



Analysing the Competing Values Framework and Organizational Culture at Lembaga Amil Zakat, Infaq and Shodaqoh Muhammadiyah (LAZISMU) Solo City, Easta Java, Indonesia

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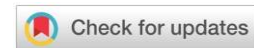
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ABSTRACT

Keywords:
organizational culture;
competing values framework;
assessment instrument.

Lembaga Amil zakat, infaq and Shadaqah Muhammadiyah (LAZISMU) plays a role in the management and distribution of zakat, infaq and shodaqoh funds under the Muhammadiyah parent organization. This study aims to conduct an in-depth analysis of the organizational culture of LAZISMU Solo City by using the competitive value framework paradigm and organizational culture approach. This study used descriptive quantitative by using primary data. The data was obtained through direct distribution of OCAI questionnaires to 35 employees of LAZISMU Solo. This study used the Competing Values Framework (CVF) approach and used the Organizational Culture Assessment Instrument (OCAI) assessment instrument. The result found that the organizational culture that is currently developing in LAZISMU Solo was dominated by clan culture with an average score of 32 point. The current clan culture shows that LAZISMU Solo has a friendly and welcoming workplace environment like a big family. The findings of this study contribute to enriching the discourse surrounding organizational culture particularly in the context of nonprofit organizations oriented towards community service.

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INTRODUCTION

Amid the ongoing Covid-19 pandemic, institutions dedicated to channel social assistance funds are experiencing rapid transformations (Hakim, et. al, 2020; Meherali, et. al, 2021; Bin-Nashwan, 2022; Shao, et. al, 2023). The imperative for these changes arises from the pressing need to provide essential support to communities affected by the pandemic (Riani, 2021; Ichsan, 2022). These institutions hold a pivotal role within Indonesian society not only contends with the challenges of natural disasters but also continues to support a significant number of individuals with specific requirements for social assistance (Bilo & Machado, 2020; Hasan, 2020; Lessy, et. al, 2020; Riani & Ikhwan, 2022).

Zakat emerges as an adaptable developmental tool, particularly relevant in the Indonesian context (Munir & Salahuddin, 2023). Zakat plays a prominent role among various social assistance funds, demonstrating significant potential to tackle diverse challenges in Indonesia (Riyadi, et. al, 2021; Millatina, et. al, 2022), including the mitigation of poverty and facilitating access to education and healthcare for those it benefits (Harahap & Soemitra, 2022). On the other hand, the actual implementation of zakat management and distribution is still limited (Riyadi et al., 2021). As zakat has role in poverty reduction gains increasing recognition, it has prompted a noticeable research trend that highlights the imperative of this Islamic obligation for individuals, collaborative efforts and society (Amin, 2022; Mohammed & Jureidini, 2022; Neifar & Aissa, 2023).

In accordance to realize the optimization of zakat fund several factors can be done such as to ensure the equitable distribution of national income, establishing collaborative and cohesive initiatives especially by fostering cooperation between non-profit organizations and government zakah agencies (Afifah, 2021; Hassan et al., 2022). The management of zakat by institutions that channel zakat funds will be directed towards initiatives for the economic development of the underprivileged with serving as a pathway to address poverty (Tagoranao, et. al, 2022; Tok, et. al, 2022; Shahid, et. al, 2023). Through zakat payments channel a more equitable distribution of zakat funds can be achieved, offering opportunities for development and support and enabling recipients (mustahik) to escape the cycle of poverty (Suwandi & Samri, 2022). Such an institution is Lembaga Amil Zakat, Infak and Shadaqah Muhammadiyah (LAZISMU) which responsible for collecting, managing, and distributing zakat, infaq, and shadaqah funds in Indonesia. LAZISMU's performance shows a large nominal potential in its main activities in the management and distribution of zakat, infaq, and shodaqoh funds. Realization of donations collected nationally until December 2021 from all LAZISMU programs, namely IDR 12,965,720,296 (lazismu.org, 2021).

Previous studies have shown a correlation between organization and the function of culture. Widayastuti (2018) as a reinforcement of collective commitment that influences the work patterns of members of the organization. Mardalis et al., (2021) stated that organizational culture is an important factor that can significantly influence the work

patterns of organizational members to achieve common goals. While, [Zainal et. al, \(2021\)](#) found that the utilization of modern electronic media as a means of collecting aid funds has diversified, providing greater convenience for donors to contribute. [Sumardjono \(2016\)](#) found that organizations have to able to manage their organizational culture in supporting the process of achieving targets to be carried out. On the other hand, [Susilo \(2018\)](#) stated that the organizational culture assessment instrument is based on the Competing Values Framework (CVF) approach which aims to make it easier to identify organizational culture.

Meanwhile, in previous studies research related to the management and distribution of infaq, and shodaqoh were still limited ([Abidin & Sukmana, 2022](#); [Efendi & Herlinawati, 2022](#); [Izza & Rusydiana, 2022](#); [Retnowati & Aziz, 2022](#); [Handayani, 2023](#)). [Saad & Farouk \(2019\)](#) highlighted that the implementation of the zakat system in Nigeria is characterized by weak governance, administration, and management because of its leak to adopt digital technology. [Soleh \(2020\)](#) and [Ismail et al., \(2022\)](#) found that to enhance organizational governance and strengthening institutional structures the zakah management and distribution should adopt digital fundraising technologies.

[Hakim, et. al, \(2020\)](#) revealed that the utilization of zakat funds in LAZISMU Kabupaten Malang has the potential to enhance the economic empowerment of the recipients (mustahik). While [Ruhiat \(2020\)](#) demonstrated that in the productive utilization of zakat by LAZISMU directs productive zakat in various forms from economic empowerment to improving illumination. [Sutrisno & Mulyawisdawati \(2022\)](#) conduct the measurement welfare for zakat recipients on micro entrepreneurs program in Central LAZISMU Indonesia. [Ramadhan, et. al, \(2022\)](#) conduct model and strategy for Collection and Distribution of ZIS Funds during a Pandemic in LAZISMU. [Kasman & Sukriya \(2022\)](#) found the transformation of productive zakat management in LAZISMU Muhammadiyah South Sulawesi.

On the other hand, [Degely & Rahmawati \(2023\)](#) analyse the Role of Muhammadiyah Zakat Infaq and Sadaqah Institutions in the Efficiency of Productive Zakat Fund Management Using the Data Envelopment Analysis (DEA) Approach. [Mursal, et. al, \(2023\)](#) analyse the contribution of Amil Zakat, Infaq and Shadaqah Muhammadiyah (LAZISMU) institutions in handling the impact of Covid-19. On the other hand, [Putra & Rusdianto \(2023\)](#) conduct research on revenue management and distribution of Zakat, Infaq and Sadaqah at LAZISMU BMT Artha Amanah Sanden. While [Al A'la Asyasyafi, et. al, \(2023\)](#) found the impact of productive zakat funds in realizing economic independence of people with disabilities in Lazismu Jember.

Based on the research conducted, there were still limited research on the relation between zakah institution's performance using the competitive value framework paradigm and organizational culture approach. This study aims to conduct an in-depth analysis of the organizational culture of Lembaga Amil zakat, infaq and Shadaqah Muhammadiyah solo by using the competitive value framework paradigm and organizational culture approach. The results of this study contribute to enriching the

discourse surrounding organizational culture, particularly in the context of nonprofit organizations oriented towards community service such as LAZISMU by combining two analytical frameworks which enhances our understanding of the complexity and dynamics of organizational culture.

RESEARCH METHOD

The research used descriptive quantitative by using primary data. The data was obtained through direct distribution of OCAI questionnaires to 35 employees of LAZISMU Solo. This study used the Competing Values Framework (CVF) approach and used the Organizational Culture Assessment Instrument (OCAI) assessment instrument.

Data collection was carried out by distributing OCAI questionnaires directly at LAZISMU Solo, followed by processing using Microsoft Excel to tabulate the collected sample data referring to the guidelines for using the OCAI instrument by Cameron & Quinn. Finally, an analysis of the results of the assessment was carried out which produced two outputs, namely the type of culture currently developing and the type of culture expected at LAZISMU Solo. To find out whether or not there is a difference in the average value of the two cultures, a paired t test is performed using the SPSS v.24 program.

The OCAI instrument is in the form of a list of 24 statements where each respondent must give points for each statement. In the six dimensions of OCAI each has four statement components (A, B, C, and D) which represent four types of culture, namely A for clan indications, B for adhocracy indications, C for market indications and D for hierarchy indications, when the four are added together these components must add up to 100. The sum uses the formula:

$$1A + 1B + 1C + 1D = 100;$$

$$2A + 2B + 2C + 2D = 100;$$

$$3A + 3B + 3C + 3D = 100;$$

$$4A + 4B + 4C + 4D = 100;$$

$$5A + 5B + 5C + 5D = 100;$$

$$6A + 6B + 6C + 6D = 100;$$

To calculate the average value of each dimension component, it is carried out on each of the current cultural assessments and expected cultural assessments. The calculation of this value uses the formula:

$$\text{Clan Type} = \text{Average A grade} = (1A+2A+3A+4A+5A+6A)/6$$

$$\text{Adhocracy Type} = \text{Average grade B} = (1B+2B+3B+4B+5B+6B)/6$$

$$\text{Market Type} = \text{Average value C} = (1C+2C+3C+4C+5C+6C)/6$$

$$\text{Hierarchy type} = \text{Average value of D} = (1D+2D+3D+4D+5D+6D)/6$$

All values for each dimension component are averaged to obtain the overall organizational culture results. The final stage is to map the results of the average values

into a quadrant with a radar chart that will show the four types of organizational culture namely clan, adhocracy, hierarchy and market using Microsoft Excel. In this study, the respondents to be analyzed were differentiated based on their level of management, namely managerial and non-managerial levels.

Table 1 shows the characteristics of respondents based on gender show that there are 14 male respondents with a percentage of 40%. Meanwhile, there were 21 female respondents with a percentage of 60%. So it can be concluded that respondents with female gender dominate. On the other hand, the characteristics of respondents based on position are dominated by non-managerial positions consisting of 32 people with a percentage of 91%, while respondents with managerial positions only consist of 3 people with a percentage of 9%.

Table 1. Characteristics of Respondents Based on Gender and Position

Gender	Number of Respondents	Percentage
Male	14	40%
Female	21	60%
Total	35	100%
Position	Number of Respondents	Percentage
Managerial	3	9%
Non-Managerial	32	91%
Total	35	100%

Source: Primary data processed, 2021

RESULT AND DISCUSSION

The current culture and the expected culture show a tendency toward clan culture. This shows that LAZISMU Solo has a friendly, welcoming, and comfortable working atmosphere, as in a large family, and in the future will continue to maintain clan culture by enhancing a friendly, welcoming, and friendly workplace environment. and can share things comfortably like in a big family.

Figure 1. Assessment Based on the Dimensions of the Dominant Characteristics

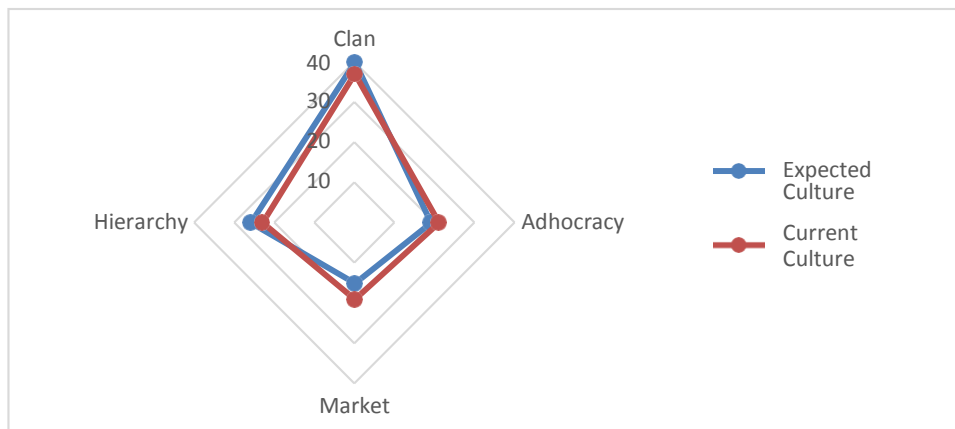
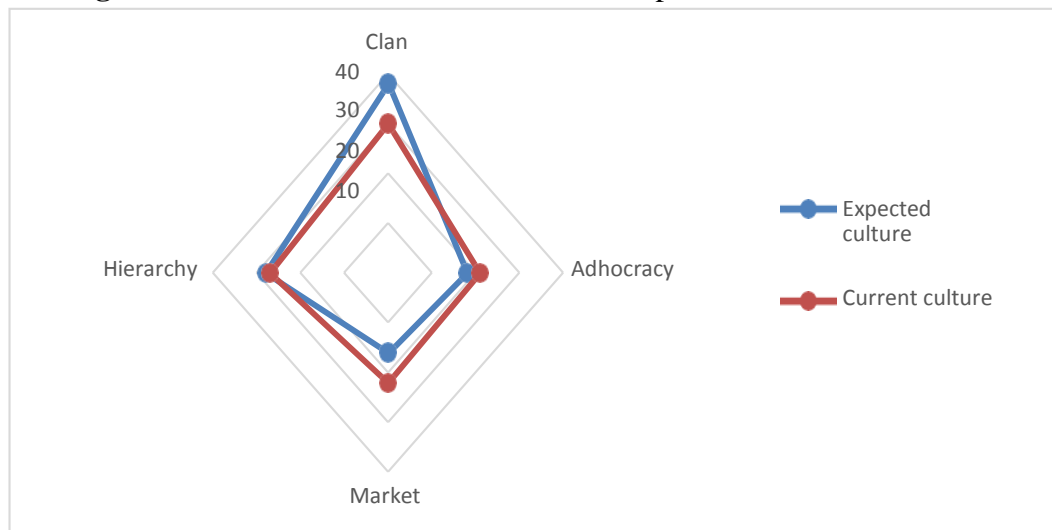


Table 2. Results of the Dominant Characteristic Dimensional Difference Test

Culture Type	Sig. (2-tailed)	Description
Clan	0.200	No significant difference
Adhocracy	0.174	No significant difference
Market	0.012	There is significant difference

The results of the difference test on the dominant characteristic dimension did not show significant differences in clan culture, adhocracy, and hierarchy. However, there are significant differences in market culture.

Figure 2. Assessment Based on the Leadership Pattern Dimensions



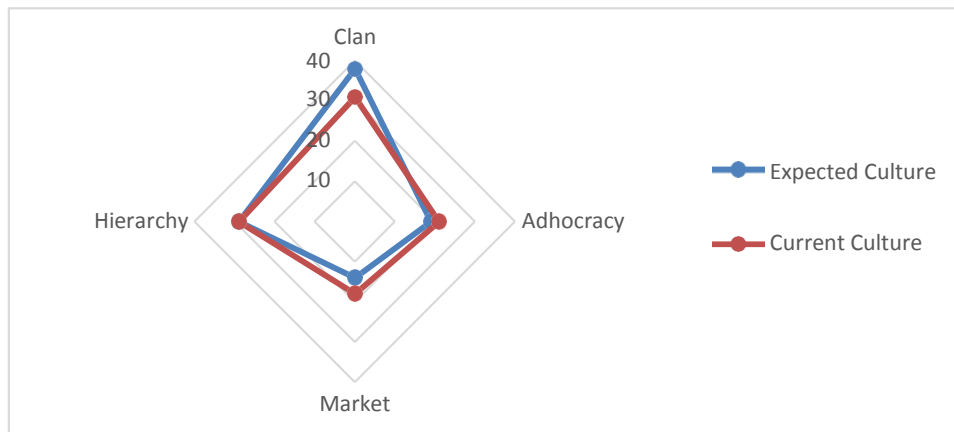
The current culture and the expected culture on the leadership pattern dimension show a tendency towards clan culture. This shows that the culture that is currently developing based on the dimensions of the pattern of leadership in LAZISMU Solo considers a leader as a guide, mentor and facilitator who always provides assistance, direction and convenience in all operational activities and is considered like a father figure, as well as in the past. In the future LAZISMU Solo will continue to maintain a leader who provides assistance, direction and convenience in all operational activities.

Table 3. Different Dimensional Test Result of Leadership Patterns

Culture Type	Sig. (2-tailed)	Description
Clan	0.019	There is significant difference
Adhocracy	0.033	There is significant difference
Market	0.073	No significant difference
Hierarchy	0.222	No significant difference

The results of different tests on the dimensions of leadership patterns do not show significant differences in market culture and hierarchy. However, in clan culture and adhocracy there are significant differences.

Figure 3. Assessment Based on Employee Management Dimensions



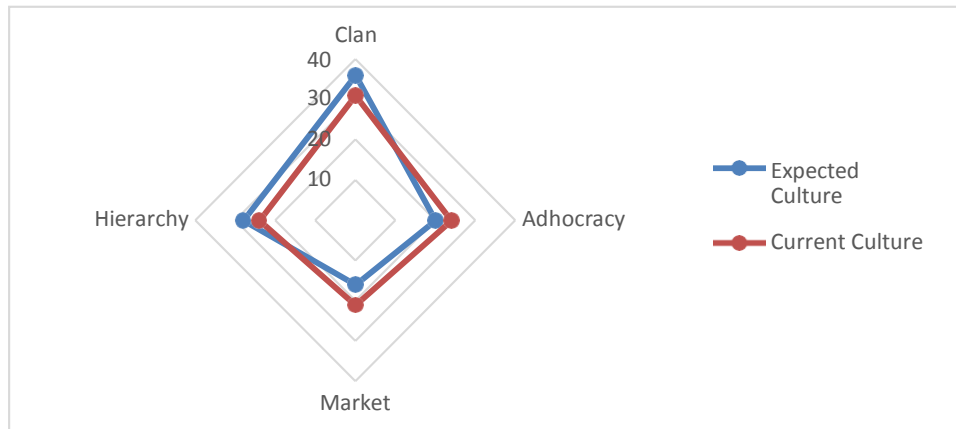
The current culture and the expected culture on the dimensions of employee management show a tendency towards clan culture. This shows that the culture that is currently developing based on the dimension of employee management at LAZISMU Solo has strong, participatory, and highly committed teamwork. In the future LAZISMU Solo can maintain and improve teamwork that is strong, participatory and has high commitment.

Table 4. Different Dimensions of Employee Management Test Result

Culture Type	Sig. (2-tailed)	Description
Clan	0.024	There is significant difference
Adhocracy	0.122	No significant difference
Market	0.017	There is significant difference
Hierarchy	0.843	No significant difference

The results of the different tests on the dimensions of employee management patterns did not show significant differences in adhocracy and hierarchy cultures. But in clan and market culture there are significant differences.

Figure 4. Assessment Based on Organizational Adhesive Dimensions



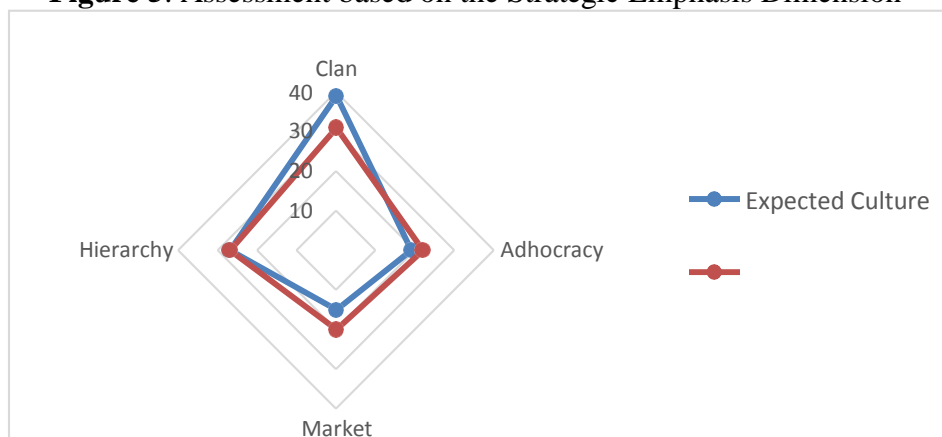
The current culture and the expected culture on the organizational adhesive dimensions show a trend toward clan culture. This shows that the culture that is currently developing based on the dimensions of organizational adhesiveness in LAZISMU Solo is bound by loyalty and mutual trust to one another, and in the future LAZISMU Solo will continue to maintain and increase the bond between people based on loyalty and mutual trust.

Table 5. Organizational Adhesive Dimensional Difference Test Results

Culture Type	Sig. (2-tailed)	Description
Clan	0.031	There is significant difference
Adhocracy	0.003	There is significant difference
Market	0.165	No significant difference
Hierarchy	0.115	No significant difference

The results of the different tests on organizational cohesive dimensions did not show significant differences in market culture and hierarchy. But in clan culture and adhocracy there are significant differences.

Figure 5. Assessment based on the Strategic Emphasis Dimension



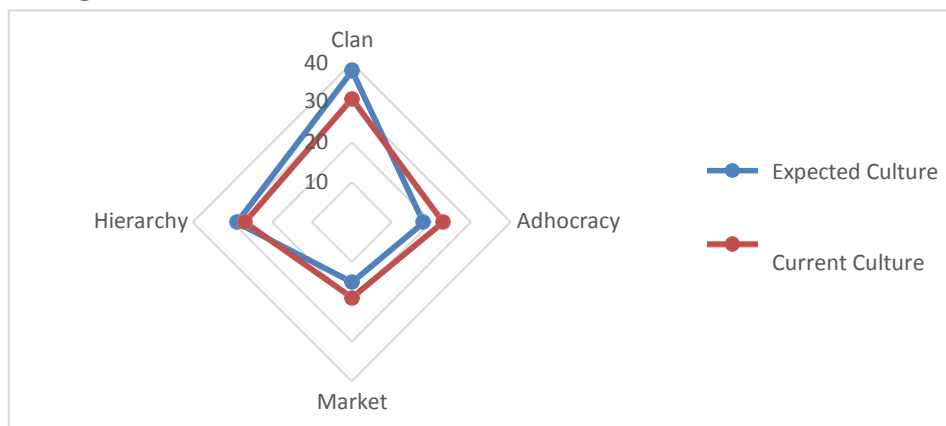
The current culture and the expected culture on the strategy emphasis dimension show a trend toward clan culture. This shows that the culture that is currently developing as well as the culture that is expected based on the dimensions of the emphasis on strategy at LAZISMU Solo places great emphasis on developing human resources and prioritizing the importance of wholeness and morals.

Table 6. Different Dimensions of Strategy Emphasis Test Result

Culture Type	Sig. (2-tailed)	Description
Clan	0.002	There is significant difference
Adhocracy	0.026	There is significant difference
Market	0.011	There is significant difference
Hierarchy	0.504	No significant difference

The results of different tests on the dimension of strategy emphasis did not show significant differences only in hierarchical culture. However, in clan culture, adhocracy, and market there are significant differences.

Figure 6. Assessment based on the Dimensions of Success Criteria



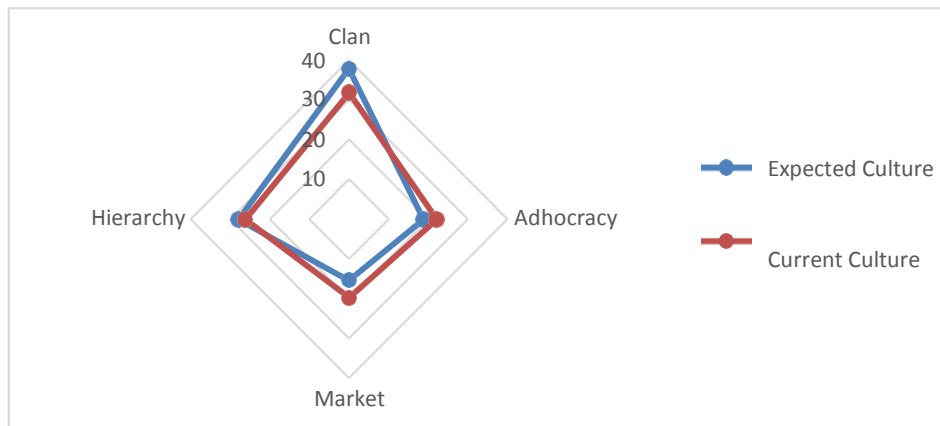
The current culture and the expected culture on the dimensions of success criteria show a tendency towards clan culture. This shows that the culture that is currently developing as well as the culture that is expected based on the dimensions of success criteria at LAZISMU Solo is shown in success in developing human resources, strong teamwork and having high concern for others.

Table 7. Different Dimensions Test Results for Success Criteria

Culture Type	Sig. (2-tailed)	Description
Clan	0.004	There is significant difference
Adhocracy	0.000	There is significant difference
Market	0.045	There is significant difference
Hierarchy	0.120	No significant difference

The results of different tests on the dimensions of success criteria did not show significant differences only in hierarchical culture. However, in clan culture, adhocracy, and market there are significant differences.

Figure 7. Overall Organizational Culture Assessment



The current culture and the expected culture as a whole show a trend toward clan culture. This shows that LAZISMU Solo, both now and in the future, maintains and improves the implementation of the clan's cultural values which are reflected in the six dimensions described above.

Table 8. Overall Difference Test Results

Culture Type	Sig. (2-tailed)	Description
Clan	0.001	There is significant difference
Adhocracy	0.000	There is significant difference
Market	0.015	There is significant difference
Hierarchy	0.083	No significant difference

The results of the different tests as a whole do not show significant differences only in the hierarchical culture. However, in clan culture, adhocracy, and market there are significant differences.

Based on the results of data analysis, the current organizational culture in LAZISMU Solo is dominated by clan culture. This is evidenced by the results of the assessment based on the six dimensions of OCAI as a whole showing a value of 32. The value consists of a dominant characteristic dimension of 37, a leadership pattern dimension of 30, an employee management dimension of 31, an organizational adhesive dimension of 31, a strategy emphasis dimension of 31, and the dimensions of success criteria by 31.

Based on the results of the assessment of the six dimensions, the currently developing clan culture in LAZISMU Solo is most prominent in the dominant characteristic dimension with the highest score of 37. This shows that LAZISMU Solo is currently focusing on a transparent communication system and internal working relationships with values close-knit family by having a friendly and welcoming workplace environment. This is reflected in the transparent value applied at LAZISMU Solo in conveying

information in a transparent, consistent and credible manner. It is also reflected in the value of "synergy" that is implemented in the internal work environment of LAZISMU Solo to provide better and faster services to stakeholders so that the development of LAZISMU Solo will be even greater.

The clan culture that is currently developing in the dimensions of employee management and organizational cohesion shows that employees at LAZISMU Solo have strong, participative teamwork and very high commitment. This is reflected in the professional values applied at LAZISMU Solo in behavior based on high competence, credibility and commitment. The clan culture currently developing on the dimension of strategy emphasis and success criteria illustrates that LAZISMU Solo places great emphasis on developing human resources and prioritizing the importance of compliance and moral principles. This is reflected in the value of the mandate that is implemented at LAZISMU Solo which strives to be a trustworthy institution by upholding a code of ethics and moral principles.

The type of clan culture was also found in the research of [Hung & Lou \(2022\)](#), [Huang, et. al, \(2022\)](#) and [Yustrilia, et. al, \(2022\)](#) that the currently developing clan culture can provide benefits to the organization because the main focus is the involvement of all employees in the form of strong teamwork making it easier to achieve common goals and provide the best quality service. This result in line with [Mardalis et. al., \(2021\)](#), [Lambrechts & Gnan, \(2022\)](#) and [Silvana, \(2022\)](#) found that organizations which uphold a sense of kinship improve organizational performance and expedite all operational activities.

The organizational culture that is expected in the future at LAZISMU Solo will maintain and enhance the clan culture. This is evidenced by the results of the assessment based on the six dimensions of OCAI as a whole showing a score of 38. The score consists of a dominant characteristic dimension of 40, a leadership pattern dimension of 38, the employees management dimension of 38, an organizational cohesive dimension of 36, a strategy emphasis dimension of 39, the dimensions of success criteria become 38.

There is a significant difference in the average value of the currently developing culture and the expected culture of LAZISMU Solo as evidenced by the results of the different test (paired sample t test). The test results show that the clan culture has Sig. (2-tailed) 0.001 <0.05 so that there is a significant difference between the currently developing culture and the expected culture at LAZISMU Solo.

Based on the assessment and analysis of data from the six dimensions of OCAI, LAZISMU Solo needs to develop dominant characteristic dimensions to maintain and enhance clan culture in the future. LAZISMU Solo is expected to be able to develop the dominant characteristic dimension by increasing transparent communication systems, internal cooperation or synergy, and strengthening family relationships so that a friendly and welcoming workplace environment is maintained. This is in line with the results of research conducted by [Kartika & Seventia \(2020\)](#), [Lorincová, et. al, \(2022\)](#) and [Strengers, et. al, \(2022\)](#) found that with a friendly work environment like a family, employees feel more able to develop and work more pleasantly so that it will increase

effectiveness and productivity. This is also supported by [Carcia et. al., \(2020\)](#) found that a friendly environment will lead to satisfaction and foster commitment, with this effectiveness will be achieved by itself. However, it is also necessary to pay attention to the deficiencies that are owned by clan culture as explained by [Cameron & Quinn \(2011\)](#) that apply clan culture seem to tend to provide convenience and freedom for employees at work which can trigger indiscipline.

CONCLUSION

This research aims to conduct an in-depth analysis of the organizational culture of Lembaga amil zakat, infaq and Shadaqah Muhammadiyah Solo by using the competitive value framework paradigm and organizational culture approach. The organizational culture currently developing in LAZISMU Solo is dominated by clan culture as indicated by an overall rating of 32 and the dominant characteristic dimension being the most prominent dimension in the currently developing clan culture. This shows that LAZISMU Solo currently focuses on a transparent communication system and internal working relationships with close family values by having a friendly and welcoming workplace environment. The strictness and clarity of the formal regulations governing the organization need to be considered to maintain a friendly work environment with discipline. The result provides a useful contribution to enrich the discourse of organizational culture analysis, particularly in the context of non-profit institutions and their evolution. This insight is especially relevant for understanding the dynamics and future development of organizational culture within LAZISMU Solo.

The research has limitations due to a small sample size and a specific context focused on LAZISMU Solo, potentially affecting wider applicability. Further studies could compare different non-profit institutions, track culture changes over time, and use mixed methods. Also, exploring leadership's role and applying findings across sectors could enhance understanding.

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