Governance

The philosophies of accountability and transparency are essential aspects of zakat governance, as the management of zakat contingent extensively on public trust. Accountability denotes the obligation of zakat associations to exploit resources conscientiously on behalf of stakeholder settlements, whereas transparency resembles to the accessibility of appropriate information to the community. An assortment as regards systematic consideration designates that accountability and transparency considerably intensify muzakki reassurance and magnify the effectiveness of zakat dissemination (Mubtadi & Susilowati, 2018; Nofiansyah & Pramono, 2024). Nevertheless, particular study recommends that the accountability measurements applied by zakat institutions predominantly underpin accounting measures. Whereas non-financial disclosure parameters, including initiative impact evaluations and decision-making processes, still remain inadequate (Ridho, 2024; Sulaeman, 2022).

2.3. The Zakat Core Principles as a Framework of Good Amil Governance

The Zakat Core Principles were established as a global benchmark committed to revitalizing the zakat system through the advancement of authority, omission, risk management, and faithfulness to sharia moralities. The ZCP founds a normative context for a scrutiny of zakat ascendency transversely nationwide and official features. A myriad exploration reveal that acceptance the ZCP may recover the foremost superiority and authorized suppleness of zakat associations (Hasanah, 2024; Sari & Hidayat, 2024). Nonetheless, the magnitude of ZCP implementation in Indonesia displays considerable incongruences. Particular zakat foundations encounter unavailability in their influential measurements and human resources, precluding the predisposition to exclusively convey completely rudiments of the ZCP (Rozaan et al., 2023; Hamdani, 2019).

2.4. PSAK 109 & Accountability of Zakat Instution

PSAK 109 is an accounting standard that regulates the acknowledgement, measurement, presentation, and disclosure of zakat, infaq, and sadaqah transactions in Indonesia. The enactment of PSAK 109 is designed to enhance the accurateness of financial reporting and adoptive a lesser amount of clandestineness inside zakat institutions. Experimental investigation authorizes that faithfulness for PSAK 109 emphasizes fair-mindedness as well as emboldens self-assurance in the social order (Pamuncak, 2021; Ikhsan et al., 2025). Even so, the embracing of PSAK 109 encounters adversity for the most part with regard to the accounting aptitude of amil (zakat gatherers) and the commonality of standard incorporation across an assortment of zakat institutions (Atiya, 2020; Mufidah et al., 2022).

2.5. Synthesis of the Literature and Research Propositions

This study purposes to perform a deliberate synthesis of the literature regarding zakat governance in Indonesia, comprising the dimensions of amil governance, accountability and transparency, ZCP, and PSAK 109. It attempts to address existing research gaps while constructing a pertinent conceptual framework to enhance the governance of zakat institutions in Indonesia. Thus, it not only broadens the philosophical discourse on Islamic social finance but also offers a more robust conceptual framework for the development of policies and the fortification of zakat governance in Indonesia.

This study constructs research propositions that guide toward qualitative inquiry, anchored in a conceptual model which emerges from a thematic synthesis of the literature. The arrangement of propositions (P1–P5) was intentionally chosen to emphasize a deep understanding of the conceptual ties within zakat governance, rather than focusing on statistical examination of causal links. The construction of hypotheses is as follows:

P1: Good Amil Governance is the primary foundation for strengthening accountability and transparency in zakat management (Firmansyah, 2017; Yolanda et al., 2020).

P2: Accountability and transparency positively contribute to increasing the trust of zakat payers and the performance of zakat institutions (Mubtadi & Susilowati, 2018; Nofiansyah & Pramono, 2024).

P3: Implementation of the Zakat Core Principles (ZCP) strengthens the quality of governance of zakat institutions, with effectiveness dependent on institutional capacity (Hasanah, 2024; Hamdani, 2019).

P4: The implementation of PSAK 109 improves the technical accountability and credibility of financial reporting of zakat institutions (Pamuncak, 2021; Ikhsan et al., 2025).

P5: The integration of Good Amil Governance, accountability and transparency, ZCP, and PSAK 109 results in a more coherent and sustainable zakat governance system than a partial approach (Hartono et al., 2021; Riyanto & Fakkanna, 2024).

3. RESEARCH METHODOLOGY

This investigation presents a unique synthesis of the normative framework (ZCP), accounting technical standards (PSAK 109), and Good Amil Governance practices, elucidating the mechanisms underlying the emergence of public trust and the efficacy of zakat collection institutions. This study utilized a qualitative methodology, with a systematic literature review serving as the primary technique. This qualitative approach was selected to achieve a profound and thorough comprehension of the intricacies of zakat governance, particularly with regard to the integration of good amil governance, accountability and transparency, Zakat Core Principles, and PSAK 109.

The systematic literature review was undertaken to rigorously identify, assess, and integrate pertinent scholarly insights. The research data were exclusively derived from secondary sources, comprising peer-reviewed articles and open-access academic documents that fulfilled the established inclusion criteria. None the primary data has been acquired via inquiries or quantitative equipment.

The analyzing data was pursued through thematic and interpretive lenses, encompassing phases such as concept coding, the organization of topics, and a consolidation of outcomes across multiple investigations. The research propositions (P1–P5) served as an outline for analyzing patterns, deficiencies, and conceptual connections which surfaced within the literature. This methodology facilitated the establishment of an analytical structure that is contemplative and contextually grounded, while simultaneously pertinent to enhancing zakat governance in Indonesia.

The subsequent table delineates the systematic literature review flowchart pursuant with the PRISMA guidelines, tailored to the specific context of research in regards to zakat governance. This PRISMA table illustrates that among all articles discovered in the preliminary phase, only those considered pertinent as well as adhering to scholarly criteria were incorporated into the final analysis. This selection process guaranteed that the compilation of literature was executed in a methodical and conscientious manner. It aims to clarify the procedure of literature selection in a systematic, transparent, and replicable fashion.

Table 1. PRISMA Stage Process Description Quantity of Articles

Stage	Explanation	Articles
Identification	Articles originated from Google Scholar, DOAJ, and Garuda databases utilizing terms pertinent to zakat governance, effective amil governance, accountability, Zakat Core Principles, and PSAK 109.	112
Screening	Redundant papers were systematically eliminated which included a thorough evaluation of titles and abstracts to ascertain their relevance to the research focus.	78
Eligibility	Articles underwent an extensive scrutiny (full-text review) according to the established inclusion criteria: peer-reviewed, open access, substantively relevant, and demonstrating a clear academic contribution.	45
Inclusion	Articles that fulfilled all criteria underwent additional analysis in the thematic synthesis of the systematic literature review.	30

The subsequent table provides a succinct and analytical synthesis matrix of 30 chosen papers, emphasizing the study focus, methodological approach, and principal contributions of each study to the advancement of research on the governance of zakat institutions.

Table 2. Systematic Literature Review Matrix

Num	Author (year)	Theme	Method	Findings and Contributions
1	Firmansyah (2017)	Governance of Zakat	Qualitative	Effective governance improves the legitimacy and efficacy of LAZ (Islamic Zakat Institutions).
2	Mubtadi & Susilowati (2018)	Governance and Efficiency	Quantitative	Governance affects the efficacy of zakat allocation.
3	Tahliani (2018)	Good Amil Governance	Quantitative	The GAG principle enhances the management of zakat.
4	Sawmar & Mohammad (2019)	Zakat Governance	Qualitative	Formal frameworks enhance zakat accountability.
5	Abdullah (2019)	Amil Human Resources	Quantitative	Amil Welfare impacts governance quality.
6	Mohd Khalil et al. (2020)	Zakat Compliance	Quantitative	The intention of muzakki to obey is affected by trust and governance.
7	Yolanda et al. (2020)	Internal Control	Quantitative	Information Technology and Audit Enhance Effective Governance at Amil.
8	Atiya (2020)	Zakat Efficiency	Quantitative	Disparities in Efficiency Among Zakat Institutions.
9	Hartono et al. (2021)	Risk Management	Qualitative	ERM Enhances the Governance of Zakat Institutions.
10	Pamuncak (2021)	PSAK 109	Quantitative	PSAK 109 Enhances Performance and Accountability.

Num	Author (year)	Theme	Method	Findings and Contributions
11	Mufidah et al. (2022)	Sharia Motivation	Quantitative	Motivation and Internal Control Affect Performance.
12	Sulaeman (2022)	COVID-19 Crisis	Qualitative	Adaptive Governance Augments Resilience.
13	Rozaan et al. (2023)	Zakat architecture	Qualitative	The design of institutions affects sustainability.
14	Batubara (2023)	Intention to pay zakat	Quantitative	Trust and established institutions enhance adherence.
15	Hasanah (2024)	GAG & ZCP	Qualitative	Integration of GAG and ZCP strengthens governance.
16	Febrianti & Noor (2024)	Muzakki behavior	Quantitative	Trust mediates judgments regarding zakat payments.
17	Nofiansyah & Pramono (2024)	Accountability	Quantitative	Accountability improves distribution performance.
18	Riyanto & Fakkanna (2024)	Digitalization (SIMBA)	Qualitative	Information systems strengthen transparency.
19	Prinary (2024)	Impact of zakat	Quantitative	Zakat enhances revenue generation.
20	Susanto (2025)	Blockchain-based Zakat	Qualitative	Technology increases potential transparency.
21	Wulandari et al. (2025)	Digital zakat	Quantitative	Digital platforms influence compliance.
22	Amadea et al. (2025)	Muzakki preferences	Quantitative	Formal institutions increase trust.
23	Azzuhra (2025)	Baitul Mal performance	Quantitative	Governance influences regional performance.
24	Azizah (2025)	Zakat integration	Qualitative	Zakat-takaful synergy strengthens sustainability.
25	Hartati et al. (2025)	Empowerment	Qualitative	Governance supports the social impact of zakat.
26	Ikhsan et al. (2025)	PSAK 109	Quantitative	PSAK 109 increases transparency.
27	Hidayah & Hasan (2025)	ZCP	Qualitative	ZCP implementation strengthens LAZ compliance.
28	Hamdani (2019)	ZCP & ANP	Quantitative	ZCP & ANP ZCP is effective as a governance solution.
29	Sulaiman (2022)*	Zakat Resilience	Qualitative	Adaptive governance is crucial during a crisis.
30	Hartono (2021)*	Risk & Qualitative Governance	Qualitative	Risk management enhances accountability.

This matrix indicates that the literature is predominantly comprised of Indonesian empirical studies centered on accountability, transparency, ZCP, and PSAK 109, however cross-dimensional integrative studies remain few.

4. FINDINGS AND DISCUSSION

4.1. Comprehensive Integration of Literary Insights

The findings of the conceptual synthesis reveal that zakat governance constitutes a complex construct influenced by the interplay of governance frameworks, methods of accountability and transparency, as well as compliance with both normative and technical standards. Effective Amil Governance acts as the essential framework that directs the comprehensive process of zakat management. The principles of reliability and openness inevitably appear as pivotal factors influencing confidence of zakat contributors. Research indicates that zakat institutions characterized by elevated disclosure levels generally exhibit outstanding outcomes in both zakat collection and distribution (Nofiansyah & Pramono, 2024; Rohman & Fakkanna, 2024).

ZCP and PSAK 109 appear as decisive mechanisms to enhance the governance of zakat. ZCP strengthens the normative and supervisory dimensions, whereas PSAK 109 elevates the standards of reporting and technical accountability. Nonetheless, the efficacy of both standards is significantly influenced within the institution's ability, the level of excellence of human resources, and the backbone of information systems (Hartono et al., 2021; Ikhsan et al., 2025).

These findings affirm that enhancing zakat governance necessitates an intricate strategy that intertwines governance principles, accountability mechanisms, and regulatory standards within a unified framework. Results align with existing literature that underscores the significance of behavior among muzakki and argues for institutional innovation in enhancing zakat governance and performance. This includes the intention to fulfill zakat obligations (Mohd Khalil et al., 2020; Batubara, 2023; Febrianti & Noor, 2024; Wulandari et al., 2025; Amadea et al., 2025), the adoption of information systems and the digital transformation of zakat governance (Riyanto & Fakkanna, 2024; Susanto, 2025), the evaluation of zakat institutions' performance and efficiency (Atiya, 2020; Azzuhra, 2025; Prinary, 2024), the fortification of zakat institutional frameworks and sustainability (Rozaan et al., 2023; Azizah, 2025; Hartati et al., 2025), and the application of ZCP principles and PSAK 109 within the unique institutional landscape of Indonesia (Hasanah, 2024; Hidayah & Hasan, 2025; Ikhsan et al., 2025; Hamdani, 2019).

4.2. Convergence of Research Propositions with Discussion Outcomes

This section elucidates the correspondence between the research propositions (P1–P5) and the findings derived from the literature synthesis and the preceding discussion. The objective is to illustrate a rational coherence among the conceptual framework, research propositions, and the principal findings of the Systematic Literature Review.

Initially, Proposition 1 (P1) asserts that effective Amil Governance serves as the cornerstone for enhancing accountability and transparency, a claim that is robustly corroborated by the outcomes of the discussion. Research highlighting importance associated with organizational structure, internal control, and oversight mechanisms indicates that effective governance is essential for the accountability practices of zakat institutions (Firmansyah, 2017; Yolanda et al., 2020; Hartono et al., 2021).

Furthermore, Proposition 2 (P2) corresponds with the observation that accountability and transparency play a crucial role in enhancing muzakki trust and the efficacy of zakat institutions. The findings indicate that access to information and an adequate level of reports significantly influence the efficacy of zakat collection and distribution (Mubtadi & Susilowati, 2018; Nofiansyah & Pramono, 2024).

Third, Proposition 3 (P3) concerning the function of Zakat Core Principles (ZCP) is evident in the synthesis results, which indicate that ZCP enhances governance quality through the dimensions of supervision, risk management, and adherence to Sharia. Nonetheless, as articulated in the proposition, the efficacy of ZCP is significantly shaped by the capacity of institutions and the preparedness of human resources (Hasanah, 2024; Rozaan et al., 2023; Hamdani, 2019).

Fourth, Proposition 4 (P4) aligns with the findings of the discussion, highlighting how significant regarding PSAK 109 in bolstering the technical accountability and credibility of financial reporting within zakat institutions. Research suggests that the adoption of zakat accounting standards improves the comparability and transparency of financial statements, despite the ongoing challenges associated with their implementation (Pamuncak, 2021; Ikhsan et al., 2025).

Fifth, Proposition 5 (P5) finds its foundation in the findings of the thematic synthesis, which underscores the significance of an integrative approach. The findings indicate that accomplishment equitable zakat governance require the simultaneously integration of Good Amil Governance, disclosure and accountability, in addition the execution of ZCP and PSAK 109, rather than a fragmented approach (Hartono et al., 2021; Riyanto & Fakkanna, 2024).

The alignment between the research propositions and the discussion results enhances the conceptual validity of this study, affirming that the proposed analytical framework is pertinent and coherent with the established patterns revealed by zakat literature findings in Indonesia.

4.3. Conceptual Framework: Overview of Assertions and Integrative Insights

The subsequent table encapsulates the correlation between research propositions (P1–P5) and the principal outcomes derived from the thematic literature synthesis. This table serves as a conceptual tool designed to elucidate the analytical progression of the research and to illustrate the cohesiveness between the theoretical framework and outcome for the discussion.

Table 3. Summary of Findings

Proposition	Conceptual Focus	Summary of Literature	Implications
P1	Good Amil Governance (GAG)	Robust governance underpins the principles of accountability and transparency within zakat institutions.	Governance is established as a fundamental requirement for ensuring accountability.
P2	Accountability and Transparency	Accountability and transparency bolster muzakki trust and the efficacy of zakat organizations.	Trust is founded on substantial accountability measures.
P3	Zakat Core Principles	The ZCP enhances the normative governance framework, however implementation is still incomplete.	The ZCP serves as a reinforcement of the governance framework.
P4	PSAK 109	PSAK 109 improves reporting quality and credibility, while presenting obstacles in its implementation as a formal accountability tool.	PSAK 109 as an official accountability framework.
P5	The Governance Integration	The integration of GAG, Accountability and transparency, ZCP and PSAK results in sustainable zakat governance.	Trust grows and develops as an outcome in the Governance Integration model

This conceptual table validates that each study proposition is substantiated by coherent patterns of findings in the literature, while also illustrating the integrative value of this research in delineating the relationships among the dimensions of zakat governance.

5. CONCLUSION AND IMPLICATIONS

Based on the aforementioned conceptual framework, the principal theoretical contribution of this study resides in the integration for disparate dimensions of zakat governance, previously fragmented within the existing literature, into a cohesive analytical structure. By establishing Good Amil Governance as the structural foundation (P1) and accountability-transparency as the institutional mechanism (P2), this research enhances the theoretical comprehension of how governance operates dynamically within the framework of Islamic social finance. Moreover, the incorporation of Zakat Core Principles and PSAK 109 as a normative framework and technical instrument (P3–P4) signifies that the efficacy of zakat governance is influenced not only by governance principles but also by the internalization of formal standards in institutional practices. The integration of governance (P5) ultimately yields an outcome (effect) that fosters continual improvement and advancement toward confidence in society. This work advances zakat governance theory by presenting an integrated conceptual model that reconciles normative and practical approaches, thereby facilitating further theoretical development and qualitative research in Islamic social finance.

This article asserts that enhancing the governance of zakat institutions is essential for bolstering accountability, public trust, and institutional performance in zakat. The core principles of Zakat and PSAK 109 are crucial for enhancing governance; yet, their execution necessitates governmental backing and the development of institutional capacity. It theoretically contributes by offering a comprehensive synthesis of zakat governance. These findings have practical policy implications for regulators and leaders of zakat institutions to enhance zakat governance sustainably. The constraints of this research have become apparent in the limited number of references, particularly case-based papers, which could enable the establishment of more robust recommendations. The present investigation is going to expand its beneficial achievements through appropriating the paper for further research.

AUTHOR CONTRIBUTION STATEMENT

Syuhelmaidi Syukur: Writing the article draft, data collection, and analysis,

Muji Astuti: Review the article draft, result discussion and translate this article.

Nur Syamsudin Buchori: Review the article draft and literature, and result discussion

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