What drives performance in zakat institutions? Examining affiliation needs and non-financial compensation at BAZNAS South Lampung

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Abstract

Purpose – This research investigates the primary drivers influencing the performance of the national amil zakat agency (Badan amil zakat nasional amil, BAZNAS) in South Lampung, specifically addressing the issue of unfulfilled zakat collection targets.

Methodology – Unlike earlier research that treated motivation as a monolithic construct, this study utilizes McClelland's framework to deconstruct motivation into achievement, power, and affiliation, while also differentiating between financial and non-financial rewards. Methodologically, the study is grounded in a quantitative design wherein empirical observations from 140 respondents are systematically processed using the partial least squares structural equation modeling (PLS-SEM) analytical approach.

Findings – Empirical evidence reveals that the need for affiliation shows a relatively stronger positive association with family firm performance than the need for achievement. Furthermore, intangible rewards demonstrate a numerically higher positive association with performance compared to monetary incentives. Furthermore, intangible rewards are more effective performance drivers than monetary incentives.

Implications – These empirical outcomes suggest that the operational efficacy of amil within Indonesian faith-based organizations is modulated more significantly by collectivistic cultural orientations, conducive organizational climates, and social cohesion than by extrinsic financial rewards or individualistic career aspirations. Value–consequently, this study highlights the imperative of augmenting amil productivity to achieve optimal efficiency in the mobilization and governance of zakat funds.

Originality –This study offers novel managerial insights by demonstrating that strengthening team cohesion and non-material recognition are superior strategies for enhancing zakat collection efficiency.

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Introduction

Amil performance is a strategic determinant of zakat mobilization within the Indonesian national zakat agency (Badan amil zakat nasional, BAZNAS). As frontline administrators, amils are

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responsible for collecting, managing, and distributing zakat, infaq, and sadaqah (ZIS) while also providing counselling and strengthening community engagement. Given their central role in zakat governance, understanding the factors that influence amil performance is essential for improving institutional effectiveness and public trust in zakat institutions. This study focuses on amils serving at BAZNAS South Lampung Regency and its affiliated zakat collection units (Unit pengumpul zakat, UPZ).

Indonesia's collectivist culture emphasizes social harmony and interpersonal relationships over individual achievement, thereby shaping the motivational patterns in faith-based organizations (Darwish & Huber, 2003). McClelland's theory of needs provides a useful framework for explaining work motivation through three distinct dimensions: achievement, power, and affiliation (Clayton & Ritter, 2023; Robbins & Judge, 2019). In addition to motivation, compensation is widely recognized as a critical determinant of employee performance. Financial compensation includes salaries, incentives, and allowances (Nugraha & Zulfikar, 2023), whereas non-financial compensation encompasses recognition, career development opportunities, and supportive workplace relationships (Febrina & Sesmiarni, 2024; Mulyapradana et al., 2020). Together, these motivational and compensation factors are expected to shape the performance of zakat institutions.

Although Indonesia has made substantial progress in strengthening zakat governance through institutional and regulatory reforms (Badan Amil Zakat Nasional, 2019), limited attention has been paid to understanding how different motivational needs and compensation mechanisms jointly influence amil performance. Previous studies on human resource management in zakat institutions have primarily focused on organizational performance and institutional outcomes rather than on the individual psychological factors underlying employee performance. Consequently, empirical evidence explaining how motivational dimensions and compensation typologies affect performance remains limited. Since aamil performance directly influences service quality, operational effectiveness, and public confidence in zakat institutions (Abdullah et al., 2019), identifying its determinants is essential for improving zakat governance and enhancing the welfare impact of zakat management organizations (Organisasi pengelola zakat, OPZ).

The importance of this issue is reflected in the persistent shortfall in the ZIS collection targets at BAZNAS South Lampung Regency. In 2024, the institution collected IDR 2,019,639,620, which was considerably below its target of IDR 2,660,000,000, while similar gaps were also recorded in 2022 and 2023 (BAZNAS South Lampung Regency, 2024). The annual report further identifies weak coordination among OPZs and inadequate human resource competence as major constraints to achieving collection targets. These findings suggest that improving amil motivation and compensation systems may enhance organizational performance and zakat collection effectiveness. Consequently, extending motivation and compensation research into the context of zakat management addresses an important gap in the Islamic management literature while offering practical guidance for human resource development across BAZNAS institutions (Dirie et al., 2024).

Three major research gaps emerge from this literature. First, previous studies generally conceptualized motivation as a unidimensional construct. Harahap et al. (2020) and Setiawan and Rusdi (2025), for example, examine overall work motivation as a single predictor of performance, thereby overlooking the potentially distinct effects of achievement, power, and affiliation needs. Similarly, although Aflah et al. (2021) incorporated Islamic work ethics, motivation is still treated as a holistic construct rather than differentiated psychological needs. This limitation restricts a more comprehensive understanding of how specific motivational dimensions influence employees performance.

Second, prior research rarely distinguishes between financial and non-financial compensation in faith-based philanthropic organizations. While Alzahrani and Shaddady (2021) investigated both compensation types within private-sector organizations, their findings may not be directly transferable to zakat institutions. Likewise, Dirie et al. (2024) review human resource practices in Islamic social finance but do not specifically examine compensation mechanisms at the amil level. Consequently, it remains unclear whether financial rewards or non-financial recognition play a more influential role in improving performance (Royhan, 2025).

Third, existing studies have inconsistent conceptualizations of employee performance. Ángeles López-Cabarcos et al. (2022) focused primarily on financial reporting quality, whereas Hidayati et al.

(2019) associated performance with external organizational stressors. Neither study explicitly examined the role of individual psychological needs among amils operating within Indonesia's collectivist culture. Consequently, current evidence provides inconsistent guidance on whether achievement-oriented motivational strategies (Pincus, 2023) or affiliation-oriented approaches better support employee performance in faith-based organizations (Darwish & Huber, 2003).

To address these gaps, this study integrates McClelland's theory of needs with a dual compensation framework comprising financial and nonfinancial compensation to explain the performance of the family business. By examining the distinct effects of achievement, power, and affiliation needs, this study advances previous research that has treated motivation as a single construct. Furthermore, simultaneously assessing both forms of compensation provides a more comprehensive understanding of whether material rewards or recognition-based incentives are more effective in improving performance within BAZNAS institutions (Dirie et al., 2024; Priadi, 2020).

Empirically, this study shifts the focus from organizational-level outcomes to the individual psychological determinants of performance by investigating 140 amil selected from a population of 735 UPZ personnel in South Lampung Regency. Theoretically, it extends the application of McClelland's theory of needs by contextualizing motivational dimensions within Indonesia's collectivist culture and the perspective of public-service motivation (Perry, 2014). Practically, the findings are expected to support evidence-based strategies for family empowerment, human resource development, and recognition systems that strengthen zakat collection performance and institutional effectiveness across BAZNAS organizations.

Accordingly, this study aims to advance the literature on motivational determinants and compensation mechanisms influencing amil performance within zakat institutions while providing practical recommendations for human resource management at BAZNAS South Lampung Regency (Ervina et al., 2023). Specifically, the study examines five exogenous variables—need for achievement, need for power, need for affiliation, financial compensation, and non-financial compensation—as direct predictors of performance using partial least squares structural equation modeling (PLS-SEM).

Based on these objectives, this study addresses the following five research questions: (1) To what extent does financial compensation influence employee performance? (2) To what extent does non-financial compensation influence the performance of an agent? (3) Does the need for achievement significantly influence the performance of the amil? (4) Does the need for power significantly influence the performance of the PMU? (5) Does the need for affiliation significantly influence the performance of amils? Addressing these questions will identify the most influential motivational and compensation factors affecting amil performance and provide insights into strengthening human resource management within zakat institutions in Indonesia.

Literature Review

Theoritical framework

To effectively link job responsibilities to performance outcomes, organizations must establish clear performance standards. These standards, which are derived from job specifications, define the expected level of performance for each functional role and provide objective criteria for evaluating employees. Clearly articulated performance standards enable organizations to consistently and fairly assess employees. Previous studies have shown that effective performance appraisal systems depend on well-defined and well-communicated performance standards (Etalong et al., 2022). Within zakat institutions, amil performance standards encompass key responsibilities related to zakat collection, distribution, administration, community engagement, and operational efficiency (Abdullah et al., 2019).

Once performance standards are established, the performance appraisal process proceeds through systematic data collection. Employee performance is evaluated by comparing actual achievements with predetermined performance standards over a specified period. The use of a multi-rater or 360-degree evaluation approach further enhances appraisal accuracy by incorporating feedback from supervisors, colleagues, and other relevant stakeholders, thereby providing a more comprehensive assessment of employee performance (Malela & Araka, 2023; Raveendran & Hameela, 2020).

Performance should also be evaluated within the broader organizational environment in which employees work. Factors such as the availability of resources, working conditions, organizational support, and management practices significantly influence an amil's ability to achieve the expected performance standards (Balfour, 1992; Diaz Vilella, 2015). As emphasized by Simamora (2018), neglecting these contextual factors may result in biased performance evaluations and reduced employee motivation, ultimately limiting the effectiveness of the organization (Hassan et al., 2022).

Motivation is widely recognized as a fundamental driver of employee performance because it influences individuals' willingness to initiate, direct, and sustain behaviors toward organizational goals (Utomo et al., 2018). Among the various motivational theories, McClelland's theory of needs provides a comprehensive framework for explaining employee behavior by distinguishing three fundamental motivational dimensions: achievement, power, and affiliation (Khan et al., 2020; Sumatra, 2021). These dimensions are particularly relevant to the responsibilities of an amil, whose work requires not only technical competence but also leadership and strong interpersonal relationships within the community.

The need for achievement reflects an individual's desire to perform tasks successfully and to attain excellence. For amil, this motivation manifests in their commitment to improving zakat collection, ensuring efficient fund management, and maximizing the zakat distribution social impact to support poverty alleviation (Khan et al., 2020). The need for power refers to the desire to influence organizational decisions and direct collective efforts to achieve institutional objectives. Within zakat institutions, this motivation enables amil to coordinate stakeholders, strengthen organizational governance, and improve zakat management effectiveness (Sumatra, 2021). The need for affiliation reflects the desire to establish and maintain positive interpersonal relationships. Because they work closely with donors, beneficiaries, and the wider community, strong affiliative motivation facilitates trust building, collaboration, and greater community participation in zakat programs (Khan et al., 2020).

Compensation is another important determinant of employee motivation and performance. Broadly, compensation can be classified into financial and nonfinancial forms. Financial compensation includes direct monetary rewards, such as salaries, wages, incentives, bonuses, and performance-based allowances (Sumatra, 2021). These rewards provide tangible recognition of employees' contributions while encouraging higher levels of productivity and organizational commitment. In contrast, non-financial compensation includes recognition, career development opportunities, supportive supervision, flexible working conditions, and other forms of organizational appreciation that enhance job satisfaction and employee well-being (Utomo et al., 2018). Both forms of compensation contribute to improving employee motivation and performance by fulfilling different psychological and economic needs of employees.

Performance-based compensation further reinforces the pay-for-performance principle, whereby financial rewards are directly linked to employees' achievement of organizational objectives (Ahmed et al., 2023; Sumatra, 2021). Such compensation systems not only encourage employees to improve their performance but also promote accountability, fairness, and a culture of continuous improvement within organizations.

In the context of zakat management, non-financial compensation also plays an important role in supporting employees' long-term well-being. Benefits such as healthcare coverage, training opportunities, career advancement, and family welfare programs help maintain income security and improve quality of life, allowing families to concentrate on their professional responsibilities without excessive concern for personal or family welfare. However, the implementation of comprehensive non-financial compensation depends largely on an organization’s financial capacity. Consequently, only BAZNAS institutions with adequate financial resources can provide extensive employee benefits sustainably.

Recognizing the distinctive responsibilities of amil within zakat management enables organizations to design performance management systems that better support community engagement, organizational effectiveness, and poverty alleviation objectives (Abdullah et al., 2019;

Sumatra, 2021). However, further empirical research is required to evaluate the effectiveness of different motivational and compensation frameworks across diverse zakat institutions and organizational settings.

The conceptual framework adopted in this study provides a theoretical foundation for developing the proposed research model. It integrates relevant theories and empirical evidence from previous studies on motivation, compensation, employee performance, zakat management, the role of amil, and the performance of zakat institutions. By synthesizing these theoretical perspectives, the framework explains the relationships among the study variables and serves as the basis for formulating the proposed hypotheses and the empirical model.

Hypotheses development

Amil who exhibit a stronger need for power are expected to demonstrate higher performance because power-oriented motivation encourages initiative, coordination, and influence over work outcomes (Clayton & Ritter, 2023; Robbins & Judge, 2019). In zakat institutions, amil frequently interact with *muzaki*, community leaders, and UPZ colleagues; those motivated to lead and guide others may be more effective in mobilizing zakat resources and executing institutional directives. Pincus (2023) emphasized that differentiated motivational orientations can translate into distinct engagement and performance patterns in public-service roles. Accordingly, the need for power is hypothesized to exert a positive effect on the performance of the amil.
H_1: Need for power has a positive effect on amil performance.

The need for affiliation is expected to positively influence employee performance because socially motivated employees tend to cooperate more effectively, maintain stronger interpersonal networks, and sustain their commitment to collective goals (Clayton & Ritter, 2023; Darwish & Huber, 2003). In collectivist work environments, such as those common in Indonesia, relational harmony and group belonging are important enablers of cooperative performance (Darwish & Huber, 2003). Febrina and Sesmiarni (2024) show that relational quality within Islamic organizations strengthens solidarity and accountability, while Abdullah et al. (2019) identify motivation as a key determinant of amil happiness and productivity. Because amil work relies heavily on community trust and team coordination, affiliation-oriented motivation is hypothesized to enhance amil performance.
H_2: Need for affiliation has a positive effect on amil performance.

Achievement-oriented amil are expected to perform better because they pursue excellence, accept challenging targets, and seek measurable accomplishments in their work (Clayton & Ritter, 2023; Robbins & Judge, 2019). In organizational behavior research, achievement motivation has long been associated with higher task effort, goal persistence, and performance improvement. Harahap et al. (2020) and Ervina et al. (2023) confirm that work motivation significantly affects employee performance in Indonesian public sector settings, although these studies treat motivation as an undifferentiated construct. Within BAZNAS, achievement needs may drive amil to pursue collection targets, improve service quality, and demonstrate zakat administration competence. Therefore, the need for achievement is hypothesized to positively influence the performance of AMILs.
H_3: Need for achievement has a positive effect on amil performance.

Financial compensation is expected to positively affect AMIL performance because monetary rewards provide economic security, signal organizational appreciation, and create instrumental incentives to meet performance expectations (Mulyapradana et al., 2020; Nugraha & Zulfikar, 2023). Compensation literature consistently shows that perceived fairness and adequacy of financial rewards influence employee effort and performance outcomes (Yuswardi & Wanto, 2022; Alzahrani & Shaddady, 2021). For amil, salary, allowances, and performance-linked payments may reinforce task commitment and reduce financial distractions that otherwise impede work effectiveness. Based on this reasoning, financial compensation is hypothesized to have a positive direct effect on performance.

H_4: Financial compensation has a positive effect on amil performance.

Non-financial compensation is expected to positively influence performance because intangible rewards address psychological, social, and relational needs that monetary incentives alone may not satisfy (Priadi, 2020; Ángeles López-Cabarcos et al., 2022). Recognition, supportive leadership, career development, and positive workplace relationships enhance job satisfaction and organizational commitment, which, in turn, support performance improvement (Alzahrani & Shaddady, 2021; Perry, 2014). In values-based and public-service organizations, non-financial rewards often carry symbolic meaning that reinforces employees' sense of purpose and belonging (Royhan, 2025). Given the social and religious character of amil work, non-financial compensation, such as institutional recognition and a supportive organizational climate, is hypothesized to positively affect amil performance.
H_5: Non-financial compensation has a positive effect on amil performance.

Research Methods

This study employs a quantitative explanatory design to test the direct effects of the motivational needs and compensation dimensions on the performance of the family. Explanatory designs suit theoretically derived causal relationships among predefined constructs measured with empirical data (Cooper & Schindler, 2003; Sugiyono, 2016). The six latent constructs of need for power, need for affiliation, need for achievement, financial compensation, non-financial compensation, and amil performance were operationalized through multiple reflective indicators, consistent with structural equation modelling practice that simultaneously accounts for measurement error (Hair et al., 2019; Ghozali, 2014). Comparable survey-based designs have been applied in Indonesian public sector and Islamic organizational research on motivation, compensation, and employee performance (Harahap et al., 2020; Ervina et al., 2023; Abdullah et al., 2019).

Population and sampling

The population comprised all 735 amil registered at BAZNAS South Lampung Regency across UPZ. A precise population definition establishes the scope of inferential generalization in survey research (Cooper & Schindler, 2003). Comparable amil populations have been examined in prior zakat management studies (Abdullah et al., 2019). Convenience sampling was employed to select accessible respondents to facilitate field data collection (Cooper & Schindler, 2003; Sugiyono, 2016). A total of 140 respondents participated, meeting the multivariate survey guidelines (Cooper & Schindler, 2003) and PLS-SEM sample size requirements for models with five exogenous predictors (Hair, 2014; Hair et al., 2019). Similar sample sizes appear in Asian compensation and motivation studies using SEM (Alzahrani & Shaddady, 2021; Aflah et al., 2021). South Lampung Regency was selected because the regency-level Badan Amil Zakat Nasional applies uniform operational standards across UPZ units (Cooper & Schindler, 2003).

Primary data were collected through self-administered questionnaires distributed across accessible UPZ sites. Questionnaire surveys remain the predominant instrument for measuring latent organizational constructs in management research (Sugiyono, 2016; Hair et al., 2019; Cooper & Schindler, 2003). Prior amil and Islamic organizational studies have similarly relied on questionnaire-based measurements (Abdullah et al., 2019; Aflah et al., 2021). Focus Group Discussions (FGDs) clarified instrument items and improved respondent comprehension before the final data collection (Cooper & Schindler, 2003). All constructs were measured using reflective Likert scale indicators (Hair et al., 2019; Ghozali, 2014; Hair, 2014). Financial and non-financial compensation were specified as separate latent constructs, following international compensation research (Alzahrani & Shaddady, 2021; Nugraha & Zulfikar, 2023).

Data were analyzed using PLS-SEM via SmartPLS 4.01. PLS-SEM was selected for its prediction orientation, flexibility with non-normal distributions, and suitability for moderate sample sizes and complex models (Hair, 2014; Hair et al., 2019; Ghozali, 2014). The analysis followed the two-step procedure recommended by Hair et al. (2019). Stage 1 (measurement model):

Convergent validity, discriminant validity (Fornell-Larcker and HTMT), and internal consistency (Cronbach's alpha and composite reliability) were assessed using established thresholds (Hair et al., 2019; Ghozali, 2014). Stage 2 (structural model): Hypothesized paths were tested via bootstrapping; hypotheses were accepted when t-statistics exceeded 1.96 and p-values fell below 0.05 (Hair et al., 2019; Ghozali, 2014). Structural evaluation additionally employed the SRMR, R^2, f^2, and Q^2 criteria per Hair et al. (2019). Administrative permission was obtained from BAZNAS South Lampung Regency prior to data collection. All responses were collected voluntarily with informed consent, and participant identities were kept confidential.

Results and Discussion

The following are important points on the respondents' demographic profiles and characteristics, along with general descriptions. The demographic data of the respondents sampled in this study are as follows. Analyzing respondents' information is crucial for providing an overview of their backgrounds. Contextualizing the empirical findings necessitated a comprehensive exposition of the respondents' demographic profiles. The specific demographic parameters scrutinized in this investigation included gender, age cohorts, and educational attainment. The gender distribution of the analytical sample is presented in Table 1.

Table 1. Respondent characteristics

			Frequency	Percentage (%)
Gender	Men		129	92,1
		Women	11	7,9
Educational Background		Secondary education / Equivalent	48	34,3
		Diploma degree/ Undergraduate (S1)	52	37,1
		Postgraduate (S2/S3)	37	26,5
		Bachelor's degree	3	2,1
Age		17-25 year	27	19,3
		26-40 year	38	27,1
		41-55 year	46	32,9
		>55 year	29	20,7

Source: Data processed by the author

As evidenced by the demographic stratification detailed in Table 1, the analytical cohort of 140 respondents was predominantly male, accounting for 92.1% of the total sample, whereas women represented a minority at 7.9%. Regarding academic qualifications, the data indicate a diverse distribution, with the diploma group emerging as the largest segment (37.1%), closely followed by those with secondary education (34.3%).

Measurement model evaluation

To ascertain the psychometric robustness of the investigative instrument, this study evaluated the measurement model by testing two core quality criteria: validity and reliability. Following the framework established by Ghozali (2014), psychometric evaluation of the measurement model necessitates the establishment of both convergent and discriminant validity. Simultaneously, the internal consistency of each latent construct was rigorously substantiated using composite reliability (CR) and Cronbach's alpha coefficients.

Indicator convergence was determined by examining the outer loading values for each indicator. Based on the guidelines by Hair et al. (2019), the ideal loading threshold is set above 0.70. However, for exploratory research, loading values ranging from 0.50 to 0.60 remain acceptable. Consequently, to maintain model accuracy, any indicator with a loading factor below the 0.50 cut-off was eliminated from the final analysis. Convergent validity was comprehensively established, as all indicator loadings consistently breached the 0.70 acceptability threshold. Accordingly, the measurement apparatus was certified as statistically sound, permitting the continuation of the analytical procedure.

Advancing to the subsequent stage of measurement model evaluation, discriminant validity was assessed using the Fornell–Larcker criterion by comparing the square root of the average variance extracted (AVE) for each construct with its correlation with all other latent constructs. According to this criterion, discriminant validity is established when the square root of a construct's AVE exceeds its corresponding inter-construct correlations, indicating that the construct shares more variance with its indicators than with other constructs. As presented in Table 2, the square roots of the AVE, displayed along the diagonal, range from 0.743 for need for power to 0.782 for performance, and all exceed the corresponding inter-construct correlation coefficients. These findings confirm that each latent construct is empirically distinct. Therefore, the measurement model satisfies the Fornell–Larcker criterion and demonstrates adequate discriminant validity.

Table 2. Fornell–Larcker criterion

	Need for power	Need for affiliation	Need for achievement	Performance	Financial compensation	Non-financial compensation
Need for power	0,743					
Need for affiliation	0,221	0,780				
Need for achievement	0,425	-0,058	0,775			
Performance	0,461	0,383	0,392	0,782		
Financial compensation	0,117	0,248	0,073	0,330	0,775	
Non-Financial compensation	0,318	0,098	0,417	0,438	0,165	0,771

Source: Data processed by the author

The heterotrait–monotrait ratio (HTMT) results presented in Table 3 confirm satisfactory discriminant validity among all constructs in the measurement model. All HTMT values ranged from 0.119 to 0.486, well below the recommended threshold of 0.85 (or the more lenient threshold of 0.90), indicating that each construct was empirically distinct from the others. The highest HTMT value is observed between performance and power needs (0.486), followed by non-financial compensation and performance (0.481) and non-financial compensation and achievement needs (0.473). The lowest value is found between achievement and affiliation needs (0.119). Overall, these results provide strong evidence of discriminant validity and support the adequacy of the measurement model for subsequent structural analyses.

Table 3. HTMT results

	Heterotrait-monotrait ratio (HTMT)
Affiliation needs <-> Power needs	0,244
Achievement needs <-> Power needs	0,471
Achievement needs <-> Affiliation needs	0,119
Performance <-> Power needs	0,486
Performance <-> Affiliation needs	0,403
Performance <-> Achievement needs	0,410
Financial compensation <-> Power needs	0,145
Financial compensation <-> Affiliation needs	0,279
Financial compensation <-> Achievement needs	0,122
Financial compensation <-> Performance	0,353
Non-Financial compensation <-> Power needs	0,359
Non-Financial compensation <-> Affiliation needs	0,130
Non-Financial compensation <-> Achievement needs	0,473
Non-Financial compensation <-> Performance	0,481
Non-Financial compensation <-> Financial compensation	0,202

Source: Data processed by the author

The average variance extracted (AVE) values presented in Table 4 indicate that all constructs demonstrated satisfactory convergent validity. The AVE values ranged from 0.552 to 0.612, exceeding the recommended threshold of 0.50, which indicates that each construct explains more than 50% of the variance in its respective indicators. Among the constructs, performance exhibited the highest AVE value (0.612), followed by need for affiliation (0.608), while need for power recorded the lowest value (0.552). Nevertheless, all AVE values met the recommended criterion, confirming that the measurement items adequately represented their respective latent constructs and supporting the convergent validity of the measurement model.

Table 4. Summary of the average variance extracted coefficients

	Average variance extracted (AVE)
Need for power	0,552
Need for affiliation	0,608
Need for achievement	0,601
Performance	0,612
Financial compensation	0,601
Non-financial compensation	0,594

Source: Data processed by the author

The construct reliability results presented in Table 5 demonstrate that all the latent constructs exhibited excellent internal consistency. The values of Cronbach's alpha (CA) ranged from 0.863 to 0.947, rho_A from 0.865 to 0.948, and composite reliability (rho_C) from 0.898 to 0.953, all of which exceeded the recommended threshold of 0.70. Among the constructs, performance shows the highest reliability (CA = 0.947; rho_A = 0.948; rho_C = 0.953), whereas Non-Financial Compensation records the lowest reliability values (CA = 0.863; rho_A = 0.865; rho_C = 0.898), which remain well above the acceptable level. Overall, these findings confirm that the measurement items consistently capture their respective latent constructs, providing strong evidence of the reliability and internal consistency of the measurement model.

Table 5. Summary of construct reliability indices

	CA	(rho_a)	(rho_c)
Need for power	0,910	0,911	0,925
Need for affiliation	0,919	0,922	0,933
Need for achievement	0,917	0,920	0,931
Performance	0,947	0,948	0,953
Financial compensation	0,867	0,872	0,900
Non-financial compensation	0,863	0,865	0,898

Note. CA = Cronbach's alpha; rho_a = composite reliability; rho_c = composite reliability.
Source: Data processed by the author

Inner model

The empirical evaluation of structural fit, as delineated in Table 6, was quantified using the standardized root mean square residual (SRMR) index. The analytical procedure yielded an invariant coefficient of 0.069 for both the saturated and estimated model specifications, thereby substantiating the consistency of the structural framework across different architectures. This figure indicates a robust fit, as it falls well below the standard PLS-SEM limit of 0.10 and meets the more stringent threshold of 0.08. Consequently, the minimal divergence between the observed and predicted correlation matrices confirmed that the model was statistically sound and suitable for hypothesis verification.

The Coefficient of determination (R^2) is an indicator of structural congruence. The coefficient of determination (R^2) was used to evaluate the explanatory power of the structural model for Amil Performance. The analysis produced an R^2 value of 0.448 and an adjusted R^2 of 0.428. This indicates that the five exogenous constructs jointly explain 44.8% of the variance in

Amil Performance, while the remaining 55.2% is attributable to other factors not included in the model. Following Hair et al. (2019), R^2 values of 0.25, 0.50, and 0.75 are considered weak, moderate, and 0.75 substantial. The present result (R^2 = 0.448) reflects moderate explanatory power. The adjusted R^2 (0.428) confirms that this capacity remains stable after accounting for the number of predictors. Concurrently, the explanatory capacity of the structural framework was determined via the coefficient of determination (R^2).

Table 6. Summary of the Goodness of Fit indices

	Saturated model	Estimated model
SRMR	0,069	0,069
d_ULS	6,821	6,821
d_G	4,093	4,093
Chi-square	2527,458	2527,458
NFI	0,611	0,611

Source: Data processed by the author

Table 7. Summary of the f^2 effect size test

	f-square
Need for Power → Performance	0,064
Need for affiliation → Performance	0,123
Need for achievement → Performance	0,056
Financial compensation → performance	0,056
Non-financial compensation → Performance	0,072

Source: Data processed by the author

The f^2 effect size results presented in Table 7 indicate that all exogenous variables exert small (weak) effects on the endogenous construct of performance, as their f^2 values range from 0.056 to 0.123, falling within the recommended threshold for a small effect size ($0.02 \leq f^2 < 0.15$). Among the predictors, Need for Affiliation exhibited the largest effect (f^2 = 0.123), suggesting that it contributes the most to explaining variations in performance, although its effect remains below the threshold for a medium effect (f^2 = 0.15). This was followed by Non-Financial Compensation (f^2 = 0.072) and Need for Power (f^2 = 0.064), while Need for Achievement (f^2 = 0.056) and Financial Compensation (f^2 = 0.056) demonstrated the smallest effects. Overall, these findings suggest that each predictor makes a meaningful yet limited contribution to explaining amil performance, with the need for affiliation emerging as the most influential determinant within the proposed structural model.

In evaluating the predictive magnitude of non-financial compensation on the endogenous performance construct, the structural analysis generated an effect size metric of 0.072. As this figure is situated within the 0.02 to 0.15 bracket, it is deduced that this form of compensation exerts a weak influence on the structural model.

Predictive relevance was assessed using the Stone-Geisser Q^2 statistic obtained through a blindfolding procedure (Hair et al., 2019; Ghozali, 2014). A Q^2 value greater than zero indicates that the model possesses acceptable predictive relevance for endogenous constructs. For the mean performance, the blindfolding analysis yielded SSO = 1,820.000, SSE = 1,380.105, and Q^2 = 0.242, calculated as $Q^2 = 1 - (SSE/SSO)$. Because Q^2 exceeds the zero threshold, the structural model demonstrates adequate predictive relevance. This confirms that the exogenous constructs contribute meaningful predictive power to amil performance beyond sample-specific estimation. Following Hair et al. (2019), Q^2 values of 0.02, 0.15, and 0.35 represent weak, moderate, and substantial predictive relevance, respectively. The obtained Q^2 of 0.242 indicates moderate predictive relevance, supporting the practical applicability of the proposed model. This finding indicates that the estimated model exhibits adequate predictive capacity, confirming that the exogenous variables demonstrate substantive predictive power toward the endogenous performance dimension.

Structural model assessment

The significance of the hypothesized structural trajectories was evaluated using a non-parametric bootstrapping procedure. Empirical support for the proposed hypotheses is predicated on the t-statistic exceeding the critical threshold of 1.96, in conjunction with a p-value below the 0.05 significance level. The comprehensive statistical estimates resulting from this inferential assessment are presented in Table 8.

Table 8. Hypothesis testing

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Need for power → Performance	0,217	0,224	0,087	2,510	0,012
Need for affiliation → Performance	0,279	0,279	0,079	3,541	0,000
Need for achievement → Performance	0,209	0,209	0,085	2,456	0,014
Financial compensation → Performance	0,183	0,187	0,066	2,787	0,005
non-financial Compensation → Performance	0,224	0,227	0,086	2,623	0,009

Source: Data processed by the author (2026)

Overall, the findings indicate that the need for friendship and non-financial compensation are more dominant in influencing performance than achievement needs and financial compensation. The empirical results of the study show that the drive to be friendly and establish social closeness is the strongest motivating factor: within the evaluated structural framework, the Need for Affiliation construct exhibits a path coefficient of 0.279, thereby establishing itself as the preeminent predictor among the constituent motivational dimensions (Power, affiliation, and achievement). Achievement needs have a path coefficient of 0.209; thus, the friendship coefficient (0.279) > achievement coefficient (0.209). This indicates that the drive to build and maintain close interpersonal relationships (affiliation/friendship) is more significant in driving the performance of amil than the drive to achieve standards of excellence or success (achievement). These findings are also consistent with the general characteristics of employees in Indonesia, who have a high need for friendships.

Environmental factors and recognition at the workplace appear to be more important for employee performance than material incentives. Non-financial compensation had a path coefficient of 0.224, whereas financial compensation had a path coefficient of 0.183. The non-financial coefficient (0.224) is greater than the financial coefficient (0.183). These empirical outcomes substantiate that non-pecuniary compensation exerts a more pronounced and statistically significant influence on the Amil performance. Consequently, intangible determinants encompassing organizational climate, interpersonal cohesion, and professional acknowledgment supersede traditional monetary benefits, such as baseline remuneration and financial stipends, in driving operational efficacy.

Discussion

This section interprets the hypothesis testing results, relates the findings to established theories and prior empirical research, and discusses their theoretical and practical implications. The structural model indicates that all five hypothesized relationships are positive and statistically significant. Specifically, need for power ($\beta = 0.217$, $p = 0.012$), need for affiliation ($\beta = 0.279$, $p < 0.001$), need for achievement ($\beta = 0.209$, $p = 0.014$), financial compensation ($\beta = 0.183$, $p = 0.005$), and non-financial compensation ($\beta = 0.224$, $p = 0.009$) each exerted significant positive direct effects on employee performance. Among these predictors, the need for affiliation and non-financial compensation emerged as the strongest determinants, indicating that the performance of an amil is influenced more strongly by social and psychological factors than by individual achievement orientation or financial incentives alone.

These findings extend previous research on zakat workforce management, which has generally examined motivation and compensation as aggregate constructs (Harahap et al., 2020; Setiawan & Rusdi, 2025), by demonstrating that differentiated motivational needs and compensation typologies exert distinct effects on employee performance (Abdullah et al., 2019; Dirie et al., 2024). The need for affiliation is identified as the strongest motivational predictor, exceeding the need for achievement and the need for power. This finding is consistent with McClelland's Theory of Needs, which conceptualizes affiliation as the desire to establish close interpersonal relationships and maintain harmonious social interactions (Clayton & Ritter, 2023; Robbins & Judge, 2019). For amil, whose responsibilities involve building community trust, engaging with *muzakki*, and coordinating activities across UPZ, affiliation-oriented motivation appears particularly important for mobilizing zakat resources and sustaining collaborative behavior (Abdullah et al., 2019; Khan et al., 2020).

The predominance of affiliation over achievement further suggests that Indonesia's collectivist culture moderates motivational priorities. Darwish and Huber (2003) argue that collectivist societies place greater value on group harmony than on individual accomplishment, a pattern reflected in the stronger influence of affiliation ($\beta = 0.279$) compared with achievement ($\beta = 0.209$). Within BAZNAS institutions, maintaining interpersonal relationships, organizational cohesion, and a sense of collective responsibility may constitute stronger drivers of performance than individual competition (Febrina & Sesmiarni, 2024). Moreover, although the need for power also contributes significantly to performance, its influence remains weaker than that of affiliation, supporting Clayton and Ritter (2023) proposition that power-oriented individuals promote initiative in public service while highlighting that cooperative relationships are more influential than directive authority in the context of zakat administration (Pincus, 2023). Similarly, although the need for achievement significantly enhances performance, its relatively smaller effect indicates that amil are motivated more by collective solidarity than by individual competitive excellence, providing a more nuanced perspective than previous studies that treated motivation as a single construct (Aflah et al., 2021; Ervina et al., 2023; Harahap et al., 2020; Setiawan & Rusdi, 2025).

The results also demonstrate that non-financial compensation exerts a stronger influence on performance than financial compensation, confirming that non-material rewards are more effective in improving employee performance within faith-based organizations. Recognition, supportive leadership, and positive workplace relationships satisfy psychological needs that monetary incentives alone cannot fully address (Ángeles López-Cabarcos et al., 2022; Priadi, 2020). This finding is consistent with Alzahrani and Shaddady (2021) report that non-financial compensation contributes to employee outcomes independently of financial rewards. For amil working in philanthropic organizations, non-financial compensation also carries symbolic value beyond material exchange by reinforcing organizational commitment and a shared sense of purpose. This interpretation is consistent with Public Service Motivation (PSM) theory, which suggests that employees in public and nonprofit organizations are primarily driven by prosocial values and mission-oriented goals rather than financial gain alone (Perry, 2014; Royhan, 2025).

Although financial compensation also has a significant positive effect on performance, its relatively smaller coefficient suggests that monetary rewards function primarily as complementary motivators rather than as the principal determinant of employee performance. This finding is consistent with previous studies that emphasize the importance of adequate and equitable financial compensation in sustaining employee commitment and job satisfaction (Mulyapradana et al., 2020; Nugraha & Zulfikar, 2023; Yuswardi & Wanto, 2022). However, the stronger effect of non-financial compensation indicates that recognition, social support, and positive workplace relationships more effectively satisfy the affiliative needs that characterize employees working in faith-based institutions (Moen et al., 2025). The convergence of affiliation needs and non-financial compensation suggests thatamil performance is optimized when organizations combine fair financial remuneration with strong relational support, professional recognition, and a collaborative organizational climate (Febrina & Sesmiarni, 2024; Priadi, 2020).

From a theoretical perspective, this study validates McClelland's differentiated theory of Needs within the context of faith-based zakat administration by demonstrating that achievement, power, and affiliation exert distinct effects on employee performance rather than functioning as a single motivational construct (Clayton & Ritter, 2023; Sumatra, 2021). The findings further indicate that cultural collectivism moderates motivational priorities by elevating the importance of affiliation over achievement, thereby extending McClelland's framework to collectivist organizational settings (Darwish & Huber, 2003; Robbins & Judge, 2019). By integrating differentiated motivational needs with financial and non-financial compensation within a unified model of performance, this study contributes to the literature on Islamic management and Islamic social finance (Aflah et al., 2021; Dirie et al., 2024). Furthermore, the convergence between affiliation needs and public service motivation suggests that interpersonal relationships constitute an important mechanism through which prosocial motivation is translated into improved employee performance (Moen et al., 2025; Perry, 2014; Royhan, 2025).

From a managerial perspective, BAZNAS administrators should prioritize strengthening team cohesion, interpersonal trust, and recognition-based human resource practices, rather than relying predominantly on financial incentives (Febrina & Sesmiarni, 2024; Priadi, 2020). Although financial compensation remains an important determinant of performance, it should complement, rather than replace, non-financial reward systems that foster employee engagement and organizational commitment (Alzahrani & Shaddady, 2021; Nugraha & Zulfikar, 2023). For BAZNAS institutions experiencing persistent ZIS collection shortfalls, such as BAZNAS South Lampung Regency, improving the organizational climate, supportive leadership, and collaborative work practices may generate greater performance improvements than increasing financial incentives alone (Ángeles López-Cabarcos et al., 2022; Badan Amil Zakat Nasional Kabupaten Lampung Selatan, 2024). Therefore, achievement-oriented targets and power-based leadership should be maintained but embedded within collectivist team structures that position affiliation as the primary motivational driver (Abdullah et al., 2019; Darwish & Huber, 2003).

Overall, these findings are consistent with previous studies demonstrating that motivation and compensation significantly influence employee performance in Indonesian public sector organizations (Ervina et al., 2023; Harahap et al., 2020). However, by decomposing motivation into McClelland's three needs, this study demonstrates that affiliation, rather than achievement, constitutes the strongest motivational determinant, thereby challenging the assumptions underlying earlier studies that conceptualized motivation as a single construct (Setiawan & Rusdi, 2025). Similarly, while the findings regarding compensation are consistent with those of Alzahrani and Shaddady (2021), this study extends their private-sector evidence to the context of faith-based zakat administration. The stronger influence of non-financial compensation also supports the findings of Priadi (2020) and Ángeles López-Cabarcos et al. (2022), who emphasized the importance of workplace relationships and organizational recognition. In contrast to Ángeles López-Cabarcos et al. (2022) and Hidayati et al. (2019), this study highlights internal psychological needs rather than external organizational conditions as the primary drivers of employee-performance. Accordingly, the findings provide a contextualized extension of international motivation and compensation research in zakat workforce management (Abdullah et al., 2019; Dirie et al., 2024).

Conclusion

The analysis of 140 amil respondents confirms that all five exogenous constructs—need for power, need for affiliation, need for achievement, financial compensation, and non-financial compensation—exert positive and significant effects on amil performance. These findings validate the applicability of McClelland's differentiated Theory of Needs and dual compensation typologies in the context of faith-based zakat administration. By decomposing motivation and compensation into distinct constructs, this study provides micro-level empirical evidence that extends previous research that relies on aggregate measures. Notably, the predominance of affiliation needs and non-financial compensation indicates that performance is driven primarily by relational and non-monetary factors, suggesting that social connectedness and recognition jointly satisfy the psychological needs most relevant to employees working in prosocial, collectivist organizational settings. Consequently, this study refines McClelland's Theory of Needs within faith-based organizations while offering practical insights for improving workforce productivity and ZIS performance through human-centered human resource management strategies.

From a managerial perspective, BAZNAS administrators and managers of OPZ should prioritize human resource policies that strengthen collaborative team climates and social cohesion among amil and UPZ personnel. Organizations should institutionalize non-financial recognition programs, including supervisor appreciation, peer recognition, and professional development opportunities, while maintaining equitable financial compensation as an important but complementary incentive for performance. Furthermore, achievement targets and leadership responsibilities should be embedded within team-oriented rather than purely individual performance frameworks. Implementing these strategies provides practical pathways for addressing the persistent ZIS collection target shortfalls experienced by BAZNAS South Lampung Regency and may enhance organizational effectiveness across comparable zakat institutions.

Despite its contributions, this study has several limitations that provide opportunities for future studies. Replicating the proposed model across different regencies, provinces, and types of zakat institutions would improve the generalizability of the findings, while larger samples and probability-sampling techniques would strengthen statistical representativeness. Longitudinal research is also needed to examine the causal and temporal relationships between motivation, compensation, and performance. In addition, future studies should incorporate mediating and moderating variables such as job satisfaction, Islamic work ethics, organizational commitment, and collectivist orientation to enhance the explanatory power of the model. Comparative analyses between BAZNAS and corporate philanthropic organizations, together with qualitative approaches such as in-depth interviews and ethnographic observations, would provide deeper insights into how affiliation needs and non-financial compensation shape employee behavior in Islamic social finance institutions.

Abbreviations
BAZNAS: Badan amil zakat nasional
OPZ: Organisasi pengelola zakat
UPZ: Unit pengumpul zakat
ZIS: Zakat, infaq, and sadaqah

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