



Unlocking Amil performance: Leadership, knowledge management capability, and organizational culture

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Abstract

Purpose – This study examines the impact of Islamic leadership style and Knowledge Management Capability (KMC) on improving amil performance in Indonesia, with organizational culture serving as a mediating variable. In addition, this study identified potential future research directions in this field.

Methodology – This research employs a quantitative approach utilizing Structural Equation Model (SEM) analysis with Smart-PLS 4 software. The sample was selected through purposive sampling, targeting 130 amils in Indonesia.

Findings – The findings reveal that both Islamic leadership and Knowledge Management Capability (KMC) have a significant positive influence on amil performance, both directly and through the mediating role of organizational culture. Furthermore, Islamic leadership directly enhances knowledge-management capabilities.

Implications – This study provides valuable insights into the application of knowledge management practices and the role of Islamic leadership in enhancing the performance of amil zakat (zakat institutions). This study's implications highlight the need for greater focus on improving amil performance to maximize the efficiency of zakat collection and management.

Originality – To the best of our knowledge, this analysis represents actionable recommendations for improving the efficiency of zakat collection and distribution through enhanced amil performance with the combination of KMC and organizational culture, which has rarely been studied in zakat institutions.

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Introduction

The zakat is one of the most important pillars of Islam. Zakat is a form of Islamic social finance that can contribute to a country's economic development and social security (Mawardi et al., 2023). As in several cities in Indonesia, poverty requires a comprehensive solution (Muthoifin & Anfas, 2024). With the success of collecting and allocating zakat, many parties such as micro-enterprises, the education sector, and access to health services. Therefore, zakat reflects spiritual values that can foster generosity towards fellow human beings and even have broader implications in aspects of life, such as social (*jama'iyah*), economic (*iqtihsadiyah*), political (*siyasiyat*), cultural (*tsaqafah*), and other aspects (Saprida, 2015). Of course, this cannot be avoided in the role of the amil (manager) of zakat funds.

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The importance of paying attention to amil performance is illustrated by how amil can be relied upon when difficult times occur, such as the Covid-19 phenomenon several years ago (Zakiy et al., 2022). Among Islamic financial non-profit institutions, zakat institutions are important centers and social institutions in building society (Alshater et al., 2021). The existence of problems with the national zakat amil agency, especially regarding the level of self-confidence of the institution, is still a boomerang because, in the end, muzakki prefers to pay zakat directly to mustahik (Owoyemi, 2020).

Leaders play an important role in influencing employees. In addition to the institution's accounting information system, knowledge management is equally important for improving performance (Ayodele, 2021). Islamic leadership is considered effective in delivering extraordinary performance amid rapid changes and unpredictable organizational environments (Aldhaheeri & Ahmad, 2024).

One of the most pressing challenges in Islamic social finance today lies in enhancing the operational effectiveness of zakat institutions, especially by improving the performance of amils (zakat managers). Despite the increasing awareness of zakat's potential in alleviating poverty and fostering socioeconomic development, many zakat institutions in Indonesia continue to struggle with issues of public trust, professionalism, and operational efficiency. This is partly due to inconsistent leadership practices and a lack of systematic knowledge management (Owoyemi, 2020; Zakiy et al., 2022).

Prior studies have examined the importance of leadership or knowledge management individually. Aldhaheeri and Ahmad (2024) and Ayodele (2021) explored how Islamic leadership and Knowledge Management Capability (KMC) jointly influence amil performance, particularly through the mediating role of organizational culture. This gap is critical given that organizational culture can significantly shape the internalization of leadership values and knowledge-sharing practices (Hosseini et al., 2020; Rehman & Iqbal, 2020). Therefore, this study uses the Resource-Based View (RBV) to investigate how internal resources such as leadership, knowledge, and culture collectively influence amil performance.

The novelty of this research lies in its integrative approach: examining the direct and indirect effects of Islamic leadership and KMC on amil performance through organizational culture, a pathway that has largely been underexplored in the context of Islamic non-profit institutions. This contribution is expected to provide both a theoretical advancement and practical implications for improving the governance and effectiveness of zakat institutions in Indonesia.

This study aims to determine the relationship between the Islamic leadership style of leaders in the Zakat Collection Institution (LAZ) and the knowledge management capabilities of the institution towards the performance of zakat collectors with the use of organizational culture as a mediator between the two.

To further explore the relationships between the key variables in this study, a set of research questions was formulated to guide the investigation. Specifically, this study seeks to examine (1) how Islamic leadership influences amil performance; (2) how Islamic leadership affects Knowledge Management Capability (KMC); (3) the extent to which KMC impacts amil performance; (4) whether organizational culture mediates the relationship between Islamic leadership and amil performance; and (5) whether organizational culture mediates the relationship between KMC and performance.

To answer these questions, the Structural Equation Model (SEM) will be used as a tool to investigate the effects of potential factors such as Islamic leadership, Knowledge Management Capability (KMC), and organizational culture as a mediating variable on amil performance. This study is expected to provide valuable guidelines that can be understood by managers and Human Resource Development (HRD) of zakat institutions so that they can practice leadership styles that can improve the performance of amils in their respective institutions.

Literature Review

Resource-based View Theory (RBV)

Resource-Based View (RBV) theory has emerged as an important framework in strategic management, emphasizing the importance of a firm's internal resources and capabilities to achieve competitive advantage. According to RBV theory, companies can achieve sustainable competitive

advantage through unique resources, which are valuable, rare, difficult to imitate, and irreplaceable properties (Nason & Wiklund, 2015). This perspective has been widely accepted in various fields including human resource management, marketing, and healthcare (Davicik & Sharma, 2016; Kaufman, 2015; Kosiol et al., 2023). Kaufman (2015) discussed the critical role of RBV in the strategic management of human resources, stating that RBV has become the guiding paradigm in research in this area. Similarly, Lubis asserts that the RBV framework helps identify a firm's unique capabilities, which are important for improving its strategic capacity and competitive position (Lubis, 2022).

Knowledge-based theory (KBT) is a derivative of Resource-Based View theory (KBT). This theory emphasizes the role of knowledge as a unique and difficult-to-imitate resource that can generate a sustainable competitive advantage. KBT conceptualizes knowledge as a dynamic process that includes the creation, sharing, and application of knowledge in organizations (Hughes et al., 2021; Nickerson & Zenger, 2004). This perspective is important for understanding how firms can leverage their knowledge assets to deal with complex market conditions and drive innovation (Garomssa et al., 2022; Rehman 2024).

One of the key aspects of KBT is its focus on managing knowledge assets, including human, structural, relational, and informational capital. These elements are important in driving innovation and economic growth, especially in developing countries (Qader et al., 2022; Wang et al., 2014). Effective knowledge management practices enable organizations to leverage their intellectual capital, thereby improving organizational performance and sustainable entrepreneurship (Le, 2023; Migdadi, 2020).

In addition, KBT highlights the importance of knowledge sharing and organizational learning as mediators of innovation capability. Studies show that knowledge-sharing behaviors significantly affect firms' innovation capabilities, especially in unstable environments (Le, 2024; Le & Lei, 2019). The interaction between knowledge-based human resource management practices and market dynamics may amplify this effect, suggesting that organizations must build a knowledge-sharing culture to survive and thrive (Le, 2019; Wang et al., 2014).

Finally, the KBT addresses the role of external knowledge and networks in driving innovation. This theory argues that firms can enhance their innovation capabilities by engaging external stakeholders and integrating different sources of knowledge (Castro et al., 2011; Donate & Guadamillas, 2011). This relational aspect of KBT highlights the importance of collaborative networks in driving technological progress and organizational learning (Fuller, 2021; Soto-Acosta et al., 2018).

Amil performance

The use of the term Amil is based on a text that explains the rights and obligations that he has as one of the ashnaf groups, which is then stated in the letter at-Taubah verse 60 (Ag Omar et al., 2017).

“Take (some) of their wealth as charity (zakat) that you may cleanse them (from sin) and purify them (from bad morals) with it, and pray for them, for verily your prayers are a comfort to them. And (remember) Allah is All-Hearing, All-Knowing.”

In Malaysia, the appointment of the amil as the party that manages zakat and distributes it to ashnaf provides an opportunity for Higher Education Institutions (IPT) to bring the role of zakat institutions closer to zakat payers. Although Islam places amil only on the aspect of zakat management, its role is able to manifest or form the embodiment of the wisdom of the essence of zakat itself, namely, eradicating poverty (Ab Rahman & Faiz Abd Shakor, 2024). At a higher level of service organizations, communication between leaders and their subordinates, especially those on the frontline, has become commonplace and serves as a message conveyor for customers who want to pay zakat (muzakki) (Jauhari et al., 2024). Naz'aina (2015) conducted a study. It was found that amil competence and the internal control system affect the quality of financial reporting (FQR). Competence is a characteristic that includes the ability, knowledge, and capacity to carry out tasks (Stewart & Brown, 2011). In this study, researchers used expertise and knowledge as characteristics. This is because both these characteristics are competencies that can be seen and are easier to form (Spencer & Spencer, 2006). According to Le and Lei (2019), Islamic leadership can

convince and motivate employees to meet their need for change and innovation. Relevant to this, a survey conducted on textile factory workers in Pakistan proved that Islamic and ambidextrous leadership have a positive and significant influence on worker performance (Awan et al., 2021). On the other hand, research targeting Islamic profit financial institutions in Indonesia revealed that the performance of institutions, in this case Islamic banks, is influenced by supply chain management mediated by credit quality, strong ties, and bridge ties (Baldina & Hendratmi, 2020).

Islamic leadership, knowledge management capability and amil performance

The leadership type represents management philosophy, views, and personalities. On the one hand, mistakes in leadership type can reduce employee performance and trigger stress at the managerial level (Hosseini et al., 2020). Islamic leadership is defined as someone who has the ability to inspire and bind employees and guide change in the organization, which ultimately improves performance (Bagus et al., 2024). Leadership style tends to be relevant to the context of a non-profit organization (NGO), where leaders often play a direct role in shaping the organizational culture and employee habits. In research conducted by Cao (2024) found that Islamic leadership has a positive and significant impact on employee trust in leadership in the ability to change the organization (OCC). In addition, the influence of Islamic leadership style on employee behavior is often found to be mediated by individual perceptions and behavior (Jauhari et al., 2024).

Islamic leadership is one of the most effective types of leadership in producing organizational outcomes, such as knowledge and resource capital, and organizational performance (Le & Lei, 2019). Bass (1990) defines Islamic leadership as having four important characteristics: the ability to provide a vision and mission; the ability to demonstrate intelligence, rationality, and problem solving; and having a high interest in communication and interest in personal attention, treating, and coaching each employee individually. Based on research from Lei (2019) Islamic leadership can convince and motivate employees to meet the need for change and innovation. On the one hand, some make KMC a variable that mediates the ability for employee innovation in manufacturing and service companies (Gui et al., 2024). In contrast, research conducted by Le and Lei (2018) found that Islamic leadership has a more significant impact on knowledge collection (KC) than trust in leaders. Furthermore, Islamic leadership can directly influence the emotions of workers working in private non-profit institutions in Taiwan (Chen et al., 2024).

Therefore, the hypothesis in this study is as follows:

H₁: Islamic leadership has a positive effect on the performance of amil

H₂: Islamic leadership has a positive effect on Knowledge Management Capability (KMC)

Knowledge Management Capability (KMC) dan amil performance

The knowledge-based view is a critical asset in organizations that create value (Aldhaheri & Ahmad, 2024). According to Grant (1996), Knowledge Management Capability (KMC) is a type of absorptive capacity that reflects a company's ability to use prior knowledge to recognize the value of new information, assimilate it, and apply it to create new knowledge and capabilities. Essentially, the concept of KMC underlines the importance of mobilizing and deploying knowledge-based resources for competitive advantage. In general, KMC refers to knowledge acquisition, which means that a company has the ability to search for and acquire new and existing information (Liao & Wu (2009); knowledge sharing, which involves the process of exchanging expertise and knowledge among individuals to complement and bring new knowledge or skills that are valuable to others (Lei et al., 2019); and knowledge implementation, which refers to the embodiment of the values of knowledge into daily practice to produce the expected output (Lee et al., 2012). Relevant research has also been conducted on Non-Profit Organizations (NPOs), stating that KMC is the key to the success of a non-profit organization (Kampioni & Ciolfitto, 2015).

In contrast to the research conducted by (Taghizadeh, 2020), which stated that there is no relationship between innovative culture and knowledge management capabilities, but knowledge management capabilities have a positive and significant relationship with innovation strategy, this study was conducted on 202 SMEs (Small and Medium Enterprises) in Malaysia. On the one hand, there is also research that makes KMC a mediator of the relationship between Islamic leadership and

frugal innovation in companies, and the results are able to mediate significantly (Le et al., 2024). However, research on consulting companies in Jordan shows that Knowledge Management Capability (KMC) has a significant and positive influence on company innovation (Tarhini, 2016). The hypotheses of this study are as follows:

H₃: Knowledge Management Capability (KMC) has a positive effect on amil performance

Organizational culture

Organizational culture is a collection of shared meanings, beliefs, and values provided by a group or organization and influences the thinking and behavior of its members (Dressler, 2004). On the other hand, organizational culture also influences organizational performance, as large companies such as Google and Apple attribute their success to the culture successfully created by their leaders (Tran, 2017). The importance of this culture is that when someone is successful, the ideas and values that lead to success become a part of the organizational culture or surrounding environment. In research conducted by Ruggieri and Abbate (2013) found that leaders can influence organizational culture by creating a shared vision, correcting inappropriate behavior, opening up communication, and integrating and educating new employees. In line with research conducted on 371 employees of Mobarakeh Iron Company, it was emphasized that organizational culture can significantly mediate the relationship between leadership style and organizational learning (Hosseini et al., 2020). However, in another study, this organizational culture directly influences company performance, but is also partially able to mediate the relationship between Islamic leadership and company performance (Phuc, 2023). The hypotheses of this study are as follows:

H₄: Organizational culture mediates the relationship between Islamic leadership and amil performance.

H₅: Organizational culture mediates the relationship between Knowledge Management Capability (KMC) and amil performance.

This hypothesis is intended to offer strategic insights for improving the performance of amil zakat at different levels of experience, especially with respect to the contribution of the role of culture in the organization. This study aims to provide valuable insights for managers at zakat institutions to improve the motivation and performance of amil through the influence of Islamic leadership and effective knowledge management capabilities.

The conceptual framework of this study is illustrated in Figure 1.

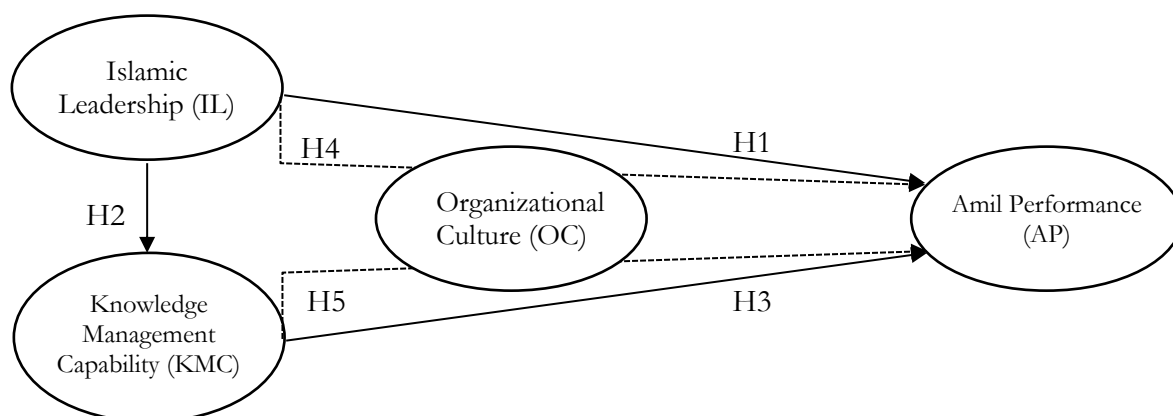


Figure 1. Research model

Source: Authors, 2025

Research Methods

Samples and data collection

This study uses a quantitative approach to investigate the relationship between Islamic Leadership (IL), Knowledge Management Capabilities (KMC), and organizational culture as mediating variables on the performance of Amil at Zakat Amil Institutions in Indonesia. According to Strijker et al., 2020), a research methodology with a quantitative approach can generalize the research

findings to a larger population. Therefore, the results of research using a quantitative approach are considered more reliable and valid. Based on data obtained from the Ministry of Religion of the Republic of Indonesia, the number of the latest Zakat Amil Institutions is 170 institutions that have obtained permits as of February 2024, with details of 45 national-scale LAZ, 39 provincial-scale LAZ, and 86 district/city-scale LAZ (kemenag.go.id, 2024).

The data collection technique used in this study employed an online questionnaire that was strictly assessed before being distributed. Distributing online questionnaires is an effective technique to collect relevant data (Thyssen et al., 2021). This survey was aimed at a number of amil zakats with purposive sampling who met the criteria of full-time workers at related institutions for at least two years (Chen et al., 2024) so that at least 100 respondents were taken.

To ensure the validity and reliability of this study, the variables were measured based on items from previous studies. All constructs were measured using a Likert scale ranging from one (strongly disagree) to five (strongly agree). The Likert scale is widely used because it is effective in analyzing respondents' thoughts and behaviors (Galasso et al., 2020). Islamic leadership, as an independent variable, is designed through four components that produce eight items. The performance of amil was measured using 16 items representing four components (Tarhini, 2016).

The questionnaire was divided into 2 parts. The first part included questions related to the respondent's education level, length of service, and age, while the second part included questions related to the variables used in this study, namely Islamic Leadership (IL), Knowledge Management Capability (KMC), Organizational Culture (OC), and Amil's Performance (AP).

Data analysis techniques

Structural Equation Model-Partial Least Square (SEM-PLS) analysis is a powerful analysis method because it is not based on many assumptions and its purpose is only to predict a model. By using the SEM-PLS approach, it is assumed that the data do not have to be normally distributed (indicators with a category, ordinal, interval to ratio scale be used in the same model), the samples used do not have to be large, and the approach is also intended to explain the presence or absence of a relationship between latent variables. The indicators used can be reflective or formative, more focused on limited data and procedures, and can avoid two serious problems, namely inadmissible solutions and factor indeterminacy (Ghozali, 2014). The decision to use the PLS method is also based on consistent situations involving non-normal data distributions, small sample sizes, and the formation of new ideas (Hair, 2014).

Results and Discussion

This section presents an analysis of respondent characteristics and the results of the hypothesis testing. However, before explaining the results of statistical data processing, the descriptive analysis of respondents is explained as follows.

Descriptive statistical analysis

This section presents a descriptive analysis of respondents based on the variables of gender, age, last level of education, and work experience as amil. This study successfully collected questionnaire responses from 130 amils from various Zakat Management Organizations (OPZ), both BAZ and LAZs, such as Rumah Zakat, Inisiatif Zakat Indonesia (IZI), Sinergi Foundation, DT Peduli, Dompot Dhuafa, and Rumah Amal Salman. Table 1 shows that 85 respondents (65%) were male and 45 (35%) were female. For the age category, the largest percentage was of respondents aged 31-40 years, as many as 45 people (35%), followed by respondents aged 41-50 and 21-30 years, with 31 and 30 respondents, respectively. Meanwhile, based on educational background, most respondents were S1/D4 graduates ($n = 40$, 31%). Meanwhile, based on length of service, there were 40 respondents (30%) who worked for a period of 5-10 years, followed by respondents who were amils who had worked for 2-5 years, as many as 36 people (28%). From this description, it can be concluded that the majority of respondents were male amils aged 31-40 years with a last educational background of S1/D4 and a length of service–5-10 years.

Table 1. Respondent characteristics

		N	Percentage (%)
Gender	Male	85	65%
	Female	45	35%
Age	<20 year	10	7%
	21-30 year	30	23%
	31-40 year	45	35%
	41-50 year	31	24%
	>50 year	14	11%
Last education	Elementary School	1	1%
	Junior High School/Equivalent	10	8%
	Senior High School/Equivalent	32	25%
	Vocation	24	19%
	Bachelor/Equivalent	40	31%
	Master	21	16%
	Doctor	0	0%
Length of work	1-2 years old	27	21%
	2-5 years old	36	28%
	5-10 years old	40	30%
	10-15 years old	14	11%
	>15 years old	13	10%

Source: Data processed by the author (2025)

Measurement model evaluation

Outer model measurement evaluation

Evaluation of the model measurement is required to test whether the indicators of each variable can reflect a construct. Model evaluation can be performed through convergent validity, discriminant validity, and composite reliability tests. The following are the results of the model measurements.

Table 2. Outer model measurement

Variable	Indicator	Loading Factor	Description
IL	IL1	0.924	Valid
	IL2	0.908	Valid
	IL3	0.934	Valid
	IL4	0.939	Valid
	IL5	0.931	Valid
	IL6	0.943	Valid
	IL7	0.949	Valid
	IL8	0.945	Valid
KMC	KMC1	0.936	Valid
	KMC2	0.932	Valid
	KMC3	0.948	Valid
	KMC4	0.946	Valid
	KMC5	0.940	Valid
	KMC6	0.953	Valid
	KMC7	0.772	Valid
	KMC8	0.965	Valid
OC	OC1	0.898	Valid
	OC2	0.948	Valid
	OC3	0.900	Valid
	OC4	0.961	Valid
	OC5	0.893	Valid
	OC6	0.895	Valid
	OC7	0.936	Valid

Variable	Indicator	Loading Factor	Description
AP	AP1	0.954	Valid
	AP2	0.941	Valid
	AP3	0.954	Valid
	AP4	0.902	Valid
	AP5	0.952	Valid

Source: Data processed by the author (2025)

Table 2 shows the value of the loading factor generated from each variable indicator, which was greater than 0.7. This indicates that each question item had good results (Ghozali, 2014). Thus, the indicator is considered valid as a measurement of the latent variables.

Validity and reliability test result

This study used validity and reliability tests were conducted. A convergent validity test based on the measurement model can be measured by looking at Average Variance Extracted (AVE) values. The following are the results of the convergent validity test:

Table 3. Cronbach's alpha, composite reliability dan average variance extracted

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
AP	0,967	0,968	0,975	0,885
KMC	0,976	0,979	0,980	0,857
OC	0,969	0,970	0,974	0,845
IL	0,979	0,979	0,982	0,873

Source: Data processed by the author (2025)

Based on Table 3 regarding the results of the internal consistency reliability test, all variables show composite reliability and Cronbach's alpha values that exceed 0.7 (Ghozali, 2014). This indicates that all the latent variables in this study are reliable, with a model that has a very good level of reliability. In addition, the Average Variance Extracted (AVE) value for each construct is greater than 0.5, indicating that the latent variables are able to represent their indicators well (Ghozali, 2014).

Discriminant validity

To ensure that each construct in the model was truly distinct from the others, we conducted a discriminant validity test. This assessment helps confirm that the constructs measure different concepts and that there is no significant overlap among them. The Fornell-Larcker criterion was used in this study to evaluate discriminant validity, as is widely recommended in structural equation modeling (SEM-PLS) analysis.

Table 4. Fornell-Larcker

	AP	KMC	OC	IL
AP	0,941			
KMC	0,919	0,926		
OC	0,875	0,906	0,919	
IL	0,885	0,896	0,874	0,934

Source: Data processed by the author (2025)

Table 4 presents the results of the discriminant validity assessment using the Fornell-Larcker criterion. According to this criterion, discriminant validity is established when the square root of the Average Variance Extracted (AVE) for each construct is greater than its correlation with other constructs. As shown in the table, the diagonal values for each latent variable, AP (0.941), KMC (0.926), OC (0.919), and IL (0.934), are all higher than the corresponding values in

their respective rows and columns. This confirms that each construct shares more variance with its own indicators than with the other constructs, indicating that the model has good discriminant validity.

Inner model measurement evaluation

Inner model testing can help determine the relationship between the significance value of the construct and the R-squared research model. The structural model was tested using the R-squared value for each exogenous and endogenous latent variable. The following are the results of the R-squared test using SmartPLS-4.

Table 5. R-square Evaluation

	R-square	R-square adjusted
AP	0,982	0,982
KMC	0,973	0,973
OC	0,978	0,977

Source: Data processed by the author (2025)

Based on [Table 5](#) and the determination coefficient test above, it can be seen that the R-square value of the endogenous variable Amil Performance (AP) is 0.982. This indicates that the Islamic Leadership (IL) and Knowledge Management Capability (KMC) variables in the model can explain amil performance (AP) by 98.2%, while the remaining 1.8% is influenced by variables outside the research model. This shows that the model has very high predictive power for Amil Performance (AP). Islamic leadership can explain 97% of Knowledge Management Capability (KMC). Furthermore, the exogenous variables of Islamic leadership (IL), Knowledge Management Capability (KMC), and amil performance (AP) in the model can explain 97.7% of Organizational Culture (OC). This shows that the research model has a relatively strong predictive relevance.

Hypothesis test result

In this section, research hypothesis testing is conducted based on t-statistic and probability values.

Table 6. Path coefficients

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	Hypothesis
IL → AP	0,260	0,259	0,072	3,625	0,000	Accepted
KMC → AP	0,487	0,486	0,062	7,865	0,000	Accepted
IL → KMC	0,986	0,986	0,001	686,956	0,000	Accepted
IL → OC → AP	0,107	0,106	0,025	4,283	0,000	Accepted
KMC → OC → AP	0,140	0,142	0,033	4,297	0,000	Accepted

Source: Data processed by the author (2025)

Based on the output path coefficients in [Table 6](#), it can be concluded that the Islamic leadership variable has a significant positive effect on amil performance ($t = 3.625$, $p = 0.000$). Therefore, H1 hypothesis in this study was accepted. In addition, from the same output path coefficients, it can be seen that Islamic leadership also has a significant positive effect on Knowledge Management Capability (KMC) ($t = 686.956$, $p = 0.000$). Thus, the formulation of the H2 hypothesis in this study was accepted. This shows that strong Islamic leadership encourages increased knowledge-management capabilities. Furthermore, the Knowledge Management Capability (KMC) variable had a significant positive effect on amil performance ($t = 7.865$, $p = 0.000$). Thus, the formulation of H3 in this study was accepted. This shows that the better the knowledge management capability, the higher the performance of the amil in the institution.

The mediating role of the Organizational Culture variable was able to mediate the relationship between Islamic leadership positively and significantly on the performance of amil ($t = 4.283$, $p = 0.000$). Thus, the formulation of the H4 hypothesis in this study was accepted. This is also in line with the Organizational Culture variable, which can mediate the relationship between Knowledge Management Capability (KMC) positively and significantly on the performance of amil ($t = 4.283$, $p = 0.000$). Thus, the formulation of the H5 hypothesis in this study was accepted.

Discussion

It has been significantly proven that Islamic leadership can improve the performance of amil (zakat managers) in zakat institutions. This leadership style creates a work atmosphere that supports trust, engagement, and collective efficacy among team members, which are important elements for improving organizational performance. The positive impact of Islamic leadership on amil performance can be explained by various interrelated mechanisms. Islamic leaders inspire and motivate followers by aligning their personal values with organizational goals. This alignment creates a shared vision that encourages the amil to be more involved in their work, which ultimately improves performance outcomes. Research shows that Islamic leadership strengthens cognitive trust and collective efficacy, which are critical for effective team performance (Chou et al., 2013). This is especially relevant in the context of zakat management, where public trust in amil is critical to the success of fund collection and distribution (Widyanata et al., 2022). Other studies show that Islamic leaders positively influence job satisfaction, which impacts employee performance (Rahmawati, 2022). In the context of zakat institutions, when amils feel more satisfied with their work, they tend to demonstrate behaviors that support the effectiveness of zakat management, such as higher transparency and increased professionalism (Ali (2023); Nasri et al. (2019)). This is important because public trust in zakat institutions is closely related to their performance and the effective management of zakat funds (Nasri et al., 2019).

Islamic leadership has been widely recognized as an important factor in enhancing knowledge management capabilities within organizations. This relationship is based on Islamic leaders' ability to inspire and motivate their subordinates, thereby creating an environment that supports knowledge-sharing and innovation. The influence of Islamic leadership on knowledge management capabilities can be categorized into several aspects: creating a supportive organizational culture, enhancing employee creativity, and encouraging trust and collaboration. Islamic leaders create an organizational culture that supports knowledge-sharing. Sayyadi (2019) emphasized that Islamic leadership improves knowledge management by creating an environment in which employees feel valued and motivated to share their knowledge (Sayyadi, 2019). This is supported by research by Masa'deh et al., who found that Islamic leadership has a positive influence on knowledge sharing practices, which is an important element in effective knowledge management (Masa'deh et al., 2016). Analoui et al. also emphasized that Islamic leadership is positively correlated with knowledge management activities, indicating that a supportive culture is essential for the success of knowledge management (Analoui et al., 2012). Knowledge management capability (KMC) is defined as an organization's ability to manage knowledge to be utilized for the benefit of the organization. It significantly enhances employee creativity, which is essential for knowledge creation and sharing. Yaghoubi et al. (2014) noted that Islamic leaders motivate their followers to think creatively and challenge existing assumptions, leading to the creation of new knowledge (Yaghoubi et al., 2014). Cheung and Wong also found that Islamic leadership is positively correlated with employee creativity, thereby creating an environment in which knowledge can be innovatively developed and shared (Cheung & Wong, 2011).

The ability of Islamic leaders to inspire creativity is key for organizations seeking to leverage knowledge management as a competitive advantage. The relationship between Islamic leadership and knowledge management capability is also evident in the context of organizational learning. Kiliç and Uludağ's research provides evidence that Islamic leadership not only enhances knowledge management but also contributes to improved organizational performance through better learning processes (Kiliç & Uludağ, 2021). Morales et al. adding that Islamic leadership influences

organizational performance through learning and innovation, further emphasizing the importance of knowledge management in this dynamic (Morales et al., 2012).

The relationship between knowledge management (KM) capabilities and organizational performance has been widely studied, showing that effective KM practices significantly improve performance outcomes across sectors. KM processes such as knowledge creation, sharing, and application play a critical role in driving organizational performance.

Slavković and Babić (2013) provided empirical evidence that KM processes have a positive impact on organizational performance. Their regression analysis showed that knowledge creation, transfer, and application are statistically significant predictors of performance outcomes. This is supported by Alibegović and Mešanović (2022), who highlight the direct positive relationship between KM capabilities and financial performance, emphasizing the importance of knowledge creation and application in improving a firm's financial results.

Lee et al. (2012) discussed the mediating role of creative organizational learning in the relationship between KM capabilities and performance. They argued that organizational learning acts as an intermediary that enhances the effectiveness of KM processes, thereby positively impacting performance. This finding is in line with research Nawab et al. (2015), which confirms that KM processes directly affect organizational performance, with key success factors such as culture and technology being important elements in improving performance.

Martinez-Conesa et al. (2017) highlight the importance of KM capabilities in driving open innovation that improves performance in small and medium enterprises (SMEs). This study showed that internal factors, including KM capabilities, are important for addressing environmental challenges and achieving better performance outcomes. Similar findings were confirmed by Gharakhani and Mousakhani (2012), who stated that knowledge acquisition, sharing, and application significantly improve SME performance, reinforcing the notion that effective KM practices are critical to organizational success.

Furthermore, the role of a supportive organizational culture in facilitating KM initiatives is also emphasized. Zaim et al. (2018) found that organizations with strong KM practices tend to perform better in human resource management (HRM), which is an important aspect of overall institutional performance. This view is supported by Iqbal et al. (2019), who revealed that KM supporters significantly influence KM processes, which in turn directly and indirectly impact organizational performance through innovation. In conclusion, the evidence strongly supports the notion that knowledge management capabilities are key determinants of organizational performance. The interaction between KM processes, organizational learning, and supportive culture creates an environment conducive to improved performance outcomes. Organizations that prioritize and implement KM strategies tend to experience improved financial performance, innovation, and overall operational effectiveness.

The relationship between knowledge management (KM) capabilities and organizational performance has been widely studied, with consistent findings indicating that effective KM practices significantly enhance performance outcomes across various sectors. KM processes, such as knowledge creation, sharing, and application, are instrumental in driving organizational success. Slavković and Babić (2013) provided empirical evidence that these KM processes are statistically significant predictors of performance outcomes. Similarly, Alibegović and Mešanović (2022) emphasize the direct positive relationship between KM capabilities and financial performance, particularly highlighting the roles of knowledge creation and application in improving firms' financial results. Lee et al. (2012) added another dimension by demonstrating that creative organizational learning serves as a mediator between KM capabilities and performance, enhancing the effectiveness of KM practices through continuous learning. This is consistent with findings from Nawab et al. (2015), who also confirmed that KM processes directly impact performance, while noting that cultural and technological enablers are critical for optimizing these processes.

In the context of small and medium-sized enterprises (SMEs), Martinez-Conesa et al. (2017) argue that KM capabilities are essential in fostering open innovation, which helps organizations respond to environmental challenges and improve performance. Gharakhani and Mousakhani (2012) further validated that knowledge acquisition, sharing, and application

significantly contribute to SME performance, reinforcing the notion that KM practices are vital for organizational competitiveness. Additionally, the role of supportive organizational culture in facilitating KM was underscored by [Zaim et al. \(2018\)](#), who found that organizations with strong KM implementation tend to perform better in areas such as human resource management, which is an important component of overall institutional performance. This view is echoed by [Iqbal et al. \(2019\)](#), who revealed that KM enablers significantly influence KM processes, which, in turn, impact organizational performance both directly and indirectly through innovation. In conclusion, substantial evidence confirms that KM capabilities are crucial determinants of organizational performance. The dynamic interaction between KM processes, organizational learning, and a supportive culture forms the foundation for continuous improvement, enabling organizations to achieve enhanced financial results, innovation, and overall effectiveness.

Previous research has consistently shown that organizational culture is a key mediator between Islamic leadership and the performance of organizational entities, including *amil* (zakat managers). Islamic leadership, characterized by the ability to inspire and motivate individuals to put organizational goals first, creates an environment that supports high performance. However, the impact is often influenced by the strength and nature of an organization's culture.

According to [Hambali and Idris \(2020\)](#), Islamic leadership improves organizational performance. This effect is significantly amplified when mediated by organizational culture, especially in Islamic higher education institutions. Similarly, [Silalahi et al. \(2023\)](#) show that a strong organizational culture strengthens the positive influence of Islamic leadership on performance outcomes, as seen in the Indonesian National Police. These findings confirm the synergistic relationship between leadership and culture in driving organizational success.

In the corporate context, [Njoki et al. \(2021\)](#) highlighted the role of organizational culture and employee commitment in mediating the relationship between Islamic leadership and performance in the Savings and Loan Cooperative (SACCO) accepting deposits in Nairobi. Their research emphasized how a supportive culture increases employee commitment, which ultimately drives better performance outcomes.

Focusing on zakat institutions, [Yusrawati \(2023\)](#) emphasized that organizational culture has a significant impact on *amil* performance, with accountability acting as an intervening variable. This is especially relevant for the non-profit sector, where accountability and culture are critical for achieving optimal results. [Sugeng \(2022\)](#) also showed that improving organizational culture and leadership practices in an educational context can optimize overall performance.

Moreover, [Mubarak and Darmanto \(2015\)](#) highlighted that organizational commitment is an important mediator that connects Islamic leadership, culture, and employee performance. This is relevant for zakat managers (*amil*) because a strong commitment to organizational goals can directly improve the effectiveness and performance of zakat institutions. Overall, this evidence consistently shows that organizational culture is an important factor mediating the relationship between Islamic leadership and the performance of zakat managers (*amil*). A strong and positive culture not only increases leadership effectiveness, but also encourages employee commitment and accountability, which ultimately improves organizational outcomes.

Previous research has consistently demonstrated that organizational culture serves as a key mediating factor in the relationship between Islamic leadership and organizational performance, including that of *amils* (zakat managers). Islamic leadership, characterized by the ability to inspire, motivate, and align individual efforts with collective organizational goals, tends to foster high performance. However, the magnitude of this impact is often shaped by the strength and quality of an organization's culture. [Hambali and Idris \(2020\)](#) found that, while Islamic leadership can independently enhance performance, its effects are significantly amplified when mediated by a strong organizational culture, particularly within Islamic higher education institutions. Similarly, [Silalahi et al. \(2023\)](#) observed that a solid organizational culture reinforces the positive influence of Islamic leadership on performance, as evidenced by their study of the Indonesian National Police. These findings support the notion that leadership and culture synergistically drive institutional success.

In various contexts, including corporate and non-profit sectors, the mediating role of culture remains consistent. Njoki et al. (2021), studying SACCOs in Nairobi, revealed that organizational culture and employee commitment play a critical role in strengthening the link between Islamic leadership and organizational performance. Their research emphasized that a supportive cultural environment boosts commitment, which subsequently enhances outcomes. Within the specific realm of zakat institutions, Yusrawati (2023) confirmed that organizational culture significantly impacts amil performance, with accountability acting as an intervening variable, which is a crucial factor in the non-profit sector. Supporting this, Sugeng (2022) highlighted the role of cultural and leadership improvements in optimizing performance within educational organizations. Mubarak and Darmanto (2015) demonstrated that organizational commitment functions as a key mediator connecting Islamic leadership, organizational culture, and employee performance. This is particularly relevant for amil, as a strong commitment to organizational goals not only enhances their effectiveness, but also contributes to the broader performance of zakat institutions. Collectively, this body of evidence underscores the importance of cultivating a positive and value-driven organizational culture to maximize the impact of Islamic leadership and strengthen overall institutional outcomes.

This study highlights the role of organizational culture, including amil (zakat managers), as a mediating factor between knowledge management capabilities and organizational performance. This relationship is important because it shows how organizational culture attributes can affect the effectiveness of knowledge management practices, which in turn will affect organizational performance. Organizational culture forms beliefs, values, and norms that direct the process of creating, sharing, and utilizing knowledge within an organization. Zheng et al. assert that a supportive organizational culture is essential for fostering effective knowledge management practices, which ultimately contributes to improving organizational effectiveness (Zheng et al., 2010). This is in line with Lee et al. (2012) perception that creative learning in organizations influenced by organizational culture serves as an intermediary element in the relationship between knowledge management capabilities and organizational performance (Lee et al., 2012). These findings show that organizations with a culture that supports learning and knowledge sharing have a better ability to utilize knowledge management to improve their performance.

Puryantini et al. showed that there is a positive correlation between organizational culture and performance, where a supportive culture can improve the outcomes of knowledge management initiatives (Puryantini et al., 2018). This is in line with Setyawan (2021), who identified organizational culture as a significant mediator in the relationship between knowledge management and organizational performance, showing that cultural context can strengthen or weaken the effectiveness of knowledge management strategies (Setyawan, 2021). The interaction between these elements suggests that organizations, including the amil, must build a culture that encourages knowledge sharing and innovation to maximize the potential of their knowledge management capabilities.

In addition, the role of leadership in shaping organizational culture cannot be ignored. Rehman and Iqbal highlight that knowledge-oriented leadership is crucial in creating a culture that supports knowledge management, which can ultimately improve organizational performance (Rehman & Iqbal, 2020). This is in line with the findings of Dari et al. (2020), who stated that different types of organizational culture can significantly influence the knowledge management process, thus impacting organizational learning and overall performance (Dari et al., 2020).

In conclusion, the evidence suggests that organizational culture plays an important role as a mediator in the relationship between knowledge management capabilities and organizational performance. By building a culture that encourages knowledge sharing and innovation, amil can improve performance outcomes. This understanding is important for practitioners seeking to improve the effectiveness of knowledge management initiatives within their organizations.

The growing body of research increasingly underscores the pivotal role of organizational culture as a mediating factor between knowledge management capabilities and organizational performance, including in the context of amils (zakat managers). Organizational culture shapes beliefs, values, and norms that guide the processes of creating, sharing, and applying knowledge,

thereby influencing the effectiveness of knowledge management practices. Zheng et al. (2010) emphasize that a supportive organizational culture is essential for promoting effective knowledge management, which, in turn, enhances organizational effectiveness. Similarly, Lee et al. (2012) argued that creative learning within organizations nurtured through organizational culture acts as an intermediary element linking knowledge management capabilities to organizational performance. These findings affirm that organizations with cultures that support continuous learning and knowledge sharing are better positioned to leverage knowledge management and boost overall performance.

Further supporting this view, Puryantini et al. (2018) identified a positive correlation between organizational culture and performance, showing that a conducive culture amplifies the success of knowledge management initiatives. Setyawan (2021) also reinforced this relationship by positioning organizational culture as a significant mediator between knowledge management and performance, highlighting how the cultural context can either strengthen or diminish the effectiveness of these strategies. Leadership plays a critical role in shaping a culture. Rehman and Iqbal (2020) found that knowledge-oriented leadership is vital for cultivating a culture that supports knowledge sharing and organizational learning, whereas Dari et al. (2020) demonstrated that various types of organizational culture can significantly influence knowledge management processes and learning outcomes. In conclusion, the evidence strongly indicates that organizational culture is a crucial link between knowledge management capabilities and organizational performance. For amil in zakat institutions, fostering a culture that promotes knowledge sharing and innovation is essential to maximizing the benefits of knowledge management and improving institutional performance.

The findings of this study are consistent with the Resource-Based View (RBV), which emphasizes the importance of internal organizational resources such as Islamic leadership, knowledge Management Capability (KMC), and organizational culture as sources of competitive advantage that are valuable, rare, inimitable, and non-substitutable. In the context of zakat management institutions, both Islamic leadership and KMC are shown to significantly enhance amil performance either directly or through the mediating role of organizational culture. This underscores that zakat institutions that are capable of strategically managing and developing their internal resources are more likely to achieve superior performance. Accordingly, the findings reinforce the relevance of the RBV as a theoretical framework to explain how the effective management of unique and valuable resources supports sustainable performance, even within nonprofit organizations such as LAZ.

Conclusion

This study provides a comprehensive analysis of the factors influencing Islamic leadership, knowledge management capability (KMC), and the mediating role of organizational culture in enhancing the performance of amil in Lembaga Amil Zakat (LAZ) institutions in Indonesia. The findings highlight the importance of adopting an Islamic leadership style and strengthening amils' knowledge management skills in strategic efforts to improve overall institutional performance. Moreover, organizational culture has emerged as a critical mediating factor that enhances the impact of leadership and knowledge on amil performance.

Theoretically, this study contributes to the growing body of literature on Islamic leadership by positioning it within the context of zakat management, an area that has been underexplored in existing research. It also emphasizes the role of organizational culture as a key theoretical element in driving amil effectiveness. Practically, these findings suggest that zakat organizations should adopt leadership models that emphasize employee empowerment and collaborative values. This can be implemented through leadership training programs and cultivation of a supportive organizational culture to improve the efficiency and accountability of zakat management.

Despite its contributions, this study had several limitations. It focuses solely on the performance of amil, suggesting a need for future research to explore similar constructs in different contexts such as nazhir (waqf institutions). Additionally, the sample size of 130 respondents, sufficient for a preliminary study, limits the generalizability of the findings. Expanding the sample

size to cover a wider geographical area and more diverse institutions is recommended. Further research should also examine other moderating variables that may influence amil performance, given the limited attention this area has received compared to general employee performance studies in conventional organizational settings.

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